

निम्नो बाजगो पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क का ड्रॉइंग
अप के लिए याचिका एवं 2019-24 तक की अवधि के लिए प्रशुल्क याचिका

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)



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

वॉल्यूम-II

ANNEX-XI

Check List - HYDRO GENERATING STATIONS

(Nimoo Bazgo 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	851
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	



	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	292 to 828
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	142 to 145 & 199 to 200
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	142 to 145 & 199 to 200
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	



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	57 & 160
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	-	



Additional Capital Expenditure

24	<p>Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including;</p> <p>(i) Justification for incurring projected additional capital expenditure</p> <p>(ii) Provision of regulation under which claimed</p> <p>(iii) De-capitalization value of old asset in case assets claimed under replacement</p> <p>(iv) Claims that do not include expenditure on minor assets and tools and tackles</p> <p>(v) Approval of additional capital expenditure by Board of Directors of Petitioner</p> <p>(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</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>NA</p>	<p>62 to 112 & 164 to 176</p> <p>114 to 118 & 178</p> <p>277-285 (Board Approval for projected additional capitalization during 2019-24)</p>
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 (62 to 112 & 164 to 176).
27	Whether relaxation in cut-off date claimed. If so, whether detailed	NA	



	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	Yes	128 to 133 & 187 to 190
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	Yes	131 to 133 & 189 to 190
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	134 & 191
Depreciation			
37	Whether justification for claiming the working capital margin as per Form- 5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	Yes	184 to 185 & 125 to 126
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	127 & 186
Interest on Working Capital			
40	Whether details of component- wise	Yes	135 & 192



	IWC as per Form-13B Submitted		
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	142 to 145 & 199 to 200
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	202
48	In case relaxation claimed, whether details submitted	NA	



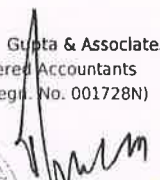
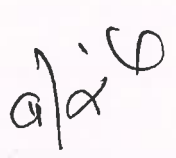


ANNEX-XII



NHPC LIMITED
Name of the Unit : NIMMO BAZGO 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	278634220	120017234
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	4788102	2770076
(d) Long Term Provisions	7	133576662	145575150
(3) CURRENT LIABILITIES			
(a) Trade Payables	8	10582559	5200935
(b) Other Current Liabilities	9	217707374	477274661
(c) Short Term Provisions	7	9365808	4640323
(4) FUND FROM C.O.	2A	8458802738	8679781836
TOTAL		9113457463	9435260215
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	8877607664	9198453586
(ii) Intangible Assets	10.2	108761008	112592821
(iii) Capital Work In Progress	11.1	28154394	25691810
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	81830544	86921923
(d) Other Non Current Assets	14.1	-	-
Sub-total		9096353610	9423660140
(e) Non Current Assets - Regulatory Assets	14.2	-	-
		9096353610	9423660140
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	4130693	837880
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	410664	1170074
(e) Short Term Loans and Advances	13	12184330	8514607
(f) Other Current Assets	19	378166	1077514
TOTAL		9113457463	9435260215
Significant Accounting Policies	1		
Other Explanatory Statements to Accounts	29		
Note 1 to 29 form integral part of the Accounts			
NIMMO BAZGO POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.			
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <p>For Gupta Gupta & Associates Chartered Accountants (Firm Reg. No. 001728N)</p>  <p>(CA LALIT MAGOTRA) Partner M.No. 088613</p> </div> <div style="text-align: center;">  <p>(B K SINGH) Manager (Finance)</p> </div> <div style="text-align: center;">  <p>(S.K. SANDHU) Chief Engineer/HOP</p> </div> </div>			
<div style="display: flex; justify-content: space-between;"> <div> <p>Place: Camp, Jammu Date: 19-04-2015</p> </div> <div style="text-align: center;">  </div> </div>			

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NHPC LIMITED
Name of the Unit : NIMMO BAZGO POWER STATION
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

	Note No.	For the year ended 31st March, 2015	(Amount in Rupees) For the year ended 31st March, 2014
INCOME			
i) Revenue from Operations	20	1526037368	761722348
ii) Other Income	21	7060145	3501730
TOTAL REVENUE		1533097513	765224078
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	325356166	200349114
ii) Employee Benefits Expense	23	182009366	93524606
iii) Finance Cost	24	257798283	123164200
iv) Depreciation & Amortization Expense	25	488777318	228144759
TOTAL EXPENDITURE		1253941133	645182679
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		279156380	120041399
Prior Period Items (net)	26	522160	24165
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		278634220	120017234
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		278634220	120017234
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		278634220	120017234
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		278634220	120017234
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		278634220	120017234
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		278634220	120017234

Other Explanatory Statements to Accounts 29

Note 1 to 29 form integral part of the Accounts

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regr. No. 001728N)

(CA LALIT MARGOTRA)
Partner
M.No. 088613

Place: Jammu
Date: 19-04-2015



(B K SINGH)
Manager (Finance)

(S.K. SANDHU)
Chief Engineer/HOP

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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	8799799070	8459101954
C.O.(FDB)	(1091181316)	(163018374)
IUT Closing Entries	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	14240669	12101390
LO-BANIKHET	(8144)	393422
LO-KOLKATA	-	-
LO-CHANDIGARH	(53863)	(365054)
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
LO-DEHRADUN	-	-
BAIRASIUL	758	1913
LOKTAK	-	-
SALAL	(80936)	(903796)
TANAKPUR	(274498)	(1589577)
CHAMERA-I	(42458)	32453
URI - I	108032	-
RANGIT	65264	278150
CHAMERA-II	(103215)	(750969)
DULHASTI	1002351	105616
DHAULIGANGA-I	-	-
TEESTA-V	1815540	-
CHAMERA-III	14588	55097
CHUTAK	(43701)	-
TLDP-III	(99135)	(1234118)
PARBATI -II	386135	57871
PARBATI-III	1845219	-
SEWA-II	(240736)	-
URI - II	672067	(720782)
KISHANGANGA	-	942296
BURSUR	9500	5983
NIMMO BAZGO	-	-
TLDP-IV	(15000)	(20000)
TEESTA-IV	-	273805
SUBANSARI LOWER	-	-
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	(93322)
INVESTIGATION PROJECTS, UTTAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	2056496	-
RE-LEH	1118139	32153
RE-BHUVNESWAR	109194	(32211)
RE-JAMMU	-	(5500)
RE-CHATIS	-	-
RE-PURULIA	-	-
RE-PATNA	-	69088
PORT BLAIR	-	-
BRRP	1191	53511
CHEQUE PAID ACCOUNT	100539000	343024000
CHEQUE COLLECTED ACCOUNT	(12444838)	(2710963)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	104956236	20290038
CENTRALIZED VENDOR PAYMENT ACCOUNT	534651129	14407762
Total	8458802738	8679781836



PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
<u>Capital Reserve</u>		
<u>Capital Redemption Reserve</u>		
<u>Securities Premium Account</u>		
<u>General Reserve</u>		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year		
Less: Utilised for buy back during the year		
Less: Transfer to Capital Redemption Reserve		
As at Balance Sheet date		
<u>Bond Redemption Reserve</u>		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year		
As at Balance Sheet date		
<u>Self Insurance Fund</u>		
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		
<u>Corporate Social Responsibility Fund</u>		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year		
As at Balance Sheet date		
<u>Research & Development Fund</u>		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year		
As at Balance Sheet date		
Surplus *	278634220	120017234
Total	278634220	120017234
* Surplus		
Profit for the Year as per Statement of Profit and Loss	278634220	120017234
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	278634220	120017234
Less:		
Transfer to Bond Redemption Reserve		
Transfer to Self Insurance Fund		
Transfer to Corporate Social Responsibility Fund		
Transfer to Research & Development Fund		
Dividend:		
- Interim		
- Proposed		
Tax on Dividend		
- Interim		
- Proposed		
Balance carried forward	278634220	120017234



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

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
<u>Deferred Tax Liability</u>		
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. ----- (Corresponding previous year Rs. -----) has been created as deferred tax liability during the period ended on 31.12.2014.		

Note no. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

	As at 31st March, 2015			As at 31st March, 2014		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
a) Trade Payables	-	-	-	-	-	-
b) Others	-	-	-	-	-	-
Deposits/ retention money	13338215	8550113	4788102	11003185	8233109	2770076
Income received in advance	-	-	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	-
	13338215	8550113	4788102	11003185	8233109	2770076

Note no. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
(provided for on basis of actuarial valuation)	-	-	-	-	-	-
i) <u>Provision for leave encashment</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	1358545	-	-	401598	-
Amount used during the year/period	-	1358545	-	-	401598	-
Amount reversed during the year/period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
ii) <u>Provision for REHS</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	-	-	-	-	-
Amount used during the year/period	-	-	-	-	-	-
Amount reversed during the year/period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iii) <u>Provision for TTA (Baggage Allowance on Retirement)</u>						
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)	<u>Provision for Memento</u>				
	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)	<u>Provision for Wage Revision</u>				
	As per last Balance Sheet	-	1233359	-	988617
	Additions during the year/period	-	1772039	-	244742
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	-	3005398	-	1233359
	Less: Advance paid	-	3005398	-	1233359
	Closing Balance (Net of advance)	-	-	-	-
vi)	<u>Provision for Performance Related Pay/Incentive</u>				
	As per last Balance Sheet	-	4640323	-	4307671
	Additions during the year/period	-	9365808	-	4640323
	Amount used during the year/period	-	2966737	-	3719915
	Amount reversed during the year/period	-	1673586	-	587756
	Closing Balance	-	9365808	9365808	4640323
					4640323
vii)	<u>Provision for Superannuation / Pension Fund</u>				
	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)	<u>Provision for Taxation</u>				
	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)	<u>Provision for Proposed Dividend</u>				
	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)	<u>Tax on Proposed Dividend</u>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	-	-	-	-

PARTICULARS		As at 31st March, 2015		As at 31st March, 2014	
e)	<u>Provision For Tariff Adjustment</u>				
	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)	<u>Provision For Committed Capital Expenditure</u>				
	As per last Balance Sheet	145575150	-	55791185	-
	Additions during the year/period	-	-	89800000	-
	Amount used during the year/period	11998488	-	16035	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	133576662	133576662	145575150	145575150
g)	<u>Provision - Others</u>				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	-	-	-	-
Total		133576662	9365808	145575150	150215473

Explanatory Note:-

1) Provision of Rs. 0.18 Crore (Cumulative provision Rs. 0.30 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same as the matter is subjudiced. The said amount is already stands paid to the employees and shown as "Advance Paid".

2) Out of provisions under group Provision - Others, an amount of Rs.----- (Previous period Rs. -----) 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	10582559	5200935
Total	10582559	5200935

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	99890866	210687659
Deposits/ retention money	8550113	8233109
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis	-	-
Bond application money	-	-
Statutory dues payables	3080704	758033
Liabilities toward Self Insurance Fund	-	-
Other liabilities	106185691	257595860
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Total	217707374	477274661



NOTE NO. 10.1 TANGIBLE ASSETS													(Amount in Rupees)
Sl. No.	PARTICULARS	01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	DEPRECIATION			NET BLOCK	
			IUT	Others	IUT	Others			01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015
i)	Land - Freehold	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Land - Leasehold	13193032	0	0	0	0	0	63193032	199000	909449	0	1108449	62084583
iii)	Roads and Bridges	127603536	0	968199	0	0	0	128571735	2337439	4998820	0	7336259	121235476
iv)	Buildings	1257547251	0	61794994	0	0	0	1319342245	20166334	49799287	0	69965621	1249376624
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5016762149	0	16464122	0	0	0	5033226271	126031257	265191599	0	391222856	4642003415
vii)	Generating Plant and machinery	2916669307	0	4652477	0	0	0	2921321784	73268296	154011121	0	227279417	2694042367
viii)	Plant and machinerySub station	26159106	0	0	0	0	0	26159106	687622	1445172	0	2132794	24026312
ix)	Plant and machinery Transmission lines	26042845	0	0	0	0	0	26042845	795986	1672920	0	2468906	23573939
x)	Plant and machinery Others	1587146	349265	0	0	10720	0	1925631	62029	131365	98342	291736	1633895
xi)	Construction Equipment	3164296	0	5106809	0	0	0	8271105	138244	368133	0	506377	7764728
xii)	Water Supply System/Drainage and Sewerage	3784801	0	926500	0	0	0	4711301	73454	155045	0	228499	4482802
xiii)	Electrical installations	4927377	0	0	0	0	0	4927377	196059	412056	0	608115	4319262
xiv)	Vehicles	4510857	0	633230	0	51345	0	5092742	168524	431195	0	599719	4493023
xv)	Aircraft/ Boats	690000	0	0	0	0	0	690000	16565	65556	0	82121	607879
xvi)	Furniture and fixture	6058365	1127662	1633965	0	0	-331382	8488610	215425	501243	392250	1108918	7379692
xvii)	Computers	730509	603352	848227	0	229756	-9900	1942432	63272	290436	587685	941393	1001039
xviii)	Communication Equipment	1047060	11600	79820	0	6698	0	1131782	42727	138614	445	181786	949996
xix)	Office Equipments	2695669	153319	1095370	0	287417	-3000	3653941	113824	261830	10691	386345	3267596
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	10249065	0	16677425	0	5884	-8400	26912206	393948	1155728	-1010	1548666	25363540
xxii)	Tangible Assets of minor value >750 and < Rs.5000	201467	178886	105155	0	11	342052	827549	200247	445576	180230	826053	1496
	Total	9423623838	2424084	160986293	0	591891	-10630	9586431694	225170252	482385145	1268633	708824030	8877607664
	Previous year	461512143	1030926	9124395565	49580	119508	-163145708	9423623838	135187359	240732855	-150749962	225170252	9198453586

NOTE NO. 10.2 INTANGIBLE ASSETS													(Amount in Rupees)
Sl. No.	PARTICULARS	01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	AMORTISATION			NET BLOCK	
			IUT	Others	IUT	Others			01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015
i)	Land- Right to Use	114400000	0	0	0	0	0	114400000	1818036	3820956	0	5638992	108761008
ii)	Computer Software	31736	120050	0	0	0	0	151786	20879	14187	116720	151786	0
	Total	114431736	120050	0	0	0	0	114551786	1838915	3835143	116720	5790778	108761008
	Previous year	505889	0	114400000	0	0	-474153	114431736	462880	1850188	-474153	1838915	112592821

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/-. (Relevant 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 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. 2.1 Property, Plant and Equipment as on 31.03.2018

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK										DEPRECIATION										NET BLOCK				
			As at 01-Apr-2017	Classified under Finance Lease as at 01-Apr-2017	After Finance Lease as at 01-Apr-2017	Additions				Deductions		Other Adjustments	As at 31st March, 2018	Classified under Finance Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	As at 01-Apr-2017	Classified under Finance Lease as at 01-Apr-2017	After Finance Lease as at 01-Apr-2017	For the Period	Adjustments	As at 31st March, 2018	Classified under Finance Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March 2018
						IUT	Others	IUT	Others																		
(i)	Land - Freehold	410101	470101	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(ii)	Land - Leasehold	410111	470111	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii)	Roads and Bridges	4102	4702	143536020	143536020	0						0	143536020	143536020	0	178036566	178036566	0	8444724	0	8444724	0	0	0	0	0	0
(iv)	Buildings	4103	4703	1367701856	1367701856	0	8032940					0	1373734816	1373734816	0	160538190	160538190	0	46007964	0	206606154	206606154	0	0	0	0	0
(v)	Railway sidings	4108	4705	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	4706	5034689195	5034689195	0	4003588					0	5038662783	5038662783	0	921467857	921467857	0	265995564	0	1187463421	1187463421	0	0	0	0	0
(vii)	Generating Plant and machinery	4107	4707	3048444404	3048444404	0	20940303					0	3069203767	3069203767	0	556886671	556886671	0	158315953	0	856212624	856212624	0	0	0	0	0
(viii)	Plant and machinery Sub station	4108	4708	26412738	26412738	0						0	26412738	26412738	0	5032965	5032965	0	1458564	0	6491526	6491526	0	0	0	0	0
(ix)	Plant and machinery Transmission lines	4109	4709	26042845	26042845	0						0	26042845	26042845	0	5814746	5814746	0	1872920	0	7487666	7487666	0	0	0	0	0
(x)	Plant and machinery Others	4110	4710	1904279	1904279	0	1386771	679750				0	2814300	2814300	0	571692	571692	0	155905	-261052	468546	468546	0	0	0	0	0
(xi)	Construction Equipment	4111	4711	32714533	32714533	0	4905622					0	37620453	37620453	0	4421951	4421951	0	2663735	0	7085706	7085706	0	0	0	0	0
(xii)	Water Supply System/Drainage and Sewerage	4112	4712	7500192	7500192	0						0	7500192	7500192	0	870798	870798	0	260470	0	951274	951274	0	0	0	0	0
(xiii)	Electrical installations	4114	4714	4932377	4932377	0	16492					0	4943874	4943874	0	1432227	1432227	0	413083	0	1844310	1844310	0	0	0	0	0
(xiv)	Vehicles	4115	4715	8189936	8189936	0		46123				0	9143813	9143813	0	1736626	1736626	0	870060	0	2607289	2607289	0	0	0	0	0
(xv)	Aircraft Boats	4116	4716	690000	690000	0						0	690000	690000	0	213233	213233	0	85559	0	278789	278789	0	0	0	0	0
(xvi)	Furniture and fixture	4117	4717	15558555	15558555	0	112527	1274414				0	16652706	16652706	0	2678863	2678863	0	1084834	51370	2613067	2613067	0	0	0	0	0
(xvii)	Computers	4118	4718	8170145	8170145	0		803891	265109			0	8908927	8908927	0	2860718	2860718	0	1370861	-248545	2691034	2691034	0	0	0	0	0
(xviii)	Communication Equipment	4119	4719	1331792	1331792	0		414648				0	1373762	1373762	0	380122	380122	0	136453	0	52517	52517	0	0	0	0	0
(xix)	Office Equipments	4120	4720	7105294	7105294	0		1162346	166755			0	8052185	8052185	0	953330	953330	0	520792	-90367	1384355	1384355	0	0	0	0	0
(xx)	Research and Development	4121	4721	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(xxi)	Other assets	4125	4725	58636229	58636229	0		3617128				0	62350277	62350277	0	8045826	8045826	0	2823649	-578	11968897	11968897	0	0	0	0	0
(xxii)	Tangible Assets of minor value >750 and < Rs 5000	4126	4726	1251071	1251071	0	21590	225483	51283			0	1446861	1446861	0	1249721	1249721	0	227539	-31810	1445450	1445450	0	0	0	0	0
	Total			985688953	985688953	0	134117	4486551	0	1239020	0	0	9900661501	9900661501	0	1677618392	1677618392	0	492520876	-568040	2189571228	2189571228	0	0	0	0	0
	As at 01/04/2017			9717804276	9717804276	0	8645	136296203	0	340371	0	0	985688953	985688953	0	1190346706	1190346706	0	487417763	-148150	1677618392	1677618392	0	0	0	0	0

Please check the figures manually and make correction if required.

Explanatory Note:-

1) Title deeds/Deeds in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.055 Cr. (Previous year Rs. 0.05 Cr.) covering an area of 354.239 hectare (Previous year 105.496 hectare) are yet to be executed/passed.

2) Land - Leasehold Includes _____ hectare taken from Sahasra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of 1/- (Applicable for Subansiri 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, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.

7) Refer appendix C to note no. 32 for information of non-current assets pledged with bank as security for related borrowings (For Corporate Office).

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

Class of Assets	For the period 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 machinery Sub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
Total		



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NOTE NO. 2.3 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION					NET BLOCK
			As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Period	Adjustments	As at 31st March, 2018		
0	Land Freehold		0	IUT	Others	IUT	Others	0	0	0	0	0	0		
	Total		0	0	0	0	0	0	0	0	0	0	0		
	Previous year		0	0	0	0	0	0	0	0	0	0	0		

Please check the figures manually and make correction if required

(i) Amounts recognised in profit or loss for investment property

Rental income
Direct operating expenses from property that generated rental income
Direct operating expenses from property that did not generate rental income

Nil
Nil
Nil

(iii) Fair Value of investment property

Investment property comprises 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 rearing the future use of the property. (ND AS 40 Investment Property) provides by way of example that land held for a currently unpermitted 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

Sl. No.		PARTICULARS	Lease	Please check the figures manually and make correction if required																	NET BLOCK				
				GROSS BLOCK						AMORTISATION															
				As at 01-Apr-2017	Classified under Finance Lease as at 01-Apr-2017	After Finance Lease as at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	Classified under Finance Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	As at 01-Apr-2017	Classified under Finance Lease as at 01-Apr-2017	After Finance Lease as at 01-Apr-2017	For the Period	Adjustments	As at 31st March, 2018	Classified under Finance Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March, 2017	
IUT	Others	IUT	Others																						
A	Land- Right to Use	410101	410101	111340000		0					111340000	-111340000	0	13255502	-13255502	0	3718788	0	146274150	-146274150	0	0	0		
B	Computer Software	4102	4102	445708		0					445708	-445708	0	320085	-320085	0	62400	0	363366	-363366	0	0	0		
	Total			111786704		0	0	0	0	0	111786704	-111786704	0	13576348	-13576348	0	3781188	0	17267816	-17267816	0	0	0		
	Previous year			114551786		0	203020	0	0	3058002	0	111786704	-111786704	0	0011734	-0011734	0	3642214	122400	13576348	-13576348	0	0		



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Annexure to Note 2.1 & 2.4 as at
31.03.2018

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	RAISING OF BOUNDARY WALL OF CE RESIDENCE CUM VIP GUEST HOUSE(121/000508)	410321	1009277
2	CONSTRUCTION OF BADMINTON COURT-121/000511 (KACHO NISSAR HUSSAIN)	410324	4071358
3	INTERNAL ELECTRIFICATION OF PERMANENT EXE. FIELD HOSTEL NO.3	410421	443125
4	INTERNAL ELECTRIFICATION OF PERMANENT EXE. FIELD HOSTEL NO.2	410421	509200
5	CHANNELIZING SEEPAGE WATER FROM LEFT BANK DAM GALLERIES & BURIED CHANNEL & PROT.WORK IN D/S OF DAM	410601	2800000
6	Construction of Two nos Permanent Shed for Control Panels of Intake Gates no 1, 2 & 3 at Dam Top	410601	531679
7	SQUIRREL CAGE INDUCTION MOTOR 3.5HP, 700RPM, 8 POLE WITH 40%CDF, CLASS â€ƒâ€™, 3 PH,400/440V AC, 50HZ	410601	21384
8	SQUIRREL CAGE INDUCTION MOTOR 3.5HP, 700RPM, 8 POLE WITH 40%CDF, CLASS â€ƒâ€™, 3 PH,400/440V AC, 50HZ	410601	21384
9	SQUIRREL CAGE INDUCTION MOTOR 34.85HP, 950 RPM, CONTINUOUS DUTY, CLASS â€ƒâ€™, 3 PH,400/440V AC, 50HZ	410601	150876
10	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLE, 40%CDF, 150 STARTS/HR, CLASS â€ƒâ€™ 3PH,400/440V	410601	11346
11	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLE, 40%CDF, 150 STARTS/HR, CLASS â€ƒâ€™ 3PH,400/440V	410601	11346
12	SQUIRREL CAGE INDUCTION MOTOR 15HP, 710 RPM, CONTINUOUS DUTY, CLASS â€ƒâ€™ 3 PHASE,400/440V AC,	410601	64777
13	SQUIRREL CAGE INDUCTION MOTOR 17.43HP, 935 RPM, CONTINUOUS DUTY, CLASS â€ƒâ€™, 3 PH,400/440V AC, 50HZ	410601	46488
14	SQUIRREL CAGE INDUCTION MOTOR 0.6HP, 680RPM, 8 POLES WITH 40%CDF,CLASS â€ƒâ€™ 3 PHASE,400/440V AC, 50HZ	410601	7763
15	SQUIRREL CAGE INDUCTION MOTOR 0.6HP, 680RPM, 8 POLES WITH 40%CDF,CLASS â€ƒâ€™ 3 PHASE,400/440V AC, 50HZ	410601	7763
16	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLES ,40%CDF, CLASS â€ƒâ€™ 3 PHASE,400/440V AC, 50HZ	410601	14212
17	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLES ,40%CDF, CLASS â€ƒâ€™ 3 PHASE,400/440V AC, 50HZ	410601	14212
18	SUBMERSIBLE DEWATERING PUMP RATED FLOW> 650 LPM RATED HEAD (10 TO15M) WITH DOL STARTER	410601	63526
19	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 3 HP WITH STARTOR & ACCESSORIES	410601	39472



20	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 3 HP WITH STARTOR & ACCESSORIES	410601	39472
21	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 3 HP WITH STARTOR & ACCESSORIES	410601	39472
22	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 3 HP WITH STARTOR & ACCESSORIES	410601	39472
23	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 3 HP WITH STARTOR & ACCESSORIES	410601	39472
24	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 3 HP WITH STARTOR & ACCESSORIES	410601	39472
25	EARTH GROUND CLAMP METER	410713	208390
26	GAS CUTTING SET ALONG WITH ALL ACCESSORIES, MAKE: EURO, MODEL: FINE CUT	410713	193925
27	GAS CUTTING SET ALONG WITH ALL ACCESSORIES, MAKE: EURO, MODEL: FINE CUT	410713	193925
28	64 WINDOW MICRO PROCESSOR BASED, MODEL PAL 2053-S, MAKE PROCORN INSTRUMENTS PVT LTD.	410713	125793
29	64 WINDOW MICRO PROCESSOR BASED, MODEL PAL 2053-S, MAKE PROCORN INSTRUMENTS PVT LTD.	410713	125793
30	64 WINDOW MICRO PROCESSOR BASED, MODEL PAL 2053-S, MAKE PROCORN INSTRUMENTS PVT LTD.	410713	125793
31	CONTROL PANEL WITH VARIABLE FREQUENCY DRIVE(VFD) FOR 415V, 62KW MOTOR - MAKE: ABB, MODEL: ACS 550	410713	453939
32	CONTROL PANEL WITH VARIABLE FREQUENCY DRIVE(VFD) FOR 415V, 62KW MOTOR - MAKE: ABB, MODEL: ACS 550	410713	453939
33	CT/PT ANALYZER ALONG WITH ALL ACCESSORIES, MAKE: GREEN- WATT TECHNO SOLUTIONS, MODEL: GW CT/PT ANALYZER	410713	1439883
34	THERMAL LAGGING OF FIRE FIGHTING PIPELINES TO GENERATOR TRANSFORMER	410713	1452332
35	CABLE FAULT LOCATOR WITH STANDARD ACCESSORIES, MAKE :MEGGER, MODEL :EZ THUMP- 12+DIGIPHONE+	410713	2920500
36	NUMERICAL MULTIFUNCTION. GENERATOR PROTECTION RELAY WITH DIFFERENTIAL, MICOM P343911E1M0380M	410714	432128
37	NUMERICAL DISTANCE RELAY WITH BUILT IN AUTO RECLOSURE & LBB PROTECTION, MICOM P442911B1M0710M	410714	320000
38	NUMERICAL BACK-UP DIRECTIONAL O/C & E/F PROT. RELAY WITH BUILT IN LBB PROT., MICOM P141911A1M0500J	410714	153600
39	ROTOR EARTH FAULT RELAY, MODEL:VAEM21AF101D	410714	21107



40	CHECK SYNCH. RELAY - SKE11BF8003BCH	410714	65613
41	CENTRIFUGAL PUMP MOTOR SET(3000 LMP), DRG. NO. 02292017401, ITEM NO. -23	410714	716944
42	MOTORIZED STRAINER (3000 LPM), DRG. NO.02292017401,ITEM NO-17	410714	780449
43	CENTRIFUGAL PUMP MOTOR SET(3000 LMP), DRG. NO. 02292017401, ITEM NO. -23	410714	683222
44	CENTRIFUGAL PUMP MOTOR SET(600 LMP), ; DRG. NO. 02292017401, ITEM NO. -51	410714	243070
45	SAFETY VALVE FOR GOVERNOR OPU NBPS	410714	129670
46	OIL PRESSURE UNIT MOTOR PUMP SET(11KW,20AMP) FOR GOVERNOR	410714	1687446
47	CYCLONE SEPRATOR, AS PER DRAWING NO 02292017401/49	410714	1658590
48	DISTRIBUTING VALVE, FOR GOVERNOR OPU NBPS	410714	350460
49	SAFETY VALVE FOR GOVERNOR OPU NBPS	410714	129670
50	DISTRIBUTING VALVE, FOR GOVERNOR OPU NBPS	410714	350460
51	66KV CAPACITIVE VOLTAGE TRANSFORMER, 66/δ~33KV/110/δ~53 V, DRG: 34900000261, 34900000262, 34900000263	410714	280500
52	66KV CAPACITIVE VOLTAGE TRANSFORMER, 66/δ~33KV/110/δ~53 V, DRG: 34900000261, 34900000262, 34900000263	410714	280500
53	66KV CAPACITIVE VOLTAGE TRANSFORMER, 66/δ~33KV/110/δ~53 V, DRG: 34900000261, 34900000262, 34900000263	410714	280500
54	HEAD STOCK VALVE 250 NB (DRAFT TUBE DRAIN VALVE) DRG NO.02010417401	410714	696200
55	HEAD STOCK VALVE 250 NB (DRAFT TUBE DRAIN VALVE) DRG NO.02010417401	410714	696200



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56	HEAD STOCK VALVE 250 NB (DRAFT TUBE DRAIN VALVE) DRG NO.02010417401	410714	828620
57	FIXED LABYRINTH (BOTTOM), DRG. NO.2030117404	410714	2003227
58	CENTRIFUGAL BLOWER MAKE:NICOTRA,MODEL:RDH710R, RATING:28000CMH	410714	375000
59	PRESSURE REDUCER HP & LP COMPRESSED AIR SYSTEM	410714	91915
60	1 MVA DISTRIBUTION TRANSFORMER (11 KV/0.415KV) MAKE-MEI, MODEL-AGROSONS	411002	1389771
61	SUPPLY & INSTALLATION OF SUBMERSIBLE PUMP, PIPES, VALVES,FITTING ETC. FOR IMPROVING DEWATERING CAPAC	411112	4866419
62	INVERTER BASED POTABLE WELDING SET,AMP-200,VOLT- 230,1 PHASE, MAKE-ESAB ,MODEL- BUDDY ARC200	411114	39503
63	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411402	5499
64	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411402	5499
65	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411402	5499
66	Providing & Fixing of Alluminium Partitions in Project Hospital	411701	236461
67	GLEN BUILT IN OVEN 56 LTRS MODEL GL657TOUCH	411707	52995
68	GLEN BUILT IN OVEN 56 LTRS MODEL GL657TOUCH	411707	52995
69	GLEN BUILT IN OVEN 56 LTRS MODEL GL657TOUCH	411707	52995
70	MICROWAVE OVEN 25 LTRS, MORPHY RICHARDS MAKE, MODEL MWO 25 CG (200 ACM)	411707	12990
71	MICROWAVE OVEN 25 LTRS, MORPHY RICHARDS MAKE, MODEL MWO 25 CG (200 ACM)	411707	12990
72	MICROWAVE OVEN 25 LTRS, MORPHY RICHARDS MAKE, MODEL MWO 25 CG (200 ACM)	411707	12990
73	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
74	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
75	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
76	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
77	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
78	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
79	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
80	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
81	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
82	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
83	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
84	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
85	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
86	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
87	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323



88	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
89	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
90	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
91	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
92	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
93	THREE SEATER SOFA (SIZE1950MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	60316
94	THREE SEATER SOFA (SIZE1950MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	60316
95	THREE SEATER SOFA (SIZE1950MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	60316
96	THREE SEATER SOFA (SIZE1950MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	60316
97	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
98	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
99	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
100	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
101	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
102	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
103	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
104	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
105	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
106	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
107	DINING TABLE	411707	10030
108	HP LAPTOP SPECTRA 360- AC059TU I7 9500U, 16 GB RAM, 512 GB SSD	411801	157300
109	MEDIA CONVERTER,10/100/1000 BASE, MAKE:- DIGISOL, MODEL:- DG-MC6123	411806	9962
110	MEDIA CONVERTER,10/100/1000 BASE, MAKE:- DIGISOL, MODEL:- DG-MC6123	411806	9962
111	DESKTOP CORE I7, RAM 4 GB, HDD 500 GB, WINDOWS 10 PRO,18.5 MONITOR, HP 406 MT	411801	75650
112	DESKTOP CORE I7, RAM 4 GB, HDD 500 GB, WINDOWS 10 PRO,18.5 MONITOR, HP 406 MT	411801	75650
113	DESKTOP CORE I7, RAM 4 GB, HDD 500 GB, WINDOWS 10 PRO,18.5 MONITOR, HP 406 MT	411801	75650
114	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
115	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
116	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
117	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
118	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
119	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
120	ALL IN ONE INKJET COLOUR PRINTER, MAKE: EPSON, MODEL: L6190	411803	26096



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121	ALL IN ONE INKJET COLOUR PRINTER, MAKE: EPSON, MODEL: L6190	411803	26096
122	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
123	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100- 6D, SUPPLY VOLTAGE-230 V AC.	411901	43621
124	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100- 6D, SUPPLY VOLTAGE-230 V AC.	411901	43621
125	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100- 6D, SUPPLY VOLTAGE-230 V AC.	411901	43621
126	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100- 6D, SUPPLY VOLTAGE-230 V AC.	411901	43621
127	IRIGB(AM) TONTP/SNTP, 90 TO 230 V AC/DC, MAKE:- SERTEL ELECTRONICS, MODEL:- T-CON- 300-I2N	411901	238044
128	MOBILE PHONE, SAMSUNG METRO 313	411904	2120
129	RICOH PHOTOCOPIER MODEL MP2014AD WITH NETWORK CARD	412003	108560
130	RICOH PHOTOCOPIER MODEL MP2014AD WITH NETWORK CARD	412003	108560
131	SAUNA CABIN WITH CARBON HEATERS 2.12 KW (15X120X210 CM)-ARTIZE MAKE, MODEL NO. ASU-NAW-9060150	412006	345600
132	HOT AIR BLOWER 2KW	412008	8530
133	LED TV SONY 55MODEL W650D	412014	91000
134	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
135	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
136	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
137	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
138	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
139	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
140	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
141	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
142	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
143	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
144	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
145	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
146	LED 32 INCH TV (SONY MAKE) MODAL 32R302E	412014	23000
147	MULTIMEDIA PROJECTOR WITH ACCESSORIES, MAKE: PANASONIC, MODEL: PT-VZ570	412014	201696
148	67â€œREAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375
149	67â€œREAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375
150	67â€œREAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375



151	67a€REAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375
152	VIDEO WALL MOUNTING STAND UP TO 1500 MM HEIGHT MAKE- PYROTECH	412501	38400
153	VIDEO WALL MOUNTING STAND UP TO 1500 MM HEIGHT MAKE- PYROTECH	412501	38400
154	DVI-DVI CABLE UP TO 15 METER,MAKE-PYROTECH	412501	3200
155	DVI-DVI CABLE UP TO 15 METER,MAKE-PYROTECH	412501	3200
156	DVI-DVI CABLE UP TO 15 METER,MAKE-PYROTECH	412501	3200
157	DVI-DVI CABLE UP TO 15 METER,MAKE-PYROTECH	412501	3200
158	DVI-DVI CABLE UP TO 15 METER,MAKE-PYROTECH	412501	3200
159	DVI-DVI CABLE UP TO 15 METER,MAKE-PYROTECH	412501	3200
160	GRAPHIC CONTROLLER, CONTROLS UP TO 4 SXGA,MAKE- PYROTECH, MODEL-PR040200IP	412501	472000
161	DESKTOP GRABBING SOFTWARE FOR LAN BASED UP TO 10 OWSMMAKE-VNC, MODEL-DISPLAY EXPORT 1G 10H	412501	29500
162	TPT. & INS. CHARGES FOR INSTALLATION OF 2 NOS. OF ACCELEROGRAPH SYSTEM(OID- 8115100002 8115100003)	412503	128992
163	AUTOMATIC WEATHER STATION ALONGWITH DATA LOGGER, SENSORS AND ACCESS., MICROCOMM INDIA LTD., ME-1310	412503	601136
164	EXHAUST FAN	412801	2550
165	EXHAUST FAN	412801	2550
166	EXHAUST FAN	412801	2550
167	EXHAUST FAN	412801	2550
168	EXHAUST FAN	412801	2550
169	EXHAUST FAN	412801	2550
170	EXHAUST FAN	412801	2550
171	EXHAUST FAN	412801	2550
172	EXHAUST FAN	412801	2550
173	EXHAUST FAN	412801	2550
174	EXHAUST FAN	412801	2550
175	EXHAUST FAN	412801	2550
176	EXHAUST FAN	412801	2550
177	EXHAUST FAN	412801	2550
178	EXHAUST FAN	412801	2550
179	HAND HELD SEARCH LIGHT	412801	3454
180	HAND HELD SEARCH LIGHT	412801	3454
181	HAND HELD SEARCH LIGHT	412801	3454
182	HAND HELD SEARCH LIGHT	412801	3454
183	HAND HELD SEARCH LIGHT	412801	3454
184	HAND HELD SEARCH LIGHT	412801	3454
185	HAND HELD SEARCH LIGHT	412801	3454
186	HAND HELD SEARCH LIGHT	412801	3454
187	HAND HELD SEARCH LIGHT	412801	3454
188	HAND HELD SEARCH LIGHT	412801	3454
189	HAND HELD SEARCH LIGHT	412801	3454
190	HAND HELD SEARCH LIGHT	412801	3454
191	HAND HELD SEARCH LIGHT	412801	3454
192	HAND HELD SEARCH LIGHT	412801	3454
193	HAND HELD SEARCH LIGHT	412801	3454
194	HAND HELD SEARCH LIGHT	412801	3454
195	HAND HELD SEARCH LIGHT	412801	3454
196	HAND HELD SEARCH LIGHT	412801	3454
197	HAND HELD SEARCH LIGHT	412801	3454
198	HAND HELD SEARCH LIGHT	412801	3454
199	HAND HELD SEARCH LIGHT	412801	3454
200	HAND HELD SEARCH LIGHT	412801	3454
201	HAND HELD SEARCH LIGHT	412801	3454
202	HAND HELD SEARCH LIGHT	412801	3454
203	HAND HELD SEARCH LIGHT	412801	3454
204	DINING CHAIR	412801	3658
205	DINING CHAIR	412801	3658
206	DINING CHAIR	412801	3658
207	DINING CHAIR	412801	3658



208	DINING CHAIR	412801	3658
209	DINING CHAIR	412801	3658
210	FLY TRAPPERS / CATCHERS	412801	3500
211	FLY TRAPPERS / CATCHERS	412801	3500
212	FLY TRAPPERS / CATCHERS	412801	3500
213	FLY TRAPPERS / CATCHERS	412801	3500
214	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
215	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
216	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
217	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
218	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
219	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
220	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
221	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
222	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
223	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
224	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
225	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
226	ULTRASONIC HUMIDIFIER, CAPACITY 4.0 LTR, ALLIN MAKE, MODEL:MHC	412801	4995
Total			44896551

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						
2						
3						
4						
5						
6						
7						
8						
Total			0			

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	TABLE & COMPUTER TABLE	411701	13772	Corporate Office	100	IUA17-526-154101/Q1-1
2	TABLE & COMPUTER TABLE	411701	13772	Corporate Office	100	IUA17-526-154101/Q1-2
3	TABLE & COMPUTER TABLE	411701	13772	Corporate Office	100	IUA17-526-154101/Q1-3
4	TABLE & COMPUTER TABLE	411701	13772	Corporate Office	100	IUA17-526-154101/Q1-4
5	Tent Dome Shape(IMP)	411701	8182	Corporate Office	100	IUA17-526-154101/Q1-5
6	SAMSANG TV	411701	14500	Corporate Office		IUA17-526-154101/Q1-6
7	GAS HEATER MODEL 8R-42	411701	8367	Corporate Office		IUA17-526-154101/Q1-7



8	Gas Heater Model SR-42	411701	9200	Corporate Office	100	IUA17-526-154101/Q1-8
9	Gas Heater Model SR-42	411701	9200	Corporate Office	100	IUA17-526-154101/Q1-9
10	LG Vacume Cleaner Model V-CD281NTY	411701	7990	Corporate Office	100	IUA17-526-154101/Q1-10
11	TV Trollev	412801	1000	Corporate Office	100	IUA17-526-154101/Q1-11
12	TV Trollev	412801	1000	Corporate Office	100	IUA17-526-154101/Q1-12
13	TV Trollev	412801	1000	Corporate Office	100	IUA17-526-154101/Q1-13
14	TV Trollev	412801	1000	Corporate Office	100	IUA17-526-154101/Q1-14
15	Pillar Double Rode heater	412801	3200	Corporate Office	100	IUA17-526-154101/Q1-15
16	Volmax Heat pillar	412801	3990	Corporate Office	100	IUA17-526-154101/Q1-16
17	HOLOGEN HEATER USHA LAXUS	412801	2300	Corporate Office	100	IUA17-526-154101/Q1-17
18	HOLOGEN HEATER USHA LEXUS	412801	2300	Corporate Office	100	IUA17-526-154101/Q1-18
19	LPG Gyser Dolphi	412801	2900	Corporate Office	100	IUA17-526-154101/Q1-19
20	LPG Gyser Dolphi	412801	2900	Corporate Office	100	IUA17-526-154101/Q1-20
Total			134117			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	One DGs of 50 KVA each alongwith installation charges GR No. 320 & 321 dated 09102005	411002	339875
2	One DGs of 50 KVA each alongwith installation charges GR No. 320 & 321 dated 09102005	411002	339875
3	One No Tata 407 Pick up van bearing Chassis No. 357124DVZ051069, Engine No. 497SPTC31DVZ879713	411504	46123
4	APPLE MAC PRO15 MD332HN/A NOTEBOOK (SH ADHIKARI)	411801	124036
5	INMARSAT-MINI M INMARSAT SATELLITE PHONE TERMINAL	411805	17996
6	HP Desktop Computer Intel Core with 18 TFT Monitor, GRN 1037 dt 20.07.2009	411801	1
7	PRINTER K 7108	411801	17549
8	LASER PRINTER ALL IN ONE	411801	19188
9	LASER PRINTER ALL IN ONE	411801	19188
10	LASER PRINTER ALL IN ONE	411801	19188
11	A3 HP Printer officejet. Qty. 1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09. GRN 1053 dt 26.09.2009	411803	1
12	HP PRINTER OFFICE JET PROK8600	411803	24500
13	1 KVA LINE INTERACTIVE UPS, MICROTEK	411804	7510
14	800 VA UPS (MAKE MICROTECH)	411804	5250
15	1 KVA LINE INTERACTIVE UPS, MICROTEK	411804	5502
16	1 KVA LINE INTERACTIVE UPS, MICROTEK	411804	5200
17	Photo Copy Machine, Ricoh make-MP-3350B, GRN: 1335, Dt: 12.09.08	412003	196755
18	Microtek UPS -600 VA Qty. 1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09. GRN 1053 dt 26.09.2009	412801	1
19	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
20	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
21	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
22	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
23	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
24	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
25	1 KVA LINE INTERACTIVE UPS, MICROTEK20HP 300LMP-3	412801	4662



26	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
27	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
28	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
29	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
Total			1239020



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

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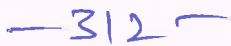
2.3 Deductions on account of Inter-unit Transfer

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 Addition, (-) for Deduction)
1	Mobile Phone- Nokia N97	411904	19300
2	MOBILE HANDSET, SAMSUNG GALAXY S DOUS 3	411904	5990
3	Mobile Phone- Nokia N97	412020	-19300
4	MOBILE HANDSET, SAMSUNG GALAXY S DOUS 3	412503	-5990
	Total		0



Note no. 11.1

Capital Work In Progress

(Amount in Rupees)

Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i) Roads and Bridges	-	968199		968199	-
ii) Buildings	24689747	65259641	-	61794994	28154394
iii) Railway sidings	-				-
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	16464122		16464122	-
v) Generating Plant and Machinery	-				-
vi) Plant and Machinery - Sub station	946463		(946463)		-
vii) Plant and Machinery - Transmission lines	-				-
viii) Plant and Machinery - Others	-	4652477		4652477	-
ix) Construction Equipment	-				-
x) Water Supply System/Drainage and Sewerage	-				-
xi) Other assets awaiting installation	55600	27050901		27106501	-
xii) CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii) Survey, investigation, consultancy and supervision charges	-				-
xiv) Expenditure on compensatory Afforestation	-				-
xv) Expenditure During Construction *	-	-			-
Less: Provided for	-				-
Sub total (a)	25691810	114395340	(946463)	110986293	28154394
* For addition during the period refer Note No. 28					
	1-Apr-2014		Adjustment		31-Mar-2015
Construction Stores (for valuation refer Accounting Policy no.7)	-			-	0
Less : Provisions for construction stores	-			-	0
Sub total (b)	0			-	0
TOTAL	25691810	114395340	(946463)	110986293	28154394
Previous year	8397212776	746544294	(119237103)	8998828157	25691810

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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



Note no. 12 NON CURRENT INVESTMENTS

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security	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	2385908		2385908	8729508		8729508
- Others	52486339		52486339	65612646		65612646
Less : Provision for expenditure awaiting utilisation certificate	-	-	-	29705		29705
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful advances 1*	-	-	-	-	-	-
b) DEPOSITS						
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt. Depts. 2*	-	-	-	-	-	-
Less : Provision for Doubtful Deposits	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (Including accrued interest)						
- Secured (considered good)	26958297	3020738	29979035	10722109	1502647	12224756
- Unsecured (considered good)		2589214	2589214	1887365	1873286	3760651
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to contractor / supplier	-	-	-	-	-	-
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Against bank guarantee	-	-	-	-	-	-
- Others	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Loan to State Government In settlement of dues from customer	-	-	-	-	-	-
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to Government of Arunachal Pradesh	-	-	-	-	-	-
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Other advances	-	-	-	-	-	-
- Unsecured (considered good)	-	6574378	6574378	-	5097952	5097952
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	-
Advance Income tax & tax deducted at source	-	-	-	-	40722	40722
Total	81830544	12184330	94014874	86921923	8514607	95436530
Provisions for doubtful advances 1*	Long Term	Short Term	Total	Long Term	Short Term	Total
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
Provisions against Demand raised by Govt. Deptt. 2*	Long Term	Short Term	Total	Long Term	Short Term	Total
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
Provisions for Doubtful Deposits *3	Long Term	Short Term	Total	Long Term	Short Term	Total
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-
Provisions for Doubtful Loans & Advances *4	Long Term	Short Term	Total	Long Term	Short Term	Total
Opening Balance	-	-	-	-	-	-
Addition during the year / period	-	-	-	-	-	-
Used during the year / period	-	-	-	-	-	-
Reversed during the year / period	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-



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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



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)

As at 31.03.2014

(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	-	-

(Amount in Rupees)

		As at 31st March, 2015			As at 31st March, 2014	
PARTICULARS	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 *****					

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
(Valuation as per Accounting Policy No. 7)		
Stores and spares	4113393	837880
Stores in transit/ pending inspection		837880
Loose tools		
Scrap inventory		
Material at site		
Material issued to contractors/ fabricators		
Inventory for Self Generated VER's		
Less: Provision for Obsolescence & Diminution in Value *1		
Total	4130693	837880
Provision for Obsolescence & Diminution in Value *1		
Opening Balance		
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance		



Note no. 17 TRADE RECEIVABLES

(Amount in Rupees)

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

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

Explanatory Note: -

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

Note no. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
A Cash and Cash Equivalents		
Cash on hand		
(includes stamps on hand of Rs. -----	97440	16135
, Previous year Rs. -----)		
Cheques, drafts on hand		-
Balances with banks		
• With scheduled banks		
- In current account		
- Self Insurance Fund		
- Others	313224	1153939
- 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	410664	1170074

Explanatory Note: -

1) Out of the Initial Public Offering (IPO) proceeds of Rs.----- made during financial year 2009-10, sale proceeds of Rs.----- was paid to Ministry of Power, Govt. of India and Rs.----- was retained by company. Out of Rs.-----, a sum of Rs.----- has been utilised up to 31.03.2015 for re-coupmient of capital expenditure already incurred from internal accruals on the projects specified for utilisation, the unutilised amount of Rs.----- has been invested in bank deposits as per extant investment policy of the company and Rs.----- recouped for meeting IPO expenditure. - FOR CORPORATE OFFICE ONLY

2) Cash and Bank Balances include an amount of Rs.----- (Previous year Rs.-----) towards margin money kept with banks for opening Letter of Credit or similar facility, which is not available for use as on 31.03.2015. - FOR CORPORATE OFFICE ONLY

3) Cash and Bank Balances include Rs.----- (Previous year Rs.-----), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company. - FOR RE & BRRP ONLY



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PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
a) Interest accrued on:		
Loan to State Government in settlement of dues from customers	-	-
Deposits		
- IPO	-	-
- Self Insurance	-	-
- Other deposits	-	-
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *1		
b) Receivable on account of unbilled revenue		
c) Receivable from Subsidiaries / JV's		
d) Interest recoverable from beneficiary		
e) Claims recoverables	277995	908975
Less: Provisions for Doubtful Claims *2		
Work In Progress	277995	908975
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	100171	168539
h) Expenditure awaiting adjustment		
Less: Provision for project expenses awaiting write off sanction *3		
i) Losses awaiting write off sanction/pending investigation		217829
Less: Provision for losses pending investigation/awaiting write off /		217829
j) Others		
Total	378166	1077514

Provisions for Doubtful Interest *1

Opening Balance

Addition during the year / period

Used during the year / period

Reversed during the year / period

Closing balance

0

0

Provisions for Doubtful Claims *2

Opening Balance

Addition during the year / period

Used during the year / period

Reversed during the year / period

Closing balance

0

0

Provision for project expenses to be

written off *3

Opening Balance

Addition during the year / period

Used during the year / period

Reversed during the year / period

Closing balance

0

0

Provision for losses pending Investigation / awaiting

write off sanction *4

Opening Balance

Addition during the year / period

Used during the year / period

Reversed during the year / period

Closing balance

217829

217829

217829

0

217829

Explanatory Note: -

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

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

3) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kaware HE Projects which has been transferred to M/s CVPPL (a joint venture company of NHPC, JKSPDC and PTC). - FOR CORPORATE OFFICE ONLY

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



PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
A	SALES		
	SALE OF POWER	1517056811	796967123
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity - precommissioning (Transferred to EDC Note no. 28 A)	-	35244775
	Sub total A	1517056811	761722348
B	ADVANCE AGAINST DEPRECIATION		
	During the year/period	-	-
	Less : Written back during the year/period	-	-
	Sub total B	-	-
C	OTHER OPERATING INCOME		
	Interest from Beneficiary States	8980557	-
	Sub total C	8980557	-
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)	1526037368	761722348

Explanatory Note: -

1) Pending approval of tariff by CERC for the tariff period 2014-19, sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC) for the period 2009-14, except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgoo, Uri II & Parbati III Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgoo, Uri II & Parbati III Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations for the period 200-14. Sales at Teesta Low Dam III Power Station has been recognised provisionally on the basis of 85% of capital cost filed with CERC for the period 2009-14. - For corporate Office only

2) Sales includes Rs. ---- (Corresponding Previous period Rs. -----) on account of earlier year sales arising out of finalisation of tariff in current period. - For power stations 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 sales includes an amount of Rs.----- (Corresponding previous period Rs. -----) towards regulated power, which has been sold through bidding at Power Exchange. Ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs.----- has been adjusted against the outstanding dues of those beneficiaries. - For Corporate Office only

4) Sales includes Rs. ----- (corresponding previous period Rs. -----) which is yet to be billed. - For Corporate Office only

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

6) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. - For Corporate Office only



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) <u>Other Income</u>		
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	1570134	1067157
- Others	-	-
Late payment surcharge	-	-
Net Gain/Loss on Sale of Mutual Fund	-	-
Income From Sale of Self Generated VES	-	-
Realization of Loss Due To Business Interruption	-	-
Profit on sale of assets	2742	3734
Liability/ Provisions not required written back #	1673586	587756
Others	980687	1354872
Exchange rate variation	-	-
TOTAL	4227149	3013519
Add/(Less): C.O./Regional Office/PID Expenses	2832996	2208409
TOTAL	7060145	5221928
Less: Income transferred to EDC	-	1720198
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	7060145	3501730
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*3 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*4 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	-	-
e) Bad and doubtful debts (*1 under	-	-
f) Bad and doubtful claims (*2 under	-	-
g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	-
i) Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	1673586	587756
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	-	-
TOTAL	1673586	587756



PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
A. GENERATION EXPENSES		
(i) Water Usage Charges	187577889	207605697
(ii) Consumption of stores and spare parts	88779	
B. Direct Expenditure on Contract, Project Management and Consultancy Works		
C. REPAIRS & MAINTENANCE		
- Building	6527201	3936496
- Machinery	16961604	6847957
- Others	8611968	11738076
D. ADMINISTRATION EXPENSES		
Rent & Hire Charges	9775502	10004606
Rates and taxes	521845	6955
Insurance	18508508	10653214
Utilization of Self Insurance Fund		
Security expenses	5055189	3040604
Electricity Charges	5888778	4105369
Travelling and Conveyance	9022441	6234036
Expenses on vehicles	504742	351588
Telephone, telex and Postage	2551806	1436323
Advertisement and publicity	2966976	1152066
Entertainment and hospitality expenses	8250	9750
Printing and stationery	814758	909140
Consultancy charges - Indigenous	998375	948898
Consultancy charges - Foreign		
Audit expenses (Refer detail below)	141785	70537
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		
Expenditure on land not belonging to company		10298411
Loss on sale of assets	619095	852110
Assets / claims written off		1200
Books & Periodicals	6240	3000
Donation		
CSR/ Sustainable Development/ Community Development Expenses	19286983	4301841
Directors' expenses		
Research and development expenses		
Interest on Arbitration/ Court Cases		
Interest to beneficiary states		
Rebate to customers		
Expenditure on Self Generated VER's		
Expenses for Regulated Power		
Less: - Exp Recoverable on Regulated Power		
Exchange rate variation		1622377
Other general expenses	14896256	11487628
Sub-total	311334970	297617879
Add/(Less): C.O./Regional Office/PID Expenses	14021196	11537999
Sub-total	325356166	309155878
Less: Amount transferred to EDC		109024593
Less: Recoverable from Deposit Works		
Total (A to E)	325356166	200131285

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		
Shortage in store & spares provided		
Provision against diminution in the value of investment		
Project expenses provided for		
Provision for fixed assets/ stores provided for		217829
Diminution in value of Inventory of Self Generated VER's Provided for		
Provision for CAT Plan		
Others		
Sub-total		217829
Add/(Less): C.O./Regional Office/PID Expenses		
Sub-total		217829
Less: Amount transferred to EDC		
Less: Recoverable from Deposit Works		
Total (F) = II		217829
Total carried forward to Statement of Profit & Loss	Total (I) + (ii)	200349114
	325356166	

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

3) Detail of audit expenses are as under: -

	As on 31.03.2015	As on 31.03.2014
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	81785	-
II) Cost Auditors		
Audit Fees	60000	70537
Reimbursement of expenses	-	-
Total Audit Expenses	141785	70537

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	109412163	86567762
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	16097166	12958363
Staff welfare expenses	5992656	6253233
Leave Salary & Pension Contribution	-	-
TOTAL	131501985	105779358
Add/(Less): C.O./Regional Office Expenses	50507381	59951509
TOTAL	182009366	165730867
Less: Employee Cost transferred to EDC	-	72206261
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	182009366	93524606

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. 5156843/- (Corresponding Previous period Rs. 3201621/-) towards lease payments in respect of premises for residential use of employees.

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

	For the year ended 31st March, 2015	(Rs. In) For the year ended 31st March, 2014
i) towards Employees Provident Fund	6337565	5314546
ii) towards Employees Defined Contribution Superannuation Scheme	8741919	6569427



Note no. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a) <u>Interest on :</u>		
Government of India loan	108000000	51189041
Bonds	3642430	1774836
Foreign loan		
Term loan	145067239	155751723
Cash credit facilities /WCDL		
Other interest charges		
sub total	256709669	208715600
b) <u>Other Borrowing Cost</u>		
Loss on Hedging Transactions		
Bond issue/ service expenses	14001	63137
Royalty		
Commitment fee	50490	
Guarantee fee on foreign loan		
Other finance charges	1020645	1363032
sub total	1085136	1426169
c) <u>Applicable net gain/ loss on Foreign currency transactions and translation</u>		
Exchange differences regarded as adjustment to interest cost		
Less: Interest adjustment on account of Foreign Exchange Rate Variation		
sub total		
Total	257794805	210141769
Add/(Less): C.O./Regional Office/PID Expenses	3478	11108
TOTAL	257798283	210152877
Less: Finance Cost transferred to EDC		86988677
Less: Recoverable from Deposit Works		
Total carried forward to Statement of Profit & Loss	257798283	123164200

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	486220288	242583043
Depreciation adjustment on account of Foreign Exchange Rate Variation		
Add/(Less): C.O./Regional Office / PID Expenses	2557030	1525133
TOTAL	488777318	244108176
Less: Depreciation & Amortisation Expenses transferred to EDC		15963417
Less: Recoverable from Deposit Works		
Total carried forward to Statement of Profit & Loss	488777318	228144759

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
<u>INCOME</u>		
Sale of Electricity		
Advance Against Depreciation written back		
Interest/Surcharge from debtors		
Others		
SUB TOTAL		
<u>EXPENDITURE</u>		
Salaries & Wages		
Repair & Maintenance		
Finance Cost		
Depreciation & Amortization		44952
Others	482240	45318116
SUB TOTAL	482240	45363068
TOTAL	482240	45363068
Add/(Less): C.O./Regional Office/PID Expenses	39920	72594
TOTAL	522160	45435662
Less: Prior Period Expenses transferred to EDC		
Prior period expenses		45411497
Less Prior period income		
Total	522160	24165
Less: Recoverable from Deposit Works		
Total carried forward to Statement of Profit & Loss	522160	24165



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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		

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		44428587
Gratuity and contribution to provident fund		5988840
Staff welfare expenses		2025199
Leave Salary & Pension Contribution		
Sub-total		52442626
B. REPAIRS & MAINTENANCE		
Building		2093384
Machinery		1927432
Others		7668965
Sub-total		11689781
C. ADMINISTRATION & OTHER EXPENSES		
Rent		5437541
Rates and taxes		64653236
Insurance		1285330
Security expenses		1395878
Electricity Charges		
Travelling and Conveyance		2888090
Expenses on vehicles		121601
Telephone, telex and Postage		759659
Advertisement and publicity		726232
Entertainment and hospitality expenses		
Printing and stationery		610495
Design and Consultancy charges:		
- Indigenous		886956
- Foreign		
Expenses on compensatory		
Expenditure on land not belonging to		10298411
Assets/ Claims written off		
Losses on sale of assets		
Other general expenses		4523826
Remuneration to Auditors		
Exchange rate variation (Debit)		1622377
Sub-total		95209632
D. FINANCE COST		
Interest on :		
Government of India loan		
Bonds		933610
Foreign loan		
Term loan		85640854
e) Cash credit facilities /WCCL		
Exchange differences regarded as		
adjustment to interest cost		
Loss on Hedging Transactions		
Bond issue/ service expenses		3359
Commitment fee		
Guarantee fee on loan		
Other finance charges		407560
Sub-total		86985383
E. PROVISIONS		
Sub-total		
F. DEPRECIATION AND AMORTISATION EXPENSES		15523297
Sub-total		15523297
G. PRIOR PERIOD EXPENSES		
Prior Period Expenses		45363068
Less: Prior Period Income		
Sub-total		45363068
H. C.O./Regional Office Expenses:		
Other Income		(276833)
Generation, Administration and Other		2125180
Expenses		
Employee Benefits Expense		19763635
Depreciation & Amortisation Expenses		440120
Finance Cost		3294
Provisions		
Prior Period Adjustment (Net)		48429
Sub-total		22103825
GRAND TOTAL (A to H)		329317612
I. LESS: RECEIPTS AND RECOVERIES		
a) Other Income		
Interest on loans and advances		
Miscellaneous receipts		438541
Profit on sale of assets		
Exchange rate variation (Credit)		
Provision/Liability not required written		587756
back		
Hire charges/ outturn on plant and		417068
machinery		
Sub-total		1443365
b) Income from generation of electricity - precommissioning		35244775
TOTAL		292629472

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Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to worth Rs. **384.92** crore (previous year Rs. **341-12** crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs. **NIL** crore (previous year Rs. **NIL** crore) towards arbitration awards including updated interest thereon against the Company, which has been challenged in the Court of Law.

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other matters amount to Rs. **0.16** crore (previous year Rs. **0.20** crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs **NIL** - ((previous year Rs. **NIL** crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. **NIL** - crore ((previous year Rs. **NIL** crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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- b) A summary of above claims is attached as **Annexure-A**.
- c) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (d) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (e) There is possibility of reimbursement to the company of Rs.----- Crore (previous year Rs.--- -- crore) towards above contingent liabilities.
- (f) An amount of Rs. **NIL** crore (previous year **NIL** crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.
2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs.**6.74** Crore (Previous year Rs.**3.96** Crore).
3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. **NIL** Crore (Previous year Rs. **NIL** Crore) are included in Capital Work-in-Progress/Fixed Asset.
4. a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.
- b) In the opinion of the management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.
5. During the year, the following accounting policies have been modified/deleted:

Policy No.	Description	Impact on Profit for the year
2.5	Policy changed to present Fixed Assets declared surplus/awaiting disposal action in "Other current assets" instead of presenting them in Fixed Assets.	No impact
5.2.3	Policy on charging of depreciation in respect of items for which Company assessed rates are used. The policy has been changed to adopt the useful life and residual value as per Schedule-II of the Companies Act,2013 with effect from 01.04.2014.	55,767/- (Increase in Profit)
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.	2,69,155/- (Increase in Profit)
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	No impact



9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.
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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 Crores (Previous year Rs Crores) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid policy.

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

(Rs. in Crore)

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

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

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

(Rs. in Crore)

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

(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	NIL
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	
2.	No. of VERs under certification	NIL
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the period (Rs. in Crore)	NIL
4.	No. of VERs sold during the period ended 31.03.2015 with the value thereof.	NIL

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

(Rs. in Crore).

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



	principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	
(iv)	Interest due but yet to be paid on principal paid during the period	NIL
(v)	Amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as deductible expenditure.	NIL

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

Name of the Statute	Nature of dues	Amount in `	Year to which it pertains	Forum at which case is pending
Income Tax Act, 1961	Income Tax	NIL		
Sales Tax Acts	Sales Tax	NIL		
Custom Act, 1962	Custom Duty	NIL		
Finance Act, 1994	Service Tax	NIL		
Please specify	Any other levies	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.

FOR GUPTA GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
 FRN- 001728N

(CA Lalit Magotra)
 PARTNER
 M.NO. 088613

(BK Singh)
 MANAGER (FIN.)

(S K Sandhu)
 C E/HOP NBHEP

Place : Jammu, Camp
 Date : 19-04-2015



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 6	OTHERS LONG TERM LIABILITIES			
a)	Deposits/ Retention Money/Advances Received			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-8762268	-9340120
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	5617362	7536584
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	309491	886442
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	2835415	917094
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	310500	-1739947	-738065
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	1409021	664859
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	310505	330926	73206
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	2665019	2049971
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	114500	131100
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	1779164	493005
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	229419	96000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	318505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0	0
			4788102	2770076
Note no. 7	PROVISIONS			
	LONG TERM PROVISIONS			
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	133576662	145575150
			133576662	145575150
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR WAGE REVISION	350401	3005398	1233359
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	3005398	1233359
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	7350719	3060981
	PROVISION FOR PRP - SUPERVISOR	350426	696145	542080
	PROVISION FOR PLG th WORKMEN	350427	1186644	856662
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD -	350428	132300	180600
			9365808	4640323
Note no. 8	TRADE PAYABLE - Sundry Creditors			
	Others			
	SUNDY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	310401	0	3000
		310407	0	0
	SUNDY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	889163	579548
	SUNDY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	9693396	4618387
	SUNDY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0	0
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	0	0
			10582559	5200935

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 9	Other Current Liabilities			
	Liability against capital works/supplies			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CONTRA	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	37832134	57098594
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	62058732	153589065
	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
			99890866	210687659
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	2836000	925000
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	2952343	5486613
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	194991	755342
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	1056251	424089
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	1179602	568859
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL	319503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	319505	330926	73206
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
			8550113	8233109
	Statutory dues payables			
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	566353	354566
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	29531	30737
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	215331	75123
	State Sales Tax/VAT -Work Contracts	311402	2063733	266269
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	12523	0
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	193233	31338
			3080704	758033
	Other liabilities			
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	287176	168685
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	9890916	4047162
	OTHER EXPENSES PAYABLE	310713	96001999	253338713
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	311208	5600	0
	LIABILITY FOR STALE CHEQUES	311509	0	41300
			106185691	257595860
Fixed Assets				
Note no. 10.1	Tangible Assets			
a)	GROSS BLOCK			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	0	0
ii)	LAND- LEASE HOLD	410111	63193032	13193032
	LAND- LEASE HOLD			
iii)	ROADS AND BRIDGES			
	ROADS	410201	108172396	107204197
	BRIDGES AND CULVERTS	410203	20399339	20399339
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			128571735	127603536



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
iv)	BUILDINGS-OTHERS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	1006993560	985321609
	BUILDING CONTAINING WORKSHOP	410302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	122452246	121830102
	OFFICE BUILDINGS-PERMANENT	410304	0	0
	OFFICE BUILDINGS-TEMPORARY	410305	8	8
	STORES AND GODOWN BUILDINGS	410306	1	1
	TRANSIT CAMP AND FIELD HOSTEL	410321	94935954	64031366
	SCHOOL BUILDINGS	410322	0	0
	HOSPITAL BUILDINGS	410323	8033901	6970551
	CLUB BUILDING	410324	14240472	12444247
	RESIDENTIAL BUILDING-PERMANENT	410325	44900678	44900678
	RESIDENTIAL BUILDING-TEMPORARY	410326	1	1
	CANTEEN BUILDING	410327	0	0
	BUILDINGS-OTHERS	410328	27785424	22048688
			1319342245	1257547251
	RAILWAY SIDINGS	410501	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
	DAMS AND BARRAGES	410601	4438959962	4433680984
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	0	0
	PENSTOCKS	410605	59877778	59877778
	TAILRACE CHANNELS	410606	87859813	87859813
	TAILRACE TUNNELS	410607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	413439451	402254307
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	33089267	33089267
			5033226271	5016762149
vii)	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	410701	1433689726	1433689726
	GENERATOR STEP UP TRANSFORMER	410702	350005282	350005282
	OTHER POWER PLANT TRANSFORMER	410703	71770681	71770681
	COOLING WATER SYSTEMS	410704	72080557	72080557
	EHV SWITCHGEAR SYSTEMS	410705	222066943	222066943
	DC SYSTEMS/ BATTERY SYSTEMS	410707	41043553	41043553
	POWER AND CONTROL CABLES	410708	184584962	184584962
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	76817685	76817685
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	14160610	14160610
	CONTROL, METERING AND PROTECTION SYSTEM	410711	220101418	220101418
	AUXILIARY AND ANCILLARY SYSTEMS	410712	68652736	68652736
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	161695154	161695154
	Capital Spares - Generating Plant and Machinery	410714	4652477	0
			2921321784	2916669307
viii)	Plant and machinery- Sub station			
	SUBSTATION-TRANSFORMERS	410801	26159106	26159106
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND	410802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	0	0
	LIGHTENING ARRESTORS	410804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			26159106	26159106



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
ix)	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	7061462	7061462
	STREET LIGHTING, ETC.	410905	18981383	18981383
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			26042845	26042845
x)	Plant and machinery- Others			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	1925631	1587146
			1925631	1587146
xi)	Construction Equipment			
	EXCAVATORS	411101	0	0
	LOADERS	411102	2319350	0
	DUMPERS	411103	0	0
	TIPERS	411104	1511965	1511965
	PUMPS	411112	3396657	1583036
	DIESEL GENERATING SETS	411113	0	0
	WELDING SETS	411114	92162	0
	AIR COMPRESSORS	411115	881676	0
	OTHER EQUIPMENTS	411130	69295	69295
	Capital Spares - Construction Equipment	411131	0	0
			8271105	3164296
xii)	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY	411201	4347427	3420927
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	363874	363874
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			4711301	3784801
xiii)	Electrical installations			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	4927377	4927377
	Capital Spares - Electrical Installation	411403	0	0
			4927377	4927377
xiv)	Vehicles			
	CARS	411501	0	51345
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	574405	574405
	PICK UP VAN	411504	46123	46123
	FIRE TENDERS	411505	3025833	3025833
	AMBULANCE	411506	813151	813151
	BUSES	411507	0	0
	TRUCKS/TANKERS	411508	633230	0
			5092742	4510857
xv)	Aircraft/ Boats			
	AIRCRAFT	411601	0	0
	BOATS	411603	690000	690000
	HELICOPTER	411604	0	0
			690000	690000
xvi)	Furniture and fixture			
	FURNITURE-FIXTURES-OFFICE	411701	5104251	3135364
	FURNITURE-FIXTURES-RESIDENTIAL	411702	418176	418176
	FURNITURE-FIXTURES-CANTEEN	411703	0	0
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	0	0
	FURNITURE-FIXTURES-HOSPITAL	411706	113225	113225
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	2852958	2391600
			8488610	6058365



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
xvii)	Computers			
	COMPUTERS	411801	1109676	227433
	PRINTERS	411803	424132	41196
	OTHER EDP EQUIPMENTS	411804	115975	161790
	SATELLITE COMMUNICATIONS SYSTEMS	411805	70334	300090
	Networking Devices and Server	411806	222315	0
			1942432	730509
xviii)	Communication Equipment			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	529749	536447
	INTERIOR COMMUNICATION EQUIPMENTS	411903	602033	510613
			1131782	1047060
xix)	Office Equipments			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	742600	742600
	HOSPITAL EQUIPMENTS	412005	1400780	388385
	CLUB EQUIPMENTS	412006	165654	165654
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	312502	441894
	AIR CONDITIONERS	412008	10617	10617
	Air Coolers/ Water Coolers/ Fans	412011	103781	20806
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	42682	42682
	Televisions/Music System for office	412014	573868	576868
	OTHER OFFICE EQUIPMENTS	412020	301457	306163
			3653941	2695669
xx)	RESEARCH AND DEVELOPMENT EQUIPMENT	412101	0	0
xxi)	Other assets			
	Televisions/Music systems-other than for office, Projectors, Audio Visual	412501	1351868	945812
	LABORATORY TESTING AND METER TESTING EQUIPMENTS	412502	3445706	3445706
	MISC. ASSETS/EQUIPMENTS	412503	22097116	5840031
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	17516	17516
			26912206	10249065
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	827549	201467
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	100171	168539
	SURPLUS ASSETS	413002	0	0
			100171	168539
b)	ACCUMULATED DEPRECIATION			
	LAND- LEASE HOLD	420101	1108449	199000
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	7336259	2337439
	BUILDING	420301	69965621	20166334
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	391222856	126031257
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	227279417	73268296
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	2132794	687622
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	2468906	795986



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	291736	62029
	DIESEL GENERATING SETS	421002	0	0
			291736	62029
	CONSTRUCTION EQUIPMENT	421101	506377	138244
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	228499	73454
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			228499	73454
	Electrical installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	608115	196059
			608115	196059
	VEHICLE	421501	599719	168524
	AIRCRAFT/BOATS	421601	82121	16565
	FURNITURE FIXTURES AND EQUIPMENT	421701	1108918	215425
	COMPUTERS	421801	941393	63272
	COMMUNICATION EQUIPMENTS	421901	181786	42727
	OFFICE EQUIPMENT	422001	386345	113824
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	422101	0	0
	OTHER ASSETS	422501	1548666	393948
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	826053	200247
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			708824030	225170252
Note no. 10.2	INTANGIBLE ASSET			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	114400000	114400000
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	151786	31736
			114551786	114431736
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	5638992	1818036
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	151786	20879
			5790778	1838915
Note no. 11.1	Capital Work In Progress			
	BUILDINGS			
	TRANSIT CAMP AND FIELD HOSTEL	430321	21704377	24689747
	BUILDINGS-OTHERS	430328	545099	0
	OTHER CIVIL WORKS	430329	5904918	0
			28154394	24689747
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	946463
			0	946463
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	0	55600
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			0	55600



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
vii)	EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)			
	WAGES, ALLOWANCES AND BENEFITS	437501	446046630	446046630
	Gratuity, Contribution to provident fund & pension scheme (including	437502	65873551	65873551
	STAFF WELFARE EXPENSES	437503	46279932	46279932
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
	REPAIR AND MAINTENANCE- BUILDING	437510	12157868	12157868
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND	437511	7024067	7024067
	REPAIR AND MAINTENANCE- OTHERS	437512	50363025	50363025
	RENT/HIRING CHARGES	437514	48805889	48805889
	RATES AND TAXES	437515	64948192	64948192
	INSURANCE	437516	1715501	1715501
	SECURITY EXPENSES	437517	8001579	8001579
	ELECTRICITY EXPENSES	437518	373188	373188
	TRAVELLING AND CONVEYANCE	437519	27090471	27090471
	EXPENSE ON VEHICLES/STAFF CAR	437520	5955898	5955898
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	10196367	10196367
	ADVERTISEMENT PUBLICITY	437522	7912942	7912942
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	82368	82368
	PRINTING AND STATIONERY	437524	4273211	4273211
	OTHER EXPENSES	437525	55802358	55802358
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	1247121	1247121
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	19461	19461
	LOSS ON SALE OF ASSET	437530	1310	1310
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	34015905	34015905
	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	933610	933610
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	473114047	473114047
	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	72383	72383
	COMMITMENT FEE	437547	146481	146481
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	9346699	9346699
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	1946094	1946094
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	-1009250	-1009250
	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	147198627	147198627
	Provisions	437561	89123000	89123000
	PRIOR PERIOD EXPENSES	437565	64570729	64570729
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	-61160385	-61160385
	INTEREST ON LOANS AND ADVANCES	437571	-124229407	-124229407
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-8899012	-8899012
	PROFIT ON SALE OF ASSET	437573	0	0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-26465706	-26465706
	Rent/Hire Charges	437575	-923199	-923199
	PRIOR PERIOD INCOME	437579	0	0
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	221677709	221677709
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	-339986721	-339986721
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	-558200113	-558200113
	CAPITALIZATION OF EDC-DEPRECIATION	438104	-147198627	-147198627
	CAPITALIZATION OF EDC- INTEREST AND FINANCIAL CHARGES	438105	-483613220	-483613220

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CAPITALIZATION OF EDC-PROVISIONS	438106	-89123000	-89123000
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	-64570729	-64570729
	CAPITALIZATION OF EDC -EXCHANGE RATE VARIATION	438108	-936844	-936844
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	-635886300	-635886300
	Corporate/Regional Office Expenses (Net)	437599	635886300	635886300
	TOTAL		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	2385908	8729508
	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
			2385908	8729508
	Unsecured (considered good)- Others			
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	184573	9907340
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0
	Advance - Government Department	450207	52301766	55705306
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
			52486339	65612646
	Employees (including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650120	333899	278041
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	90375	35999
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	8279561	3132399
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1134727	409902
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/	650214	8184	6250
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	72505	50356
	HOUSE BUILDING ADVANCE - SECURED	660101	15347645	5363326
	CAR ADVANCE- SECURED	660102	1507893	1248489
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	12319	21547
	COMPUTER ADVANCE- SECURED	660104	171189	175800
			26958297	10722109
	-Unsecured			
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	0	574731
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	1312634
			0	1887365
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651520	139260	97260
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	64776	55931
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	0	4888
	HOUSE BUILDING ADVANCE - SECURED	661501	2230938	940056
	CAR ADVANCE- SECURED	661502	462588	293892
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	9228	9228
	COMPUTER ADVANCE- SECURED	661504	113948	101392
			3020738	1502647
	Employees loans & Advances (including accrued interest) - Unsecured			
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	219936
	FURNITURE ADVANCE	661605	6900	9650



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			6900	229586
	MULTIPURPOSE ADVANCE	660206	2200444	1562414
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	32000
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	335000	0
	PAY ADVANCE	660303	26870	49286
	DEPARTMENTAL ADVANCE TO STAFF	660308	20000	0
			2582314	1643700
			2589214	1873286
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	6574378	5097952
			6574378	5097952
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	40722
			0	40722
Note no. 16	INVENTORIES			
i)	Stores and spares			
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	15070	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	279215	16353
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	1632129	442500
	SPARES FOR EQUIPMENTS ACCOUNT	610701	349193	0
	SPARES FOR VEHICLES ACCOUNT	610801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	478767	22870
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	1190999	356157
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	168020	0
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			4113393	837880
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	17300	0
	LOOSE TOOLS IN USE	611208	0	0
			17300	0
te no. 18	CASH AND BANK BALANCES			
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	97440	16135
	Total Cash On Hand		97440	16135
	- In current account - Others			
	CHEQUE ISSUED ACCOUNT- No. 1	640501	128224	1136286
	CHEQUE COLLECTION ACCOUNT NO.1	640601	185000	17653
			313224	1153939
			410664	1170074



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 19	OTHER CURRENT ASSETS			
	Claims recoverable			
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	7204	2644
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	0	122175
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	137902	734741
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	132889	49415
			277995	908975
	LOSSES PENDING INVESTIGATION	651001	0	217829
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			0	217829
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	0	217829
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			0	217829



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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 20	REVENUE FROM OPERATIONS			
A	SALES			
	SALE OF POWER	810101	1237704363	618765887
	SALE OF POWER-REGULATED	810102	0	0
	SALE OF POWER-INFIRM POWER	810103	0	35244775
	SALE OF POWER-NOT BILLED	812001	279346137	142956461
	Earlier year Sales	812002	6311	0
	Total (Sales)		1517056811	796967123
	Less :			
	Tariff Adjustments	820103	0	0
	Regulated Power Adjustment	820105, 820106	0	0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PER	980170	0	35244775
			1517056811	761722348
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	8980557	0
	Interest on UI charges Receivable	841403	0	0
	sub-total		8980557	0
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	1375726	930164
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	175886	109878
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	1934	2627
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	16588	24488
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
	sub-total		1570134	1067157
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED	841501	2742	3734
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURP	841503	0	0
	sub-total		2742	3734
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	0	0
	PROVISION NOT REQUIRED WRITTEN BACK	840902	1673586	587756
	sub-total		1673586	587756
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	407224
	OTHER INCOME	841001	347118	578085
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	124611	39354
	LEASE RECOVERY	841702	457623	272360
	ELECTRICITY RECOVERY	841703	0	6019
	GUEST HOUSE RECOVERY	841710	51335	51830
	sub-total		980687	1354872
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	2832996	2207334
	Other Income <PID>	849995	0	1075
	Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Units		2832996	2208409
	Total (Other Income)			



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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	438541
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	587756
	Rent/Hire Charges	980175	0	417068
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	0	276833
		Trf. To EDC	0	1720198
Note no. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
	Water Usage Charges	920111	187577889	207605697
		sub-total	187577889	207605697
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OT	920104	88779	0
		sub-total	88779	0
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUIL	920201	0	136708
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PL	920202	1991792	1590691
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	1403501	15940
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ C	920204	700	268049
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTR	920205	324500	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE	920206	737800	705145
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILD	920210	791546	297215
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIA	920211	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	7420	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUI	920214	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	34959	0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	498200	235693
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	736783	629055
	REPAIR AND MAINTENANCE-CLUB BUILDING	920218	0	58000
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	0
		sub-total	6527201	3936496
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER	920401	2150938	1477108
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN	920402	7013739	4932886
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLAN	920403	274050	173000
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQU	920404	257915	184571
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POW	920405	242862	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPME	920406	259369	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PL	920501	21131	80392
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT A	920811	6741600	0
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINER	920812	0	0
		sub-total	16961604	6847957
	Others			
	DESILTATION EXPENSES	920301	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVO	920304	1136616	48978
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND	920305	67000	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	306104	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANIC	920307	563221	688554
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO ME	920308	1938798	2687441
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WO	920309	0	296091
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATIN	920310	5500	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REG	920311	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYST	920312	0	0



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Repair and Maintenance DG Set-Other than Residential	920601	382415	220293
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	211808	40685
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVICE	920605	17412	0
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	421315	163829
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	2604304	2710984
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CU	920701	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRI	920702	558537	4031619
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERT	920703	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	54762	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEH	920711	0	9933
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	1900	0
	Repair and Maintenance-materials consumed-Light Vehicles other than C	920713	6923	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEH	920714	24121	9336
	Repair and Maintenance-other expenses-Light Vehicles other than Car/Je	920715	26675	9167
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	145589	2350
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	1300
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	138968	816531
	Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
	Repair and Maintenance-other expenses-Car/Jeep	920733	0	985
		sub-total	8611968	11738076



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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Miscellaneous operational expenses			
	Rent			
	Hiring of Vehicles other than Car/Jeep	921105	0	16000
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	199342
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	9775502	9789264
	Hiring of Aircraft/Helicopter	921109	0	0
	sub-total		9775502	10004606
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	10400	6955
	RATES AND TAXES-BUILDINGS	921202	12000	0
	RATES AND TAXES-OTHERS	921204	499445	0
	sub-total		521845	6955
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	68973	12085
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	31990	0
	INSURANCE- FIDELITY	921315	3315	3315
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	1291	1291
	INSURANCE-TRANSIT INSURANCE	921317	0	25643
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	18395346	10538540
	INSURANCE- OTHERS	921325	7593	72340
	sub-total		18508508	10653214
	Security expenses			
	Security Expenses -CISF-Other than Residential	921403	0	220000
	Security Expenses -Others-Other than Residential	921404	5055189	2820604
	sub-total		5055189	3040604
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE	921506	45024	58207
	Electricity Expenses-Residential	921507	5843754	4047162
	sub-total		5888778	4105369
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	335147	95760
	INLAND TRAVEL	921602	5257683	4352328
	INLAND TRAVEL-TRAINING	921603	748478	800528
	TRANSFER TA EXPENSES	921611	1068341	292516
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1612792	692904
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
	sub-total		9022441	6234036
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	0	0
	POL EXPENSE ON TRANSPORT VEHICLE	921702	452391	310679
	POL EXPENSE ON HEAVY VEHICLE	921703	44477	36503
	POL ON OTHERS	921707	7874	4406
	sub-total		504742	351588
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	18000	27035
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	0
	TELEPHONE CHARGES	922004	378088	259002
	SATELLITE COMMUNICATION EXPENSES	922006	2155718	1054965
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	0	95321



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		sub-total	2551806	1436323
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	0
	ADVERTISEMENT TENDERS	922102	2280480	1103336
	MISC. PUBLIC RELATION	922108	0	21550
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	18328	0
	ADVERTISEMENT OTHERS	922120	668168	27180
		sub-total	2966976	1152066
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RU	922204	8250	9750
		sub-total	8250	9750
	Printing and stationery			
	PRINTING AND STATIONERY	922401	157660	698973
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIE	922402	0	0
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	2819	0
	COMPUTER STATIONERY	922405	0	0
	COMPUTER CONSUMABLES	922406	654279	210167
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIRE	922407	0	0
		sub-total	814758	909140
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	6240	3000
		sub-total	6240	3000
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	998375	120000
	PAYMENT TO CONSULTANTS	922602	0	828898
		sub-total	998375	948898
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	0	10298411
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	125060	98254
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS	923720	494035	753856
		sub-total	619095	852110
	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	0	0
	STORE WRITTEN OFF	950901	0	1200
		sub-total	0	1200
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	4301841
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	CSR & SD - Health Care and Sanitation Expenditure	925103	3719252	0
	CSR & SD - Education & Skill Development	925104	2109867	0
	CSR & SD - Rurla Development Expenditure	925112	13457864	0
		sub-total	19286983	4301841
	Other general expenses			
	TRAINING EXPENSES	925011	2981105	1608165
	Festival Celebration Expenses - other than Independence/Republic Day	925018	19771	28773
	Independence/Republic Day Celebration expenses	925019	12000	11100
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	377776	0
	Operating Expenses of DG Set-Other than Residential	925001	1152786	2742100
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
	HORTICULTURE EXPENSES	925005	20028	120

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Operational/Running Expenses of Guest House/Transit Hostel	925009	6087904	5860242
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	7241	11505
	CONSUMPTION OF LOOSE TOOLS	925015	0	336858
	MISCELLANEOUS EXPENSES	925020	4237645	888765
	sub-total		14896256	11487628
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	1622377
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
	sub-total		0	1622377
	Auditors remuneration			
	OTHER MATTERS	923106	81785	0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	60000	70537
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total		141785	70537
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional Off	929999	14021196	11528539
	Generation, Administration and Other Expenses <PID>	929995	0	9460
	Generation, Administration and Other Expenses <Corporate/Regional Off	980403	0	0
	Total (Generation & Adm.		14021196	11537999
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	2093384
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	0	1927432
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	7668965
	RENT/HIRING CHARGES	980114	0	5437541
	RATES AND TAXES	980115	0	64653236
	INSURANCE	980116	0	1285330
	SECURITY EXPENSES	980117	0	1395878
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	2888090
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	121601
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	759659
	ADVERTISEMENT PUBLICITY	980122	0	726232
	ENTERTAINMENT & HOSPITALITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	610495
	OTHER EXPENSES	980125	0	4523826
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	886956
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	10298411
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regional Off	980193	0	2125180
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	1622377
	sub-total		0	109024593
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	217829
	LOSS ON STORE PROVIDED FOR	951302	0	0
	sub-total		0	217829



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 23	EMPLOYEE BENEFITS EXPENSE			
	Salaries, wages, allowances			
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE	900111	23978996	16650958
	DEARNNESS ALLOWANCE (EXEC)	900112	20952308	12416123
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1889154	1569665
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	3944366	2787426
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	144540	79745
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	5156843	3201621
	Earned Leave Encashment (Executive)	900128	562895	254067
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	7350719	3060981
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	2495713	1745679
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	145077	72453
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	3421138	4524440
	DEARNNESS ALLOWANCE (SUPERVISOR)	900141	3133860	3640447
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	758490	878603
	INCENTIVE (SUPERVISOR)	900144	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	539014	800088
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	36200	21600
	Earned Leave Encashment (Supervisor)	900158	220413	0
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	696145	542080
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	363196	507913
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	0	9094
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	5933220	7256433
	DEARNNESS ALLOWANCE (WORKMEN)	900167	5301865	5684546
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	545113	666359
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	1051978	1273765
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	55090	52160
	Earned Leave Encashment (Workmen)	900184	575237	147531
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	1318944	1037262
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	585850	714508
	CASH HANDLING ALLOWANCES	900188	0	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	0	1700
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	3619176	4488901
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouch	900626	994945	683673
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	1566141	1025143
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	246083	253252
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowanc	900629	489685	416443
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowa	900630	1587578	935125
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	362594	171728
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance A	900632	392872	240513
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	402273	262249
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	312864	310960
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Litera	900635	665879	457620
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	378983	184522
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	172144	104264

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	585394	447977
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	58974	42239
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	91069	59450
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	1998226	1569283
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	87124	36402
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	900651	83390	55309
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	900652	103771	169477
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	900653	20224	92376
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE	900654	103026	213048
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	374587	391414
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION ALLOWANCE	900656	36351	112654
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	0	9960
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION ALLOWANCE	900658	35675	54480
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	900659	221786	231733
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE	900660	84246	86506
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900661	53940	112043
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE	900662	264401	274328
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	42538	26474
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900664	21525	34923
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	92678	138817
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	900666	4647	0
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE	900667	13008	5812
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	316159	317065
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWANCE	900677	185551	217276
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	900678	65311	92058
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-SELF DEVELOPMENT ALLOWANCE	900679	123957	233927
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	497968	537762
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION ALLOWANCE	900681	308235	388009
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	26445	62482
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION ALLOWANCE	900683	109134	78922
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	900684	74542	151523
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE	900685	71113	89031
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	156836	213471
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE	900687	392948	429197
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	152561	179899
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	11520	11184
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	160915	226656
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	900691	34807	30454
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	900692	0	12501
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
		sub-total	109412163	86567762
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	4553578	3072185
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	608285	226884
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXEC.)	900214	5655176	3540884
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	664947	875271
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	112460	89265
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUPERVISOR)	900243	843818	1013519
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	1119040	1367090
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	195723	143365
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WORKMEN)	900253	1326457	1555510
	PF ADMINISTRATION CHARGES	900261	334792	227393
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	682890	846997



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION	900267	0	0
		sub-total	16097166	12958363
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	572048	393258
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	1006648	479177
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	567032	724097
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	817649	279714
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	7410	130818
	LIVERIES AND UNIFORMS	900422	0	1000
	AWARDS TO EMPLOYEES	900427	0	5000
	NEW YEAR/OTHER GIFTS TO STAFF	900428	46800	40800
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	603173	299681
	Conveyance/Transport expenses of employees-other than residence to office	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	18117	0
	POL expenses of transport vehicles used for employees-other than residence	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	0	1674960
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	306000	209500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISORY)	900448	52700	69700
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMAN)	900449	80625	98250
	OTHER EXPENSES	900450	455224	37379
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISION	900451	1428354	1771600
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISION	900452	23052	28593
	Memento	900453	0	0
	Memento - Actuarial	900454	7824	9706
		sub-total	5992656	6253233
	Leave Salary & Pension Contribution			
	Leave Salary & Pension Contribution	900501	0	0
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	50507381	59568979
	Employees' Remuneration and Benefits <PID>	909995	0	382530
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	50507381	59951509
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	44428587
	Gratuity, Contribution to provident fund & pension scheme (including administrative charges)	980102	0	5988840
	STAFF WELFARE EXPENSES	980103	0	2025199
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	19763635
		Transfer to EDC	0	72206261
	Transfer to Works	750400, 750401		
Note no. 24	FINANCE COST			
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	108000000	51189041
	Interest on Government of India loan allocated to units	980501	0	0
		sub-total	108000000	51189041
	Bonds			
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	1754980	1774836
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CUM BONDS	940216	1887450	0



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CON E	940217	0	0
	Interest on Bonds allocated to units	980502	0	0
		sub-total	3642430	1774836
	Term loan			
	INTEREST ON TERM LOAN	940401	145067239	155751723
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	145067239	155751723
	Bond issue/service expenses			
	STATUTORY PRESS ANNOUNCEMENT	941004	50	65
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	1355	132
	LEGAL EXPENSES	941011	0	7239
	OTHER ISSUE EXPENSES	941015	12596	55701
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	14001	63137
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	50490	0
	Commitment fee allocated to units	980509	0	0
		sub-total	50490	0
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	23695	0
	OTHER CHARGES	942002	121524	63522
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	874379	1212250
	LC CHARGES- FOREIGN CURRENCY	941502	0	16190
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	1047	71070
		sub-total	1020645	1363032
	Interest adjustment on account of FERV	949001	0	0
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	3478	11108
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	3478	11108
	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	933610
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	85640854
	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	3359
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	407560
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	3294
		Transfer to EDC	0	86988677
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	980705	0	0



Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 25	DEPRECIATION AND AMORTIZATION EXPENSES			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	909449	436172
	LAND/RIGHT TO USE	930122	3820956	1818036
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	4998820	4861446
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	33905127	15658104
	BUILDING CONTAINING WORKSHOP	930302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	4085166	1936203
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH	930321	11808994	11732036
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH	930601	265191599	126031257
	GENERATING PLANT AND MACHINERY	930701	154011121	73268296
	PLANT AND MACHINERY-SUB STATION	930801	1445172	1456025
	TRANSMISSION LINES	930901	1672920	1692771
	PLANT AND MACHINERY-OTHERS	931001	131365	130366
	CONSTRUCTION PLANT AND EQUIPMENT	931101	368133	185303
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	139781	139113
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	15264	15264
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	412056	412056
	Vehicles other than Motor Car/Jeep	931501	375119	165868
	Motor Car/Jeep	931502	56076	42524
	AIRCRAFT/BOATS	931601	65556	16565
	FURNITURE, FIXTURES AND EQUIPMENT	931701	501243	633711
	COMPUTERS	931801	290436	207506
	COMMUNICATION EQUIPMENTS	931901	138614	92164
	OFFICE EQUIPMENTS	932001	261830	303075
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND M	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	14187	32152
	OTHER ASSETS	932501	1155728	910400
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	445576	406630
	Depreciation for the year		486220288	242583043
	Depreciation adjustment of account of FERV	939001	0	0
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	2557030	1522626
	Depreciation <PID>	939995	0	2507
	Depreciation <Corporate/Regional Office>	980404	0	0
	Allocated to units		2557030	1525133
	Total (Depreciation)		488777318	244108176
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	15523297
	Depreciation <Corporate/Regional Office>	980194	0	440120
	Transfer to EDC		0	15963417
Note no. 26	PRIOR PERIOD ITEMS (NET)			
	Income			
	Expenditure			
	DEPRECIATION & AMORTIZATION EXPENSES	950425	0	44952
	OTHERS	950450	482240	45318116
	Total (Prior Period Expense)		482240	45363068
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	39920	72594
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
	Allocated to Units		39920	72594



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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		Prior Period (Net)		
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	45363068
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	48429
		Transfer to EDC	0	45411497
	Prior period income	980179	0	0
Note no. 28	EXPEND. DURING CONSTRUCTION			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	44428587
	Gratuity and contribution to provident fund (including administration	980102	0	5988840
	Staff welfare expenses	980103	0	2025199
	Leave Salary & Pension Contribution	980104	0	0
	Sub-total		0	52442626
	REPAIRS & MAINTENANCE			
	Building	980110	0	2093384
	Machinery	980111	0	1927432
	Others	980112	0	7668965
	Sub-total		0	11689781
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	5437541
	Rates and taxes	980115	0	64653236
	Insurance	980116	0	1285330
	Security expenses	980117	0	1395878
	Electricity Charges	980118	0	0
	Travelling and Conveyance	980119	0	2888090
	Expenses on vehicles	980120	0	121601
	Telephone, telex and Postage	980121	0	759659
	Advertisement and publicity	980122	0	726232
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	610495
	Design and Consultancy charges:			
	- Indigenous	980126	0	886956
	- 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	10298411
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0
	Losses on sale of assets	980130-NA	0	0
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	1622377
	Other general expenses	980125	0	4523826
	Sub-total		0	95209632
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	933610
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	85640854
	e) Cash credit facilities /WCDL	980145	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Exchange differences regarded as adjustment to interest cost	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	0	3359
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	407560
	Sub-total		0	86985383
	PROVISIONS	980161	0	0
	Sub-total		0	0
	DEPRECIATION & AMORTISATION	980160	0	15523297
	Sub-total		0	15523297
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	0	45363068
	Less: Prior Period Income	980179	0	0
	Sub-total		0	45363068
	C.O./Regional Office Expenses:			
	Other Income	980191	0	-276833
	Generation, Administration and Other Expenses	980193	0	2125180
	Employees Benefits Expenses	980192	0	19763635
	Depreciation & Amortisation	980194	0	440120
	Finance Cost	980195	0	3294
	Provisions	980197	0	0
	Prior Period Adjustment (Net)	980196	0	48429
	Sub-total		0	22103825
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning	980170	0	35244775
	Interest on loans and advances	980171	0	0
	Miscellaneous receipts	980172	0	438541
	Profit on sale of assets	980173-NA	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	0	587756
	Hire charges/ outturn on plant and machinery	980175	0	417068
	Sub-total		0	36688140
	GRAND TOTAL		0	292629472



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Annexure to Note 11.1

CUMMULATIVE EDC

Particulars	Linkage	31-03-2015	31-03-2014
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	446046630	446046630
Gratuity and contribution to provident fund (including administration fees)	437502	65873551	65873551
Staff welfare expenses	437503	46279932	46279932
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		558200113	558200113
Less: Capitalized During the year	438103	558200113	558200113
Sub-total(A)		0	0
B. REPAIRS AND MAINTENANCE			
Building	437510	12157868	12157868
Machinery	437511	7024067	7024067
Others	437512	50363025	50363025
Rent	437514	48805889	48805889
Rates and taxes	437515	64948192	64948192
Insurance	437516	1715501	1715501
Security expenses	437517	8001579	8001579
Electricity Charges	437518	373188	373188
Travelling and Conveyance	437519	27090471	27090471
Expenses on vehicles	437520	5955898	5955898
Telephone, telex and Postage	437521	10196367	10196367
Advertisement and publicity	437522	7912942	7912942
Entertainment and hospitality expenses	437523	82368	82368
Printing and stationery	437524	4273211	4273211
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	1247121	1247121
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	34015905	34015905
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	19461	19461
Losses on sale of assets	437530	1310	1310
Other general expenses	437525	55802358	55802358
Sub-total (b)		339986721	339986721
Less: Capitalized During the year	438102	339986721	339986721
Sub-total(B)		0	0
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	933610	933610
c) Foreign loan	437542	0	0
	437543		
d) Term loan	and 44	473114047	473114047
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	72383	72383
iii) Commitment fee	437547	146481	146481
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	9346699	9346699
Sub-total (c)		483613220	483613220
Less: Capitalized During the year	438105	483613220	483613220
Sub-total (C)		0	0



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Particulars	Linkage	31-03-2015	31-03-2014
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	1946094	1946094
Less: ii) ERV (Credit balance)	437551	-1009250	-1009250
Sub-total (d)		936844	936844
Less: Capitalized During the year	438108	936844	936844
Sub-total(D)		0	0
E. PROVISIONS	437561	89123000	89123000
Sub-total(e)		89123000	89123000
Less: Capitalized During the year	438106	89123000	89123000
Sub-total(E)		178246000	178246000
F. DEPRECIATION & AMORTISATION	437560	147198627	147198627
Sub-total (f)		147198627	147198627
Less: Capitalized During the year	438104	147198627	147198627
Sub-total(F)		0	0
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	64570729	64570729
Less Prior period income	437579	0	0
Sub-total (g)		64570729	64570729
Less: Capitalized During the year	438107	64570729	64570729
Sub-total (G)		0	0
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	61160385	61160385
ii) Interest on loans and advances	437571	124229407	124229407
iii) Miscellaneous receipts	437572	8899012	8899012
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	26465706	26465706
vi) Hire charges/ outturn on plant and machinery	437575	923199	923199
Sub-total (h)		221677709	221677709
Less: Capitalized During the year	438101	221677709	221677709
Sub-total (H)		0	0
I. C.O./Regional Office Expenses (i)	437599	635886300	635886300
Less: Capitalized During the year	438109	635886300	635886300
Sub-total(I)		0	0
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		2097837845	2097837845
Less: Capitalized During the year		2097837845	2097837845
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		0	0
Note : 11.1 EDC (CLOSING BALANCE)		0	0
Difference		0	0



Name of Project : NIMMO BAZGO 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 REMUNERATI ON & BENEFITS (GL	FINANCE CHARGES (GL 949999)	DEPRECIATIO N (GL 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(5,25,150)	23,15,940		1,00,29,570	1,130	4,17,930	20,340	1,22,59,760
ii)Reg. Off. Exp.	(29,843)	2,21,868		26,63,937	12	76,510	-	29,32,484
iii) PID - Siliguri								-
Sub-total	(5,54,993)	25,37,808	-	1,26,93,507	1,142	4,94,440	20,340	1,51,92,244
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(7,35,450)	38,86,660		94,98,400	2,680	7,11,360	(3,870)	1,33,59,780
ii)Reg. Off. Exp.	(28,926)	2,34,537		34,70,521	9	59,835		37,35,976
iii) PID - Siliguri								-
Sub-total	(7,64,376)	41,21,197	-	1,29,68,921	2,689	7,71,195	(3,870)	1,70,95,756
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(6,54,220)	30,82,930		98,04,970	(390)	5,29,680	23,450	1,27,86,420
ii)Reg. Off. Exp.	(93,634)	4,02,070		32,90,235	11	67,106		36,65,788
iii) PID - Siliguri								-
Sub-total	(7,47,854)	34,85,000	-	1,30,95,205	(379)	5,96,786	23,450	1,64,52,208
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(6,38,000)	30,95,000		96,88,000		5,53,000		1,26,98,000
ii)Reg. Off. Exp.	(1,27,773)	7,82,191		20,61,748	26	1,41,609		28,57,801
iii) PID - Siliguri								-
Sub-total	(7,65,773)	38,77,191	-	1,17,49,748	26	6,94,609	-	1,55,55,801
Total	(28,32,996)	1,40,21,196	-	5,05,07,381	3,478	25,57,030	39,920	6,42,96,009



Name of the unit: - NBPS Alch, Leh as on 31-03-2015

Appendix no.1 to Annexure A of Notes to Accounts

Amount in Rupees

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 CHALLENGED FURTHER												
	SUB TOTAL												
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
1	Payment of additional cost incurred by the claimant in te extebded period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd	2,24,36,96,038	28,66,22,673	-	2,53,03,18,711	-	-	2,53,03,18,711	2,53,03,18,711	-	Claim has been rejected by the Committee of Directors.	Under Arbitral Tribunal
2	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road	M/s HCC Ltd	6,83,17,984	86,64,254	-	7,69,82,238	-	-	7,69,82,238	7,69,82,238	-	Claim has been rejected by the Committee.	Under Arbitral Tribunal
3	Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and	M/s HCC Ltd	28,83,43,541	4,02,50,225	-	32,85,93,766	-	-	32,85,93,766	32,85,93,766	-	Claim has been rejected by the Committee.	Under Arbitral Tribunal
4	Increase in cost due to Susequent Legislation. (Letter No. HCC/NBHEP/01/3845 dated 06.08.11)	M/s HCC Ltd	74,22,93,600	9,48,82,595	-	83,71,76,195	-	-	83,71,76,195	83,71,76,195	-	Claim has been rejected by the Committee.	Under Arbitral Tribunal
5	Reimbursement of building and other Construction Worker	M/s HCC Ltd	6,85,07,405	76,01,747	-	7,61,09,152	-	-	7,61,09,152	7,61,09,152	-	Claim has been rejected by the Committee.	Under Arbitral Tribunal
	SUB TOTAL		3,41,11,58,568	43,80,21,494	-	3,84,91,80,062	-	-	3,84,91,80,062	3,84,91,80,062	-		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
	SUB TOTAL												
	SUB TOTAL- CAPITAL WORKS (A)		3,41,11,58,568	43,80,21,494	-	3,84,91,80,062	-	-	3,84,91,80,062	3,84,91,80,062			

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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
B.	LAND COMPENSATION CASES												
						-				-			
						-				-			
						-				-			
	SUB TOTAL- LAND COMPENSATION CASES (B)		-	-	-	-	-	-	-	-			
C	Disputed Tax Matters					-				-			
						-				-			
	SUB TOTAL- Disputed Tax Matters (C)		-	-	-	-	-	-	-	-			
D	Others					-				-			
1	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	M/s V K Sales & Const. Co.	14,03,033	1,71,000	-	15,74,033	-	-	15,74,033	15,74,033	-	Under Trial with High court of J&K at Jammu.	Under Trial with High court of J&K
2	Employee complaint	Sh Tarik Ahmed Pathan	-	-	-	-	-	-	-	-	-	Under trial at High Court Srinagar	Under trial High Court Srinagar
	SUB TOTAL- OTHER CASES (D)		14,03,033	1,71,000	-	15,74,033	-	-	15,74,033	15,74,033			
	GRAND TOTAL (A+B+C+D)		3,41,25,61,601	43,81,92,494	-	3,85,07,54,095	-	-	3,85,07,54,095	3,85,07,54,095			

Signature

Note : Please provide details of provision made

Debited to

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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 relating to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

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



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

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

2.3 CAPITAL WORK IN PROGRESS

- 2.3.1 Capital work-in-progress is carried at cost. Administrative & general overhead and other expenditure attributable to construction of the project are accumulated under 'Expenditure During Construction (EDC)' and are subsequently allocated on systematic basis over major immovable assets, other than land and infrastructural facilities, on commissioning of the project.
- 2.3.2 Expenditure on maintenance, up-gradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.
- 2.3.3 Expenditure in relation to Survey and Investigation of the projects is carried as Capital Work in Progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is charged to the Statement of Profit & Loss in the year in which it is decided to abandon such project.
- 2.3.4 Capital expenditure incurred for creation of facilities, over which the company does not have control but the creation of which is essential principally for construction of the project, is charged to 'Expenditure during Construction (EDC)'. Subsequent to completion of the Project, expenditure on creation of facilities over which the company does not have control is charged to "Statement of Profit & Loss."

3. MACHINERY SPARES

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



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

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

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

4. RATE REGULATED ACTIVITIES

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

5. DEPRECIATION & AMORTISATION

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



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



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

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

6. INVESTMENTS

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

7. INVENTORIES

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

8. FOREIGN CURRENCY TRANSACTIONS

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

9. EMPLOYEE BENEFITS

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



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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".



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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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

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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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



NHPC LTD

NAME OF THE PROJECT: NIMMO BAZGO POWER STATION

Report on directions issued by Controller & Auditor General of India U/s 143(5) of the Companies Act, 2013 in respect of the Nimmo Bazgo Power Station, NHPC Ltd. For the FY 2014-2015.

S.No.	Directions	Reply	Action taken thereon	Impact on accounts
1	If the Company has been selected for disinvestment, a complete status report in terms of valuation of Assets (including intangible assets and land) and Liabilities (including committed & general reserves) may be examined including the mode and present stage of disinvestment process.	Not applicable	Not applicable	Not applicable
2	Please report whether there are any cases of waiver/write off of debts/loans/interest etc., if yes, the reasons there for and the amount involved.	Not applicable	Not applicable	Not applicable
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift from Govt. or other authorities.	Not applicable	Not applicable	Not applicable
4	A report on age-wise analysis of pending legal/arbitration cases including the reasons of pendency and Existence/effectiveness of a monitoring mechanism for expenditure on all legal cases (foreign and local) may be given.	Age Wise Analysis:-As per Annexure "A". Further the project has separate division which monitor the existence/effectiveness of expenditure on all legal cases.	Not applicable	As per Annexure "A".



Place: Jammu
Date: 19.04.2015

**For Gupta Gupta & Associates
Chartered Accountants**



Name of the unit: - NBPS Aich, Leh as on 31-03-2015

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Age Analysis	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	Amount in Rupees	
													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 column 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 CHALLENGED FURTHER													
	SUB TOTAL													
b)	CASES UNDER ARBITRATION/ADJUDICATION.													
1	Payment of additional cost incurred by the claimant in the extended period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd	1-2 years	2,24,36,96,038	28,66,22,673	-	2,53,03,18,711	-	-	2,53,03,18,711	2,53,03,18,711	-	Claim has been rejected by the Committee of Directors.	Under Arbitration Tribunal
2	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure	M/s HCC Ltd	1-2 years	6,83,17,984	86,64,254	-	7,69,82,238	-	-	7,69,82,238	7,69,82,238	-	Claim has been rejected by the Committee.	Under Arbitration Tribunal
3	Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price	M/s HCC Ltd	1-2 years	28,83,43,541	4,02,50,225	-	32,85,93,766	-	-	32,85,93,766	32,85,93,766	-	Claim has been rejected by the Committee.	Under Arbitration Tribunal
4	Increase in cost due to Subsequent Legislation. (Letter No. HCC/NBHEP/01/3845 dated 06.08.11)	M/s HCC Ltd	1-2 years	74,22,93,600	9,48,82,595	-	83,71,76,195	-	-	83,71,76,195	83,71,76,195	-	Claim has been rejected by the Committee.	Under Arbitration Tribunal
5	Reimbursement of building and other Construction Worker	M/s HCC Ltd	1-2 years	6,85,07,405	76,01,747	-	7,61,09,152	-	-	7,61,09,152	7,61,09,152	-	Claim has been rejected by the Committee.	Under Arbitration Tribunal
	SUB TOTAL			3,41,11,58,568	43,80,21,494	-	3,84,91,80,062	-	-	3,84,91,80,062	3,84,91,80,062	-		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT													
	SUB TOTAL													
	SUB TOTAL- CAPITAL WORKS (A)			3,41,11,58,568	43,80,21,494	-	3,84,91,80,062	-	-	3,84,91,80,062	3,84,91,80,062			
B.	LAND COMPENSATION CASES													



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		Nimmo Bazgo Power Station	Annexure VI (Rs. in Lakhs)
		ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2015	
S. No.	PARTICULARS		
	Part III		
1	Payment to Central Exchequer(Rs. in lakhs) (Actual on cash Basis)		
a	Central Sales Tax		
b	Excise Duty / CENVAT		
c	Service Tax		
d	Custom Duty		
e	Other Taxes & Duties		27.32
2	Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)		
a	State Sales Tax / State VAT		128.54
b	State Excise duty		
c	Service Tax		
d	Other Taxes & Duties		10.40
3	Expenditure on Research & Development		NIL
4	Rent/Royalty/Gess Paid		NIL
5	Grant Detail		
	Purpose of Grant		NIL
	Source of Grant		NIL
	Revenue of Capital		NIL
	Amount Received		NIL
	Expenditure during the year		NIL
	Balance at the end of the year		NIL
	Subsidy Detail		
	Purpose of subsidy/Grant		NIL
	Source of subsidy		NIL
	Amount Received/receivable		NIL
	Cumulative		NIL
6	Indirect Taxes Paid to Local Authorities (Actual on cash basis)		NIL
	Part V		
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		449.31
(ii)	HRA, Cost of leased accommodation		70.46
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling		211.54
(iv)	Performance Related Pay (PRP)		73.51
(v)	Superannuation Benefits		156.35
	Total - a(i) to (v)		961.17
b	Non-Unionized Supervisor (IDA)		
(i)	Basic/ D.A		65.55
(ii)	HRA, Cost of leased accommodation		7.58
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling		28.21
(iv)	Performance Related Pay (PRP)		6.96
(v)	Superannuation Benefits		18.13
	Total - b(i) to (v)		126.44
c	Unionized Supervisor (IDA)		
(i)	Basic/ D.A		NIL
(ii)	HRA, Cost of leased accommodation		NIL
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling		NIL
(iv)	Performance Related Pay (PRP)		NIL
(v)	Superannuation Benefits		NIL

GPV

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[Signature]

S. No.	PARTICULARS	
	Total - c(i) to (v)	0.00
d	Worker (IDA)	
(i)	Basic/ D.A	112.35
(ii)	HRA, Cost of leased accommodation	5.45
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	58.10
(iv)	Performance Related Pay (PRP)/PLGI/Performance based awards	13.19
(v)	Superannuation Benefits	38.32
	Total - d(i) to (v)	227.42
e	Managerial/Executives (CDA)	
(i)	Basic/ D.A	NIL
(ii)	HRA, Cost of leased accommodation	NIL
(iii)	Other perks. & Allowances	NIL
(iv)	Superannuation Benefits	NIL
	Total - e(i) to (iv)	NIL
f	Non-Unionized Supervisor (CDA)	NIL
(i)	Basic/ D.A	NIL
(ii)	HRA, Cost of leased accommodation	NIL
(iii)	Other perks. & Allowances	NIL
(iv)	Superannuation Benefits	NIL
	Total - f(i) to (iv)	NIL
g	Unionized Supervisor (CDA)	NIL
(i)	Basic/ D.A	NIL
(ii)	HRA, Cost of leased accommodation	NIL
(iii)	Other perks. & Allowances	NIL
(iv)	Superannuation Benefits	NIL
	Total - g(i) to (iv)	NIL
h	Worker (CDA)	NIL
(i)	Basic/ D.A	NIL
(ii)	HRA, Cost of leased accommodation	NIL
(iii)	Other perks. & Allowances	NIL
(iv)	Superannuation Benefits	NIL
	Total - h(i) to (iv)	NIL
	TOTAL SALARIES, WAGES AND BENEFITS (a to h) ***	NIL
***Note	This amount should tally with 'Employees Remuneration & Benefits' appearing in P&L A/c duly Audited.	1315.02
	PART VI	
1	Total Casual / Daily Rated Workers	NIL
2	Total Contract Workers/ Employees	76.00
3	Amount spent on payment under VRS	
a	Executives	
i)	Notice Pay	0.00
ii)	Ex-gratia Payment	0.00
b	Supervisors	
i)	Notice Pay	0.00
ii)	Ex-gratia Payment	0.00
c	Workers	
i)	Notice Pay	0.00
ii)	Ex-gratia Payment	0.00
	Total	
i)	Notice Pay - a(i)+b(i)+c(i)	0.00
ii)	Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	0.00
4	No. of Employees on Leased Accommodations	
	Managerial/Executives	20.00
	Supervisors (unionized)	NIL
	Supervisors (Non-unionized)	NIL
	Workers	NIL
5	SOCIAL OVERHEADS	



S. No.	PARTICULARS	
	Accommodation	
	Employees Eligible for accommodation in township (nos.)	NA
	Houses constructed upto the year (nos.)	
	Houses under construction (nos.)	
	Housing facility provided to no. of employees	NA
	Capital Cost of Township	
	Township Maintenance & Administrative Expenditure	
	Depreciation for the year on Township	
	Interest on Capital (Township)	
	Expenditure on Company leased accommodation	51.57
	Rent & Other Receipts	4.58
	Medical	
	Hospital & Medical facilities:	
	a) Expenditure on Outdoor Medical Reimbursement facilities	15.74
	b) Expenditure on Indoor Medical Reimbursement facilities	8.25
	c) Expenditure on Medicine Purchase for Hospital	6.03
	d) Expenditure on R&M of Project Hospital	7.37
	e) Premium on Health Insurance (if any)	0.00
	Educational	
	Expenditure on schools, educational institutions including reimbursement	
	Others	
	Canteen	9.95
	Transport including conveyance reimbursement	20.29
	Uniforms	0.39
	Recreation facilities	0.00
6	Level wise break up of salary of 'EXECUTIVES (CDA)'	
a	E0	NIL
b	E1	NIL
c	E2 & E2A	NIL
d	E3	NIL
e	E4	NIL
f	E5	NIL
g	E6	NIL
h	E7	NIL
i	E8	NIL
j	E9	NIL
k	Board Level Executives	NIL
l	Functional Directors	NIL
	Total - 6(a) to 6(l)	NIL
7	Level wise break up of salary of 'EXECUTIVES (IDA)'	
a	E0	
b	E1	125.73
c	E2 & E2A	90.46
d	E3	58.31
e	E4	293.73
f	E5	101.77
g	E6	68.01
h	E7	23.33
i	E8	
j	E9	
k	Board Level Executives	
l	Functional Directors	
	Total - 7(a) to 7(l)	761.35
8	Payment of incentive to Employees (Actual on Cash basis)	
	PRP to Executives	21.43
	PRP to Supervisors	3.58
	Payment of Productivity linked group incentive to Supervisor	
	Payment of Productivity linked group incentive to workmen	3.50

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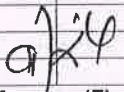

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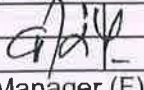
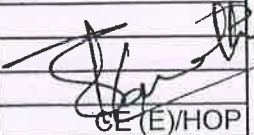
S. No.	PARTICULARS	
	Payment of companies Overall Performance Reward to Workmen	1.16
9 a	Amount of outstanding dues, if any, as on 31.03.2015 - (Rs. in lakhs)	
i)	Salaries & Wages	2.87
ii)	Statutory dues	30.81
iii)	Others	2297.10
	Total outstanding dues	2330.78
b	Outstanding dues settled during the F.Y. 2014-15 - (Rs. in lakhs)	
i)	Salaries & Wages	1.69
ii)	Statutory dues	7.58
iii)	Others	3966.90
	Total outstanding dues	3976.17
10	1 Total procurement during the year	916.38
	2 Annual procurement from Micro and Small Enterprises (MSEs)	190.83
	3 Annual procurement from MSEs owned by SC/ST Entrepreneurs	9.18
11	No. of workshos / seminars / training organised to sensitise on gender issues	Nil
12	Total numbers of Safai Karmacharis	7.00
	Numbers of Safai Karmacharis (SC)	
	Numbers of Safai Karmacharis (ST)	7.00
	Numbers of Safai Karmacharis (OBC)	
	SFR	
1	Details of Surplus, Obsolete and Non-Moving Items of stores & spares, raw material, finished goods lying unused - Giving age-wage break-up (as on 31.03.2015) - Please attached Annexure.	
	Years 0-1 1-2 2-3 3-4 4-5 Above 5 Yrs.	
a	Surplus	NIL
	Amount	
	Period (age-wise break up)	
b	Obsolete	NIL
	Amount	
	Period (age-wise break up)	
c	Non-moving	NIL
	Amount	
	Period (age-wise break up)	
2	Details of Environmental Expenditure	
	Budgeted Capital Expenditure	
a	Budgeted for Environmental upgradation	
a	Budgeted for Environmental protection & pollution control	45.00
	Total Budgeted (a+b)	45.00
	Actual Capital Expenditure	
a	Actual for Environmental up gradation	
b	Actual for Environmental protection & pollution control	44.03
	Total Actuals (a+b)	44.03
	Budgeted Revenue Expenditure	
a	Budgeted for Environmental upgradation	NIL
b	Budgeted for Environmental protection & pollution control	NIL
	Total Budgeted (a+b)	NIL
	Actual Revenue Expenditure	
a	Actual for Environmental upgradation	NIL
b	Actual for Environmental protection & pollution control	NIL
	Total Actuals (a+b)	NIL
3	Cost of holding excess inventory :	
	Year (age-wise break up upto 3 years)	NIL
	Value of excess inventory held	NIL
	Cost of holding excess inventory	NIL

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S. No.	PARTICULARS	
4	Detail of Legal/ Arbitration cases (Statement to be enclosed)	
(i)	No. of Pending Cases and Amount Involved (Age-wise) :-	
a	Upto 1 Year	
b	1-2 Years (5 Cases)	38491.80
c	2-3 Years (1 Case)	15.74
d	3-4 Years	
e	4-5 Years	
f	Above 5 Years (1 Cases)	
(ii)	Reasons for pendency (Statement to be enclosed)	
(iii)	Legal fees paid during the year	9.98
5	Detail of Employees drawing Rs. 5 lakhs or more per month or Rs.60 lakhs	
	Information to be enclosed in the following format:-	
a	S.No.	NIL
b	Name & Designation	NIL
c	Remuneration	NIL
d	Nature of Employment	NIL
e	Qualification & Experience	NIL
f	Date of commencement of employment in NHPC	NIL
g	Age (Years)	NIL
h	Last employment held	NIL
Note	Remuneration includes all payments made during the year through salary and establishment bills. If there is a Nil Report, the same may also be mentioned.	
6	Name of the partners, Chartered Accountants Employees and other Employees who actually audited the company/unit and the mandays deployed/ spent by them.	
a	Partners	(Sh. Lalit Magora - Mandays)
b	Chartered Accountant Employees	
c	Other Employees	(Articles- Mandays)
7	Data on Consultants	
	No. of Consultants	NIL
	Expenditure on consultants including incidentals	NIL
	Professional fees	NIL
	Note: Please fill '0' wherever amount is 'Nil'	
		
	Manager (F)	CE(E)/HOP



LAND DETAILS		As on 31.03.2015
Sr. No.	Items	
6.1	Location of the Land/Address	
	6.1.1 State *	Jammu & Kashmir
	6.1.2 District *	Leh
	6.1.3 City/Township/Village *	Alchi
	6.1.4 Municipal Area/ Notified Area/Ward *	Alchi
	6.1.5 Plot/House No.	
	6.1.6 Pin Code	194101
6.2	Land Area (in Sq. Meter) #	
	6.2.1 Total Area *	3899990
	6.2.2 Built up Area *	8592
	6.2.3 Circulation Area	
	6.2.4 Area proposed to be used up during next five years	
	6.2.5 Encroachment Area, if any	
	6.2.6 Balance Area	3891398
6.3	Land Status	
	Free hold	
	Leased	3899990
6.4	Land Use classification Area	
	Commercial	3899990
	Residential	
	Forest	
	Non-Agricultural	
	Barren	
	Pastures	
	Cultivable	
	Others	
6.5	Year of review of land use classification	
6.6	Land Management	
	Total Area	3899990
	Area for which land document in favour of Company	
	Area for which land document not in favour of Company	
	Action taken by Company to get title of remaining land	
	Area under encroachment	0
	Area under litigation	
	No. of year since when the matter is under litigation in District Court	
	No. of year since when the matter is under litigation in High Court	
	No. of year since when the matter is under litigation in Supreme Court	
Note: - Details are to be given seperately for each piece of land holding by a CPSE.		
* Mandatory		
# Total of 6.2.2 to 6.2.6 should be equal to 6.2.1		
 Manager (F)		 GE (E)/HOP



NHPC Limited

Comparative analysis as on 31/3/2015

Name of the Power Station

Nimoo Bazgo Power Station, Alchi - Leh

Amount in Rs.

HOA	Particulars	Exp./Income as on 31.3.2015	Exp./Income as on 31.3.2014 (Corresponding previous period figure)	Variance (In Rs.)	Variance (In %)	Reason
NOTE NO. 20	REVENUE FROM OPERATIONS					
	Sale of Power	1517056811.00	761722348.00	755334463.00	99.16	The increase is basically on account of commencement of project on dated 10.10.2013. Earlier sale was booked in infirm power at the nominal rate.
	Other Operating Income	8980557.00	0.00	8980557.00		The increase is on account of booking of interest income receivable from beneficiary state on account of Proposed Add cap for the period 2014-2015 submitted to CERC.
	Revenue from Contracts, Project Management & Consultancy	0.00	0.00	0.00		
	Total	1526037368.00	761722348.00	764315020.00		
NOTE NO. 21	OTHER INCOME					
	Dividend	0.00	0.00	0.00		
	Interest on deposits	0	0	0.00		
	Interest others	1570134	1067157	502977.00	47.13	The income pertains to interest income on advances to Employees. The increase is on account of increase in No. of Employees as compared to previous year.
	Late payment surcharge	0	0	0.00		
	Others	2657015	1946362	710653.00	36.51	The increase in expenditure is on account of reversal of excess provision of PRP and PLGI.
	C O Mgmt. income/expenditure	2552820	1943788	609032.00	31.33	Being booking as per advice received.
	Regional Office Mgmt. income/expenditure	280176	264621	15555.00	5.88	Being booking as per advice received.
	Total	7060145.00	5221928.00			
NOTE NO. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES					
	(A) WATER USAGE CHARGES	187577889.00	207605697	-20027808.00	-9.65	There was an under booking of water usage charges in the earlier corresponding period which was rectified in the 4th Qtr. of FY 2013-14. Further this was an statutory levy, which is calculated and paid as per respective regulation and prevailing rate.
	(B) Consumption of stores and spares	88779.00	0	88779.00		The increase in expenditure is on account of generic spares purchased and consumed for smooth operation of Power House.
	(C) Direct Expenditure on Contract, Project Management & Consultancy Works					



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(D) Repair and maintenance					
Building	6527201.00	3936496.00	2590705.00	65.81	The increase in expenditure is mainly on account of :- 1) Expenditure of Rs. 3.25 incurred on account of cleaning of septic tanks of NBPS Office paid to Administrator, Municipal Committee, Leh. 2) Expenditure of Rs. 7.92 Lacs incurred on account of purchase of consumable for Guest House. 3) Expenditure of Rs. 8.19 lacs incurred on account of various repair and modifications in power house at NBPS awarded to M/s Lobzang Norboo. 4) There is hike in the minimum wages (Labour Payment) as notified by Assistant Labour Commissioner applicable in LEH.
Machinery	16961604.00	6847957.00	10113647.00	147.69	The increase in expenditure is basically on account of repair of runner for Rs. 67.41 Lacs and annual maintenance work of power house awarded to Rs. 23 lacs awarded M/s SKP Buildcon Pvt. Ltd. Further some part of increase is also attributable on account of increase in minimum wages rates.
Others	8611968.00	11738076.00	-3126108.00	-26.63	The following are the main factors for decline in current year expenditure:- 1) In the previous year expenditure of Rs. 19.83 lacs incurred on account of P&F of steel welcome gates at Saspol and at PH entrance at NBPS, Alchi. 2) In the previous year expenditure of Rs. 5.97 Lacs has been incurred for providing beams in both side of nhpc limited roads near power house and near saspol. 3) In the previous year expenditure of Rs. 4.83 lacs has been incurred as per Major contract awarded to M/s BHEL on account of upkeeping of external road.
(E) ADMINISTRATION & OTHER EXPENSES					
Rent	9775502	10004606	-229104.00	-2.29	
Insurance	18508508	10653214	7855294.00	73.74	The increase is on account of Maga & CPM policy obtained. This policy is obtained by the CO for O&M Projects.
Security Expenses	5055189	3040604	2014585.00	66.26	The increase in expenditure on account of incidental expenditure incurred in order to provide the basis amenities to IRBN.
Electricity Charges	5888778	4105369	1783409.00	43.44	The expenditure pertains to the electricity consumed by Power station excluding auxiliary consumption. The amount is payable to PDD. The amount is calculated on the basis of no of units consumed. Further Electricity consumed during the FY 2014-15 exceeds as compare to previous year on account of higher no of employees posted in Power Station.
Travelling & Conveyance	9022441	6234036	2788405.00	44.73	The increase is basically on account of hike in no of employees posted in power station/Hike in Air fares/Hike in DA, Conveyance reimbursement as per HR Order.



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Expenses on Vehicles	504742	351588	153154.58	43.56	The increase in expenditure is on account of POL consumption by department vehicle. Further 1 TATA 407 has been procured during the FY 2014-2015.
Advertisement & Publicity	2966976	1152066	1814910.00	157.54	The increase in expenditure is on account of advertisement and their corrigendum published having FI of Rs. 25 Lacs and more as per prescribed guidelines of the Corporation.
Expenses on compensatory afforestation/ catchment area treatment/ Environmental Expenses	0	0	0.00	0.00	
Expenditure incurred on maintenance/ creation of facilities not controlled by company	0	10298411	-10298411.00	-100.00	Previous year expenditure was incurred on road not belonging to corporation. However no such expenditure persist for the current FY 2014-15.
Interest on Arbitration / Court cases	0	0	0.00	0.00	
Rebate to customer	0	0	0.00	0.00	
CSR	19286983	4301841	14985142.00	348.34	The expenditure incurred with in approved budget on approved CSR Activities.
Other general expenses	20558410	17347918	3210492.00	18.51	The expenditure increase mainly on account of PM Visit to NBPS for its dedication to Nation. Expenditure of Rs. 33 Lacs (Approx.) incurred in relation to PM visit.
Others					
Total (A to E)	311334970.00	297617879.00	13717091.00		
C O Mgmt. income/expenditure	12380530	10420508	1960022.00	18.81	Being booking done as per advices received.
Regional Office Mgmt. income/expenditure	1640666	1117491	523175.00	46.82	Being booking done as per advices received.
Total	325356166.00	309155878.00			
PROVISION					
PROVISION	0	217829	-217829.00	-100.00	The previous year expenditure pertains to WDV of the assets which was not found during Physical Verification and transferred to Loss Pending Investigation whereas no such scenario exist in FY 2014-2015.
C O Mgmt. income/expenditure	0	0	0.00	0.00	
Regional Office Mgmt. income/expenditure	0	0	0.00	0.00	
Total	0	217829	-217829		
NOTE NO. 23	EMPLOYEES REMUNERATION & BENEFITS				
Salaries, wages, allowances	109412163.00	86567762.00	22844401.00	26.39	Salary is paid by the CO as per the prescribed HR policies. This hike is basically on account of hike in DA rates / Annual increment and hike in no. of employees posted in the project.
Gratuity, Contribution to P F & Pension Scheme	16097166	12958363	3138803.00	24.22DO.....
Staff welfare expenses	5992656	6253233	-260577.00	-4.17	
Leave salary & pension scheme	0	0	0.00	0.00	
C O Mgmt. income/expenditure	39020940	50054103	-11033163.00	-22.04	Being booking made as per advices received.
Regional Office Mgmt. income/expenditure	11486441	9897406	1589035.00	16.06	Being booking made as per advices received.

AKP

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	Total	182009366.00	165730867.00	16278499.00		
NOTE NO. 24	FINANCE COST					
	FINANCE COST	257794805.00	210141769.00	47653036.00	22.68	The increase is basically on account of advices received from CO in respect of interest payable to Govt. for subordinate debt provided by GOI as per CCEA approval. The interest is chargeable w.e.f COD.
	C O Mgmt. income/expenditure	3420	11052	-7632.00	-69.06	Being booking made as per advices received.
	Regional Office Mgmt. income/expenditure	58	56	2.00	3.57	Being booking made as per advices received.
	Total	257798283.00	210152821.00	47645404.00		
NOTE NO. 25	DEPRECIATION & AMORTISATION					
	Depreciation & Amortisation	486220288.00	242583043.00	243637245.00	100.43	The Hike is on account of COD of the project w.e.f 10.10.2013. Depreciation is charged on major works w.e.f 10.10.2013 as per Accounting Standards.
	C O Mgmt. income/expenditure	2211970	1293112	918858.00	71.06	Being booking done as per advices received.
	Regional Office Mgmt. income/expenditure	345060	232021	113039.00	48.72	Being booking done as per advices received.
	Total	488777318.00	244108176.00	244669142.00		
NOTE NO. 26	PRIOR PERIOD ITEMS (NET)					
	PRIOR PERIOD ITEMS (NET)	482240	45363068	-44880828.00	-98.94	
	C O Mgmt. income/expenditure	39920	68644	-28724.00	-41.84	Being booking done as per advices received.
	Regional Office Mgmt. income/expenditure	0	3950	-3950.00	-100.00	Being booking done as per advices received.
	Total	522160.00	45435662.00	-44913502.00		
Note no. 28	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					



Management Responsibility Statement

This is to certify that the Annual Accounts of **Nimmo Bazgo Power Station, Alchi** for the financial year 2014-15 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

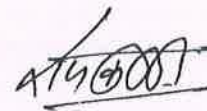
- i) That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) That the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) That the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) That the accounts are prepared on going concern basis.
- v) That management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) That the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



Signature of Head of Power Station

Place:

Date:



Signature of Head of Finance



**CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION PURSUANT TO CLAUSE 49(V) OF THE LISTING AGREEMENT**

Name of Region/Project/Unit/Division: Nimmo Bazgo Power Station, Alchi.

a. We have reviewed financial results for the period ended **31st March 2015** 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 2015**, 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 2015**.

ii. Significant changes in accounting policies during the period ended **31st March 2015** and that the same have been disclosed in the notes to the financial results; and

iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Signature of Head of Power Station

Place:

Date:



Signature of Head of Finance

NHPC LTD.

NIMMO BAZGO POWER
STATION, ALCHI, LEH

BALANCE SHEET AS ON
31.03.2016





NHPC LIMITED

Name of the Unit : NIMMO BAZGO 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	1484725819	276357614
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4		
(b) Deferred Tax Liabilities	5		
(c) Other Long Term Liabilities	6		4788102
(d) Long Term Provisions	7	115470400	133576662
(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		15492499	10582559
(b) Other Current Liabilities	9	163359185	217707374
(c) Short Term Provisions	7	10685024	9365808
(d) FUND FROM C.O.	2A	6934756502	8461079344
TOTAL		8724489429	9113457463
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	8527455478	8877607664
(ii) Intangible Assets	10.2	104940052	108761008
(iii) Capital Work In Progress	11.1	1975000	28154394
(iv) Intangible Assets under development	11.2		
(b) Non Current Investments	12		
(c) Long Term Loans and Advances	13	58078918	81830544
(d) Other Non Current Assets	14.1		
Sub-total		8692449448	9096353610
(e) Non Current Assets - Regulatory Assets	14.2	8692449448	9096353610
(2) CURRENT ASSETS			
(a) Current Investments	15		
(b) Inventories	16	8553167	4130693
(c) Trade Receivables	17		
(d) Cash & Bank Balances	18	922914	410664
(e) Short Term Loans and Advances	13	22293041	12184330
(f) Other Current Assets	19	270859	378166
TOTAL		8724489429	9113457463

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

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728)

(CA TRIPTI MITTAL)
Partner
M.No. 504487

Sh B K Singh
Manager(F)

Sh Suprakas Adhikari
Chief Engineer(E)

Camp: Jammu
Date: 17.04.2016



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NHPC LIMITED
Name of the Unit : NIMMO BAZGO 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	1484725819	276357614
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	-	4788102
(d) Long Term Provisions	7	115470400	133576662
(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		15492499	10582559
(b) Other Current Liabilities	9	163359185	217707374
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(4) FUND FROM C.O.	2A	6934756502	8461079344
TOTAL		8724489429	9113457463
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	8527455478	8877607664
(ii) Intangible Assets	10.2	104940052	108761008
(iii) Capital Work In Progress	11.1	1975000	28154394
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	58078918	81830544
(d) Other Non Current Assets	14.1	-	-
Sub-total		8692449448	9096353610
(e) Non Current Assets - Regulatory Assets	14.2	8692449448	9096353610
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	8553167	4130693
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	922914	410664
(e) Short Term Loans and Advances	13	22293041	12184330
(f) Other Current Assets	19	270859	378166
TOTAL		8724489429	9113457463

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

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For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728)

(CA TRIPTI MITTAL)
Partner
M.No. 504467



Sh B K Singh
Manager(F)

Sh Suprakas Adhikari
Chief Engineer(E)

NHPC LIMITED

Name of the Unit : NIMMO BAZGO 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	2612995683	1528845718
ii) Other Income	21	7550739	7659855
TOTAL REVENUE		2620546422	1536505573
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	292047384	326212256
ii) Employee Benefits Expense	23	202312145	186716512
iii) Finance Cost	24	252967413	257800843
iv) Depreciation & Amortization Expense	25	488074482	488897968
TOTAL EXPENDITURE		1235401424	1259627579
Profit before Prior Period Items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		1385144998	276877994
Prior Period Items (net)	26	(99580821)	520380
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		1484725819	276357614
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		1484725819	276357614
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		1484725819	276357614
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		1484725819	276357614
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		1484725819	276357614
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		1484725819	276357614

Significant Accounting Policies

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

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA) TRIPTI MITTAL
Partner
M.No. 504467

Sh B K Singh
Manager(F)

Sh Suprakas Adhikari
Chief Engineer(E)

Camp: Jammu
Date: 17.04.2016



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NHPC LIMITED
Name of the Unit : NIMMO BAZGO 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	2612995683	1528845718
ii) Other Income	21	7550739	7659855
TOTAL REVENUE		2620546422	1536505573
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	292047384	326212256
ii) Employee Benefits Expense	23	202312145	186716512
iii) Finance Cost	24	252967413	257800843
iv) Depreciation & Amortization Expense	25	488074482	488897968
TOTAL EXPENDITURE		1235401424	1259627579
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		1385144998	276877994
Prior Period Items (net)	26	(99580821)	520380
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		1484725819	276357614
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		1484725819	276357614
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		1484725819	276357614
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		1484725819	276357614
Tax Expenses	27	-	-
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		1484725819	276357614
Profit for the year from continuing operations		-	-
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		1484725819	276357614

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

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA TRIPTI MITTAL)
Partner
M.No. 504467



Sh B K Singh
Manager(F)



Sh Suprakas Adhikari
Chief Engineer(E)

Camp: Jammu
Date: 17.04.2016

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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	8737436958	8799799070
C.O.(FDB)	(2339326355)	(1088387370)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	20688219	13723329
RO-ITANAGAR	-	-
RO-SILIGURI	1945686	-
LO-DEHRADUN	-	-
BAIRASIUL	(255713)	758
OKTAK	-	-
ALAL	(217717)	(80936)
TANAKPUR	(16937)	(274498)
CHAMERA-I	(1140643)	(50602)
URI - I	44771	108032
RANGIT	(296189)	65264
CHAMERA-II	43654	(103215)
DULHASTI	787971	1002351
DHAULIGANGA-I	-	-
TEESTA-V	414765	1815540
CHAMERA-III	(65243)	14588
CHUTAK	-	(43701)
TLDP-III	46601	(99135)
PARBATI -II	(1400)	332272
PARBATI-III	(1400)	1845219
SEWA-II	(2094241)	(240736)
URI - II	-	672067
KISHANGANGA	-	-
IRSUR	-	9500
NIMMO BAZGO	-	-
TLDP-IV	163410	(15000)
TEESTA-IV	(3555)	-
SUBANSARI LOWER	-	-
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	174794	-
INVESTIGATION PROJECTS, UTTARAKHAND	-	-
KOTLIBHEL IB & II	-	-
RE CELL	(1620603)	3283829
Wind Power Projects, Jaisalmer	-	-
BRRP	121329	1191
CHEQUE PAID ACCOUNT	105362465	100539000
CHEQUE COLLECTED ACCOUNT	(6552642)	(12444838)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	113925916	104956236
CENTRALIZED VENDOR PAYMENT ACCOUNT	305192601	534651129
Total	6934756502	8461079344



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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: Transfer to Capital Redemption Reserve		
As at Balance Sheet date		
Bond Redemption Reserve		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year		
As at Balance Sheet date		
Self Insurance Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year		
As at Balance Sheet date		
Corporate Social Responsibility Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year		
As at Balance Sheet date		
Research & Development Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year		
As at Balance Sheet date		
Surplus *	1484725819	276357614
Total	1484725819	276357614
* Surplus		
Profit for the Year as per Statement of Profit and Loss	1484725819	276357614
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	1484725819	276357614
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	1484725819	276357614



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NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Borrowings	Less: - Current Maturities	Long Term Borrowing	Total Borrowings	Less: - Current Maturities	Long Term Borrowing
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	15631933	15631933	-	13338215	8550113	4788102
Income received in advance (Advance Against Depreciation)	-	-	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	15631933	15631933	-	13338215	8550113	4788102



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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) <u>Provision for leave encashment</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year		2056290			1358545	
Amount used during the year		2056290			1358545	
Amount reversed during the year						
Closing Balance	-	-	-	-	-	-
ii) <u>Provision for REHS</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year						
Amount used during the year						
Amount reversed during the year						
Closing Balance	-	-	-	-	-	-
iii) <u>Provision for TTA (Baggage Allowance on Retirement)</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year						
Amount used during the year						
Amount reversed during the year						
Closing Balance	-	-	-	-	-	-
iv) <u>Provision for Memento</u>						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year						
Amount used during the year						
Amount reversed during the year						
Closing Balance	-	-	-	-	-	-
v) <u>Provision for Wage Revision</u>						
As per last Balance Sheet	-	3005398		-	1233359	
Additions during the year	-	(655142)		-	1772039	
Amount used during the year						
Amount reversed during the year						
Closing Balance	-	2350256		-	3005398	
Less: Advance paid		2350256			3005398	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) <u>Provision for Performance Related Pay/Incentive</u>						
As per last Balance Sheet	-	9365808		-	4640323	
Additions during the year		10685024			9365808	
Amount used during the year		8712253			2966737	
Amount reversed during the year		653555			1673586	
Closing Balance	-	10685024	10685024	-	9365808	9365808
vii) <u>Provision for Superannuation / Pension Fund</u>						
As per last Balance Sheet						
Additions during the year						
Amount used during the year						
Amount reversed during the year						
Closing Balance	-	-	-	-	-	-
viii) <u>Provision for Taxation</u>						
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) <u>Provision for Proposed Dividend</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
d) <u>Tax on Proposed Dividend</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
e) <u>Provision For Tariff Adjustment</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
f) <u>Provision For Committed Capital Expenditure</u>				
As per last Balance Sheet	133576662	-	145575150	-
Additions during the year	-	-	-	-
Amount used during the year	18106262	-	11998488	-
Amount reversed during the year	-	-	-	-
Closing Balance	115470400	115470400	133576662	133576662
g) <u>Provision for Restoration expenses of Insured Assets</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
g) <u>Provision - Others</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
Total	115470400	10685024	126155424	133576662
				9365808
				142942470

Explanatory Note: -

The Board has resolved to implement the directions of the Ministry of Power (MOP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter dated 25.02.2016 that recovery of personal adjustment w.e.f. 01.02.2014 is in conformity with the directions of Ministry of Power. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment under the head "Provision for Wage Revision" is Rs. 2350256 (including provision for the current year Rs. -655142) with corresponding amount shown as "Advance paid".



NOTE NO. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	15492499	10582559
Total	15492499	10582559

Explanatory Note: -

Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No. 29 - Other Explanatory Notes to Accounts.

NOTE NO. 9 OTHER CURRENT LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Current maturities of long term debt (Refer Note no. 4) *	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance (Advance against depreciation) (refer Note No. 6)	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Liability against capital works/supplies	47985463	99890866
Deposits/ retention money	15631933	8550113
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	2439025	3080704
Liabilities toward Self Insurance Fund	-	-
Other liabilities	97302764	106185691
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	163359185	217707374

* 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)



(Amount in Rupees)															
Sl. No.	PARTICULARS	01-04-2015	GROSS BLOCK					Other Adjustments	31-03-2016	DEPRECIATION			NET BLOCK		
			Additions		Deductions		For the Period			Adjustments	31-03-2016	31-03-2016	31-03-2015		
			IUT	Others	IUT	Others									
i)	Land – Freehold	0						0	0			0	0	0	0
ii)	Land – Leasehold	63193032						63193032	1108449	1842924	0	2951373	60241659	62084581	
iii)	Roads and Bridges	128571735		10721434				139293169	7336259	5109834	0	12446093	126847076	121235476	
iv)	Buildings	1319342245		37423761				1353374680	69965621	44891879	0	114857500	1238517180	1249376674	
v)	Railway sidings	0						0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5033226271		13200188				5034566472	391222856	264410796	0	655633652	4378932820	4642003415	
vii)	Generating Plant and machinery	2921321784		27233522				2948555306	227279417	154330401	0	381609818	2566945488	2694042367	
viii)	Plant and machinerySub station	26159106						26159106	2132794	1445172	0	3577966	22581140	24026312	
ix)	Plant and machineryTransmission lines	26042845						26042845	2468906	1672920	0	4141826	21901019	23573939	
x)	Plant and machinery Others	1925631				21352		1904279	291736	145692	-8548	428880	1475399	1633895	
xi)	Construction Equipment	8271105		19749488				28020593	506377	1657833	0	2164210	25856383	7764728	
xii)	Water Supply System/Drainage and Sewerage	4711301						4711301	228499	185328	0	413827	4297474	4482802	
xiii)	Electrical installations	4927377						4927377	608115	412056	0	1020171	3907206	4319262	
xiv)	Vehicles	5092742		582463			59977	5615228	599719	517081	-15615	1101185	4514043	4493023	
xv)	Aircraft/ Boats	690000						690000	82121	65556	0	147677	542323	607879	
xvi)	Furniture and fixture	8488610	50000	7597057	5	521504	-157200	15456958	1108918	666832	-151023	1624727	13832231	7379692	
xvii)	Computers	1942432	159106	2295475	40000	113554		4243459	941393	682028	135788	1759209	2484250	1001039	
xviii)	Communication Equipment	1131782						1131782	181786	99168	0	280954	850828	949996	
xix)	Office Equipments	3653941		2330178	10617	403514	-9900	5560088	386345	293631	-87727	592249	4967839	3267596	
xx)	Research and Development	0						0	0	0	0	0	0	0	
xxi)	Other assets	26912206		26454633		181745	-11008	53174086	1548666	2906371	-40732	4414305	48759781	25363540	
xxii)	Tangible Assets of minor value >750 and < Rs.5000	827549		199725	1	20866		1184515	826053	377724	-20601	1183176	1339	1496	
	Total	9586431694	209106	147787924	50623	1322512	-15251313	9717804276	708824030	481713226	-188458	1190348798	8527455478	8877607664	
	Previous year	9423623838	2424083	160986294	0	591891	-10630	9586431694	225170252	482385145	1268633	708824030	8877607664	9198453586	

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)														
Sl. No.	PARTICULARS	01-04-2015	GROSS BLOCK						AMORTISATION			NET BLOCK		
			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	114400000						114400000	5638992	3820956	0	9459948	104940052	108761008
ii)	Computer Software	151786						151786	151786	0	0	151786	0	0
	Total	114551786	0	0	0	0	0	114551786	5790778	3820956	0	9611734	104940052	108761008
	Previous year	114431736	120050	0	0	0	0	114551786	1838915	3835143	116720	5790778	108761008	112592821

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		
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		



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



FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
FURNITURE-FIXTURES-FIELD HQ	411707	7000
COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	70485
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COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	63270
COMPUTERS	411801	63270
COMPUTERS	411801	63270
COMPUTERS	411801	63270
COMPUTERS	411801	63270
COMPUTERS	411801	40000
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	13875
PRINTERS	411803	21645
PRINTERS	411803	21645
PRINTERS	411803	21645
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
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OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	154000
OTHER EDP EQUIPMENTS	411804	15700
OTHER EDP EQUIPMENTS	411804	15700
OTHER EDP EQUIPMENTS	411804	15700
OTHER EDP EQUIPMENTS	411804	15700
OTHER EDP EQUIPMENTS	411804	15700
HOSPITAL EQUIPMENTS	412005	40256
HOSPITAL EQUIPMENTS	412005	8700
HOSPITAL EQUIPMENTS	412005	561319
HOSPITAL EQUIPMENTS	412005	287859
HOSPITAL EQUIPMENTS	412005	99099
HOSPITAL EQUIPMENTS	412005	96679
HOSPITAL EQUIPMENTS	412005	102729
HOSPITAL EQUIPMENTS	412005	7700
HOSPITAL EQUIPMENTS	412005	7700
HOSPITAL EQUIPMENTS	412005	6800
HOSPITAL EQUIPMENTS	412005	6800
HOSPITAL EQUIPMENTS	412005	356950
HOSPITAL EQUIPMENTS	412005	356950
HOSPITAL EQUIPMENTS	412005	108779
HOSPITAL EQUIPMENTS	412005	108779
HOSPITAL EQUIPMENTS	412005	108779
HOSPITAL EQUIPMENTS	412005	2350
HOSPITAL EQUIPMENTS	412005	2350
HOSPITAL EQUIPMENTS	412005	2350
HOSPITAL EQUIPMENTS	412005	2850



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Deduction on account of others (Transfer out to Subsidiary companies)Deductions on account of Inter-unit Transfer

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Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i) Roads and Bridges	-	10721434	-	10721434	-
ii) Buildings	28154394	13092941	(1848574)	37423761	1975000
iii) Railway sidings	-	-	-	-	-
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	11351614	1848574	13200188	-
v) Generating Plant and Machinery	-	27233522	-	27233522	-
vi) Plant and Machinery - Sub station	-	-	-	-	-
vii) Plant and Machinery - Transmission lines	-	-	-	-	-
viii) Plant and Machinery - Others	-	-	-	-	-
ix) Construction Equipment	-	19749488	-	19749488	-
x) Water Supply System/Drainage and Sewerage	-	-	-	-	-
xi) Other assets awaiting installation	-	39459531	-	39459531	-
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)	28154394	121608530	-	147787924	1975000
* 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	28154394	121608530	-	147787924	1975000
Previous year	25691810	114395340	(946463)	110986293	28154394

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

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

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

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

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

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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



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NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupee)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount In Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount In Rs.
..... NIL						

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
- Against bank guarantee	476408		476408	2385908		2385908
- Others	32417000		32417000	52486339		52486339
Less : Provision for expenditure awaiting utilisation certificate	-	-	-	-	-	-
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful advances *1	-	-	-	-	-	-
b) DEPOSITS						
- Unsecured (considered good)	-	-	-	-	-	-
- 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)	24956311	2779403	27735714	26958297	3020738	29979035
- Unsecured (considered good)	229199	3197393	3426592	-	2589214	2589214
- Unsecured (considered doubtful)						
	Long Term	Short Term	Total	Long Term	Short Term	Total
Advance to contractor / supplier						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)						
- Against bank guarantee	-	-	-	-	-	-
- Others		6220259	6220259			
- 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)	-	10095986	10095986	-	6574378	6574378
- 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	58078918	22293041	80371959	81830544	12184330	94014874

Explanatory Note: -

As at 31.03.2016

As at 31.03.2015

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

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

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

	As at 31st March, 2016			As at 31st March, 2015		
PARTICULARS	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.
NIL						



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NOTE NO. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
(Valuation as per Accounting Policy No. 7)		
Stores and spares	8549467	4113393
Stores in transit/ pending inspection	8549467	4113393
Loose tools	3700	17300
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-
Total	8553167	4130693

As at 31.03.2016

As at 31.03.2015

*1 Provision for Obsolescence & Diminution In Value

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

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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OTE 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. /-)	61875	97440
Cheques, drafts on hand		
Balances with banks		
• With scheduled banks		
I) - In Current Account	861039	313224
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	922914	410664

Explanatory Note: -

Cash and Bank Balances include Rs. (Previous year Rs.), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company. -

NOTE NO. 19 OTHER CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
a) Interest accrued on:		
Loan to State Government in settlement of dues from customers		
Deposits		
Others		
- Considered Good		
- Considered Doubtful		
Less: Provisions for Doubtful Interest *1		
b) Receivable on account of unbilled revenue		
Receivable from Subsidiaries / JV's		
Interest recoverable from beneficiary		
e) Claims recoverables	173593	277995
Less: Provisions for Doubtful Claims *2		
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	97266	100171
h) Expenditure awaiting adjustment		
Less: Provision for project expenses awaiting write off sanction *3		
i) Losses awaiting write off sanction/pending investigation		
Less: Provision for losses pending investigation/awaiting write off / sanction *4		
j) Others		
Total	270859	378166

Explanatory Note: -

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

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*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		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	0	0
3 Provision for project expenses to be written 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		217829
Addition during the year		
Used during the year		217829
Reversed during the year		
Closing balance	0	0

NO. 20 REVENUE FROM OPERATIONS		(Amount in Rupees)	
PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015	
SALES			
SALE OF POWER	2569465768	1519865161	
Less :			
Sales adjustment on a/c of Foreign Exchange Rate Variation			
Tariff Adjustments			
Regulated Power Adjustment			
Income from generation of electricity - precommissioning (Transferred to Expenditure Attributable to Construction)	2569465768	1519865161	
B ADVANCE AGAINST DEPRECIATION -Written back during the year			
C OTHER OPERATING INCOME			
Interest from Beneficiary States (Revision of Tariff)	43529915	8980557	
REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
Contract Income			
Revenue from Project management/ Consultancy works			
TOTAL (A-B+C+D)	2612995683	1528845718	

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. (Previous year Rs.) on account of earlier year sales arising out of finalization of tariff in current year.

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

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

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

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

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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	1699094	1570134
- Employee's Loans and Advances	-	-
- Others	-	-
Late payment surcharge	-	-
Income From Sale of Self Generated VERS	-	-
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	18315	2742
Profit on sale of assets	708888	1673586
Liability/ Provisions not required written back #	2849128	980687
Others	-	-
Exchange rate variation	-	-
Sub-total	5275425	4227140
Add/(Less): C.O./Regional Office/PID Expenses	2275314	3432706
Sub-total	7550739	7659855
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	7550739	7659855
PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*2 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*3 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	-	-
e) Bad and doubtful debts (*1 under Note 17)	-	-
f) Bad and doubtful claims (*2 under Note 19)	-	-
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	653555	1673586
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	-	-
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]	55333	-
o) Others	708888	1673586
TOTAL	708888	1673586



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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	125635948	187577889
(ii) Consumption of stores and spare parts	1877856	88779
B. Direct Expenditure on Contract, Project Management and Consultancy Works		
C. REPAIRS & MAINTENANCE		
- Building	7428013	6527201
- Machinery	21481257	16961604
- Others	14997057	8611968
D. ADMINISTRATION EXPENSES		
Rent & Hire Charges	11275474	9775502
Rates and taxes	898212	521845
Insurance	27291467	18508508
Utilization of Self Insurance Fund		
Security expenses	18872618	5055189
Electricity Charges	8089425	5888778
Travelling and Conveyance	10903203	9022441
Expenses on vehicles	911363	504742
Telephone, telex and Postage	2398206	2551806
Advertisement and publicity	4459622	2966976
Entertainment and hospitality expenses	9000	8250
Printing and stationery	1153818	814758
Consultancy charges - Indigenous	4974550	998375
Consultancy charges - Foreign	-	-
Audit expenses (Refer detail below)	79660	141785
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets	785135	619095
Losses out of self insurance claims (upto excess clause)	-	-
Books & Periodicals	-	6240
Donation	-	-
CSR/ Sustainable Development/ Community Development Expenses	4837525	19286983
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	-
Rebate to customers	-	-
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation	-	-
Other general expenses	13547751	14896256
Sub-total	281907160	311334970
Add/(Less): C.O./Regional Office/PID Expenses	10140224	14873446
Sub-total	292047384	326208416
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total (I) = A to D	292047384	326208416



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		(Amount in Rupees)	
		For the year ended 31st March, 2016	For the year ended 31st March, 2015
PARTICULARS			
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		-	-
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		3840
Add/(Less): C.O./Regional Office/PID Expenses		-	3840
	Sub-total		-
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	3840
	Total (II) = E		3840
	Total (I) + (II)	292047384	326212256
Total carried forward to Statement of Profit & Loss			

Explanatory Note: -

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

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. (Previous period Rs.) has been provided in the books during the period ended 31.03.2016 towards interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

		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		-	81785
Other Matters/services		-	-
Reimbursement of expenses		-	-
ii) Cost Auditors			60000
Audit Fees		79660	-
Reimbursement of expenses		79660	141785
Total Audit Expenses			

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

		(Amount in Rupees)	
		For the year ended 31st March, 2016	For the year ended 31st March, 2015
PARTICULARS			
Salaries, wages, allowances		119073964	110925503
Gratuity, Contribution to provident fund & pension scheme		17684938	16723398
(Incl: administration fees)		9180726	8120980
Staff welfare expenses		-	-
Leave Salary & Pension Contribution		-	-
	Sub-total	145939628	135769881
Add/(Less): C.O./Regional Office Expenses		56372517	50946631
	Sub-total	202312145	186716512
Less: Employee Cost transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total carried forward to Statement of Profit & Loss	202312145	186716512

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. 7393060. (Corresponding Previous period Rs. \$156843) towards lease payments in respect of premises for residential use of employees.

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

- i) towards Employees Provident Fund
- ii) towards Employees Defined Contribution Superannuation Scheme

For the year ended
31st March, 2016

6852812
9763859

(Amount in Rupees)
For the year ended
31st March, 2015

6337565
9311270



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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) <u>Interest on:</u>	108000000	108000000
Government of India loan	6898252	3642430
Bonds	-	-
Foreign loan	137781352	145067239
Term loan	-	-
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	252679604	256709669
b) <u>Other Borrowing Cost</u>	-	-
Loss on Hedging Transactions	320	14001
Bond issue/ service expenses	-	-
Royalty	-	50490
Commitment fee	-	-
Guarantee fee on foreign loan	283398	1020645
Other finance charges	283718	1085136
Sub-total	283718	1085136
c) <u>Applicable net gain/ loss on Foreign currency transactions and translation</u>	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	*****	257794805
Add/(Less): C.O./Regional Office/PID Expenses	4091	6038
TOTAL	252967413	257800843
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	252967413	257800843
Total carried forward to Statement of Profit & Loss	252967413	257800843

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	485534182	486220288
Depreciation adjustment on account of Foreign Exchange Rate Variation	2540300	2677680
Add/(Less): C.O./Regional Office / PID Expenses	488074482	488897968
Sub-total	488074482	488897968
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	488074482	488897968
Total carried forward to Statement of Profit & Loss	488074482	488897968

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	99553414	-
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	-
Sub-total	99553414	-
EXPENDITURE	-	-
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	482240
Others	-	482240
Sub-total	-	482240
TOTAL (Expenditure less Income)	(99553414)	38140
Add/(Less): C.O./Regional Office/PID Expenses	(27407)	520380
TOTAL	(99580821)	520380
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	(99580821)	520380
Total carried forward to Statement of Profit & Loss	(99580821)	520380

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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		



Sub-total

← 420.5 →



(Amount in Rupees)

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



Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to Rs.235.71 crore (previous year Rs.384.92 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs.Nil crore (previous year Rs.Nil crore) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

The Management has assessed the above claims and recognized a provision of Rs.Nil crore (previous year Rs.Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.235.71 crore (previous year Rs.384.92 crore) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other matters amount to Rs.0.17 crore (previous year Rs.0.16 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. Nil crore (previous year Rs. Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.0.17 crore (previous year Rs.0.16 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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The above is summarized as below:

(Rs. in Crore)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 31.03.2015	Addition of contingent liability during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)
1.	Capital Works	235.71	0	235.71	384.92	(149.21)
2.	Land Compensation	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	0.17	0	0.17	0.16	0.01
	Total	235.88	0	235.88	385.08	(149.20)

- (b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (d) There is possibility of reimbursement to the company of Rs.Nil Crore (previous year Rs.Nil crore) towards above contingent liabilities.
- (e) An amount of Rs.Nil Crore (previous year Rs.Nil crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.
The company's management does not reasonably expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 4.48 Crore (Previous year Rs.6.74 Crore).
3. During the year, following accounting policies/practices have been added/modified:

(₹ in Crore)

Accounting Policy/Practice	Impact on Statement of Profit & Loss	
	For the current year	Upto previous year through prior period
Accounting practice regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	Nil	Nil
Accounting policy on renovation & modernization of Power Stations	Nil	Nil

4. Significant Accounting policy No. 2.3.4 (4.4 of FY 2013-14), which was introduced during FY 2013-14, has been referred to Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI) for its opinion. Pending receipt of opinion, the same accounting treatment has been continued and an amount of Rs.Nil Crore (up to Previous year Rs.Nil Crore) has been capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.
5. The disclosure under Accounting Standard – 7 on Construction Contracts are as under:

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(₹ 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:	NIL	NIL
	i) Capital Goods		
	ii) Spare parts		

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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	NIL	NIL
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	0.100
2	Education & Skill Development	0.008
3	Women Empowerment /Senior Citizen	
4	Environment	
5	Art & Culture	
6	Ex-Armed Forces	
7	Sports	
8	National Welfare Fund	
9	Technology & Research	
10	Rural Development	0.190
11	Capacity Building	
12	Swachh Vidyalaya Abhiyan	0.186
	Total amount	0.484

(ii) **Other disclosures:**

(a) Details of expenditure incurred during the financial year ended on 31.03.2016 categorising as 'paid' and 'yet to be paid' along with the nature of expenditure (capital or revenue nature) is as under:-

(Rs. in Crore)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	0.461	-	0.461
(ii)	On purpose other than (i) above	0.008	0.015	0.023



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	Total	0.469	0.015	0.484
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(b) As stated above, a sum of Rs. 0.015 Crore out of total expenditure of Rs.0.484 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 Crore (Previous year Rs.Nil Crore) are included in Capital Work-in-Progress/Fixed Asset.

13. Disclosure related to confirmation of balances is as under:

- a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/confirmation and respective consequential

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adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

- b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2015 as well as outstanding as on 31.03.2016 is as under:

(Rs. In Crore)

Particulars	Outstanding amount as on 31.12.2015	Amount confirmed	Outstanding amount as on 31.03.2016
Trade receivable	Nil	Nil	Nil
Deposits, Advances to contractors/suppliers/service providers/ others including for capital expenditure and material issued to contractors	3.73	3.51	3.91
Trade/Other payables	10.28	0.08	16.08
Security Deposit/Retention Money payable	0.56	0.40	1.23

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

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

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

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

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

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 such case
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.

FOR GUPTA GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 001728N

(CA Tripti Mittal)
PARTNER
M.NO. 504467

(B K Singh)
MANAGER (FIN.)

(Suprakas Adhikari)
Chief Engineer(E)

Camp : Jammu
Date : 17/04/2016



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

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

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

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 such case
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable

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

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(Suprakas Adhikari)
Chief Engineer(E)

amp : Jammu
 ate : 17/04/2016



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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 01.04.2015	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									
ii) Capital works - Claim under arbitrations	384.92	-	(149.21)	235.71	-	-	235.71	384.92	(149.21)
iii) Capital works - claims pending with Management									
B) Land compensation cases									
C) Disputed tax matters									
D) Others	0.16	0.01	-	0.17	-	-	0.17	0.16	0.01
Total									

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

Head of Project

Head of Finance

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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 01.04.2015	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									
ii) Capital works – Claim under arbitrations	384.92	-	(149.21)	235.71	-	-	235.71	384.92	(149.21)
iii) Capital works - claims pending with Management									
B) Land compensation cases									
C) Disputed tax matters									
D) Others	0.16	0.01	-	0.17	-	-	0.17	0.16	0.01
Total									

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

Head of Project

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Head of Finance

Name of the unit: - NBPS Alch, Leh as on 31-03-2016

Appendix no.1 to Annexure A of Notes to Accounts
Amount in Rupees

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new	Settlement / Adjustment of claims	Closing balance of claims as on 31/03/2016	Upto date Provision made in books against	Upto date Amount for which no probability of	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE	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 column 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 CHALLENGED FURTHER												
	SUB TOTAL												
b)	CASES UNDER ARBITRATION/ADJUDICATION.												
1	Payment of additional cost incurred by the claimant in te extended period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd	2,53,03,18,711		(70,83,42,850)	1,82,19,75,861	-	-	1,82,19,75,861	1,82,19,75,861	0	Claim has been rejected by the Committee of Directors.	The case is before the Arbitral Tribunal and under progress. Cross examination before the Hon'ble Tribunal on various claims submitted by M/s HCC is being countered by NHPC and next date of hearing is scheduled on 13.04.2016.
2	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure.	M/s HCC Ltd	7,69,82,238		(4,41,87,306)	3,27,94,932	-	-	3,27,94,932	3,27,94,932	-	Claim has been rejected by the Committee.	The case is before the Arbitral Tribunal and under progress. Cross examination before the Hon'ble Tribunal on various claims submitted by M/s HCC is being countered by NHPC and next date of hearing is scheduled on 13.04.2016.
3	Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price.	M/s HCC Ltd	32,85,93,766		(3,02,58,212)	29,83,35,554	-	-	29,83,35,554	29,83,35,554	-	Claim has been rejected by the Committee.	The case is before the Arbitral Tribunal and under progress. Cross examination before the Hon'ble Tribunal on various claims submitted by M/s HCC is being countered by NHPC and next date of hearing is scheduled on 13.04.2016.
4	Increase in cost due to Susequent Legislation. (Letter No. HCC/NBHEP/01/3945 dated 06.08.11)	M/s HCC Ltd	83,71,76,195		(70,72,27,791)	12,99,48,404	-	-	12,99,48,404	12,99,48,404	-	Claim has been rejected by the Committee.	The case is before the Arbitral Tribunal and under progress. Cross examination before the Hon'ble Tribunal on various claims submitted by M/s HCC is being countered by NHPC and next date of hearing is scheduled on 13.04.2016.



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3	Reimbursement to working and other staff of HCC Ltd	7,61,09,152	(20,48,014)	7,40,61,138			7,40,61,138	7,40,61,138		Charges have been rejected by the Comptroller.	The case is before the Arbitral Tribunal and no progress has been made before the Tribunal. Tribunal on various claims submitted by HCC Ltd is being reviewed by HCC Ltd and next date of hearing is scheduled on 13.01.2016.
	SUB TOTAL	3,84,91,80,082	(1,49,20,64,173)	2,35,71,15,889			2,35,71,15,889	2,35,71,15,889			
4	CASES UNDER EXAMINATION BY THE MANAGEMENT										
	SUB TOTAL										
	SUB TOTAL- CAPITAL WORKS (A)	3,84,91,80,082	(1,49,20,64,173)	2,35,71,15,889			2,35,71,15,889	2,35,71,15,889			
B	LAND COMPENSATION CASES										
	SUB TOTAL- LAND COMPENSATION CASES (B)										
C	Disputed Tax Matters										
	SUB TOTAL- Disputed Tax Matters (C)										
D	Others										
1	Non grant of Time Extension without levy of M/s V K Sales (partly & non refund of Security Deposit & F&P) & Court Co	15,74,033	1,71,468	17,45,501			17,45,501	17,45,501		Under trial with High court of J&K at Jammu.	Under arbitration with High court of J&K at Jammu.
2	Employee complaint Sh. Tark Ahmed Pathan									Under trial at High Court Srinagar	Under trial at High Court Srinagar
	SUB TOTAL- OTHER CASES (D)	15,74,033	1,71,468	17,45,501			17,45,501	17,45,501			
	GRAND TOTAL (A+B+C+D)	3,85,07,54,095	1,71,468	(1,49,20,64,173)			2,35,86,61,390	2,35,86,61,390			

Signature
Note: Please provide details of provision made
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5	Reimbursement of building and other Construction Worker	M/s HCC Ltd	7,61,09,152		(20,48,014)	7,40,61,138			7,40,61,138	7,40,61,138	-	Claim has been rejected by the Committee.	The case is before the Arbitral Tribunal and under progress. Cross examination before the Hon'ble Tribunal on various claims submitted by M/s HCC is being countered by NHPC and next date of hearing is scheduled on 13.04.2016.
	SUB TOTAL		3,84,91,80,062	-	(1,49,20,64,173)	2,35,71,15,889	-	-	2,35,71,15,889	2,35,71,15,889	-		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
	SUB TOTAL			-	-	-	-	-	-	-	-		
	SUB TOTAL- CAPITAL WORKS (A)		3,84,91,80,062	-	(1,49,20,64,173)	2,35,71,15,889	-	-	2,35,71,15,889	2,35,71,15,889	-		
B.	LAND COMPENSATION CASES												
	SUB TOTAL- LAND COMPENSATION CASES (B)												
C	Disputed Tax Matters												
	SUB TOTAL- Disputed Tax Matters (C)												
D	Others												
1	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	M/s V K Sales & Const Co.	15,74,033	1,71,468	-	17,45,501	-	-	17,45,501	17,45,501	-	Under Trial with High court of J&K at Jammu.	Under arbitration with High court of J&K at Jammu
2	Employee complaint	Sh Tarik Ahmed Pathan			-		-	-			-	Under trial at High Court Srinagar	Under trial at High Court Srinagar
	SUB TOTAL- OTHER CASES (D)		15,74,033	1,71,468	-	17,45,501	-	-	17,45,501	17,45,501	-		
	GRAND TOTAL (A+B+C+D)		3,85,07,54,095	1,71,468	(1,49,20,64,173)	2,35,88,61,390	-	-	2,35,88,61,390	2,35,88,61,390	-		

Signature
Note : Please provide details of provision made
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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 relating to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

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



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

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

2.3 CAPITAL WORK IN PROGRESS

- 2.3.1 Capital work-in-progress is carried at cost. Administrative & general overhead and other expenditure attributable to construction of the project are accumulated under 'Expenditure During Construction (EDC)' and are subsequently allocated on systematic basis over major immovable assets, other than land and infrastructural facilities, on commissioning of the project.
- 2.3.2 Expenditure on maintenance, up-gradation etc. of common public facilities in projects under construction is charged to 'Expenditure during Construction (EDC)'.
- 2.3.3 Expenditure in relation to Survey and Investigation of the projects is carried as Capital Work in Progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is charged to the Statement of Profit & Loss in the year in which it is decided to abandon such project.
- 2.3.4 Capital expenditure incurred for creation of facilities, over which the company does not have control but the creation of which is essential principally for construction of the project, is charged to 'Expenditure during Construction (EDC)'. Subsequent to completion of the Project, expenditure on creation of facilities over which the company does not have control is charged to "Statement of Profit & Loss."

3. MACHINERY SPARES

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



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

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

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

4. RATE REGULATED ACTIVITIES

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

5. DEPRECIATION & AMORTISATION

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



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



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

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

6. INVESTMENTS

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

7. INVENTORIES

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

8. FOREIGN CURRENCY TRANSACTIONS

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

9. EMPLOYEE BENEFITS

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



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

10. REVENUE

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



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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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

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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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



Name of Project : NIMMO BAZGO 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 REMUNERATI ON & BENEFITS (GL 909995 & 909999)	FINANCE CHARGES (GL 949995 & 949999)	DEPRECIATIO N (GL 939995 & 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959994 & 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(6,43,690)	22,78,210	-	98,49,050	2,910	5,30,380	(19,420)	1,19,97,440
ii) Reg. Off. Exp.	(28,805)	2,53,240	-	30,80,535	7	69,226	(19,625)	33,54,578
iii) PID - Siliguri								-
Sub-total	(6,72,495)	25,31,450	-	1,29,29,585	2,917	5,99,606	(39,045)	1,53,52,018
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(4,91,230)	21,89,130	-	1,03,84,090	1,490	5,49,970	9,210	1,26,42,660
ii) Reg. Off. Exp.	(31,917)	2,97,554	-	31,88,783	20	89,528	(10,200)	35,33,768
iii) PID - Siliguri								-
Sub-total	(5,23,147)	24,86,684	-	1,35,72,873	1,510	6,39,498	(990)	1,61,76,428
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(4,81,100)	21,83,100		1,04,50,080	(360)	5,56,510		1,27,08,230
ii) Reg. Off. Exp.	(9,394)	2,85,584		28,65,106	8	79,565	(18)	32,20,851
iii) PID - Siliguri								-
Sub-total	(4,90,494)	24,68,684	-	1,33,15,186	(352)	6,36,075	(18)	1,59,29,081
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(5,39,000)	22,20,000		1,02,30,000		5,50,000		1,24,61,000
ii) Reg. Off. Exp.	(50,178)	4,33,406		63,24,873	16	1,15,121	12,646	68,35,884
iii) PID - Siliguri								-
Sub-total	(5,89,178)	26,53,406	-	1,65,54,873	16	6,65,121	12,646	1,92,96,884
Total	(22,75,314)	1,01,40,224	-	5,63,72,517	4,091	25,40,300	(27,407)	6,67,54,411

AS PER TRIAL -2275314 10140224 0 56372517 4091 2540300 -27407

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Annexure -XI

Name of Unit

NIMMO BAZGO 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				
	430329	Construction o Helipad at Alchi	1975000		Work not completed
	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.

dy
Signature
Head of Finance



S. O. Saini
Signature
Head of Project/Power
Station/Unit

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Annexure -XI

Name of Unit

NIMMO BAZGO 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				
	430329	Construction o Helipad at Alchi	1975000		Work not completed
	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.

g/h
Signature
Head of Finance



Signature
Head of Project/Power
Station/Unit



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Name of Unit

NIMMO BAZGO POWER STATION

Annexure -XII

(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.

[Signature]
Signature
Head of Finance

[Signature]
Signature
Head of Project/Power
Station/Unit



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Annexure -XIi

Name of Unit

NIMMO BAZGO 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				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.


Signature
Head of Finance



Signature
Head of Project/Power
Station/Unit



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Name of Unit:

NIMMO BAZGO POWER STATION

Annexure-XIII

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE

T TAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/IEDC	REMARKS (IF ANY)
i) KNOW HOW					
ii) INTEREST					
iii) OTHER MISC. MATTERS*	As below	As below			

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

NILConciliation of Expenditure in Foreign Currency on Accrual Basis

Opening Balance of Sundry Creditors In Foreign Currency	
Balance Sheet date	31.03.2016
Payments made during the period	
Opening Balance of Sundry Creditors In Foreign Currency i.e. 03.2015	
Total expenditure in foreign currency on accrual basis	

Signature
Head of FinanceSignature
Head of Project/Power Station/Unit

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NHPC LTD.

NIMMO BAZGO POWER
STATION, ALCHI, LEH

BALANCE SHEET AS ON
31.03.2017



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NHPC LIMITED
Name of the Unit: NIMMO BAZGO POWER STATION
BALANCE SHEET AS AT 31ST MARCH, 2017

PARTICULARS	Note No.	(Amount in ₹)		
		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			
b) Capital Work In Progress	2.2	2,17,15,719	19,75,000	2,81,54,394
c) Investment Property	2.3			
d) Other Intangible Assets	2.4			
e) Financial Assets				
i) Investments	3.1			
ii) Loans	3.2			
iii) Others	3.3			
f) Other Non Current Assets	4	8,76,03,70,587	2,51,85,510	2,69,58,297
(2) CURRENT ASSETS				
a) Inventories	5	3,04,49,000	8,90,07,88,756	9,03,73,27,805
b) Financial Assets				
i) Investments	6		3,28,93,408	5,48,72,247
ii) Trade Receivables	7		85,53,167	41,30,693
iii) Cash & Cash Equivalents	8			
iv) Bank balances	9	4,42,507	9,22,914	4,10,664
v) Loans	10			
vi) Others	11		55,52,472	52,28,082
c) Current Tax Assets (Net)	12	33,42,24,808	38,33,92,052	69,89,10,038
d) Other Current Assets	13			
TOTAL ASSETS	14	1,59,87,476	1,68,37,835	70,56,419
Regulatory Deferral Account Debit Balances		9,16,31,90,097	9,35,61,01,114	10,06,30,48,639
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		9,16,31,90,097	9,35,61,01,114	10,06,30,48,639
EQUITY AND LIABILITIES				
(1) EQUITY				
a) Equity Share Capital	15.1			
b) Other Equity	15.2	2,35,04,84,026	2,05,84,77,012	1,24,38,08,121
(2) LIABILITIES				
NON-CURRENT LIABILITIES				
a) Financial Liabilities				
i) Borrowings				
ii) Trade Payables	16.1			
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	16.2	1,31,055		13,45,975
c) Deferred Tax Liabilities (Net)	17	10,50,54,941	10,44,37,414	11,58,98,727
d) Other non-current Liabilities	18			
(3) CURRENT LIABILITIES	19			
a) Financial Liabilities				
i) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises	20.1			
Total outstanding dues of Creditors other than micro enterprises and small enterprises				
ii) Other financial liabilities				
b) Other Current Liabilities	20.2	1,84,51,738	1,54,92,499	1,05,82,559
c) Provisions	21	4,84,02,394	6,35,41,788	11,17,01,710
d) Current Tax Liabilities (Net)	22	8,25,79,158	9,97,41,789	10,92,66,395
(4) FUND FROM C.O.	23	1,41,63,607	1,08,85,024	93,85,808
TOTAL EQUITY & LIABILITIES	15.3	6,54,39,23,178	7,00,37,24,987	8,46,10,79,344
		9,16,31,90,097	9,35,61,01,114	10,06,30,48,639

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

For Gupta, Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728N)

(CA Lalit Magan) Partner
M.No. 088813



(P K Sahoo)
Manager (Finance)
Head of Finance

(Suprakesh Adhikari)
Chief Engineer (E)
Head of Project

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NHPC LIMITED
Name of the Unit : NIMMO BAZGO 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	1,73,16,41,340	1,74,94,19,391
ii) Other Income	25	90,14,65,957	99,10,529
TOTAL INCOME		2,63,31,07,297	1,75,93,29,920
EXPENSES			
i) Generation and Other Expenses	26	34,21,08,751	29,31,39,620
ii) Employee Benefits Expense	27	24,31,10,927	21,20,97,393
iii) Finance Cost	28	33,49,81,732	25,97,76,343
iv) Depreciation & Amortization Expense	29	35,51,626	28,62,340
TOTAL EXPENSES		92,37,63,036	78,78,75,696
Profit before Exceptional Items, Rate Regulated Activities and Tax		1,70,93,64,261	99,14,64,224
Exceptional Items		-	-
PROFIT BEFORE TAX		1,70,93,64,261	99,14,64,224
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		1,70,93,64,261	99,14,64,224
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		1,70,93,64,261	99,14,64,224
Profit for the year from continuing operations (A)		1,70,93,64,261	99,14,64,224
Profit from discontinued 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		(15,90,513)	-
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)		(15,90,513)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		1,70,77,63,748	99,14,64,224
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 (SAC) 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			
NIMMO BAZGO POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.			
For Gupta, Gupta & Associates Chartered Accountants (Firm Regn. No. 0017290)			
(CA Lalit Mehta) Partner M.No. 088613			
(P.K. Sahoo) Manager (Finance) Head of Finance			
(Suprakas Adhikari) Chief Engineer (E) Head of Project			

Place: Jammu
Date: 17.4.17

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NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

PARTICULARS	(Amount in ₹)		
	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2016
Total			

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	(Amount in ₹)		
	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2016
a) Employees (at amortised Cost)			
- Secured (considered good)	-		
- Unsecured (considered good)	-	2,49,56,311	2,69,58,297
- Unsecured (considered doubtful)	-	2,29,199	-
Less : Provisions for doubtful Employees loans *1	-	-	-
Sub-total	-	2,51,85,510	2,69,58,297
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	-	2,51,85,510	2,69,58,297
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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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 receivable on lease	8,76,03,70,587	8,90,07,88,756	9,03,73,27,805
TOTAL	8,76,03,70,587	8,90,07,88,756	9,03,73,27,805

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		4,76,408	23,85,908
- Others	3,04,49,000	3,24,17,000	5,24,86,339
Less : Provision for expenditure awaiting utilisation certificate			
Unsecured (considered doubtful)			
Less : Provisions for doubtful advances *1			
Sub-total	3,04,49,000	3,28,93,408	5,48,72,247
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			
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	3,04,49,000	3,28,93,408	5,48,72,247

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	(Amount in ₹)		
	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	-	85,49,467	41,13,393
Stores in transit/ pending inspection	-	-	-
Loose tools	-	3,700	17,300
Scrap inventory	-	-	-
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-	-
TOTAL	-	85,53,167	41,30,693
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
Closing balance	-	-	-
Explanatory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.			
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of inventories			

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	(Amount in ₹)		
	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total			

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

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



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

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2016
A Balances with banks			
• With scheduled banks			
i) - In Current Account	3,84,639	8,61,039	3,13,224
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	57,868	61,675	97,440
D Other Bank Balances			
TOTAL	4,42,507	9,22,914	4,10,664
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, 2016
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			



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NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
OTHER LOANS			
Employees (Including accrued interest)			
- Secured (considered good)		27,79,403	30,20,738
- Unsecured (considered good)		27,73,069	22,07,344
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful Employee loans & advances *1		-	-
		55,52,472	52,28,082
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		55,52,472	52,28,082

*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

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Others			
a) Claims recoverables	63,498	1,73,593	2,77,995
Less: Provisions for Doubtful Claims *1	-	-	-
Sub-total	63,498	1,73,593	2,77,995
b) Interest Income accrued on Bank Deposits	-	-	-
c) Receivable from Subsidiaries / JV's	-	-	-
d) Interest recoverable from beneficiary	-	-	-
e) Lease Rent receivable-Current	32,96,51,310	26,79,11,631	66,36,55,675
f) Interest receivable on lease	45,10,000	9,53,06,828	23,49,76,368
TOTAL	33,42,24,808	36,33,92,052	89,89,10,038
*1 Provisions for Doubtful Claims			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
Closing balance	-	-	-
Explanatory Note:-			
1) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kavar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).			

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Advance Income Tax & Tax Deducted at Source	-	-	-
Less: Provision for Taxation	-	-	-
Net Income Tax Advance	-	-	-

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PARTICULARS		As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES	Secured (considered good)			
	Unsecured (considered good)			
	- Against bank guarantee			
	- Others			
	Sub-total			
B. Advances other than Capital Advances	a) Deposits			
	- Unsecured (considered good)			
	Less : Provision against demand raised by Govt. Depts.			
	- Unsecured (considered doubtful)			
	Less : Provision for Doubtful Deposits *1			
	Sub-total			
	b) Advance to contractor / supplier			
	- Secured (considered good)			
	- Unsecured (considered good)			
	- Against bank guarantee			
	- Others			
	Less : Provisions for expenditure awaiting utilization certificate			
	- Unsecured (considered doubtful)			
	Less : Provisions for doubtful advances *2			
	Sub-total	63,79,902	62,20,259	
	c) Other advances - Employees			
	- Unsecured (considered good)	7,18,881	4,24,324	3,81,870
	- Unsecured (considered doubtful)			
	Sub-total	7,18,881	4,24,324	3,81,870
	d) Interest accrued on:			
	Loan to State Government in settlement of dues from customers			
	Others			
	- Considered Good			
	- Considered Doubtful			
	Less: Provisions for Doubtful Interest *3			
	Sub-total			
C. Others	a) Expenditure awaiting adjustment			
	Less: Provision for project expenses awaiting write off sanction *4			
	Sub-total			
	b) Losses awaiting write off sanction/pending investigation			
	Less: Provision for losses pending investigation/awaiting write off / sanction *5			
	Sub-total			
	c) Work In Progress			
	Construction work in progress(on behalf of client)			
	Consultancy work in progress(on behalf of client)			
	d) Receivable on account of unbilled revenue			
	e) Prepaid Expenditure	88,80,029	1,00,95,986	65,74,378
	f) Deferred Employee Costs			
	Secured - Considered Good			
	Unsecured			
	g) Surplus / Obsolete Assets held for disposal	8,664	97,266	1,00,171
	h) Others			
TOTAL		1,59,87,476	1,68,37,835	70,56,419
*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 Addition during the year Used during the year Reversed during the year Closing balance			
Explanatory Note:- 1 Loans and Advances due from Directors or other officers at the end of the year/ period - For Corporate Office only 2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only 3 Receivable on account of unbilled revenue represents Difference of grossing up of ROE J&K water cess RLDC Charges Tax adjustment MEA Sales MAT Impact Effective Tax rate FERV Others (For Corporate Office Only) 4 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.			
	8,664	97,266	1,00,171

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	96,74,50,507	96,74,50,507	96,74,50,507
	ii) Other Equity - Ind AS Adjustment	9,95,72,881	9,95,72,881	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	(42,43,03,110)	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(15,90,513)	-	-
	Closing Balance Remeasurements of the defined benefit plans	(15,90,513)	-	-
	v) Surplus	1,70,93,54,261	99,14,54,224	27,63,57,614
10	FVTOCI Reserve-	-	-	-
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
Total		2,35,04,84,026	2,05,84,77,612	1,24,38,08,121
* Surplus				
Profit for the Year as per Statement of Profit and Loss		1,70,93,54,261	99,14,54,224	27,63,57,614
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		1,70,93,54,261	99,14,54,224	27,63,57,614
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		1,70,93,54,261	99,14,54,224	27,63,57,614



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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	8,41,94,82,321	8,73,74,36,958	8,79,97,99,070
C.O.(FDB)	42,26,29,028	(2,26,85,97,300)	(1,08,83,87,370)
IUT Closing Entries - CO	-	-	-
L.O. MUMBAI	-	-	-
L.O. LUCKNOW	-	-	-
RO-JAMMU	-	-	-
RO-ITANAGAR	3,13,13,168	1,89,27,649	1,37,23,329
RO-SILIGURI	-	-	-
BAIRASIUL	35,065	19,45,686	-
RO-BANIKHET	15,000	(2,55,713)	758
LOKTAK	(2,000)	-	(8,144)
SALAL	(15,000)	-	-
TANAKPUR	-	(2,17,717)	(80,936)
CHAMERA-I	7,955	(16,937)	(2,74,498)
URI - I	13,410	(11,40,643)	(42,458)
RANGIT	(527)	44,771	1,08,032
CHAMERA-II	1,25,112	(2,96,189)	65,264
DULHASTI	34,851	43,654	(1,03,215)
DHAULIGANGA-I	-	7,87,971	10,02,351
TEESTA-V	-	-	-
CHAMERA-III	(30,080)	4,14,765	18,15,540
CHUTAK	8,996	(65,243)	14,588
TLDP-III	-	-	(43,701)
PARBATI -II	(8,968)	46,601	(99,135)
PARBATI-III	39,647	(1,400)	3,32,272
SEWA-II	(50,000)	(1,400)	18,45,219
URI - II	2,006	(20,94,241)	(2,40,736)
KISHANGANGA	-	-	6,72,067
BURSUR	-	-	-
NIMMO BAZGO	-	-	9,50.
TLDP-IV	(1,00,000)	1,63,410	(15,000)
TEESTA-IV	-	(3,555)	-
SUBANSARI LOWER	-	-	-
DIBANG	-	-	-
TAWANG I & II	-	-	-
KOTLIBHEL 1A	-	1,74,794	-
INVESTIGATION PROJECTS, UTTAKHAND	-	-	-
RE CELL	-	-	-
WIND POWER PROJECTS, JAISALMER	(13,97,21,354)	(16,20,603)	32,83,829
BRRP	-	1,21,329	1,191
CHEQUE PAID ACCOUNT	-	-	-
CHEQUE COLLECTED ACCOUNT	14,43,28,694	10,53,62,465	10,05,39,000
COMMERCIAL - IUT	(1,41,10,464)	(65,52,642)	(1,24,44,838)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(2,88,57,17,615)	-	-
CENTRALIZED VENDOR PAYMENT ACCOUNT	12,29,37,858	11,39,25,916	10,49,56,236
Total	44,27,06,075	30,51,92,601	53,46,51,129
	6,54,39,23,178	7,00,37,24,987	8,46,10,79,344



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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	-	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1			
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 LIABILITIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	1,31,055	-	13,45,975
TOTAL	1,31,055	-	13,45,975
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	1,45,997		15,27,371
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	1,45,997	-	15,27,371



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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	-	-	-
<u>Closing Balance</u>	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<u>Closing Balance</u>	-	-	-
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	-	-	-
<u>Closing Balance</u>	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<u>Closing Balance</u>	-	-	-
B. OTHERS			
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	10,44,37,414	11,58,98,727	12,78,97,215
Additions during the year	-	-	-
Amount used during the year	58,82,651	1,80,12,425	1,19,98,488
Amount reversed during the year	-	-	-
Unwinding of discount	65,00,178	65,51,112	-
<u>Closing Balance</u>	10,50,54,941	10,44,37,414	11,58,98,727
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	-	-	-
<u>Closing Balance</u>	-	-	-
TOTAL	10,50,54,941	10,44,37,414	11,58,98,727
Explanatory Notes:- Information about Provisions are given in Note 34 of Balance Sheet			



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 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:- 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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Note no. 2.2 Capital Work In Progress

Particulars	Linkage	As at 01-Apr-2016	Addition	Adjustment	Capitalised	(Amount in ₹) As at 31st March, 2017
i) Roads and Bridges						
ii) Buildings	4302	-	21547222		4242851	17304371
iii) Railway sidings	4303	1975000	16763524		14327176	4411348
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4305	-				
v) Generating Plant and Machinery	4306	-	122723		122723	-
vi) Plant and Machinery - Sub station	4307	-	99889158		99889158	-
vii) Plant and Machinery - Transmission lines	4308	-	253632		253632	-
viii) Plant and Machinery - Others	4309	-				-
ix) Construction Equipment	4310	-				-
x) Water Supply System/Drainage and Sewerage	4311	-	4693940		4693940	-
xi) Other assets awaiting installation	4312	-	2848891		2848891	-
xii) CWIP - Assets Under 5 KM Scheme Of the GOI	4414, 6114, 4318	-	13020932		13020932	-
xiii) Survey, investigation, consultancy and supervision charges	4327	-				-
xiv) Expenditure on compensatory Afforestation	4340	-				-
xv) Expenditure attributable to construction *	4350	-				-
Less: Provided for	4375, 4380, 4381	-				-
	350922	-				-
* For addition during the period refer Note No. 32	Sub total (a)	1975000	159140022	-	139399303	21715719
Construction Stores (for valuation refer Accounting Policy no.10)						
Less : Provisions for construction stores		-			-	-
TOTAL	Sub total (b)	0	-	-	-	-
Previous year		1975000	159140022	-	139399303	21715719
		28154394	121608530	-	147787924	1975000

Explanatory Note: -

Please check the figures manually and make correction if required.
(Hide the Explanatory Notes which are not applicable)

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

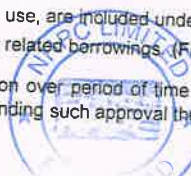
2) CWIP includes a cumulative expenditure of (Previous Year) on projects under Survey & Investigation stage. Of this, a sum of pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project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

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

5) Refer 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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Note no. 2.2 Capital Work In Progress

	Particulars	(Amount in ₹)			
		As at 01-Apr-2015	Addition	Adjustment	Capitalised As at 31-Mar-2016
i)	Roads and Bridges	-	10721434	-	10721434
ii)	Buildings	-	13092941	(1848574)	37423761
iii)	Railway sidings	28154394	-	-	1975000
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	-	-	-
v)	Generating Plant and Machinery	-	11351614	1848574	13200188
vi)	Plant and Machinery - Sub station	-	27233522	-	27233522
vii)	Plant and Machinery - Transmission lines	-	-	-	-
viii)	Plant and Machinery - Others	-	-	-	-
ix)	Construction Equipment	-	-	-	-
x)	Water Supply System/Drainage and Sewerage	-	19749488	-	19749488
xi)	Other assets awaiting installation	-	-	-	-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-	39459531	-	39459531
xiii)	Survey, investigation, consultancy and supervision charges	-	-	-	-
xiv)	Expenditure on compensatory Afforestation	-	-	-	-
xv)	Expenditure attributable to construction *	-	-	-	-
	Less: Provided for	-	-	-	-
	Sub total (a)	28154394	121608530	-	147787924
	* For addition during the period refer Note No. 32				1975000
	Construction Stores (for valuation refer Accounting Policy no. 10)				
	Less : Provisions for construction stores	-	-	-	-
	Sub total (b)	0	-	-	-
	TOTAL	28154394	121608530	-	147787924
	Previous year	25691810	114395340	(946463)	110986293
					28154394

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

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

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

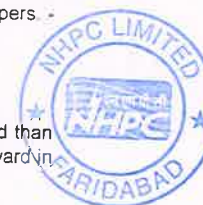
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6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which 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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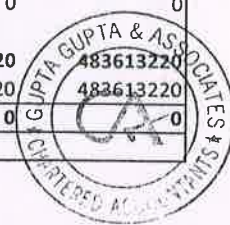


Annexure to Note 2.2

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	31-03-2017	31-03-2016	01-04-2015
A. EMPLOYEES BENEFITS EXPENSES				
Salaries, wages, allowances	437501	446046630	446046630	446046630
Gratuity and contribution to provident fund (including administration fees)	437502	65873551	65873551	65873551
Staff welfare expenses	437503	46279932	46279932	46279932
Leave Salary & Pension Contribution	437504	0	0	0
<i>Sub-total(a)</i>		558200113	558200113	558200113
<i>Less: Capitalized During the year/Period</i>	438103	558200113	558200113	558200113
<i>Sub-total(A)</i>		0	0	0
B. REPAIRS AND MAINTENANCE				
Building	437510	12157868	12157868	12157868
Machinery	437511	7024067	7024067	7024067
Others	437512	50363025	50363025	50363025
Rent	437514	48805889	48805889	48805889
Rates and taxes	437515	64948192	64948192	64948192
Insurance	437516	1715501	1715501	1715501
Security expenses	437517	8001579	8001579	8001579
Electricity Charges	437518	373188	373188	373188
Travelling and Conveyance	437519	27090471	27090471	27090471
Expenses on vehicles	437520	5955898	5955898	5955898
Telephone, telex and Postage	437521	10196367	10196367	10196367
Advertisement and publicity	437522	7912942	7912942	7912942
Entertainment and hospitality expenses	437523	82368	82368	82368
Printing and stationery	437524	4273211	4273211	4273211
Remuneration to Auditors	437552	0	0	0
<i>Design and Consultancy charges:</i>				
- Indigenous	437526	1247121	1247121	1247121
- Foreign	437527	0	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0	0
Expenditure on land not belonging to corporation	437532	34015905	34015905	34015905
Land acquisition and rehabilitation	437533	0	0	0
Loss on assets/ materials written off	437528	19461	19461	19461
Losses on sale of assets	437530	1310	1310	1310
Other general expenses	437525	55802358	55802358	55802358
<i>Sub-total (b)</i>		339986721	339986721	339986721
<i>Less: Capitalized During the year/Period</i>	438102	339986721	339986721	339986721
<i>Sub-total(B)</i>		0	0	0
C. FINANCE COST				
i) Interest on :				
a) Government of India loan	437540	0	0	0
b) Bonds	437541	933610	933610	933610
c) Foreign loan	437542	0	0	0
d) Term loan	437543			
e) Cash credit facilities /WCDL	437545	473114047	473114047	473114047
g) Exchange differences regarded as adjustment to interest cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
ii) Bond issue/ service expenses	437546	72383	72383	72383
iii) Commitment fee	437547	146481	146481	146481
iv) Guarantee fee on loan	437548	0	0	0
v) Other finance charges	437549	9346699	9346699	9346699
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
<i>Sub-total (c)</i>		483613220	483613220	483613220
<i>Less: Capitalized During the year/Period</i>	438105	483613220	483613220	483613220
<i>Sub-total (C)</i>		0	0	0



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D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550	1946094	1946094	1946094
Less: ii) ERV (Credit balance)	437551	-1009250	-1009250	-1009250
Sub-total (d)		936844	936844	936844
Less: Capitalized During the year/Period	438108	936844	936844	936844
Sub-total(D)		0	0	0
E. PROVISIONS				
Sub-total(e)	437561	89123000	89123000	89123000
Less: Capitalized During the year/Period	438106	89123000	89123000	89123000
Sub-total(E)		178246000	178246000	178246000
F. DEPRECIATION & AMORTISATION				
Sub-total (f)	437560	147198627	147198627	147198627
Less: Capitalized During the year/Period	438104	147198627	147198627	147198627
Sub-total(F)		0	0	0
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565	64570729	64570729	64570729
Less Prior period income	437579	0	0	0
Sub-total (g)		64570729	64570729	64570729
Less: Capitalized During the year/Period	438107	64570729	64570729	64570729
Sub-total (G)		0	0	0
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570	61160385	61160385	61160385
ii) Interest on loans and advances	437571	124229407	124229407	124229407
iii) Miscellaneous receipts	437572	8899012	8899012	8899012
iv) Profit on sale of assets	437573	0	0	0
v) Provision not required written back	437574	26465706	26465706	26465706
vi) Hire charges/ outturn on plant and machinery	437575	923199	923199	923199
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0	0
Sub-total (h)		221677709	221677709	221677709
Less: Capitalized During the year/Period	438101	221677709	221677709	221677709
Sub-total (H)		0	0	0
I. C.O./Regional Office Expenses (i)				
Less: Capitalized During the year/Period	437599	635886300	635886300	635886300
Sub-total(I)	438109	635886300	635886300	635886300
		0	0	0
GRAND TOTAL (a+b+c+d+e+f+g-h+i)				
		2097837845	2097837845	2097837845
Less: Capitalized During the year/Period		2097837845	2097837845	2097837845
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		0	0	0



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

OTHER EQUITY

Attributable to equity holders	Reserve & Surplus											Other Comprehensive Income		(Amount in ₹)
	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	-	-	-	-	-	-	-	-	64,27,20,278	-	-	64,27,20,278		
Change in Accounting Policy	-	-	-	-	-	-	-	-	-	-	-	-		
Prior Period errors (Net)	-	-	-	-	-	-	-	-	-	-	-	-		
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	-	-	-	-		
Profit for the year	-	-	-	-	-	-	-	-	64,27,20,278	-	-	64,27,20,278		
Other Comprehensive Income	-	-	-	-	-	-	-	-	1,70,93,54,261	-	-	1,70,93,54,261		
Total Comprehensive Income	-	-	-	-	-	-	-	-	-15,90,513	-	-	-15,90,513		
	-	-	-	-	-	-	-	-	1,70,77,63,748	-	-	1,70,77,63,748		
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	-	-	-	-	-	-	-	-	2,35,04,84,026	-	-	2,35,04,84,026		

For Gupta, Gupta & Associates
Chartered Accountants
(Firm Regn. No. 0017288)

(CA Lalit Magotra)
Partner
M.No. 088613



(P K Sahoo)
Head of Finance

(Suprakas Adhikari)
Head of Project



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

OTHER EQUITY

Attributable to equity holders			Reserve & Surplus							(Amount in ₹)		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Other Comprehensive Income Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	95,74,50,507	-	-	95,74,50,507
Change in Accounting Policy	-	-	-	-	-	-	-	-	-	-	-	-
Prior Period errors (Net)	-	-	-	-	-	-	-	-	9,95,72,881	-	-	9,95,72,881
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	1,06,70,23,388	-	-	1,06,70,23,388
Profit for the year	-	-	-	-	-	-	-	-	99,14,54,224	-	-	99,14,54,224
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-	-	99,14,54,224	-	-	99,14,54,224
												99,14,54,224
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	-	-	-	-	-	-	-	-	2,05,84,77,612	-	-	2,05,84,77,612

For Gupta, Gupta & Associates
Chartered Accountants
(Firm Regn. No. 001728M)

(CA Lalit Magotra)
Partner
M.No. 088613



(P K Sahoo)
Head of Finance

(Suprakas Adhikari)
Head of Project



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NIMMO BAZGO 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							
b) Loan to Government of Arunachal Pradesh					2,51,85,510		2,69,58,297
c) Contractors/Suppliers and Others							
(iii) Others							
-Bank Deposits with more than 12 Months Maturity	3.3						
Total Non-current Financial assets		-	-	-	2,51,85,510	-	2,69,58,297
Current Financial assets							
(i) Current Investments	6						
(ii) Trade Receivables	7						
(iii) Cash and cash equivalents	8		4,42,507		9,22,914		4,10,664
(iv) Bank balances	9						
(v) Loans	10				55,52,472		52,28,082
(vi) others							
(a) Claims recoverables	11		63,498		1,73,593		2,77,995
(b) interest receivable on investments and bank deposits	11						
(c) interest receivable from beneficiary	11						
(d) other receivables	11						
Sub total		-	63,498	-	1,73,593	-	2,77,995
Total Current Financial Assets		-	5,06,005	-	66,48,979	-	59,16,741
Total Financial Assets		-	5,06,005	-	3,18,34,489	-	3,28,75,038



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Financial Liabilities	Notes	As at 31st March, 2017		As at 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(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	-	1,31,055	-	-	-	13,45,975
(iii) Trade Payables including MSME	20.1	-	1,84,51,738	-	1,54,92,499	-	1,05,82,559
(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	-	1,46,75,823	-	1,55,56,326	-	1,18,10,844
e) Liability against Capital Works/Supplies	20.2	-	3,37,26,571	-	4,79,85,463	-	9,98,90,866
f) interest payable on borrowings	20.2	-	-	-	-	-	-
g) Other Payables	20.2	-	-	-	-	-	-
Sub total		-	4,84,02,394	-	6,35,41,789	-	11,17,01,710
Total		-	6,69,85,187	-	7,90,34,288	-	12,36,30,244

Note:

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



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B) FAIR VALUATION MEASUREMENT

NIMMO BAZGO POWER STATION

(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			As at 31st March, 2016			As at 01st Apr, 2015		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets										
(i) Loans	3.2									
a) Employees										
b) Loan to Government of Arunachal Pradesh			0			0			26958297	
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	26958297	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				132381			0			1345975
Total Financial Liabilities		0	0	132381	0	0	0	0	0	1345975



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(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							
b) Loan to Government of Arunachal Pradesh		-		2,51,85,510		2,69,58,297	2,69,58,297
c) Contractors/Suppliers and Others		-		-		-	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity		-					
Total Financial Assets		-		2,51,85,510		2,69,58,297	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liabilities	16.2						
-Deposits/Retention Money		1,31,055	1,32,381	-		13,45,975	13,45,975
Total Financial Liabilities		1,31,055		-		13,45,975	



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NIMMO BALGO POWER STATION

(2) Financial Risk Management

(i) Maturities of Financial Liabilities:

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

For year Ended 31st March 2017

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	(Amount in `) More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	4,85,55,543	4,84,09,546	1,45,997	-	-
Trade Payables	20.1	1,84,51,738	1,84,51,738	-	-	-
Total Financial Liabilities		6,70,07,281	6,68,61,284	1,45,997	-	-

For year Ended 31st March 2016

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	(Amount in `) More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	6,36,17,396	6,36,17,396	-	-	-
Trade Payables	20.1	1,54,92,499	1,54,92,499	-	-	-
Total Financial Liabilities		7,91,09,895	7,91,09,895	-	-	-

As at 1st April 2015

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	(Amount in `) More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	11,32,29,081	11,17,01,710	15,27,371	-	-
Trade Payables	20.1	1,05,82,559	1,05,82,559	-	-	-
Total Financial Liabilities		12,38,11,640	12,22,84,269	15,27,371	-	-



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(ii) Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

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

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

For Gupta, Gupta & Associates
Chartered Accountants

(Firm Regn. No. 001728N)

(CA Lalit Magotra)

Partner

M.No. 088613



(P K Sahoo)
(Head of Finance)

(Suprakas Adhikari)
(Head of Project)



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Name of the Unit :

NIMMO BAZGO POWER STATION

Appendix-I to Note-35

(A) RECONCILIATION OF BALANCE SHEET

PARTICULARS	Sl. 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	8,52,74,55,478	(8,52,74,55,478)		8,67,76,07,864	(8,67,76,07,864)	
b) Capital Work In Progress	2.2	19,75,000		19,75,000	2,81,54,394		2,81,54,394
c) Investment Property	2.3						
d) Other Intangible Assets	2.4	10,49,40,052	(10,49,40,052)		10,87,61,008	(10,87,61,008)	
e) Financial Assets							
i) Investments	3.1						
ii) Loans	3.2	5,80,78,918	(3,28,93,408)	2,51,85,510	8,18,30,544	(5,48,72,247)	2,69,58,297
iii) Others	3.3		8,90,07,88,756	8,90,07,88,756	9,03,73,27,805		9,03,73,27,805
f) Other Non Current Assets	4		3,28,93,408	3,28,93,408	5,48,72,247		5,48,72,247
(2) CURRENT ASSETS							
a) Inventories	5	85,53,167		85,53,167	41,30,693		41,30,693
b) Financial Assets							
i) Investments	6						
ii) Trade Receivables	7						
iii) Cash & Cash Equivalents	8	9,22,914		9,22,914	4,10,664		4,10,664
iv) Bank balances	9						
v) Loans	10	2,22,93,041	(1,67,40,566)	55,52,472	1,21,84,330	(69,58,248)	52,28,082
vi) Others	11		36,33,92,052	36,33,92,052	89,89,10,038		89,89,10,038
c) Current Tax Assets (Net)	12						
d) Other Current Assets	13	2,70,859	1,55,66,976	1,58,37,835	3,78,166	66,78,253	70,56,419
(3) Regulatory Deferral Account Debit Balances	14	8,72,44,89,429	63,16,11,685	9,35,61,01,114	9,11,34,57,463	94,95,91,176	10,06,30,48,639
Total assets and regulatory deferral account debit balances		8,72,44,89,429	63,16,11,685	9,35,61,01,114	9,11,34,57,463	94,95,91,176	10,06,30,48,639
EQUITY AND LIABILITIES							
(1) EQUITY							
(A) Equity Share Capital	15.1						
(B) Other Equity	15.2	1,41,57,57,334	64,27,20,278	2,05,84,77,612	27,63,57,814	86,74,50,507	1,24,38,08,121
(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						
b) Provisions	17						
c) Deferred Tax Liabilities (Net)	18	11,54,70,400	(1,10,32,966)	10,44,37,414	13,35,76,662	(13,45,975)	13,45,975
d) Other non-current Liabilities	19						
(3) CURRENT LIABILITIES							
a) Financial Liabilities							
i) Trade Payables	20.1	1,54,92,499		1,54,92,499	47,89,102	(47,98,102)	
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						
b) Other Current Liabilities	21		6,35,41,789	6,35,41,789		11,17,01,710	11,17,01,710
c) Provisions	22	16,33,59,185	(6,36,17,396)	9,97,41,789	21,77,07,374	(10,84,40,979)	10,92,66,395
d) Current Tax Liabilities (Net)	23	1,06,85,024		1,06,85,024	93,55,806		93,55,806
(4) FUND FROM C.D.	15.3	7,00,37,24,987		7,00,37,24,987	8,45,10,79,344		8,45,10,79,344
TOTAL EQUITY & LIABILITIES		8,72,44,89,429	63,16,11,685	9,35,61,01,114	9,11,34,57,463	94,95,91,176	10,06,30,48,639

(Head of Finance)

(Head of Project)

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Name of the Unit :

NHPC BAZZO POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

PARTICULARS	Note No.	For the Year ended 31st March, 2015		
		Previous GAAP	Adjustments	IND AS
INCOME				
i) Revenue from Operations	24	2,55,27,44,606		
ii) Other Income	25	99,10,529	(80,33,25,215)	1,74,94,19,391
TOTAL INCOME		2,56,26,55,135	(80,33,25,215)	1,75,93,29,920
EXPENSES				
i) Generation and Other Expenses	26	29,30,08,244	1,31,376	29,31,39,620
ii) Employee Benefits Expense	27	21,20,97,393		21,20,97,393
iii) Finance Cost	28	25,29,69,523		25,29,69,523
iv) Depreciation & Amortisation Expense	29	48,83,95,522	68,07,620	25,97,76,343
TOTAL EXPENSES		1,24,64,70,682	(48,55,34,182)	28,82,340
Prior Period Items		1,24,64,70,682	(47,85,94,986)	76,78,75,696
Profit before Exceptional Items, Rate Regulated Activities and Tax		(9,95,77,881)	9,95,72,881	
Exceptional Items		1,41,57,57,334	(32,47,30,229)	99,14,54,224
PROFIT BEFORE TAX		1,41,57,57,334	(42,43,03,110)	99,14,54,224
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				
Movement in Regulatory Deferral Account - Balances	31	1,41,57,57,334	(42,43,03,110)	99,14,54,224
Impact of Tax on Regulatory Deferral Accounts				
Movement in Regulatory Deferral Account - Balances (Net of Tax)				
PROFIT FOR THE YEAR AND NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES				
Profit for the year from continuing operations		1,41,57,57,334	(42,43,03,110)	99,14,54,224
Profit from discontinued operations		1,41,57,57,334	(42,43,03,110)	99,14,54,224
Tax expense of discontinued operations				
Profit from discontinuing operations after tax				
II OTHER COMPREHENSIVE INCOME				
(i) Items that will not be reclassified to profit or loss				
- Remeasurement of the defined benefit plans				
Less: Income Tax on remeasurement 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 (A+B)				
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		1,41,57,57,334	(42,43,03,110)	99,14,54,224

(Head of Finance)

(Head of Project)



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NIMMO BAZGO POWER STATION
(A) RECONCILIATION STATEMENT OF TOTAL EQUITY

Appendix-II to Note-35

Particulars	(Amount in ₹)	
	31st March 2016	1st April 2015
Total Equity (Shareholder's Fund) as per Previous GAAP	1,41,57,57,334	27,63,57,614
Adjustments :		
Impact of arrangements/contracts containing a lease		
Fair valuation of Investments	63,16,11,685	94,95,91,176
Fair valuation of Financial Assets and Financial liabilities other than investments	75,607	1,81,396
Rebate to Customers (Upfront Provision)		
Discounting of Provisions		
Proposed Dividend	1,10,32,986	1,76,77,935
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)		
Tax effect of adjustments		
Total equity as per IND AS	64,27,20,278	96,74,50,507
	2,05,84,77,612	1,24,38,08,121

(B) RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

Particulars	(Amount in ₹)
	31st March 2016
Profit after tax as per Previous GAAP	1,41,57,57,334
Adjustments:	
Impact of arrangements/contracts containing a lease	
Fair valuation of Financial Assets and Financial liabilities other than investments	-31,79,79,491
Investments-adjustment of premium/discount on acquisition	-1,05,789
Rebate to Customers (Upfront Provision)	
Discounting of Provisions	
Change in policy for recognition of Property, Plant & Equipment (PPE)	-66,44,949
Impact of Prior Period expenses transferred to Opening reserves	
Remeasurement of defined Benefit plan	-9,95,72,881
Tax effect of adjustments	
Total Adjustments	
Profit after tax as per IND AS	-42,43,03,110
Other comprehensive income	99,14,54,224
Total comprehensive income	99,14,54,224

(Head of Finance)

(Head of Project)



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Name of unit:

NIMMO BAZGO POWER STATION

Annexure-G

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	92-50-11	Training Expenses	Debit	91337	Bill relates to m/o Jan'16

Summary of Prior Period Adjustments made during Period ended 31.03.2017

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A	Income		
	Revenue from Operations		
	Other Income		
	Total income (A)		
B	Expense		
	Generation, Administration and Other Expenses		
	Employee Benefits Expense	91,337	2016
	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		
j)	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		
ii)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

(Head of Finance)



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SUB NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
OTHER LOANS			
a) Employees (at amortised Cost)			
- Secured (considered good)	-	24956311	26958297
- Unsecured (considered good)	-	229199	-
Less: Fair Value Adjustments (Secured)	-	-	-
Less: Fair Value Adjustments (Unsecured)	-	-	-
Sub-total	-	25185510	26958297
b) Contractor / supplier			
- Against bank guarantee	-	-	-
Add/ Less: Fair value adjustment	-	-	-
Sub-total	-	-	-
c) Deposits			
- Unsecured (considered good)	-	-	-
Add/ Less: Fair value adjustment	-	-	-
Sub-total	-	-	-

SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)

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)	-	2779403	3020738
- Unsecured (considered good)	-	2773069	2207344
Less : Fair Value Adjustments (Secured)	-	-	-
Less : Fair Value Adjustments (Unsecured)	-	-	-

SUB NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Bonds			
- Secured	-	-	-
- Unsecured	-	-	-
Term Loans			
• From Banks	-	-	-
- Secured	-	-	-
- Unsecured	-	-	-
• From Other Parties	-	-	-
- Secured	-	-	-
- Unsecured	-	-	-
Add: Fair Value Adjustment *	-	-	-
TOTAL	-	-	-

SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	145997	-	1527371
Less: Fair value adjustment - Deposits/ retention money	(14942)	-	(181396)
TOTAL	131055	-	1345975



SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	115470400	133576662	145575150
Additions during the year			
Amount used during the year	2978449	18106262	11998488
Amount reversed during the year			
Closing Balance	112491951	115470400	133576662
Less: Fair Value Adjustment	(7437010)	(11032986)	(17677935)
Closing Balance after Fair Value Adjustment	105054941	104437414	115898727
ii) Provision For Livelihood Assistance			
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	11032986	17677935	17677935
Addition during the year			
Used during the year	(2904202)	93837	
Reversed during the year			
Unwinding of discount	6500178	6551112	
Closing balance	7437010	11032986	17677935
Fair Value Adjustment-Provision For Livelihood Assistance			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Unwinding of discount			
Closing balance	0	0	0

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	14682975	15631933	11810844
Less: Fair value adjustment - Deposits/ retention money	(7152)	(75607)	

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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
B. 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 Livelihood Assistance			
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	5424157	10685024	9365808
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	0
Fair Value Adjustment-Provision For Livelihood Assistance			
Opening Balance	-	-	-
Addition during the year	-	-	-
Used during the year	-	-	-
Reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing balance	0	0	0



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

SL No.	PARTICULARS	As at 01-Apr-2016	Classified under Finance Lease as at 01-Apr-2015	After Finance Lease as at 01-Apr-2015	GROSS BLOCK				Other Adjustments	As at 31-Mar-2016	Classified under Finance Lease as at 31st March 2016	After Financial Lease as at 31st March 2016	DEPRECIATION					NET BLOCK			
					Additions		Deductions						For the Period	Adjustments	As at 31-Mar-2016	Classified under Finance Lease as at 31st March 2016	After Financial Lease as at 31st March 2016	After Financial Lease 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	0	0
ii)	Land - Leasehold	63193032	-63193032	0						63193032	-63193032	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	128571735	-128571735	0						132293169	-132293169	0	1108449	-1108449	0	1542924	2951373	-12446093	0	0	0
iv)	Buildings	1319342245	-1319342245	0		10721434				7336259	-7336259	0	5109834	-5109834	0	12446093	12446093	-114857506	0	0	0
v)	Railway sidings	0	0	0		37423761			-3391326	1353374680	-1353374680	0	68965621	-68965621	0	44891879	44891879	-114857506	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro-mechanical gates, tunnels)	5033226271	-5033226271	0		13200188			-11859967	5034566472	-5034566472	0	391222856	-391222856	0	264410796	655633652	-655633652	0	0	0
vii)	Generating Plant and machinery	2921321784	-2921321784	0		27233522				2948555306	-2948555306	0	227279417	-227279417	0	154330401	381609818	-381609818	0	0	0
viii)	Plant and machinery/Sub-stations	26159106	-26159106	0						26159106	-26159106	0	2132784	-2132784	0	1445172	3577966	-3577966	0	0	0
ix)	Plant and machinery/Transmission lines	26042845	-26042845	0						26042845	-26042845	0	2468906	-2468906	0	1672920	4141826	-4141826	0	0	0
x)	Plant and machinery/Other	1925631	-1925631	0				21352		1904279	-1904279	0	251736	-251736	0	145892	426880	-426880	0	0	0
xi)	Construction Equipment	8271105	-8271105	0		19749488				4711301	-4711301	0	506377	-506377	0	1857333	2164210	-2164210	0	0	0
xii)	Water Supply System/Drainage and Sewerage	4711301	-4711301	0						4711301	-4711301	0	228499	-228499	0	185328	413927	-413927	0	0	0
xiii)	Electrical installations	4927377	-4927377	0						4927377	-4927377	0	808115	-808115	0	412056	1020171	-1020171	0	0	0
xiv)	Vehicles	5092743	-5092743	0		582463		59977		5615228	-5615228	0	82121	-82121	0	517081	1101185	-1101185	0	0	0
xv)	Aircraft/Boats	690000	-690000	0						690000	-690000	0	808115	-808115	0	412056	1020171	-1020171	0	0	0
xvi)	Furniture and fixture	8488610	-8488610	0	50000	7597057	5	521504	-157200	15456958	-15456958	0	1108918	-1108918	0	65556	147677	-147677	0	0	0
xvii)	Computers	1942432	-1942432	0	159106	2295475	40000	113554		4243459	-4243459	0	941393	-941393	0	682026	1524727	-1524727	0	0	0
xviii)	Communication Equipment	1131782	-1131782	0						1131782	-1131782	0	181786	-181786	0	1759209	1759209	-1759209	0	0	0
xix)	Office Equipments	3853941	-3853941	0		2330178	10617	403514	-9900	5560086	-5560086	0	385345	-385345	0	290631	280954	-280954	0	0	0
xx)	Research and Development	0	0	0						0	0	0	0	0	0	290631	592249	-592249	0	0	0
xxi)	Other assets	20912206	-20912206	0		26454633		181745	-11008	53174086	-53174086	0	0	0	0	290631	4414305	-4414305	0	0	0
xxii)	Tangible Assets of minor value >750 and < Rs 5000	827549	-827549	0		199725	1	20886	178108	1184515	-1184515	0	1548668	-1548668	0	290631	4414305	-4414305	0	0	0
	Total	9586431694	-9586431694	0	209106	147787924	50823	1322512	-15251513	9717804276	-9717804276	0	828053	-828053	0	377724	1183176	-1183176	0	0	0
	As at 01/04/2015	9423023038			2424083	160986294	0	591891	-10630	9586431694	-9586431694	0	708824030	-708824030	0	481713228	1190348798	-1190348798	0	0	0
																482385145	1288633	708824030	-708824030	0	0
Explanatory Note :- Please check the figures, minutely and make correction if required																					

Explanatory Note :-

Please check the figures meticulously and make correction if required

- Title deeds/deed in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.05 Crore (Previous year Rs. 0.05 Crore) covering an area of 243.81 hectare (Previous year 341.29 hectare) are yet to be executed/passed
- Land - Leasehold includes hectare taken from Sasahra Scheme Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/- (Applicable for Subansiri Lower Project only)
- 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.
- Underground works amounting to Rs. NIL (Previous Year Rs. NIL), created on Land - Right to use, are included under the relevant heads of Tangible Assets.
- Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections
- Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, UH II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation
- Refer appendix C to note no. 32 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Officer)
- Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-

Class of Assets	As on 31.03.2016 (Amount in Rupees)	As on 31.03.2015 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works (Dams, Water Conductor system, Hydro-mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery/Sub-stations		
Plant and machinery/Transmission lines		
Plant and machinery/Other		
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

GROSS BLOCK															AMORTISATION					NET BLOCK
SL No.	PARTICULARS	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								
			IUT	Others	IUT	Others														
(i)	Land Freehold	0						0	0		0	0	0							
	Total	0	0	0	0	0	0	0	0		0	0	0							
	Previous year							0			0	0	0							

(i) Amounts reviewed in audit or less for immovable assets

Please check the figures manually and make correction if required

Please check the figures manually and make correction if required.

(i) Amounts recognised in profit or loss for investment property

Rental income
Direct operating expenses from property that generated rental income
Direct operating expenses from property that did not generate rental income

NI
NI
NI

(ii) Fair Value of investment property

(iii) Investment property complete 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 reported 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

SL No.		PARTICULARS	GROSS BLOCK										AMORTISATION										NET BLOCK																
As at 01-Apr-2015			Classified under Finance Lease as at 01-Apr-2015		After Finance Lease as at 01-Apr-2015		Additions		Deductions		Other Adjustments		As at 31-Mar-2016		Classified under Finance Lease as at 31st March 2016		After Financial Lease as at 31st March 2016		As at 01-Apr-2015		Classified under Finance Lease as at 01-Apr-2015		After Financial Lease as at 01-Apr-2015		For the Period		Adjustments		As at 31-Mar-2016		Classified under Finance Lease as at 31st March 2016		After Financial Lease as at 31st March 2016		After Financial Lease as at 31st March, 2015				
								IUT		Others		IUT		Others																									
(i)		Land- Right to Use		114400000		-114400000		0								114400000		-114400000		0		5838992		-5838992		0		3820956		0		9459948		0		0			
(ii)		Computer Software		151786		-151786		0								151786		-151786		0		0		0		0		0		151786		-151786		0		0			
		Total		114551786		-114551786		0		0		0		0		114551786		-114551786		0		5790778		-5790778		0		3820956		0		9611734		-9611734		0		0	
		Previous year		114431736						120050						114581786		-114551786		0		1838915						116720		5790778		-5790778		0		0			



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

SL No.	PARTICULARS	Linkage	GROSS BLOCK										DEPRECIATION										NET BLOCK			
			As at 01-Apr-2016	Classified under Finance Lease as at 01-Apr-2016	After Finance Lease as at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	Classified under Finance Lease as at 31st March 2017	After Financial Lease as at 31st March 2017	As at 01-Apr-2016	Classified under Finance Lease as at 01-Apr-2016	After Finance Lease as at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	Classified under Finance Lease as at 31st March 2017	After Financial Lease as at 31st March 2017	After Financial Lease as at 31st March 2017	After Financial Lease as at 31st March, 2016	After Financial Lease as at 31st March, 2016	After Financial Lease as at 31st March, 2016	After Financial Lease as at 31st March, 2016
						IUT	Others	IUT	Others																	
(i)	Land - Freehold	410101	470101	0	0																					
(ii)	Land - Leasehold	410111	470111	63193032	-63193032																					
(iii)	Roads and Bridges	4102	4702	139293169	-139293169																					
(iv)	Buildings	4103	4703	1353374680	-1353374680																					
(v)	Railway sidings	4105	4705	0	0																					
(vi)	Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	4706	5034566472	-5034566472																					
(vii)	Generating Plant and machinery	4107	4707	2948553006	-2948553006																					
(viii)	Plant and machinery Sub station	4108	4708	26159106	-26159106																					
(ix)	Plant and machinery Transmission lines	4109	4709	26042845	-26042845																					
(x)	Plant and machinery Others	4110	4710	1904279	-1904279																					
(xi)	Construction Equipment	4111	4711	28030593	-28030593																					
(xii)	Water Supply System/Drainage and Sewerage	4112	4712	4711301	-4711301																					
(xiii)	Electrical installations	4114	4714	4927377	-4927377																					
(xiv)	Vehicles	4115	4715	5615228	-5615228																					
(xv)	Aircraft/Boats	4116	4716	690000	-690000																					
(xvi)	Furniture and fixture	4117	4717	15456958	-15456958																					
(xvii)	Computers	4118	4718	4243459	-4243459																					
(xviii)	Communication Equipment	4119	4719	1131782	-1131782																					
(xix)	Office Equipments	4120	4720	5660086	-5660086																					
(xx)	Research and Development	4121	4721	0	0																					
(xxi)	Other assets	4125	4725	53174086	-53174086																					
(xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	4728	1184515	-1184515																					
	Total			9717804276	-9717804276	6645	139399303	0	340371	0	968883953	-968883953	0	1190348798	-1190348798	0	487417793	-148159	1677618392	-1677618392	0	0	0	0	0	0
	As at 01/04/2016			9586431694	-9586431694	0	209106	147718724	50623	1322512	-15251313	9717804276	-9717804276	0	708824030	-708824030	0	487417793	-148159	1677618392	-1677618392	0	0	0	0	0

Please check the figures manually and make correction if required

Explanatory Note:-

- Title deeds/in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.05 Crores (Previous year Rs. 2.95 Crores) covering an area of 105.495 hectares (Previous year 241.51 hectares) are yet to be recorded/issued.
- Land - Leasehold includes hectare taken from Sashaba Seema Bai (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of 1%. (Applicable for Subansiri Lower Project only)
- 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.
- Underground works amounting to Rs. NIL (Previous Year Rs. NIL), created on Land - Right to use, are included under the relevant heads of Tangible Assets.
- Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.
- Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, III & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.
- Refer appendix C to note no. 32 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)
- Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-

Class of Assets	As on 31.12.2016 (Amount in Rupees)	As on 31.03.2016 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery Sub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
Total		



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NOTE NO. 2.3 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	Linkage	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			
				IUT	Others	IUT	Others													
(i)	Land Freehold		0								0									
	Total		0								0									
	Previous year																			

Please check the figures manually and make correction if required

(i) Amounts recognized in profit or loss for impairment recovery

(i) Amounts recognized in profit or loss for investment property

Please check the figures manually and make correction if required

Rental income
Direct operating expenses from property that generated rental income
Direct operating expenses from property that did not generate rental income

Nil

Nil

Nil

(ii) Fair Value of Investment property

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 manually and make correction if required

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK											AMORTISATION											NET BLOCK			
			As at 01-Apr-2016	Classified under Finance Lease as at 01-Apr-2016	After Finance Lease as at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	Classified under Finance Lease as at 30th Sep. 2016	After Financial Lease as at 30th Sep. 2016	As at 01-Apr-2016	Classified under Finance Lease as at 01-Apr-2016	After Finance Lease as at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	Classified under Finance Lease as at 30th Sep. 2016	After Financial Lease as at 30th Sep. 2016	After Financial Lease as at 30th Sep. 2016	After Financial Lease as at 31st March, 2016					
						IUT	Others	IUT	Others																			
(i)	Land- Right to Use	410121	470121	114400000	-114400000	0				111340998	-111340998	0	9459948	-9459948	0	3795414	0	13255362	-13255362	0	0							
(ii)	Computer Software	4122	4722	151786	-151786	0	293920			3059002	445706	-445706	0	151786	-151786	0	46900	122400	13255362	-320986	0	0						
	Total			114551786	-114551786	0	293920	0	0	3069002	111786794	-111786794	0	9611734	-9611734	0	3842214	122400	13576348	-13576348	0	0						
	Previous year			114551786	-114551786	0	0	0	0	0	114551786	-114551786	0	5790778	-5790778	0	3820956	0	9611734	-9611734	0	0						



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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. 1211954760/- (previous year Rs. 2357115889/- and as at 01.04.2015 Rs.3849180062/-) 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. 1211954760/- (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.

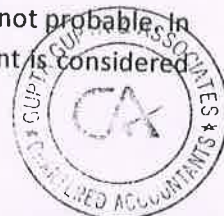
The Management has assessed the above claims and recognized a provision of Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs. NIL) based on probability of outflow of resources embodying economic benefits and estimated 1211954760/- (previous year Rs.2357115889/- and as at 01.04.2015 Rs 3849180062/-) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities amount to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL). Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.



(iv) Others

Claims on account of other miscellaneous matters amount to Rs.1916500/- (previous year Rs.1745501/- and as at 01.04.2015 Rs.1574033/-). 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 1916500/- (previous year Rs 1745501/- and 01.04.2015 Rs 1574033/-) 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	1211954760	0	1211954760	2357115889	-1145161129
2.	Land Compensation cases	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	1916500	0	1916500	1745501	170999
	Total	1213871260	0	1213871260	2358861390	-1144990130

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	2357115889	0	2357115889	3849180062	-1492064173
2.	Land Compensation cases	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	1745501	0	1745501	1574033	171468
	Total	2358861390	0	2358861390	3850754095	-1491892705

- (b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

- (d) There is possibility of reimbursement to the company of Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs. NIL) towards above contingent liabilities.
- (e) An amount of Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs. NIL) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.
- (f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.
- (g) Agency wise details of contingent liability as at 31.03.2017 are as under:

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition(+)/deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0
3	CPSEs	0	0	0	0	0
4	Others	1213871260	0	1213871260	2358861390	-1144990130
	TOTAL	1213871260	0	1213871260	2358861390	-1144990130

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**

The company has lodged counter claims aggregating to Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs. NIL) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs. NIL) towards arbitration awards including updated interest thereon.

Management has assessed the above claims and estimates that inflow of economic benefits of Rs. NIL (previous year Rs. NIL and as at 01.04.2015 Rs. NIL) is probable. In respect of the rest of the claims, possibility of any inflow is considered remote.

b) **Surcharge billed on debtors: (TO BE GIVEN AT CORPORATE OFFICE)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of late payment surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. An amount of Rs. as on 31.03.2017 (As on 31.03.2016 Rs. and as at 01.04.2015 Rs.) is due from beneficiaries on account of surcharge but not

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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	0	0	0
2.	Surcharge billed on debtors	0	0	0
3.	Revenue to the extent not recognised	0	0	0
4.	Other cases	0	0	0
	Total	0	0	0

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)	143692478	44800000	67400000
2.	Investment Property	0	0	0
3.	Intangible assets	0	0	0
	Total	143692478	44800000	67400000

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) are included in Capital Work-in-Progress/property plant & equipment.
5. Other disclosure under IND AS – 11 on Construction Contracts are as under:

(Amount in Rs)				
Sl.	Particulars	31.03.2017	31.03.2016	01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on	0	0	0

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	contracts in progress upto reporting date.			
2.	Amount of advances received.	0	0	0
3.	Amount of retention.	0	0	0
4.	The gross amount due from customers for contract works as an asset.	0	0	0
5.	The gross amount due to customers for contract works as a liability.	0	0	0

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)	0	0
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	0	0
(iii)	Amount charged to Expenditure attributable to Construction (as FERV)	0	0
(iv)	Amount charged to Capital work-in-progress (as FERV)	0	0
(v)	Amount adjusted by addition to the carrying amount of property, plant & equipment	0	0

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

7. Segment information:

- a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Segment Reporting'.
- b) The Company is having a single geographical segment as all its Power Stations are located within the Country.

8. Related Party Disclosures are given below:

(i) Name and Nature of Relationship:

S.No	Name of the related party	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs	Entities controlled by the same Government (Central Government) that has control over NHPC

(ii) Transactions with Related Parties: Following transactions occurred with related parties during FY 2016-17:

Particulars	During the FY 2016-17		During the FY 2015-16	
	Government	Entities	Government	Entities



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	that has control over company (NHPC)- Central Govt.	controlled by the same Government that has control over company (NHPC)	that has control over company (NHPC)- Central Govt.	controlled by the same Government that has control over company (NHPC)
(i)	(ii)	(iii)	(iv)	(v)
Purchase of PPE/CWIP	0	138646471	0	24515672
Purchase of goods/Inventory	0	2882689	0	3038611
Services Received by the Company	0	289524	0	189374
Sale of PPE/CWIP	0	0	0	0
Sale of goods/Inventory	0	0	0	0
Services Provided by the Company	0	0	0	0
Total	0	141818684	0	27743657

(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	0	0	0	28623779	43658723	57381278
Receivables by the Company	0	0	0	2118698	5539182	2570481
Balance out of Commitments made by the Company:						
(a) For purchase of PPE/CWIP/goods/Inventory/Services by the Company	0	0	0	0	0	0
(a) For sale of PPE/CWIP/goods/Inventory/Services by the Company	0	0	0	0	0	0

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:-

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	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	NIL
d)*	Earnings in foreign currency i) Interest ii) Others	NIL	NIL

* Accrual basis.

11. Disclosure related to confirmation of balances is as under:

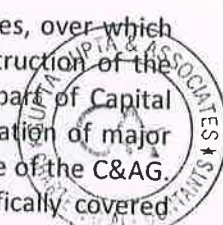
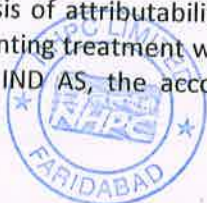
- Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.
- The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2016 as well as outstanding as on 31.03.2017 is as under:

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable	0	0	0
Deposits, Advances to contractors/suppliers/service providers/ others including for capital expenditure and material issued to contractors	81638138	36402612	36513902
Trade/Other payables	59561725	4540203	50848673
Security Deposit/Retention Money payable	1933120	1933120	5216800

- In the opinion of management, unconfirmed balances will not have any material impact.
12. Prior to transition to Ind AS, capital expenditure incurred for creation of facilities, over which the company does not have control but which is essential principally for construction of the project, was charged to 'Expenditure Attributable to Construction (EAC) as a part of Capital Work in Progress (CWIP) on the basis of attributability of such costs to the creation of major assets of the project. The said accounting treatment was objected to by the office of the C&AG. However, with the introduction of IND AS, the accounting treatment is specifically covered

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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	199797	996660
2	Education & Skill Development	1287663	80000
3	Women Empowerment /Senior Citizen	0	0
4	Environment	0	0
5	Art & Culture	0	0
6	Ex-Armed Forces	0	0
7	Sports	0	0
8	National Welfare Fund	0	0
9	Technology & Research	0	0
10	Rural Development	10406433	1898524
11	Capacity Building	0	0
12	SwachhVidyalayaAbhiyan	0	1862341
13	Swachh Bharat Abhiyan	2568000	0
	Total amount	14461893	4837525

(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	12974433	0	12974433
(ii)	On purpose other than (i) above	1487460	0	1487460
	Total	14461893	0	14461893

- (b) As stated above, a sum of Rs. NIL out of total expenditure of Rs. NIL is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2015 making alteration in Schedule-III of the Companies Act, 2013 is as follows (refer Note no. 20.2):-

Sl.	Particulars	As at	(Amount in Rs) As at
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No.		31.03.2017	31.03.2016
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	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:

	SBNs*	Other Denomination Notes	Total
Closing cash in hand as on 08 November 2016	40500	100	40600
(+) Permitted receipts	0	80500	80500
(-) Permitted payments	0	27932	27932
(-) Amount deposited in Banks	40500	0	40500
Closing cash in hand as on 30 December 2016	0	52668	52668

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

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

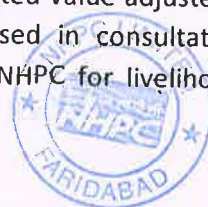
Sl. No.	Description	
1	No. of VERs held as Investment & the basis of valuation	NIL
2	No. of VERs under certification	NIL
3	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Amount in Rs)	NIL
4	No. of VERs sold during the year ended 31.03.2017 with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

18. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

a) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected

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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 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).

Disclosures regarding leases as per IND AS -17 "Leases":

A) Finance Lease - Company as lessor

The Company has entered into arrangement with a single beneficiary, PDD J&K for sale of the entire power generated by the power station, for 35 years, which is equal to the expected life of the Power Station. Under the agreements, the customer is obliged to purchase the output at prices determined by the Central Electricity Regulatory Commission (CERC). The Company has classified the Power Station as embedded finance lease as per Appendix-C to Ind AS 17- Leases. Other Financial Assets (Current and Non-Current) include lease receivables representing the present value of future lease rentals receivable on the embedded finance lease arrangements entered into by the power station.

Details of gross investment in lease and present value of minimum lease payments receivables at the end of financial year/period are as under:

(a) Gross investment in the lease :



(Amount in Rs)



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Particulars	31-Mar-17	31-Mar-16	01-Apr-15
Within one year	1618188961	1725057521	2077328047
After one year but not more than five years	6073132697	6234714618	6460036120
More than five years	26192965727	27597341478	28952567657
Total	33884287384	35557113617	37489931824

(b) Present value of minimum lease payments receivable:

(Amount in Rs)

Particulars	31-Mar-17	31-Mar-16	01-Apr-15
Within one year	329651310	377749425	663655675
After one year but not more than five years	1411808876	1329860880	1359041823
More than five years	7348561712	7461090082	7678285982
Total	9090021897	9168700387	9700983480

(c) Reconciliation between the gross investment in the lease and the present value of minimum lease payments receivable is as follows:

(Amount in Rs)

Particulars	31-Mar-17	31-Mar-16	01-Apr-15
Gross investment in Lease	33884287384	35557113617	37489931824
Adjustments:			
Less: Un-earned Finance Income	23797399692	25405177624	26818849996
Less: Unguaranteed residual value	996865795	983235606	970098348
Present value of Minimum Lease Payment (MLP)	9,09,00,21,897	9,16,87,00,387	9,70,09,83,480

20. a) Undisputed Statutory dues outstanding as on 31.03.2017 which have not been deposited within six months from the date they became payable:

(Amount in Rs)

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

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

(Amount in Rs)

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

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Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

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

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

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:

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
1.	Leasehold	533906	475778	105.496	Mutation/Execution of Lease Deed is under process.

(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.	There is no such case.
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	There is no such case.

For Gupta, Gupta & Associates
Chartered Accountants
(Firm Regn No. 001728N)



M. No. 088613

(P.K. Sahoo)
Head of Finance

(Suprakas Adhikari)
Head of Project

Date: 17/4/17

Place: Jammu

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NAME OF THE UNIT: NIMMO BAZGO POWER STATION
DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2017

Annexure-J

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a: Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01.04.2016	Addition of claim during the period on account of new claims/updating of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2017	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	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	7	(4+5-6)=7	8	9	10	(8+9+10)=11 (Figure in column 7 & 11 must be equal)	12	13	14
A. CAPITAL WORKS														
a) CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED														
1	Payment of additional cost incurred by the claimant in the extended period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd	Others	1821975861	0	820300626	1001675235	0	0	1001675235	1001675235	0		Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award is under process for challenging the same before the District Court, Fardabad.
2	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure.	M/s HCC Ltd	Others	32794932	2883623	8880023	26798532	0	0	26798532	26798532	0		
3	Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price.	M/s HCC Ltd	Others	298335554	0	241369358	56966196	0	0	56966196	56966196	0		
4	Increase in cost due to Susequent Legislation. (Letter No. HCC/NBHEP/01/3845 dated 06.08.11)	M/s HCC Ltd	Others	129948404	0	3433607	126514797	0	0	126514797	126514797	0		
5	Reimbursement of building and other Construction Worker	M/s HCC Ltd	Others	74061138	0	74061138	0	0	0	0	0	0		
	SUB TOTAL			2357115889	2883623	1148044752	1211954760	0	0	1211954760	1211954760	0		
b) CASES UNDER ARBITRATION/ADJUDICATION.														
1	SUB TOTAL			0	0	0	0	0	0	0	0	0		
c) CASES UNDER EXAMINATION BY THE MANAGEMENT														
1	SUB TOTAL			0	0	0	0	0	0	0	0	0		
	SUB TOTAL- CAPITAL WORKS (A)			2357115889	2883623	1148044752	1211954760	0	0	1211954760	1211954760	0		
B. LAND COMPENSATION CASES														
1	SUB TOTAL- LAND COMPENSATION CASES (B)													
C. DISPUTED TAX MATTERS														
1	SUB TOTAL- DISPUTED TAX MATTERS (C)			0	0	0	0	0	0	0	0	0		
D. OTHER CASES														
1	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	M/s V.K. Sales & Const. Co.	Others	1745501	170999	0	1916500	0	0	1916500	1916500	0	Under Trial with High court of J&K at Jammu.	Under arbitration with High court of J&K at Jammu.
	SUB TOTAL- OTHER CASES (D)			1745501	170999	0	1916500	0	0	1916500	1916500	0		
	GRAND TOTAL (A+B+C+D)			2358861390	3054622	1148044752	1213871260	0	0	1213871260	1213871260	0		



Note: Category of agencies are Central Govt. departments, State Govt. departments or Local Bodies, CPSEs and others.

(P.K.Sahoo)
(HOF)

(Suprakas Adhikari)
(HOP)



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NAME OF THE UNIT: NIMMO BAZZO POWER STATION
DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2017

Annexure-J

NAME OF THE UNIT: NIMMD BAZOOR POWER STATION DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2017															Annexure
Sr. No	Particulars	Name of Party/Work	Category of Agency (a: Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01.04.2015	Addition of claim during the period on account of new claims/updation of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2017	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/c)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	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 column 7 & 11 must be equal)	12	13	14	
A. CAPITAL WORKS															
a) CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED															
1	Payment of additional cost incurred by the claimant in the extended period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd	Others	1821375861	0	820300625	1001675235	0	0	1001675235	1001675235	0			
2	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure.	M/s HCC Ltd	Others	32794932	2683623	8060023	26796532	0	0	26796532	26796532	0			
3	Payment of compensation for the unexpired element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price.	M/s HCC Ltd	Others	796335554	0	24139358	56966196	0	0	56966196	56966196	0			
4	Increase in cost due to Subsequent Legislation (Letter No. HCC/IB-EP/11/3845 dated 09.08.11)	M/s HCC Ltd	Others	129948404	0	3433607	126514797	0	0	126514797	126514797	0			
5	Reimbursement of building and other Construction Worker	M/s HCC Ltd	Others	74061138	0	74061138	0	0	0	0	0	0			
SUB TOTAL				2357115889	2683623	1148024752	1211954760	0	0	1211954760	1211954760	0			
b) CASES UNDER ARBITRATION/ADJUDICATION															
SUB TOTAL				0	0	0	0	0	0	0	0	0			
c) CASES UNDER EXAMINATION BY THE MANAGEMENT															
SUB TOTAL				0	0	0	0	0	0	0	0	0			
SUB TOTAL - CAPITAL WORKS (A)				2357115889	2683623	1148024752	1211954760	0	0	1211954760	1211954760	0			
B. LAND COMPENSATION CASES															
SUB TOTAL - LAND COMPENSATION CASES (B)															
C. DISPUTED TAX MATTERS															
SUB TOTAL - DISPUTED TAX MATTERS (C)															
D. OTHER CASES															
1	Non grant of Time Extension without levy of penalty. M/s V.K. Sales non refund of Security Deposit (S.D.) to Const. Co.	Others		1745501	170999	0	1916500	0	0	1916500	1916500	0			
SUB TOTAL - OTHER CASES (D)				1745501	170999	0	1916500	0	0	1916500	1916500	0			
GRAND TOTAL (A+B+C+D)				2357115889	2054622	1148024752	1213871260	0	0	1213871260	1213871260	0			

Note: Category of agencies are Central Govt. departments, State Govt. departments or Local Bodies, CPSEs and others.

(P.K. Sahoo)
(HOP)

(Suprakas Adhikari)
(HOP)

NIMMO BAZGO POWER STATION

Summary of contingent liabilities

Appendix-I to Note 34

(Amount in Rs.)

Particulars	Opening of claims as on 01.04.2016	Amount as on	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.16	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	2357115889	2883623	1148044752	1211954760	0	0	1211954760	2357115889	-1145161129	
ii) Capital works - Claim under arbitrations	0	0	0	0	0	0	0	0	0	
iii) Capital works - claims pending with Management	0	0	0	0	0	0	0	0	0	
B) Land compensation cases	0	0	0	0	0	0	0	0	0	
C) Disputed tax matters	0	0	0	0	0	0	0	0	0	
D) Others	1745501	170999	0	1916500	0	0	1916500	1745501	170999	
Total	2358861390	3054622	1148044752	1213871260	0	0	1213871260	2358861390	-1144990130	

Note:- Individual case wise detail needs to be given in the Annexure-X enclosed.

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NIMMO BAZGO POWER STATION

Summary of contingent liabilities-Agency Wise

Appendix-II to Note 34

(Amount in Rupees)

Agency wise	Opening Amount of claims as on 01.04.2016	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.2016	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
Central Govt. departments	0	0	0	0	0	0	0	0	0
State Govt. departments or Local Bodies	0	0	0	0	0	0	0	0	0
CPSEs	0	0	0	0	0	0	0	0	0
Others	2358861390	3054622	1148044752	1213871260	0	0	1213871260	2358861390	-1144990130
Total	2358861390	3054622	1148044752	1213871260	0	0	1213871260	2358861390	-1144990130



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Head of Finance

Head of Project

Note: Individual case wise detail needs to be given in the Annexure-X enclosed.

NIMMO BAZGO POWER STATION

Trial Balance as on 31.03.2017

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		8419482321				8419482321
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			183967534	606596562		422629028
150102	CHEQUE PAID ACCOUNT			2538337	146867031		144328694
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			3547702344	661984729	2885717615	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			6523275	449229350		442706075
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			3199851	126137709		122937858
150120	CHEQUE COLLECTED ACCOUNT			14110464		14110464	
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU						
150302	CHEQUES PAID ACCOUNT-E.D.REGION-I				31313168		31313168
150320	CHEQUES COLLECTED ACCOUNT-E.D.REGION-I						
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET						
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV.CHANDIGARH			2000		2000	
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI						
152101	DEBIT/CREDIT ADVICES-BAIRASIUL POWER STATION			79742	114807		35065
152201	DEBIT/CREDIT ADVICES-LOKTA POWER STATION			65000	80000		15000
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			15000		15000	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION						
152501	DEBIT/CREDIT ADVICES-CHAMERA-I POWER STATION			8855	16810		7955
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION			1067	14477		13410
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			527		527	
152801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION			324	125436		125112
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			1423	36274		34851
153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION						
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT			38875	8795	30080	
153301	DEBIT/CREDIT ADVICES-PARBATI STAGE-III PROJECT			65590	105237		39647
153401	DEBIT/CREDIT ADVICES-SEWA-II PROJECT			50000		50000	
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			636	2642		2006
153701	DEBIT/CREDIT ADVICES-URI-II PROJECT				8996		8996
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT						
154001	DEBIT/CREDIT ADVICES-PAKUL DUL PROJECT						
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION						
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			70320	61352	8968	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			112000	12000	100000	
155001	DEBIT/CREDIT ADVICES-RE WORKS RESIDUARY CELL						
155501	DEBIT/CREDIT ADVICES-KOTLIBHEL-IA' PROJECT			158921981	19200627	139721354	
155801	DEBIT/CREDIT ADVICES-KIRU PROJECT						
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL						
156001	DEBIT/CREDIT ADVICES-KOTLIBHEL-IB' PROJECT						
156101	DEBIT/CREDIT ADVICES-KOTLIBHEL-II' PROJECT						
156201	DEBIT/CREDIT ADVICES-TEESTA-IV' PROJECT						
156601	DEBIT/CREDIT ADVICES - INVESTIGATION PROJECTS OF UTTRAKHAND REGION						
157901	DEBIT/CREDIT ADVICES-MYANMAR PROJECTS.MAYANMAR						
158501	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT LEH & KARGIL						
158701	DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN						
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR						
159801	DEBIT CREDIT ADVICES-BIHAR RURAL ROAD PROJECT						
160101	GENERAL RESERVE - OPENING IND AS ADJUSTMENT						
160102	OTHER EQUITY - IND AS ADJUSTMENT			14628	967465135		967450507
160104	IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F.Y 2015-16)				99572881		99572881
310101	EARNEST MONEY DEPOSIT			426734763	2431653	424303110	
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		3358000	10412025	13424595		6370570
310203	SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY		2868442	31785276	29637898		721064
310207	SUNDRY CREDITORS-OTHERS-CAPITAL-INDIAN CURRENCY		45117021	131825201	119713687		33005507
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC						
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY	10165897		38171154	44634010	3703041	
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		6383465	6457849	3119537		3045153
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		191522	205878	20081		5725
310306	SECURITY DEPOSIT/RETENTION MONEY-FOREIGN CURRENCY		3590910	6515748	3577001		652163
310401	SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL-INDIAN CURRENCY			12667	12667		
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY			4887668	6861804		1974136
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		2351061	17229887	16479980		1601154
310450	STORES PAYMENT CONTROL ACCOUNT		13141438	407755420	409490430		14876448
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC			156325291	156325291		
310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	2108036		9414639	10008916	1513759	
310503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY		1201803	1319072	1412443		1295174
310505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY		14350				14350
310602	UNPAID SALARY AND WAGES		891883	1363707	676059		204235
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES						
310701	ELECTRICITY/POWER CHARGES PAYABLE		11432	191217	292811		113026
310713	OTHER EXPENSES PAYABLE		17982006	22954848	4972842		
311150	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT		79304226	287095392	207791166		
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE			120000	120000		
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE			251404	251404		
311207	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE			141404	141404		
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB			15500	15500		
311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC		5100	94000	136750		47850
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES			599	599		
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN						
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		120468	3016843	3117715		221340
311306	INCOME TAX DEDUCTED-SERVICES		18611	224027	243149		37733
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMMODATION)		125937	423532	448571		150976
311402	STATE SALES TAX/VAT-WORK CONTRACTS						
311404	ROYALTY		2097522	29149878	29092858		2040502
311407	LIABILITY FOR OTHER STATE LEVIES			381039	381039		
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)		76487	53469252	133360506		79967731
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)			23017487	23017487		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)			6563796	6563796		
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON CURRENT			32652247	32652247		
318501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT			156530	156530		
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT			442914	588914		45997
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT		6383465	19057581	15719269		45153
319305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT		191522	338625	152828		5725
319311	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORK-CAPITAL-IND CURR-CURRENT-OVERDUE FOR MORE THAN 15 DAYS		3590910	10937389	7998642		652163
					215995		215995

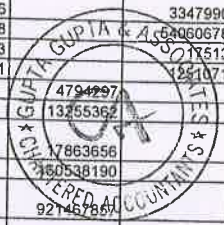
319313	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-IND. CURR.-CURRENT- OVERDUE FOR MORE THAN 15 DAYS				22906	22906
319315	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURR.-CURRENT- OVERDUE FOR MORE THAN 15 DAYS				2070299	2070299
319501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT	1201803	5389626	5337000		1149177
319503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT	14350	57400	57400		14350
319505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY- CURRENT	891883	4184931	3497283		204235
319511	SECURITY DEP/RETEN. MONEY-CONTRACTOR-OTHER THAN CAPITAL-IND CUR-CURRENT- OVERDUE FOR MORE THAN 15 DAY			358874		358874
319515	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-IND CURR-CURRENT- OVERDUE FOR MORE THAN 15 DAYS			573528		573528
350401	PROVISION FOR WAGE REVISION	653929	819695	165766		
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS					
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT					
350425	PROVISION FOR PRP- EXECUTIVE		946649	946649		
350426	PROVISION FOR PRP- SUPERVISOR	9243153	11062900	7205150		5385403
350427	PROVISION FOR PLGI - WORKMAN	65615	78533	51672		38754
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN	1141056	1369358	228302		
350430	PROVISION FOR WAGE REVISION - THIRD PRC	235200	289800	54600		
350904	PROVN FOR EXP ON WORK/SUPPLY/SERVICES THROUGH GOVT DEPAT AWAITING UTILIZATION CERT - LONG TERM			8739450		8739450
351201	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-NON CURRENT	115470400	2978449			112491951
380601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY - FAIR VALUATION ADJUSTMENT		11567	11567		
380701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-FAIR VALUATION ADJUST		55883	40941	14942	
380801	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT VALUE ADJUSTMENT		14091989	6654979	7437010	
382601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY - CURRENT-FAIR VAL ADJ		69258	65277	3981	
382603	SECURITY DEPOSIT-RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY - CURRENT- FAIR VALUATION ADJUSTMENT		15997	15997		
382701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT-FAIR VAL ADJ		13298	10127	3171	
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT		32748442	32748442		
410111	LAND-LEASE HOLD	63193032			63193032	
410121	LAND-RIGHT OF USE	114400000			111340998	
410201	ROADS	118893830		3059002	118893830	
410203	BRIDGES AND CULVERTS	20399339	4242851	4242851	20399339	
410204	AERODROMES, HELIPAD AND AIR STRIPS		4242851		4242851	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1007489796			1007489796	
410303	BULD CONTAIN TRANS PLANT & EQUIPMENT	122452246			122452246	
410305	OFFICE BUILDINGS-TEMPORARY	8			8	
410306	STORES AND GODOWN BUILDINGS	1			1	
410321	TRANSIT CAMP AND FIELD HOSTEL	113351445	7824888	18100	121158233	
410323	HOSPITAL BUILDINGS	8033901			8033901	
410324	CLUB BUILDING	14276216			14276216	
410325	RESIDENTIAL BUILDING-PERMANENT	44900678			44900678	
410326	RESIDENTIAL BUILDING-TEMPORARY	1			1	
410328	BUILDINGS-OTHERS	42870388	6555865	35477	49390776	
410601	DAMS AND BARRAGES	4440300163	502930	380207	4440422886	
410605	PENSTOCKS	59877778			59877778	
410606	TAILRACE CHANNELS	87859813			87859813	
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	413439451			413439451	
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	33089267			33089267	
410701	MAIN GENERATING EQUIPMENT	1433714655			1433714655	
410702	GENERATOR STEP UP TRANSFORMER	350005282			350005282	
410703	OTHER POWER PLANT TRANSFORMER	71770681			71770681	
410704	COOLING WATER SYSTEMS	72080557			72080557	
410705	EHV SWITCHGEAR SYSTEMS	222066943			222066943	
410707	DC SYSTEMS/BATTERY SYSTEMS	41043553			41043553	
410708	POWER AND CONTROL CABLES	184584962			184584962	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	76817685			76817685	
410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	14160610			14160610	
410711	CONTROL, METERING AND PROTECTION SYSTEM	220101418	1447442		221548860	
410712	AUXILIARY AND ANCILLARY SYSTEMS	68652736			68652736	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	162152462	12710916		174863378	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	31403762	85730800		117134562	
410801	SUBSTATION-TRANSFORMERS	26159106			26159106	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS		253632		253632	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	7061462			7061462	
410905	STREET LIGHTING, ETC	18981383			18981383	
411002	DIESEL GENERATING SETS	1904279			1904279	
411102	LOADERS	2319350			2319350	
411104	TIPERS	1511965			1511965	
411109	CRANES (UP TO 100 TONS)	17164747			17164747	
411112	PUMPS	4285437	4693940		8979377	
411114	WELDING SETS	92162			92162	
411115	AIR COMPRESSORS	881676			881676	
411118	FORK LIFTERS	1695961			1695961	
411130	OTHER EQUIPMENT	69295			69295	
411201	WATER SUPPLY	4347427	2945843	96952	7196318	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	363874			363874	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	4927377			4927377	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	574405			574405	
411504	PICK UP VAN	628586			628586	
411505	FIRE TENDERS	3025833	3574708		6600541	
411506	AMBULANCE	753174			753174	
411508	TRUCKS/TANKERS	633230			633230	
411603	BOATS	690000			690000	
411701	FURNITURE-FIXTURES-OFFICE	11626189	18250	40253	11604188	
411702	FURNITURE-FIXTURES-RESIDENTIAL	379919			379919	
411705	FURNITURE-FIXTURES-CLUB	28980			28980	
411706	FURNITURE-FIXTURES-HOSPITAL	113225			113225	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	3308645	130900		33439545	
411801	COMPUTERS	2980429	1175988	41499	4114818	
411803	PRINTERS	621906		12	621894	
411804	OTHER EDP EQUIPMENTS	348475		16201	348475	
411805	SATELLITE COMMUNICATIONS SYSTEMS	70334			70334	
411806	NETWORKING DEVICES & SERVER	222315	808410		222315	
411902	TELEPHONE TELEX MACHINES	529749			529749	
411903	INTERIOR COMMUNICATION EQUIPMENTS	602033			602033	
412003	PHOTOCOPY/DUPLICATING MACHINES	515115			515115	
412005	HOSPITAL EQUIPMENTS	3666658			3666658	



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412006	CLUB EQUIPMENTS	165654	14530	180184
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	190873	214773	387645
412011	AIR COOLERS/WATER COOLERS/FANS	103781		103781
412013	REFRIGERATORS FOR OFFICE	42682		42682
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	573868	767077	1340945
412020	OTHER OFFICE EQUIPMENTS	301457	648014	868284
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	151786	293920	445706
412501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	1286541		73483
412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	3427616		79626
412503	MISC. ASSETS/EQUIPMENTS	48442416	6782537	1164275
412505	REFRIGERATOR OTHER THAN FOR OFFICE	17513		54060678
412801	FIXED ASSETS OF MINOR VALUE >750<5000	1184515	103115	36559
413001	ASSETS AWAITING DISPOSAL	97266	8147	96749
420101	ACCUMULATED DEPRECIATION-LAND-LEASE HOLD		2951373	1842924
420102	ACCUMULATED DEPRECIATION-LAND-RIGHT OF USE		9459948	955239
420201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES		12446093	79120
420301	ACCUMULATED DEPRECIATION-BUILDING		114857500	35021
420601	ACCUMULATED DEPRECIATION-HYDRAULIC WORKS-(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		655633652	163855
420701	ACCUMULATED DEPRECIATION-GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		381609818	155276853
420801	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		3577966	1454999
420901	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY-TRANSMISSION LINES (INCLUDING FOUNDATION)		4141826	1672920
421001	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY OTHERS		428880	142812
421101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT		2164210	2257741
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		413827	256971
421402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS		1020171	412056
421501	ACCUMULATED DEPRECIATION-VEHICLE		1101185	635744
421601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS		147677	65556
421701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT		1624727	2555
421801	ACCUMULATED DEPRECIATION-COMPUTERS		1759209	53075
421901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS		280954	99168
422001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT		592249	34582
422201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE		151786	169200
422501	ACCUMULATED DEPRECIATION-OTHER ASSETS		4414305	373423
422801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000		1183176	8343
430201	CWIP-ROADS		23918291	6613920
430304	CWIP-OFFICE BUILDINGS-PERMANENT		501000	375000
430321	CWIP-TRANSIT CAMP AND FIELD HOSTEL		13457389	13457389
430324	CWIP-CLUB BUILDING		4071442	1834590
430325	CWIP-RESIDENTIAL BUILDING-PERMANENT		2	2
430327	CWIP-CANTEEN			
430328	CWIP-BUILDINGS-OTHERS		12081525	10033029
430329	CWIP-OTHER CIVIL WORKS		5092851	7067851
430601	CWIP-DAMS AND BARRAGES	1975000	3169602	3169602
430701	CWIP-MAIN GENERATING EQUIPMENT		17235211	17235211
430711	CWIP-CONTROL, METERING AND PROTECTION SYSTEM		1370026	1370026
430905	CWIP-STREET LIGHTING, ETC.		2626786	2626786
431201	CWIP-WATER SUPPLY AND DRAINS		10453817	10453817
437501	IEDC-WAGES, ALLOWANCES AND BENEFITS	446046630		446046630
437502	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEE)	65873551		65873551
437503	IEDC-STAFF WELFARE EXPENSES	46279932		46279932
437510	IEDC-REPAIR AND MAINTENANCE-BUILDING	12157868		12157868
437511	IEDC-REPAIR AND MAINTENANCE-CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	7024067		7024067
437512	IEDC-REPAIR AND MAINTENANCE-OTHERS	50363025		50363025
437514	IEDC-RENT/HIRING CHARGES	48805889		48805889
437515	IEDC-RATES AND TAXES	64948192		64948192
437516	IEDC-INSURANCE	1715501		1715501
437517	IEDC-SECURITY EXPENSES	8001579		8001579
437518	IEDC-ELECTRICITY EXPENSES	373188		373188
437519	IEDC-TRAVELLING AND CONVEYANCE	27090471		27090471
437520	IEDC-EXPENSE ON VEHICLES/STAFF CAR	5955898		5955898
437521	IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	10196367		10196367
437522	IEDC-ADVERTISEMENT PUBLICITY	7912942		7912942
437523	IEDC-ENTERTAINMENT AND HOSPITALITY EXPENSES	82368		82368
437524	IEDC-PRINTING AND STATIONERY	4273211		4273211
437525	IEDC-OTHER EXPENSES	55802358		55802358
437526	IEDC-DESIGN AND CONSULTANCY-INDIGENOUS	1247121		1247121
437528	IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF	19461		19461
437530	IEDC-LOSS ON SALE OF ASSET	1310		1310
437532	IEDC-EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY	34015905		34015905
437541	IEDC-INT. ON BORROWED MONEY-BONDS	933610		933610
437543	IEDC-INT. ON BORROWED MONEY-TERM LOAN BANKS/FIS	473114047		473114047
437546	IEDC-BOND ISSUE/SERVICE EXPENSES	72383		72383
437547	IEDC-COMMITMENT FEE	146481		146481
437549	IEDC-OTHER FINANCE CHARGES	9346699		9346699
437550	IEDC-EXCHANGE RATE VARIATION(DEBIT BAL.)	1946094		1946094
437551	IEDC-EXCHANGE RATE VARIATION(CREDIT BAL.)	1009250		1009250
437560	IEDC-DEP. DURING CONSTRUCTION	147198627		147198627
437561	IEDC-PROVISIONS	89123000		89123000
437565	IEDC-PRIOR PERIOD EXPENSES	64570729		64570729
437570	IEDC-INCOME FROM GENERATION OF ELECTRICITY-PRE-COMMISSIONING PERIOD	61160385		61160385
437571	IEDC-INTEREST ON LOANS AND ADVANCES	124229407		124229407
437572	IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES	8899012		8899012
437574	IEDC-PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	26465706		26465706
437575	IEDC-RENT/HIRE CHARGES	923199		923199
437599	IEDC-CORPORATE/REGIONAL OFFICE EXPENSES (NET)	635886300		635886300
438101	CAPITALIZATION OF EDC-OTHER INCOME	221677709		221677709
438102	CAPITALIZATION OF EDC-GENERAL ADMINISTRATION AND OTHER EXPENDITURE	339986721		339986721
438103	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	558200113		558200113
438104	CAPITALIZATION OF EDC-DEPRECIATION	147198627		147198627
438105	CAPITALIZATION OF EDC-INTEREST AND FINANCIAL CHARGES	483613220		483613220
438106	CAPITALIZATION OF EDC-PROVISIONS	89123000		89123000
438107	CAPITALIZATION OF EDC-PRIOR PERIOD ADJUSTMENT	64570729		64570729
438108	CAPITALIZATION OF EDC-EXCHANGE RATE VARIATION	936844		936844
438109	CAPITALIZATION OF EDC-CORPORATE/REGIONAL OFFICE EXPENSES	635886300		635886300
446101	CONSTRUCTION STORES-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	29570506	29570506	
450207	ADVANCE-GOVERNMENT DEPARTMENT	160299	160299	
450302	CAPITAL ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	32417000	1968000	
		476408	476408	

470111	LAND- LEASE HOLD-ADJUSTMENT FOR LEASE			63193032	63193032
470121	LAND- RIGHT OF USE- ADJUSTMENT ON ACCOUNT OF LEASE				11340998
470201	ROADS - ADJUSTMENT ON ACCOUNT OF LEASE	3059002	114400000		118893830
470203	BRIDGES AND CULVERTS- ADJUSTMENT ON ACCOUNT OF LEASE	4242851	123136681		20399339
470204	AERODROMES, HELIPAD AND AIR STRIPS- ADJUSTMENT ON ACCOUNT OF LEASE		20399339		4242851
470301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT- ADJUSTMENT ON ACCOUNT OF LEASE		4242851		1007489796
470303	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT- ADJUSTMENT ON ACCOUNT OF LEASE		1007489796		122452246
470305	OFFICE BUILDINGS-TEMPORARY- ADJUSTMENT ON ACCOUNT OF LEASE		122452246		8
470306	STORES AND GODOWN BUILDINGS-ADJUSTMENT ON ACCOUNT OF LEASE		8		1
470321	TRANSIT CAMP AND FIELD HOSTEL- ADJUSTMENT ON ACCOUNT OF LEASE		1		121169464
470323	HOSPITAL BUILDINGS- ADJUSTMENT ON ACCOUNT OF LEASE	11231	121169464		8033901
470324	CLUB BUILDING- ADJUSTMENT ON ACCOUNT OF LEASE		8033901		14276216
470325	RESIDENTIAL BUILDING-PERMANENT- ADJUSTMENT ON ACCOUNT OF LEASE		14276216		44900678
470326	RESIDENTIAL BUILDING-TEMPORARY- ADJUSTMENT ON ACCOUNT OF LEASE		44900678		1
470328	BUILDINGS-OTHERS- ADJUSTMENT ON ACCOUNT OF LEASE		1		49397981
470601	DAMS AND BARRAGES- ADJUSTMENT ON ACCOUNT OF LEASE	7205	49397981		4440422886
470605	PENSTOCKS- ADJUSTMENT ON ACCOUNT OF LEASE		4440422886		59877778
470606	TAILRACE CHANNELS- ADJUSTMENT ON ACCOUNT OF LEASE		59877778		87859813
470608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES- ADJUSTMENT ON ACCOUNT OF LEASE		87859813		413439451
470611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES- ADJUSTMENT ON ACCOUNT OF LEASE		413439451		33089267
470701	MAIN GENERATING EQUIPMENT- ADJUSTMENT ON ACCOUNT OF LEASE		33089267		1433714655
470702	GENERATOR STEP UP TRANSFORMER- ADJUSTMENT ON ACCOUNT OF LEASE		1433714655		350005282
470703	OTHER POWER PLANT TRANSFORMER- ADJUSTMENT ON ACCOUNT OF LEASE		350005282		71770681
470704	COOLING WATER SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		71770681		72080557
470705	EHV SWITCHGEAR SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		72080557		222066943
470707	DC SYSTEMS/ BATTERY SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		222066943		41043553
470708	POWER AND CONTROL CABLES- ADJUSTMENT ON ACCOUNT OF LEASE		41043553		184584962
470709	AIR CONDITIONING AND VENTILATION SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		184584962		76817685
470710	POWER LINE CARRIER COMMUNICATION SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		76817685		14160610
470711	CONTROL, METERING AND PROTECTION SYSTEM- ADJUSTMENT ON ACCOUNT OF LEASE		14160610		221548860
470712	AUXILIARY AND ANCILLARY SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		221548860		68652736
470713	MISCELLANEOUS POWER PLANT EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		68652736		174863378
470714	CAPITAL SPARES - GENERATING PLANT AND MACHINERY- ADJUSTMENT ON ACCOUNT OF LEASE		174863378		117134562
470801	SUBSTATION-TRANSFORMERS- ADJUSTMENT ON ACCOUNT OF LEASE		117134562		26159106
470802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS-ADJ. ON A/C OF LEASE		26159106		253632
470904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC - ADJUSTMENT ON ACCOUNT OF LEASE		253632		7061462
470905	STREET LIGHTING, ETC. - ADJUSTMENT ON ACCOUNT OF LEASE		7061462		18981383
471002	DIESEL GENERATING SETS- ADJUSTMENT ON ACCOUNT OF LEASE		18981383		1904279
471102	LOADERS- ADJUSTMENT ON ACCOUNT OF LEASE		1904279		2319350
471104	TIPERS- ADJUSTMENT ON ACCOUNT OF LEASE		2319350		1511965
471109	CRANES (UPTO 100 TONS)- ADJUSTMENT ON ACCOUNT OF LEASE		1511965		17164747
471112	PUMPS- ADJUSTMENT ON ACCOUNT OF LEASE		17164747		8979377
471114	WELDING SETS- ADJUSTMENT ON ACCOUNT OF LEASE		8979377		92162
471115	AIR COMPRESSORS- ADJUSTMENT ON ACCOUNT OF LEASE		92162		881676
471118	FORK LIFTERS- ADJUSTMENT ON ACCOUNT OF LEASE		881676		1695961
471130	OTHER EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		1695961		69295
471201	WATER SUPPLY- ADJUSTMENT ON ACCOUNT OF LEASE		69295		7196318
471202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM- ADJUSTMENT ON ACCOUNT OF LEASE		7196318		363874
471402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK- ADJUSTMENT ON ACCOUNT OF LEASE		363874		4927377
471502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES- ADJUSTMENT ON ACCOUNT OF LEASE		4927377		574405
471504	PICK UP VAN- ADJUSTMENT ON ACCOUNT OF LEASE		574405		628586
471505	FIRE TENDERS- ADJUSTMENT ON ACCOUNT OF LEASE		628586		6600541
471506	AMBULANCE- ADJUSTMENT ON ACCOUNT OF LEASE		6600541		753174
471508	TRUCKS/TANKERS- ADJUSTMENT ON ACCOUNT OF LEASE		753174		633230
471603	BOATS- ADJUSTMENT ON ACCOUNT OF LEASE		633230		690000
471701	FURNITURE-FIXTURES-OFFICE- ADJUSTMENT ON ACCOUNT OF LEASE		690000		11625189
471702	FURNITURE-FIXTURES-RESIDENTIAL- ADJUSTMENT ON ACCOUNT OF LEASE	22003	11625189		379919
471705	FURNITURE-FIXTURES-CLUB- ADJUSTMENT ON ACCOUNT OF LEASE		379919		28980
471706	FURNITURE-FIXTURES-HOSPITAL- ADJUSTMENT ON ACCOUNT OF LEASE		28980		113225
471707	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL- ADJUSTMENT ON ACCOUNT OF LEASE		113225		3439545
471801	COMPUTERS- ADJUSTMENT ON ACCOUNT OF LEASE		3439545		4121347
471803	PRINTERS- ADJUSTMENT ON ACCOUNT OF LEASE	6429	4121347		621906
471804	OTHER EDP EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE	12	621906		348475
471805	SATELLITE COMMUNICATIONS SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE	16201	348475		70334
471806	NETWORKING DEVICES AND SERVER- ADJUSTMENT ON ACCOUNT OF LEASE		70334		1030725
471902	TELEPHONE TELEX MACHINES- ADJUSTMENT ON ACCOUNT OF LEASE		1030725		529749
471903	INTERIOR COMMUNICATION EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		529749		602033
472003	PHOTOCOPY/ DUPLICATING MACHINES- ADJUSTMENT ON ACCOUNT OF LEASE		602033		151115
472005	HOSPITAL EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		151115		3666658
472006	CLUB EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		3666658		180184
472007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		180184		405645
472011	AIR COOLERS/ WATER COOLERS/ FANS- ADJUSTMENT ON ACCOUNT OF LEASE	18000	405645		103781
472013	REFRIGERATORS FOR OFFICE- ADJUSTMENT ON ACCOUNT OF LEASE		103781		42682
472014	TELEVISIONS/MUSIC SYSTEM FOR OFFICE- ADJUSTMENT ON ACCOUNT OF LEASE		42682		1340945
472020	OTHER OFFICE EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		1340945		868284
472201	INTANGIBLE ASSETS-COMPUTER SOFTWARE- ADJUSTMENT ON ACCOUNT OF LEASE		868284		445706
472501	TELEVISIONS/MUSIC SYSTEMS-OTHER THAN FOR OFFICE, PROJECTORS,AUDIO VISUAL EQUIP.-ADJ. ON A/C OF LEASE		445706		73483
472502	LABORATORY TESTING AND METER TESTING EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		73483		1286541
472503	MISC. ASSETS/EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		1286541		3427616
472505	REFRIGERATOR OTHER THAN FOR OFFICE- ADJUSTMENT ON ACCOUNT OF LEASE	79626	3427616		54060678
472801	FIXED ASSETS OF MINOR VALUE >750-5000- ADJUSTMENT ON ACCOUNT OF LEASE		54060678		17513
480101	DEP. PROV. -LAND- LEASE HOLD- ADJUSTMENT ON ACCOUNT OF LEASE		17513		1251071
480102	DEP. PROV. -LAND- RIGHT OF USE- ADJUSTMENT ON ACCOUNT OF LEASE		1251071		4794297
480201	DEP. PROV. -ROADS, BRIDGES, CULVERTS, AERODROMES- ADJUSTMENT ON ACCOUNT OF LEASE		4794297		13255362
480301	DEP. PROV. -BUILDING- ADJUSTMENT ON ACCOUNT OF LEASE		13255362		17863656
480601	DEP. PROV.-HYDRAULIC WORKS-(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)-ADJ. ON A/C OF LEASE		17863656		160538190
480701	DEP. PROV. -GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)- ADJUSTMENT ON ACCOUNT OF LEASE		160538190		921467857
			921467857		536886671



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480801	DEP. PROV. -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)- ADJUSTMENT ON ACCOUNT OF LEASE			5032965		5032965
480901	DEP. PROV. -PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)- ADJ. ON A/C OF LEASE					
481001	DEP. PROV. -PLANT AND MACHINERY OTHERS- ADJUSTMENT ON ACCOUNT OF LEASE			5814746		5814746
481101	DEP. PROV. -CONSTRUCTION EQUIPMENT- ADJUSTMENT ON ACCOUNT OF LEASE			571692		571692
481201	DEP. PROV. -WATER SUPPLY & DRAINS/SEWERAGE-PLANTS- ADJUSTMENT ON ACCOUNT OF LEASE			4421951		4421951
481402	DEP. PROV. -POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS- ADJUSTMENT ON ACCOUNT OF LEASE			670798		670798
481501	DEP. PROV. -VEHICLE- ADJUSTMENT ON ACCOUNT OF LEASE			1432227		1432227
481601	DEP. PROV. -AIRCRAFT/BOATS- ADJUSTMENT ON ACCOUNT OF LEASE			1736929		1736929
481701	DEP. PROV. -FURNITURE, FIXTURES AND EQUIPMENT- ADJUSTMENT ON ACCOUNT OF LEASE			213233		213233
481801	DEP. PROV. -COMPUTERS- ADJUSTMENT ON ACCOUNT OF LEASE			2676863		2676863
481901	DEP. PROV. -COMMUNICATION EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE			2866718		2866718
482001	DEP. PROV. -OFFICE EQUIPMENT- ADJUSTMENT ON ACCOUNT OF LEASE			380122		380122
482201	DEP. PROV. -INTANGIBLE ASSETS-COMPUTER SOFTWARE- ADJUSTMENT ON ACCOUNT OF LEASE			953930		953930
482501	DEP. PROV. -OTHER ASSETS- ADJUSTMENT ON ACCOUNT OF LEASE			320986		320986
482801	DEP. PROV. -FIXED ASSETS OF MINOR VALUE>750-5000- ADJUSTMENT ON ACCOUNT OF LEASE			8045826		8045826
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-RECLASSIFICATION CONTROL ACCOUNT			1249721		1249721
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-STEEL			241809	241809	
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER CIVIL BUILDING MATERIAL ITEMS			20000	20000	
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES-GENERATING P&M AND AUX. SYSTEM-INDIGENOUS	209985		68144	278129	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER GENERIC ELECTRICAL ITEMS	5405143		85652693	91057836	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR EQUIPMENT	665193		11837142	12502335	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR VEHICLES	276666		68321	344987	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER GENERIC HARDWARE/MECHANICAL ITEMS			252036	252036	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-PETROL OIL AND LUBRICANTS	307730		12560965	12868695	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-GENERAL COMMUNICATION/ADMIN. ITEMS	1631476		4719014	6350490	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS	53274		4924105	4977379	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-ASSETS PENDING ISSUE	3700		223126	226826	
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			36693810	36693810	
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS			29894546	29894546	
640101	CASH IN HAND					
640102	IMPREST WITH STAFF	61875		533898	537905	57868
640450	CASH/BANK CONTRA CONTROL ACCOUNT			66000	66000	
640501	CHEQUE ISSUED ACCOUNT NO. 1	22539		117926561	117926561	
640601	CHEQUE COLLECTION ACCOUNT-ACCOUNT NO. 1	838500		156013114	156034014	1639
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	446049		13888509	14344009	383000
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	184159			446049	
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN				184159	
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES- SECURED-NON CURRENT					
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT					
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT					
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT					
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED- NON CURRENT	7996656			7996656	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- SECURED	904168			904168	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE- UNSECURED-NON CURRENT	88879			88879	
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- UNSECURED-NON CURRENT	4209			4209	
650300	CONTRA- INTEREST ON EMPLOYEE ADVANCES- SECURED					
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES		306530	306530		
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	13583		136718	151139	
650701	INSURANCE-PREPAID					838
650703	OTHER PRE-PAID EXPENSES-CURRENT	10095986		26141137	27379167	8857956
650803	CLAIM RECOVERABLE FROM CONTRACTORS			236770	214697	22073
650810	CLAIMS RECOVERABLE FROM EMPLOYEES			59323	59323	
650820	OTHER CLAIMS RECOVERABLE	160010		589071	684745	64336
651001	LOSSES PENDING INVESTIGATION					
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT					
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT	232437			232437	
659412	DEPOSIT WITH OTHER GOVT. DEPTT. -CURRENT	74093			74093	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT			19296	19296	
660102	CAR ADVANCE-SECURED-NON CURRENT	16644656			16644656	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	1103458			1103458	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT					
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT	367689			367689	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT					
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	294230			294230	
660205	FURNITURE ADVANCE-NON CURRENT					
660206	MULTIPURPOSE ADVANCE					
660300	CONTRA- EMPLOYEE ADVANCES- SECURED	2696929			2696929	
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE		2472873	2472873		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	20000		840025	448810	411215
660303	PAY ADVANCE	252000		2743200	2805534	189666
660304	LEAVE TRAVEL CONCESSION ADVANCE	152324			152324	28000
660308	DEPARTMENTAL ADVANCE TO STAFF			1587511	1509511	40000
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION			8502835	8462835	6379902
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST					
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE					
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	653929		194778	848707	
660500	CONTRA- EMPLOYEE ADVANCES- UNSECURED	6220259		112302258	112142614	
660501	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS		69240	69240		
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT					
661502	CAR ADVANCE - SECURED-CURRENT	2035890			2035890	
661504	COMPUTER ADVANCE- SECURED-CURRENT	294280			294280	
661602	CAR-ADVANCE- UNSECURED-CURRENT	142703			142703	
		69240			69240	

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661605	FURNITURE ADVANCE-CURRENT	6900				
681000	LEASE RECEIVABLE TOWARDS POWER PLANT-CONTRA			6900		
681001	LEASE RECEIVABLE TOWARDS POWER PLANT		7675563	337326873		329651310
681002	LEASE RECEIVABLE TOWARDS POWER PLANT-CURRENT		998656557		998656557	
681003	RECOVERY OF LEASE RECEIVABLE TOWARDS POWER PLANT		337326873	7675563	329651310	
681100	INTEREST RECEIVABLE ON LEASE TOWARDS POWER PLANT- CONTRA			878634660		878634660
681101	INTEREST RECEIVABLE ON LEASE TOWARDS POWER PLANT		8866882	13376882		4510000
681102	INTEREST RECEIVABLE ON LEASE TOWARDS POWER PLANT-CURRENT		13376882	8866882	4510000	
810101	SALE OF POWER				4510000	
810104	INCOME FROM FINANCE LEASE		53424379	1921540105		1868115726
812001	SALE OF POWER - NOT BILLED			1334928174		1334928174
812002	EARLIER YEAR SALES		523099643	613083583		89983940
819101	SALE OF POWER -ADJUSTMENT ON ACCOUNT OF FINANCE LEASE		122346761	113696445	8650316	
820103	TARIFF ADJUSTMENTS		1640703966		1640703966	
840101	LATE PAYMENT SURCHARGE		27034219		27034219	
840901	LIABILITY NOT REQUIRED WRITTEN BACK			851556539		851556539
840902	PROVISION NOT REQUIRED WRITTEN BACK			18725096		18725096
841001	OTHER INCOME			1135958		1135958
841201	TOWNSHIP RECOVERIES		118879	1015871		896992
841401	INTEREST FROM BENEFICIARY STATES-On a/c of Revision of tariff		23832	78868		55036
841501	PROFIT ON SALE-DISPOSAL OF FIXED ASSETS		230745	115232766		115002021
841702	LEASE RECOVERY			1911		1911
841710	GUEST HOUSE RECOVERY			769250		769250
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>		23250	300561		277311
880401	AMORTISATION OF DEFERRED INCOME-GRANTS IN AID-FROM GOVERNMENT		116477	3841099		3724622
880501	FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY		1149634	25383793		24234159
	ADJUSTMENT FOR DEPRECIATION &c DISPOSAL/TRANSFER OF FIXED ASSET		170708	170708		
881101	RECOGNISED AS FINANCE LEASE					
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY/NON PRACTICE ALLOWANCE (EXECUTIVE)			89083		89083
900111	DEARNESS ALLOWANCE (EXECUTIVE)		26611147		26611147	
900112	HOUSE RENT ALLOWANCE (EXECUTIVE)		30336851		30336851	
900114	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)		1646436	6545	1639891	
900116	NIGHT SHIFT ALLOWANCE/OVERTIME (EXECUTIVE)		4561827		4561827	
900118	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)		189990	2040	187950	
900123	HONORARIUM (EXECUTIVE)		8340617	5208	8335409	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)		2100		2100	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)		1720481		1720481	
900131	SPECIAL DUTY ALLOWANCE (EXECUTIVE)		10844644		10844644	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)		3208989	138	3208851	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)		171572	14940	156632	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (WORKMEN)		77508		77508	
900167	DEARNESS ALLOWANCE (WORKMEN)		4119201		4119201	
900169	HOUSE RENT ALLOWANCE (WORKMEN)		4606987		4606987	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)		635757		635757	
900174	NIGHT SHIFT ALLOWANCE/OVERTIME (WORKMEN)		694555		694555	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)		26520	540	25980	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)		474552		474552	
900187	SPECIAL DUTY ALLOWANCES (WORKMEN)		3142376	902355	2240021	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES		484452		484452	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)		1651681	853972	797709	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)		5899264		5899264	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)		860000		860000	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)		8217448		8217448	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)		838523		838523	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)		188750		188750	
900261	PF ADMINISTRATION CHARGES		1248631		1248631	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES		329346		329346	
900401	LEAVE TRAVEL CONCESSION NON TAXABLE		1275729		1275729	
900402	LEAVE TRAVEL CONCESSION TAXABLE		2008740		2008740	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)		486057		486057	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)		689965		689965	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)		784248	6127	778121	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)		647617	6127	641490	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB		14254		14254	
900428	NEW YEAR/OTHER GIFTS TO STAFF		142706		142706	
900430	COST OF MEDICINES/APPLIANCES ETC.		50400		50400	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)		877806	4700	873106	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)		346500		346500	
900450	OTHER EXPENSES		56625		56625	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE		359297	9697	349600	
	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS		927939		927939	
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE		1241960		1241960	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY		1628291		1628291	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE		165432		165432	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE		757818		757818	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE		1574186		1574186	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE		360712		360712	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOMESTIC HELP ALLOWANCE		544726		544726	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE		443542		443542	
	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE		344336		344336	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE		772904		772904	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE		639635		639635	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE		311193		311193	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE		740815		740815	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE		77196		77196	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE		74264		74264	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE		2407696		2407696	
900642	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE		167859	533	167426	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE		244223		244223	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE		148076		148076	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE		43747		43747	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC		196041		196041	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION		248549		248549	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES		211028		211028	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION		10310		10310	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE		63326		63326	
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE		80783		80783	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE		49024		49024	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE		133155		133155	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY		235550		235550	
900688			35962		35962	

900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			127477		127477
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			50984		50984
901111	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC-EXECUTIVES			7536622		7536622
901131	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC- WORKMEN			1202828		1202828
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			92255411		92255411
910301	INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST			20585321		20585321
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST					
910501	COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE			93437	109	93328
910701	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTUARIAL GAIN (LOSS)-LEAVE ENCASHMENT			6654979		6654979
910703	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTUARIAL GAIN (LOSS) RETIRED EMPLOYEES MEDICAL BENEFIT			1212994	1212994	
911001	DEPRECIATION-ADJUSTMENT ON ACCOUNT OF FINANCE LEASE			1590513		1590513
911101	ADJUSTMENT FOR DEPRECIATION & DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE				491259967	491259967
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			114842		114842
920111	WATER USAGES CHARGES			13761428	389809	13371619
920201	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-POWER PLANT BUILDING			286455541	154739993	131715648
920202	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			21330		21330
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			1148801	565000	583801
920204	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ADMINISTRATIVE/OFFICE BUILDING			530260	524447	5813
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/OFFICE BUILDING			91792		91792
920210	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-RESIDENTIAL BUILDING			2653818	1358213	1295605
920211	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			1579807	587619	992188
920213	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER BUILDING			926500	926500	
920214	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			18180	13290	4890
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			354192	354192	
920217	REPAIR AND MAINTENANCE-HOSPITAL BUILDING			2145658	715917	1429741
920304	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-DAM AND RESERVOIR			1431766	355145	1076621
920305	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			157670		157670
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			2125580	613847	1511733
920307	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HYDRO MECHANICAL WORKS			124555	15550	109005
920308	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS			4729121	1423829	3305292
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS			3837802		3837802
920401	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-GPM-MAIN POWER PLANT			4301983	2937783	1364200
920402	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			18664887	6744455	11920432
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			20411320	10116480	10294840
920404	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER POWER EQUIPMENTS/PLANT			74478	32086	42392
920405	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS/PLANT			7977872	1776202	6201670
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS/PLANT			1889915	1247664	642251
920502	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			6823612	2784085	4039527
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			290578		290578
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL			68650		68650
920604	REPAIR AND MAINTENANCE-COMPUTERS			165293	83000	82293
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			244307	3750	240557
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION			179191		179191
920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			14495332	6914294	7581038
920710	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HEAVY VEHICLES			1609581	521541	1088040
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			61001	61001	
920713	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			50030	20340	29690
920714	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			30000		30000
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP			26115		26115
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			30295		30295
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			327469		327469
920731	REPAIR AND MAINTENANCE-OTHERS			85530		85530
921108	HIRING OF VEHICLES-CAR/JEEP			179731		179731
921201	RATES AND TAXES-VEHICLES			14844439	2739693	12104746
921204	RATES AND TAXES-OTHERS			18199		18199
921310	INSURANCE PREMIUM-PLANT AND MACHINERY			482240		482240
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			6560	6560	
921315	INSURANCE-FIDELITY			147900		147900
921316	INSURANCE-CASH IN TRANSIT/CHEST/COUNTER			3378		3378
921317	INSURANCE-TRANSIT INSURANCE			1315		1315
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			14002		14002
921401	SECURITY EXPENSES-CISF-RESIDENTIAL			27509829		27509829
921402	SECURITY EXPENSES-OTHERS-RESIDENTIAL			952231	952231	
921404	SECURITY EXPENSES-OTHERS-OTHER THAN RESIDENTIAL			21736595	12480204	9256391
921507	ELECTRICITY EXPENSES-RESIDENTIAL			19868673	5905679	13962994
921510	ELECTRICITY EXPENSES-OTHER THAN OFFICE & RESIDENTIAL			4972842	4972842	
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			181932	90966	90966
921602	INLAND TRAVEL			493742	6970	486772
921603	INLAND TRAVEL-TRAINING			7708539	196495	7512044
921604	INLAND TRAVEL-CONSULTANTS/OTHERS			356235	29280	326955
921611	TRANSFER TA EXPENSES			54019		54019
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING			1106282	65748	1040534
921613	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-TRAINING			1522803	16110	1506693
921614	CONVEYANCE EXPENSES- TRAINING			9286		9286
921616	SPECIAL DISLOCATION INCENTIVE ON TRANSFER			750		750
921701	POL EXPENSE ON CARS/JEeps			438730		438730
921702	POL EXPENSE ON TRANSPORT VEHICLE			1800		1800
921703	POL EXPENSE ON HEAVY VEHICLE			899308		899308
922001	TELEX AND POSTAGE			74981		74981
922003	COURIER CHARGES			850153	613876	236277
922004	TELEPHONE CHARGES			6521		6521
922006	SATELLITE COMMUNICATION EXPENSES			518695	146459	372236
922007	EMAIL/INTERNET EXPENSES			4241381	2349218	1892163
922101	ADVERTISEMENT RECRUITMENT			393564	1380	393564
922102	ADVERTISEMENT TENDERS			64408	34408	30000
922103	PUBLICITY NEWSPAPERS			3444726		3444726
922108	MISC. PUBLIC RELATION			800		800
922120	ADVERTISEMENT OTHERS			219314	7075	212239
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			19000		19000
922401	PRINTING AND STATIONERY			11000		11000
922406	COMPUTER CONSUMABLES			1322446	165558	1158888
922502	BOOKS PERIODICALS JOURNALS-INDIAN CURRENCY			102726		102726
922601	LEGAL EXPENSES			8190		8190
922602	PAYMENT TO CONSULTANTS			5217799	690000	4527799
922608	PAYMENT TO INTERNAL AUDITORS			1802436	891193	911243
				165839	60000	105839

923108	COST AUDIT FEES			62875		62875
923701	LOSS ON SALE OF ASSET			13422	6711	6711
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			2700444		2700444
925005	HORTICULTURE EXPENSES			131852	42500	89352
925008	TENDER EXPENSES			58425	58425	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			12585395	4342833	8242562
925011	TRAINING EXPENSES			5696396	2681666	3014730
925013	EXPENSES ON DEPARTMENTAL MEETING			28470		28470
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INDEPENDENCE/REPUBLIC DAY			258998	105250	153748
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			14110		14110
925020	MISCELLANEOUS EXPENSES			2067221	1147676	919545
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS			458425	58425	400000
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			191042		191042
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC			202094	2834	199260
925030	OPERATIONAL/RUNNING EXPENSES OF OFFICE			54233	7000	47233
925031	BRIEFCASE REIMBURSEMENT			5000		5000
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL			6775		6775
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			199797		199797
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			1815526	527863	1287663
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			11302159	895726	10406433
925114	CSR & SD - SWACHH VIDYALAY ABHIYAN			10770	10770	
925115	CSR & SD æ SWACHH BHARAT ABHIYAN			2568000		2568000
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			14412443		14412443
930121	DEPRECIATION-LAND-LEASE HOLD			1842924		1842924
930122	DEPRECIATION-LAND/RIGHT TO USE			4750653	955239	3795414
930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES			5496683	79120	5417563
930301	DEPRECIATION-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			33650136		33650136
930303	DEPRECIATION-BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			4089900		4089900
930321	DEPRECIATION-ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			7975751	35097	7940654
930601	DEPRECIATION-HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)			265998845	164640	265834205
930701	DEPRECIATION-GENERATING PLANT AND MACHINERY			155276853		155276853
930801	DEPRECIATION-PLANT AND MACHINERY-SUB STATION			1454999		1454999
930901	DEPRECIATION-TRANSMISSION LINES			1672920		1672920
931001	DEPRECIATION-PLANT AND MACHINERY-OTHERS			142812		142812
931101	DEPRECIATION-CONSTRUCTION PLANT AND EQUIPMENT			2257741		2257741
931201	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-PLANT			241707		241707
931202	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-OTHER			15264		15264
931402	DEPRECIATION-POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK			412056		412056
931501	DEPRECIATION-VEHICLES OTHER THAN MOTOR CAR/JEEP			579668		579668
931502	DEPRECIATION-MOTOR CAR/JEEP			56076		56076
931601	DEPRECIATION-AIRCRAFT/BOATS			65556		65556
931701	DEPRECIATION-FURNITURE, FIXTURES AND EQUIPMENT			1054691	25	1054666
931801	DEPRECIATION-COMPUTERS			1160584		1160584
931901	DEPRECIATION-COMMUNICATION EQUIPMENTS			99168		99168
932001	DEPRECIATION-OFFICE EQUIPMENTS			396263	72	396191
932201	DEPRECIATION-AMORTISATION OF INTANGIBLE ASSETS			46800		46800
932501	DEPRECIATION-OTHER ASSETS			4005128	323906	3681222
932801	DEPRECIATION-FIXED ASSETS OF MINOR VALUE >750-5000			74888		74888
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS					
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			3551626		3551626
940101	INTEREST ON GOVERNMENT OF INDIA LOAN			178608000		178608000
940207	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS			1459184	3490	1455694
940216	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CON BONDS			4730615	8865	4721750
940401	INTEREST ON TERM LOAN			122828967	216819	122612148
941006	BOND EXPENSES-LISTING FEES			317		317
941501	LC CHARGES-INDIAN CURRENCY			707893	523821	184072
941503	OTHER BANK CHARGES-INDIAN CURRENCY			14314	399	13915
941601	INTEREST TO BENEFICIARY STATES			5413224	2157148	3256076
942001	LOAN MANAGEMENT FEE/ARRANGEMENT FEE			2719		2719
942002	OTHER FINANCE CHARGES			56716	13563	43153
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			6336		6336
950906	FIXED ASSETS WRITTEN OFF			308104	161035	147069
959999	PROVISIONS <CORPORATE/REGIONAL OFFICE>			7857	1988	5869
GRAND TOTAL				12482428979	12482428979	22714540211
				22714540211	22714540211	31147767774
				31147767774	31147767774	31147767774



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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).

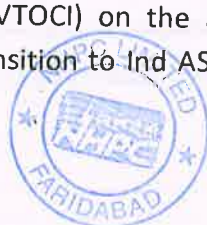
The accounting policies set out in Note No. 1 have been applied in preparing the financial statements for the year ended 31 March 2017, the comparative information presented in these financial statements for the year ended 31 March 2016 and in the preparation of an opening Ind AS Balance Sheet at 1 April 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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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.



Non-current interest free financial liabilities like Retention money/ security deposit have been fair valued using discounted cash flow method. The weighted average cost of debt of the company for FY 2014-15 has been used as discount rate

- b) **Classification and measurement of financial assets:** Ind AS 101 requires an entity to assess classification and measurement of financial on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Consequently the company has classified and measured the (investment in debt instruments) on the basis of the facts and circumstances that exist at the date of transition to Ind AS
- c) **Government Loan:** Ind AS 101 requires a first-time adopter to apply the requirements in Ind AS 109, *Financial Instruments*, and Ind AS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, prospectively to government loans existing at the date of transition to Ind ASs. Consequently, if a first-time adopter did not, under its previous GAAP, recognise and measure a government loan at a below-market rate of interest, it shall use its previous GAAP carrying amount of the loan at the date of transition to Ind ASs as the carrying amount of the loan in the opening Ind AS Balance Sheet. An entity shall apply Ind AS 109 to the measurement of such loans drawn after the date of transition to Ind ASs. Consequently, the company has used its previous GAAP carrying amount of the loan at the date of transition to Ind AS as the carrying amount of the loan in the opening Ind AS Balance Sheet.

B) Reconciliations between previous GAAP and Ind AS:

Ind AS 101 requires an entity to reconcile equity and total comprehensive income for prior periods. **Appendix -I & II** to Note no. 35 represent the reconciliations from previous GAAP to Ind AS.

For Gupta, Gupta & Associates

Chartered Accountants

(Firm Regn No. 001728N)

(CA Lalit Magotra)

Partner

M.No. 088613

(P.K.Sahoo)

Head of Finance

(Suprakas Adhikari)

Head of Project

Date: _____

Place: Jammu



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Name of Unit :- Nimmo Bazgo Power Station

Detail of Transactions and Balances with Related Parties

Annexure-H

Annexure-H

Detail of Transactions and Balances with Related Parties																									
Transaction For the Year 2016-17/ Opening Balances as at 01.04.2016 and closing Balances as at 31st March 2017											(Amount in Rs.) Transaction For the Year 2015-16/ Opening Balances as at 01.04.2015 and closing Balances as at 31st March 2016														
		Central Government		Other entities Controlled by the Central Government e.g. Transactions with CPSUs (CPSU wise detail to be provided)						State Government				Central Government		Other entities Controlled by the Central Government e.g. Transactions with CPSUs (CPSU wise detail to be provided)						State Government			
				BHEL	IOCL	SAIL	PGCIL	NTPC	TOTAL	J&K	Madhya Pradesh	Uttar Pradesh	Manipur		BHEL	IOCL	SAIL	PGCIL	TOTAL	J&K	Madhya Pradesh	Uttar Pradesh	Manipur		
A)	Transactions in the Ordinary Course of Business																								
1	Purchase of Goods :																								
(i)	Opening Balance (Payable)																								
	Add: Transactions (Purchase) during the year																								
	Less: Amount Paid during the year																								
	Closing Balance																								
(ii)	Opening Balance (Advances Recoverable)																								
	Add: Released during the year																								
	Less: Adjusted during the year																								
	Closing Balance																								
(iii)	Nature of Advance-Secured/Unsecured																								
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance																								
2	Sale of Goods :																								
(i)	Opening Balance (Receivable)																								
	Add: Transactions (Sold) during the year																								
	Less: Amount Received during the year																								
	Closing Balance																								
3	Purchase of Assets/Property																								
(i)	Opening Balance (Payable)																								
	Add: Transactions (Purchase) during the year																								
	Less: Amount Paid during the year																								
	Closing Balance																								
(ii)	Opening Balance (Advances Recoverable)																								
	Add: Released during the year																								
	Less: Adjusted during the year																								
	Closing Balance																								
(iii)	Nature of Advance-Secured/Unsecured																								
(iv)	& Collaterals received against above advance																								
4	Sale of Assets/Property																								
	Opening Balance (Receivable)																								
	Add: Transactions (Sold) during the year																								
	Less: Amount Received during the year																								
	Closing Balance																								



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Name of Unit :- Nimmo Bazgo Power Station

Detail of Transactions and Balances with Related Parties

Annexure-II

Name of Unit :- Nimmo Bazgo Power Station

Detail of Transactions and Balances with Related Parties

Annexure-II

Transaction For the Year 2016-17 Opening Balances as at 01.04.2016 and closing Balances as at 31st March 2017

(Amount in Rs.)
Transaction For the Year 2015-16 Opening Balances as at 01.04.2015 and closing Balances as at 31st March 2016

Central Government

Other entities Controlled by the Central Government
e.g. Transactions with CPSUs (if any) (Note detail to be provided)

State Government

Central Government

Other entities Controlled by the Central Government
e.g. Transactions with CPSUs (if any) (Note detail to be provided)

State Government

J&K Madhya Pradesh Uttar Pradesh Manipur

5 Services Received by the Company :

(i) Opening Balance (Payable) :

Add: Transactions during the year

Less: Amount Paid during the year

Closing Balance

(ii) Opening Balance (Advances Receivable)

Add: Released during the year

Less: Adjusted during the year

Closing Balance

(iii) Nature of Advance-Secured/Unsecured

(iv) Outstanding value of Bank Guarantees & Collaterals received against above advance

6 Services Provided by the Company :

(i) Opening Balance (Receivable/Advance)

Add: Transactions (Billed) during the year

Less: Amount received during the year

Closing Balance

(ii) Opening Balance (advance from Client)

Add: Received during the year

Less: Adjusted during the year

Closing Balance

Outstanding value of Bank Guarantees & Collaterals given against above advance

7(i) Settlement by company on behalf of Related Party

7(ii) Settlement by Related Party on behalf of Company

8 Balance out of Commitments made by the company:

(a) For purchase of goods/assets/property by the Company

(b) For sale of goods/assets/property by the Company

(c) For services received by the Company

(d) For services provided by the Company

B) Material Individual transactions which are not on an Arm's Length Basis (if Any)

Note: 1. Purchase of goods shall include purchase of consumables, inventory item like wire, PUF, consumable spares etc.

Note: 2. Purchase of assets/property shall include purchase of assets classified as PPE, payments towards capital works accounted in C&I etc.

Note: 3. Total of each transaction (purchase, sale, service) with CPSUs shall be presented under the separate column (Entities Controlled by the same Gov. That has control over NHPC) of Related party Transaction in Note No. 24 of Balance sheet.

Note: 4. Amount of each transaction (purchase, sale, service) with Central Govt. shall be presented under the separate column (Gov. That has control over NHPC) of Related party Transaction in Note No. 24 of Balance sheet.

Note: 5. Closing balances as at 31.03.2017, 31.03.2016 and Opening Balance 01.04.2016 under all payable/receivable mentioned above shall be presented in the Related Party Disclosure in Note No. 24 of Balance sheet.

Note: 6. Transaction and balances with State Govts. as mentioned above are required for Group Consolidated Balance Sheet of NHPC LTD. So disclosure of these transactions and balances shall not be disclosed in the Note -24 of Balance sheet.



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[Signature]
(HCP)

**Model for Calculation of Fair value using Discounted Cash Flows (Retention Money)- FOR
DISCLOSURE OF FAIR VALUE vis-à-vis CARRYING AMOUNT ONLY**

Retention Money		31.03.2016	31.03.2017		
Outstanding non-current undiscounted Amount - as per Detail Note 16.2 of balance sheet (before fair valuation)					
Fair Value- Non Current portion		-	1,45,997		
Discount Rate for fair value disclosure		0	132381		
		9.29%	8.75%		
Statement of cash outFlow and Present value for Disclosure					
FV on 31.03.2016		FV on 31.03.2017			
Date of refund	Amount Refunded	Fair Value	Date of refund	Amount Refunded	Fair Value
		9.29%			8.75%
31-Mar-16	0	0	31-Mar-17	0	132381
10-May-17	0		31-May-18	145997	
31-Mar-18	0		31-Mar-19	0	
30-Jul-18	0		15-Jul-19	0	
31-Mar-19	0		31-Oct-19	0	
15-Jul-19	0		31-Dec-19	0	
31-Oct-19	0		16-Jan-20	0	
15-Dec-19	0		31-Mar-20	0	
31-Dec-19	0		30-Jun-20	0	
	0	0		145997	132381

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount of fair value of non-current portion of retention money outstanding on 31.03.2016 and 31.03.2017 using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
3. Discount rate given in the above format shall only be used for computation of fair value of security deposit/Retention Money for disclosure purpose.
3. Amount and date for refund of security deposit shall be taken from the data in the Summary Sheets prepared by Units for fair valuation of Security Deposit as per Annexure-II of Circular No. IND AS/06.
4. Carrying amount shown above are only for illustrative purpose.



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NAME OF THE UNIT : NIMMO BAZZO POWER STATION
DETAILS OF CONTINGENT ASSETS AS ON 31.03.2017

Annexure-I

NAME OF THE UNIT : NIMMO BAZZO POWER STATION

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2017

Annexure

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2015	Addition of claims during the period on account of new claims/updation of old claims	Sediment/ Adjustments during the period	Closing balance of claim as on 31.03.2017	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow (not disclosed as contingent asset)	Total	Present Status
1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in column 6 & 9 must be equal)	10	
A	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3										
	SUB TOTAL- (A)									
B	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised									
	SUB TOTAL- (C)									
D	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (D)									
	GRAND TOTAL (A+B+C+D)		0	0	0	0	0	0	0	

NIL

NIL



[Signature]
(HOF)

[Signature]
(HOF)

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Name of Unit :Nimmo Bazgo Power Station

Annexure-K

Detail of Outstanding Financial Liabilities Payable in Foreign Currency

Payable in Foreign Currency	31.03.2017					31.03.2015					01.04.2015				
	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/Sec- urity Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors- Other than Indian Currency	Retention Money/Sec- urity Deposit - Other than Indian Currency	Other Financial liabiliti es in FC- (if any please specify)	Total	Foreign Curren- cy Loans	Sundry Credito- rs- Other than Indian Curren- cy	Retenti- on Money/ Securit- y Deposit Other than Indian Curren- cy	Other Financia l liabilitie s in FC- (if any please specify)	Total
EURO (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
JPY (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
USD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CHF (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CAD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Any other FC (specify separately)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Total in INR (Rs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note:

- 1.Outstanding financial liabilities payable in foreign currency and corresponding INR at each balance sheet date (31.03.2017, 31.03.2016 and 01.4.2015)should exactly match with the amount outstanding inthe books of accounts.
2. Total amount in INR appearing above should be same as appearing in the Note No. 33 (2) (ii) - Foreign Currency Financial Liability



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(HOF)

N 4

Name of Unit : NIMMO BAZGO POWER STATION

Annexure -XI

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2017 (Amount in Rs.)

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	430201	Construction of Road around Right Bank of NBPS	17304371	14 09 2016	Work-in-Progress
2	430304	Structural Design/drawings of Permanent Office Building	126000	15 07 2018	Work not completed
3	430324	Construction of Badminton Court	2236852	31 10 2016	Work-in-Progress
	430328	Landscaping of Open area at NBPS	2048496	21 01 2017	Work-in-Progress
		TOTAL	21715719		

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.

(P.K.Sahoo)
Manager (Finance)
Head of Finance

(Suprakas Adhikari)
CE (E)
Head of Project/Power
Station/Unit



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Name of Unit : Nimmo Bazgo Power Station

Annexure -XII

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2017)

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	450207	DY COMMISSIONER, LEH (S013167)	For Construction of Motorable Suspension Bridge	26.02.2014	50000000	19866000	30134000	Work-in-progress
2	450207	COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES (S031632)	For Fisheries Development	27.08.2015	4402500	4087500	315000	Work-in-progress
3	660403	S.K. SALES COMPANY (S001346)	Advance against supply	20.01.2017	3032910	0	3032910	Supply still to be executed
4	660403	BHEL POWER SECTOR (SPARES & SERVICES) (S004203)	Advance against Capital Spares	07.03.2017, 09.03.2017, 09.03.2017	2118698	0	2118698	Capital Spares still to be supplied
5	660403	EXECUTIVE ENGINEER (S023457)	Advance against drilling of 8 dia Bore Well and installation of Submersible Pump at NHPC Residential Colony, Alchi	08.06.2016	926500	0	926500	Work-in-progress
6	660403	DEPUTY COMMISSIONER COMMERCIAL TAXES CHECK POST LAKHANPUR (S024713)	Payment of Entry Tax for supply of capital spares	06.03.2017	301794	0	301794	Capital Spares still to be supplied
TOTAL					60782402	23953500	36828902	

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.Sahoo)
Manager (Finance)
Head of Finance



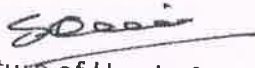
-520-

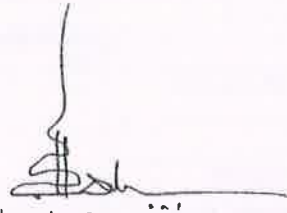
(Suprakas Adhikari)
CE (E)
Head of Project/Power
Station/Unit

Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Nimmo Bazgo Power Station (Name of Unit) 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.	Execution of Lease deed in respect of State Land measuring 4822 Kanals and 8 Marlas and Private Land measuring 8 Kanals and 13 Marlas is still pending.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	There is no such case
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	There is no such case


Signature of Head of
Region/Project/Unit/Division


Signature of Head of Finance

Place:

Date:



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Name of Unit: Nimmo Bazgo 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*					

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corporate 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					
i) INTEREST			NIL		
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. 31.03.2017	NIL
Add Payments made during the period	
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2016	
Total expenditure in foreign currency on accrual basis	



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NIMMO BAZGO POWER STATION		Annexure VI Rs. in Lakhs
ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2017		
S. No.	PARTICULARS	
	Part III	
1	Payment to Central Exchequer(Rs. in lakhs) (Actual on cash Basis)	
a	Central Sales Tax	
b	Excise Duty / CENVAT	0.00
c	Service Tax	0.00
d	Custom Duty	0.00
e	Other Taxes & Duties	0.00
2	Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)	35.75
a	State Sales Tax / State VAT	
b	State Excise duty	265.15
c	Service Tax	0.00
d	Other Taxes & Duties	0.00
3	Expenditure on Research & Development	16.35
4	Rent/Royalty/Cess Paid	0.00
5	Grant Detail	2.76
	Purpose of Grant	
	Source of Grant	0.00
	Revenue of Capital	0.00
	Amount Received	0.00
	Expenditure during the year	0.00
	Balance at the end of the year	0.00
	Subsidy Detail	
	Purpose of subsidy/Grant	
	Source of subsidy	0.00
	Amount Received/receivable	0.00
	Cumulative	0.00
6	Indirect Taxes Paid to Local Authorities (Actual on cash basis)	0.00
	Part V	
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	569.48
(ii)	HRA, Cost of leased accommodation	99.75
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	1007.39
(iv)	Performance Related Pay (PRP)	54.59
(v)	Superannuation Benefits	181.88
	Total - a(i) to (v)	1913.09
b	Non-Unionized Supervisor (IDA)	
(i)	Basic/ D.A	0.00
(ii)	HRA, Cost of leased accommodation	0.00
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	0.00
(iv)	Performance Related Pay (PRP)	0.00
(v)	Superannuation Benefits	0.00
	Total - b(i) to (v)	0.00
c	Unionized Supervisor (IDA)	
(i)	Basic/ D.A	0.00
(ii)	HRA, Cost of leased accommodation	0.00
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	0.00
(iv)	Performance Related Pay (PRP)	0.00
(v)	Superannuation Benefits	0.00
	Total - c(i) to (v)	0.00
d	Worker (IDA)	
(i)	Basic/ D.A	87.26
(ii)	HRA, Cost of leased accommodation	6.36
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	163.61
(iv)	Performance Related Pay (PRP)/PLGI/Performance based awards	22.79
(v)	Superannuation Benefits	27.99
	Total - d(i) to (v)	308.01

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S. No.	PARTICULARS	
	e Managerial/Executives (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - e(i) to (iv)	0.00
	f Non-Unionized Supervisor (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - f(i) to (iv)	0.00
	g Unionized Supervisor (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - g(i) to (iv)	0.00
	h Worker (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - h(i) to (iv)	0.00
	TOTAL SALARIES, WAGES AND BENEFITS (a to h) ***	2221.10
***Not e	This amount should tally with 'Employees Remuneration & Benefits' appearing in P&L A/c duly Audited.	
	PART VI	
1	Total Casual / Daily Rated Workers	0.00
2	Total Contract Workers/ Employees	0.00
3	Amount spent on payment under VRS	0.00
	a Executives	
	i) Notice Pay	0.00
	ii) Ex-gratia Payment	0.00
	b Supervisors	
	i) Notice Pay	0.00
	ii) Ex-gratia Payment	0.00
	c Workers	
	i) Notice Pay	0.00
	ii) Ex-gratia Payment	0.00
	Total	
	i) Notice Pay - a(i)+b(i)+c(i)	0.00
	ii) Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	0.00
4	No. of Employees on Leased Accommodations	
	Managerial/Executives	25.00
	Supervisors (unionized)	0.00
	Supervisors (Non-unionized)	0.00
	Workers	0.00
5	SOCIAL OVERHEADS	
	Accommodation	
	Employees Eligible for accommodation in township (nos.)	Nil
	Houses constructed upto the year (nos.)	Nil
	Houses under construction (nos.)	Nil
	Housing facility provided to no. of employees	Nil
	Capital Cost of Township	Nil
	Township Maintenance & Administrative Expenditure	Nil
	Depreciation for the year on Township	Nil
	Interest on Capital (Township)	Nil
	Expenditure on Company leased accommodation	Nil
	Rent & Other Receipts	Nil
	Medical	Nil

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S. No.	PARTICULARS	
	Hospital & Medical facilities:	
	a) Expenditure on Outdoor Medical Reimbursement facilities	14.68
	b) Expenditure on Indoor Medical Reimbursement facilities	6.56
	c) Expenditure on Medicine Purchase for Hospital	8.74
	d) Expenditure on R&M of Project Hospital	0.00
	e) Premium on Health Insurance (if any)	0.00
	Educational	
	Expenditure on schools, educational institutions including reimbursement	0.00
	Others	
	Canteen	0.00
	Transport including conveyance reimbursement	0.00
	Uniforms	0.00
	Recreation facilities	0.00
6	Level wise break up of salary of 'EXECUTIVES (CDA)'	
a	E0	0.00
b	E1	0.00
c	E2 & E2A	0.00
d	E3	0.00
e	E4	0.00
f	E5	0.00
g	E6	0.00
h	E7	0.00
i	E8	0.00
j	E9	0.00
k	Board Level Executives	0.00
l	Functional Directors	0.00
	Total - 6(a) to 6(l)	0.00
7	Level wise break up of salary of 'EXECUTIVES (IDA)'	
a	E0	0.00
b	E1	152.72
c	E2 & E2A	87.50
d	E3	172.19
e	E4	77.25
f	E5	416.19
g	E6	28.37
h	E7	33.45
i	E8	0.00
j	E9	0.00
k	Board Level Executives	0.00
l	Functional Directors	0.00
	Total - 7(a) to 7(l)	967.67
8	Payment of incentive to Employees (Actual on Cash basis)	
	PRP to Executives	59.52
	PRP to Supervisors	0.00
	Payment of Productivity linked group incentive to Supervisor	0.00
	Payment of Productivity linked group incentive to workmen	7.16
	Payment of companies Overall Performance Reward to Workmen	1.69
9	a Amount of outstanding dues, if any, as on 31.03.2017 - (Rs. in lakhs)	
	i) Salaries & Wages	0.00
	ii) Statutory dues	0.00
	iii) Others	0.00
	Total outstanding dues	0.00
	b Outstanding dues settled during the F.Y. 2016-17 - (Rs. in lakhs)	
	i) Salaries & Wages	0.00
	ii) Statutory dues	0.00
	iii) Others	0.00
	Total outstanding dues	0.00
10	Total procurement during the year	1563.25
	2 Annual procurement from Micro and Small Enterprises (MSEs)	0.00
	3 Annual procurement from MSEs owned by SC/ST Entrepreneurs	0.00
11	No. of workshos / seminars / training organised to sensitise on gender issues	0.00
12	Total numbers of Safai Karmacharis	
	Numbers of Safai Karmacharis (SC)	0.00
	Numbers of Safai Karmacharis (ST)	0.00
	Numbers of Safai Karmacharis (OBC)	0.00

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S. No.	PARTICULARS	
	SFR	
1	No. of employees other than casual	0.00
2	Emoluments paid to these employees	0.00
3	Bonus percentage as percentage of pay	Bonus Act - N.A.
4	Percentage of other incentive payments (e.g. production incentive) as percentage of pay	0.00
5	Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.)	0.00
6	Voluntary Retirement Scheme (YES or NO)	0.00
	i) Funding agency	0.00
	ii) Amount received from agency	0.00
	iii) Expenditure incurred	0.00
	iv) Reduction in Man power during the year	0.00
	v) Further recruitments made during the year	0.00
7	Research and Development	0.00
	i) Total expenditure on Research and Development	0.00
	ii) New product or process on which patents obtained	0.00
8	Non-performing Assets	0.00
	i) Value of NPA identified during the year	0.00
	ii) Total value of NPA	0.00
9	Grants received during the year	0.00
	i) Purpose of Grant	0.00
	ii) Source from which received	0.00
	iii) Revenue or Capital	0.00
	iv) Expenditure during the year	0.00
	v) Balance at the end of the year	0.00
10	Subsidy details	0.00
	a) Amount received/receivable	0.00
	b) Source	0.00
	c) Purpose	0.00
	d) Cumulative	0.00
	Borrowings by the Companies in foreign markets	0.00
	Failure to repay Government loans--Loan Overdue	0.00
	Loans written off	0.00
	Total Inter Corporate Loans	0.00
	Inter Corporate Loans due	0.00
11	Details of moratorium granted:-	0.00
	Amount	0.00
	Period	0.00
	Remarks	0.00
12	Foreign exchange spent	0.00
12A	Township details:	
	i) Township maintenance	0.00
	ii) Township depreciation	0.00
	iii) Interest on capital outlay	0.00
	Total	0.00
	iv) Less Rent	0.00
	v) Net	0.00
	Housing facilities provided to No. of employees	0.00
	Social overheads (others)	0.00
13	Details of Surplus, Obsolete and Non-Moving Items of stores & spares, raw material, finished goods lying unused - Giving age-wage break-up (as on 31.03.2017) - Please attached Annexure.	
	Years 0-1 1-2 2-3 3-4 4-5 Above 5 Yrs.	
a	Surplus	0.00
	Amount	0.00
	Period (age-wise break up)	0.00
b	Obsolete	0.00
	Amount	0.00
	Period (age-wise break up)	0.00
c	Non-moving	0.00
	Amount	0.00
	Period (age-wise break up)	0.00
14	Per capita expenditure on township Residential estate, Medical, Transport etc. for the benefit of employees	0.00

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S. No.	PARTICULARS	
15	Contribution to National Ex-chequer	
(i)	Direct Taxes	
	Corporate Tax	0.00
	Dividend Taxes	0.00
(ii)	Central Excise Duty & Service Tax	0.00
(iii)	Customs	0.00
(iv)	Dividend	0.00
(v)	Others	0.00
16	CORPORATE SOCIAL RESPONSIBILITY (CSR)*	
	Amount Committed for CSR	219.49
	Actual Amount Incurred	144.62
17	LAND MANAGEMENT	
	Total Area in Sq Meters.	7711 Kanal
	Area for which legal documents are in favour of the CPSE	2889 Kanal
	Area for which legal documents are not in favour of the CPSE	4822 Kanal
	Action Taken by PSUs to get title of the remaining land	Mutation under process
	Area under encroachment	NIL
	Area under litigation	NIL
	No. of years since when the matter is under litigation District Court	NIL
	No. of years since when the matter is under litigation High Court	NIL
	No. of years since when the matter is under litigation Supreme Court	NIL
18	EMPLOYMENT GENERATION (NO. OF EMPLOYEES)	NIL
	Technical: Opening Balance- Persons in Position	NIL
	Technical: Addition	NIL
	Technical: Reduction	NIL
	Technical: Closing Balance	NIL
	Non-Technical Opening Balance	NIL
	Non-Technical Addition	NIL
	Non-Technical Reduction	NIL
	Non-Technical Closing balance	NIL
19	DATA ON CONSULTANTS	
	No. of Consultants	NIL
	Expenditure on Consultants including incidentals	NIL
	Professional Fees	NIL
20	ABSORPTION OF TECHNOLOGY TRANSFERRED (TOT)	
	Subsisting No. of TOT Agreements	NIL
	Targets (%age)	NIL
	Achievements (%age)	NIL
	Value of imports of Capital Goods even while Transfer of Technology is implemented	NIL
21	CASES IN LITIGATION INCLUDING ARBITRATION	
	No. of Cases	2.00
	Value under Litigation/ Arbitration	11678.72
	Legal fees paid during the year	45.28
22	E-AUCTION	
	Number	NIL
	Value	NIL
	Reverse E-Auction	NIL
	Value	NIL



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NIMMO BAZGO POWER STATION

LAND DETAILS

Sr. No.	Items	As on 31.03.2017
23.1	Location of the Land/Address	
	23.1.1 State *	J&K
	23.1.2 District *	Leh
	23.1.3 City/Township/Village *	Alchi
	23.1.4 Municipal Area/ Notified Area/Ward *	Notified Area
	23.1.5 Plot/House No.	NA
	23.1.6 Pin Code	194106
23.2	Land Area (in Sq. Meter) #	
	23.2.1 Total Area *	
	23.2.2 Built up Area *	3899990
	23.2.3 Circulation Area	8592
	23.2.4 Area proposed to be used up during next five years	
	23.2.5 Encroachment Area, if any	
	23.2.6 Balance Area	3891398
23.3	Land Status	
	Free hold	
	Leased	3899990
23.4	Land Use classification Area	
	Commercial	
	Residential	
	Forest	
	Non-Agricultural	
	Barren	
	Pastures	
	Cultivable	
	Others	
23.5	Year of review of land use classification	
23.6	Land Management	
	Total Area	3899990
	Area for which land document in favour of Company	0
	Area for which land document not in favour of Company	0
	Action taken by Company to get title of remaining land	NIL
	Area under encroachment	0
	Area under litigation	0
	No. of year since when the matter is under litigation in District Court	NIL
	No. of year since when the matter is under litigation in High Court	NIL
	No. of year since when the matter is under litigation in Supreme Court	NIL

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

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NIMMO BAZGO POWER STATION

BALANCE SHEET

AS ON-31.03.2018



NIMMO BAZGO POWER STATION
Auto Generated Check List for preparation of Accounts for the period ended 31.03.2018

Item	Description	Current Period Differences	Previous year Differences	Remarks
Balance Sheet	Total of the Assets and Total of the Liabilities in the Balance Sheet	-	-	
Profit & Loss Account	Amount of Profit or Loss as per P&L Statement and amount calculated from trial balance	-	-	
Property Plant & Equipment	Reconciliation of net tangible PPE as per Balance Sheet and Note No-2.1	-	-	
Property Plant & Equipment	Reconciliation of net intangible PPE as per Balance Sheet and Note No-2.4	-	-	
CWIP	Reconciliation of CWIP as per Balance Sheet and Note No-2.2	-	-	
Note No-16.1	Maturity Analysis	-	-	
Note No-16.2	Maturity Analysis	-	-	
Note No-33 (IB)	Fair Value Other Financial Long term Liabilities	Units Must Ensure that fair value is provided in Row no-56 (Cell no-D-56 & F-56) of Note No-33 (IB) as the case may be.		
Note No-22	Provision-Others and PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES Bifurcation			Units must ensure that figure in Notes_ Others Q-1142 must be zero for balance as on 01.04.2016.

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NHPC LIMITED

Name of the Unit :

NIMMO BAZGO 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	-	-
b) Capital Work In Progress	2.2	477,25,990	217,15,719
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	-	-
e) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	84170,81,223	87603,70,587
f) Non Current Tax Assets (Net)	4.1	-	-
g) Other Non Current Assets	4.2	265,25,400	304,49,000
TOTAL NON CURRENT ASSETS		84913,32,613	88125,35,306
(2) CURRENT ASSETS			
a) Inventories	5	13,43,551	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(29,151)	4,42,507
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	3079,20,128	3342,24,808
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	166,23,500	159,87,476
TOTAL CURRENT ASSETS		3258,58,028	3506,54,791
(3) Regulatory Deferral Account Debit Balances	14	649,27,393	326,74,167
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		88821,18,034	91958,64,264
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	10700,57,919	23317,31,647
TOTAL EQUITY		10700,57,919	23317,31,647
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	23,36,507	1,31,055
b) Provisions	17	-	1050,54,941
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
TOTAL NON CURRENT LIABILITIES		23,36,507	1051,85,996
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		167,90,351	184,51,738
iii) Other financial liabilities	20.3	254,20,874	488,18,550
b) Other Current Liabilities	21	869,80,929	824,18,282
c) Provisions	22	1061,85,271	-
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	75743,46,183	66092,58,051
TOTAL CURRENT LIABILITIES		78097,23,608	67589,46,621
TOTAL EQUITY & LIABILITIES		88821,18,034	91958,64,264

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Reg. No. 009487N)

(CA Vinod Gupta)
Partner
M.No. 090337



P.K. Sahoo
Manager (Finance)
Head of Finance

Suprakas Adhikari
Chief Engineer (Electrical)
Head of Project

Place: Jammu
Date: - 20/04/2018

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**NHPC LIMITED**

Name of the Unit :

NIMMO BAZGO 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	15634,90,825	17225,62,059
ii) Other Income	25	4155,87,401	9024,97,787
TOTAL INCOME		19790,78,226	26250,59,846
EXPENSES			
i) Generation and Other Expenses	26	3218,57,604	3422,17,580
ii) Employee Benefits Expense	27	2737,44,894	2822,66,709
iii) Finance Cost	28	3424,80,416	3359,76,676
iv) Depreciation & Amortization Expense	29	13,90,634	37,58,768
TOTAL EXPENSES		9394,73,548	9642,19,733
Profit before Exceptional items, Rate Regulated Activities and Tax		10396,04,678	16608,40,113
Exceptional items		-	-
PROFIT BEFORE TAX		10396,04,678	16608,40,113
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		10396,04,678	16608,40,113
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	322,37,218	318,02,612
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		10718,41,896	16926,42,725
Profit for the year from continuing operations (A)		10718,41,896	16926,42,725
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		(17,99,985)	(45,02,911)
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		16,008	8,71,555
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		(17,83,977)	(36,31,356)
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		(17,83,977)	(36,31,356)
(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)		(17,83,977)	(36,31,356)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		10700,57,919	16890,11,369

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

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)(CA Vinod Gupta)
Partner
M.No. 00654

FRN:009487N

P.K.Sahoo
Manager (Finance)
Head of FinanceSuprakash Adhikari
Chief Engineer (Electrical)
Head of ProjectPlace: Jammu
Date: - 20/04/2018

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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	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Land - Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	0	0	0	0	0	0	0	0	1842924	-1842924	0	0	0
iv)	Buildings	0	0	6032960	0	0	0	0	0	5444724	-5444724	0	0	0
v)	Railway sidings	0	0	0	0	0	0	0	0	46067964	-46067964	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	4003588	0	0	0	0	0	265995564	-265995564	0	0	0
vii)	Generating Plant and machinery	0	0	20949303	0	0	0	0	0	158325953	-158325953	0	0	0
viii)	Plant and machinery Sub station	0	0	0	0	0	0	0	0	1458564	-1458564	0	0	0
ix)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	1672920	-1672920	0	0	0
x)	Plant and machinery Others	0	0	1389771	0	679750	0	0	0	155905	-155905	0	0	0
xi)	Construction Equipment	0	0	4905922	0	0	0	0	0	2663755	-2663755	0	0	0
xii)	Water Supply System/Drainage and Sewerage	0	0	0	0	0	0	0	0	280476	-280476	0	0	0
xiii)	Electrical installations	0	0	16497	0	0	0	0	0	412083	-412083	0	0	0
xiv)	Vehicles	0	0	0	0	46123	0	0	0	870360	-870360	0	0	0
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	65556	-65556	0	0	0
xvi)	Furniture and fixture	0	112527	1274414	0	0	0	0	0	1084834	-1084834	0	0	0
xvii)	Computers	0	0	603891	0	265109	0	0	0	1370861	-1370861	0	0	0
xviii)	Communication Equipment	0	0	414648	0	0	25290	0	0	136453	-136453	0	0	0
xix)	Office Equipments	0	0	1162946	0	196755	-19300	0	0	520792	-520792	0	0	0
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	0	0	3917128	0	0	-5990	0	0	3923649	-3923649	0	0	0
xxii)	Tangible Assets of minor value >750 and < Rs. 50000	0	21590	225483	0	51283	0	0	0	227539	-227539	0	0	0
	Total	0	134117	44896551	0	1239020	0	0	0	492520876	-492520876	0	0	0
	Previous year	9717804276	6645	139399303	0	340371	0	9856869853	1190348798	487417753	-148159	1677618392	8179251461	8527455478

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.055 Cr. (Previous year Rs. 0.05 Cr.) covering an area of 354.239 hectare (Previous year 105.496 hectare) are yet to be executed/passed.

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

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

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

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation. (To be used by relevant Power Station only).

7) Refer para no-9 of Note no. 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings. (For Corporate Office)



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8) Foreign Exchange Rate Variation included in Adjustments to assets are as follows:-
(Amount in ₹)

Class of Assets	For the year ended on 31.03.2018	For the year ended on 31.03.2017
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery/Sub 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		1
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



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NOTE NO. 2.3 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	As at 01-Apr-2017	GROSS BLOCK					AMORTISATION					(Amount in ₹) NET BLOCK	
			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													

Please check the figures manually and make correction if required.

i) Amounts recognised in profit or loss for investment property

(Amount in ₹)

Rental income	As at 31.03.2018	As at 31.03.2017
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 31.03.2018	As at 31.03.2017

(ii) Fair Value of Investment property

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

Please check the figures manually and make correction if required.

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(Amount in ₹)

Please check the figures manually and make correction if required.															0	(Amount in ₹)
Sl. No.	PARTICULARS	As at 01-Apr-2017	GROSS BLOCK					AMORTISATION					NET BLOCK			
			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	3718788	-3718788	0	0	0		
ii)	Computer Software	0	0	0	0	0	0	0	0	62400	-62400	0	0	0		
	Total	0	0	0	0	0	0	0	0	3781188	-3781188	0	0	0		
	Previous year	0	0	0	0	0	0	0	0	0	0	0	0	0		



NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance Against Depreciation)	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	-	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME			
As at the beginning of the year	-	-	-
Add: Received during the year	-	-	-
Less: Released to Statement of Profit and Loss	-	-	-
Balance as at the year end	-	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-	-

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	1,84,51,738	1,54,92,499	1,05,82,559
TOTAL	1,84,51,738	1,54,92,499	1,05,82,559

Explanatory Note: -

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

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Current maturities of long term debt *			
- Bonds	-	-	-
- Term Loan -Banks-Secured	-	-	-
- Term Loan -Banks-Unsecured	-	-	-
- Other Parties-Secured	-	-	-
- Other Parties-Unsecured	-	-	-
Bond application money	-	-	-
Liability against capital works/supplies	3,37,26,571	4,79,85,463	9,98,90,866
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	1,46,75,823	1,55,56,326	1,18,10,844
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	4,84,02,394	6,35,41,789	11,17,01,710

* 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

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance against depreciation)	-	-	-
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	8,24,18,282	24,39,025	30,80,704
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	1,60,876	9,73,02,764	10,61,85,691
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	8,25,79,168	9,97,41,789	10,92,66,395



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	6,53,929	30,05,398	30,05,398
Additions during the year	(6,53,929)	(6,55,142)	-
Amount used during the year	-	16,96,327	-
Amount reversed during the year	-	-	-
Closing Balance	-	6,53,929	30,05,398
Less: Advance paid	-	6,53,929	30,05,398
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	1,06,85,024	93,65,808	46,40,323
Additions during the year	(52,60,867)	1,06,85,024	93,65,808
Amount used during the year	-	87,12,253	29,66,737
Amount reversed during the year	-	6,53,555	16,73,586
Closing Balance	54,24,157	1,06,85,024	93,65,808
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	87,39,450	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	87,39,450	-	-
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 - Others			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
TOTAL	1,41,63,607	1,06,85,024	93,65,808

Explanatory Note: -

- 1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, personal pay advance of Rs.----- and Rs.----- has been set-off against the balance of provision for wage revision as on 31st March 2017 and 31st March 2016 respectively. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f. 01/02/2014 to 31.03.2017 under the head "Provision for Wage Revision" is Rs.----- (including provision for the current period Rs.-----) with corresponding amount shown as "Advance paid".

- 2) Information about Provisions are given in Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

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



NOTE NO. 24 REVENUE FROM OPERATIONS

(Amount in ₹)

PARTICULARS		For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	SALES		
	SALE OF POWER	30,87,45,364	29,22,17,104
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	2,70,34,219	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub - Total (A)	28,17,11,145	29,22,17,104
B	Income from Finance Lease	1,33,49,28,174	1,41,36,72,372
C	Income from Operating Lease	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
E	OTHER OPERATING INCOME		
	Interest from Beneficiary States (Revision of Tariff)	11,50,02,021	4,35,29,915
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)	1,73,16,41,340	1,74,94,19,391

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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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	-	16,99,094
	- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
	- Others	-	-
	Late payment surcharge	85,15,56,539	-
	Income From Sale of Self Generated VERS	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of assets	90,994	18,315
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	1,98,61,054	7,08,888
	Others	19,98,589	28,49,128
	Exchange rate variation	-	-
	Adjustment on a/c of Effective Interest	-	-
	- Others	-	-
	- Grant in aid	2,42,34,159	-
	Effective Interest On Investments - Debt Instruments	-	-
	Sub-total	89,77,41,335	52,75,425
	Add/(Less): C.O./Regional Office/PID Expenses	37,24,622	46,35,104
	Sub-total	90,14,65,957	99,10,529
	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	90,14,65,957	99,10,529
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)	-	-
	h) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No.11)	-	-
	k) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	l) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	m) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
	p) Provision for wage revision (SI.no-A(v) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (SI.no-A(vi) of Note No-22)	-	6,53,555
	r) Provision for Superannuation/Pension Fund (SI.no-A(vii) of Note No-22)	-	-
	s) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Memento etc) (SI.no-A(I,ii,iii,iv) of Note No-17 and SI.no-A(I,ii,iii,iv) of Note No.-22)	-	-
	t) Provision for tariff adjustment (SI. No B(i) under Note 22)	-	-
	u) Provision for Committed Capital Expenditure (SI.no-B(i) of Note No-17 and SI.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (SI.no-B(ii) of Note No-17 and SI.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (SI.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Others	1,98,61,054	55,333
	TOTAL	1,98,61,054	7,08,888
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 Subansiri Lower Project has been recognised in compliance to Guidenance Note on Accounting for Rate Regulated Activities issued by ICAI.			

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PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A. GENERATION EXPENSES		
(i) Water Usage Charges	13,17,15,648	12,56,35,948
(ii) Consumption of stores and spare parts	1,33,71,619	18,77,856
B. Direct Expenditure on Contract, Project Management and Consultancy Works		
C. REPAIRS & MAINTENANCE		
- Building	55,01,781	73,76,316
- Machinery	3,34,31,690	2,14,81,257
- Others	2,02,34,301	1,49,97,057
D. OTHER EXPENSES		
Rent & Hire Charges	1,21,04,746	1,12,75,474
Rates and taxes	5,00,439	8,98,212
Insurance	2,76,76,424	2,72,91,467
Security expenses	2,32,19,385	1,88,72,618
Electricity Charges	90,966	80,89,425
Travelling and Conveyance	1,13,75,783	1,09,03,203
Expenses on vehicles	9,76,089	9,11,363
Telephone, telex and Postage	28,99,381	23,98,206
Advertisement and publicity	37,06,765	44,59,622
Entertainment and hospitality expenses	11,000	9,000
Printing and stationery	12,59,614	11,53,818
Consultancy charges - Indigenous	55,44,881	49,14,550
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	62,875	1,39,660
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets	2,68,622	9,73,593
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	8,190	-
Donation	-	-
CSR/ Sustainable Development	1,44,61,893	48,32,140
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	32,56,076	-
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation	-	-
Other general expenses	1,60,12,271	1,35,47,751
Sub-total	32,76,90,439	28,20,38,536
Add/(Less): C.O./Regional Office/PID Expenses	1,44,12,443	1,11,01,084
Sub-total	34,21,02,882	29,31,39,620
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	34,21,02,882	29,31,39,620
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	-	-
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	-	-
Add/(Less): C.O./Regional Office/PID Expenses	5,869	-
Sub-total	5,869	-
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	5,869	-
Total carried forward to Statement of Profit & Loss	34,21,08,751	29,31,39,620

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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,

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.

3 Detail of audit expenses are as under: -

i) Statutory auditors

As Auditor

Audit Fees

Tax Audit Fees

In other Capacity

Taxation Matters

Company Law Matters

Management Services

Other Matters/services

Reimbursement of expenses

ii) Cost Auditors

Audit Fees

Reimbursement of expenses

Total Audit Expenses

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

(Amount in ₹)

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
5		

(Amount in ₹)

For the year ended 31st March, 2017	For the year ended 31st March, 2016
62,875	60,000
62,875	79,660
	1,39,660



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NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Salaries, wages, allowances	12,46,32,322	12,18,55,549
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	1,88,57,691	2,10,11,040
Staff welfare expenses	73,65,503	1,05,51,607
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	15,08,55,516	15,34,18,196
Add/(Less): C.O./Regional Office Expenses	9,22,55,411	5,86,79,197
Sub-total	24,31,10,927	21,20,97,393
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	24,31,10,927	21,20,97,393

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, 2017	For the year ended 31st March, 2016
i) towards Employees Provident Fund	67,37,787	68,52,812
ii) towards Employees Defined Contribution Superannuation Scheme	1,05,14,829	1,11,96,035

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	17,86,08,000	10,80,00,000
Bonds	61,77,444	68,98,252
Foreign loan	-	-
Term loan	12,26,12,148	13,77,81,352
Adjustment on account of effective Interest - Grant in Aid	2,05,85,321	-
Sub-total	32,79,82,913	25,26,79,604
B Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	317	320
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	2,43,859	2,83,398
Adjustment on account of effective Interest	93,328	1,62,871
Committed Capital Expenses-Adjustment For Time Value	66,54,979	66,44,949
Sub-total	69,92,483	70,91,538
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)	33,49,75,396	25,97,71,142
Add/(Less): C.O./Regional Office/PID Expenses	6,336	5,201
TOTAL	33,49,81,732	25,97,76,343
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	33,49,81,732	25,97,76,343

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.

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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	-	-
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	35,51,626	28,62,340
Sub-total	35,51,626	28,62,340
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	35,51,626	28,62,340

Explanatory Note: -

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



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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	1,70,93,54,261	99,14,54,224
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 athat 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.		



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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	-	-



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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.	<u>EMPLOYEE BENEFITS EXPENSE</u>		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	<u>REPAIRS & MAINTENANCE</u>		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	<u>ADMINISTRATION & OTHER EXPENSES</u>		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:	-	-
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Remuneration to Auditors	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	<u>FINANCE COST</u>		
	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.	<u>PROVISIONS</u>		
	Sub-total	-	-
F.	<u>DEPRECIATION AND AMORTISATION EXPENSES</u>		
	Sub-total	-	-
G.	<u>C.O./Regional Office Expenses:</u>		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-

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

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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				(Amount in ₹)	
		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	NET BLOCK	
			IUT	Others	IUT	Others							As at 31st March, 2017	As at 31st March, 2017
i)	Land – Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Generating Plant and machinery	0	0	0	0	0	0	0	0	0	0	0	0	0
viii)	Plant and machinery Sub station	0	0	0	0	0	0	0	0	0	0	0	0	0
ix)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	0	0	0	0	0
x)	Plant and machinery Others	0	0	0	0	0	0	0	0	0	0	0	0	0
xi)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
xii)	Water Supply System/Drainage and Sewerage	0	0	0	0	0	0	0	0	0	0	0	0	0
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0
xv)	Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	0
xvi)	Furniture and fixture	0	0	0	0	0	0	0	0	0	0	0	0	0
xvii)	Computers	0	0	0	0	0	0	0	0	0	0	0	0	0
xviii)	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
xix)	Office Equipments	0	0	0	0	0	0	0	0	0	0	0	0	0
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	0	0	0	0	0	0	0	0	0	0	0	0	0
xxii)	Tangible Assets of minor value >750 and < Rs 5000	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													

Explanatory Note: -

- 1) 'Title deeds/title in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.05 Crores (Previous year Rs. 3.95 Crores) covering an area of 105.496 hectare (Previous year 243.81 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. NIL (Previous Year Rs. NIL), created on Land - Right to use, are included under the relevant heads of Tangible Assets.
- 5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.
- 6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamara III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.
- 7) Refer Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)



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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2017	For the year ended on 31.03.2016
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery		
Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		

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NOTE NO. 2.3 INVESTMENT PROPERTY

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	
	Total	0	0	0	0	0	0	0	0	0	0	0	0	
	Previous year													

Please check the figures manually and make correction if required.

i) Amounts recognised in profit or loss for investment property

Rental income
Direct operating expenses from property that generated rental income
Direct operating expenses from property that did not generate rental income

Rs.

(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 manually and make correction if required.

0

(Amount in ₹)

Please check the figures manually and make correction if required.														0	(Amount in ₹)	
Sl. No.	PARTICULARS	As at 01-Apr-2016	GROSS BLOCK					AMORTISATION				NET BLOCK				
			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	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															



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

(Amount in ₹)

Sl. No.		PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		(Amount in ₹)
			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	
ii)		Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	
iii)		Roads and Bridges	0	0	0	0	0	0	0	0	0	0	0	0	
iv)		Buildings	0	0	0	0	0	0	0	0	0	0	0	0	
v)		Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	
vi)		Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	
vii)		Generating Plant and machinery	0	0	0	0	0	0	0	0	0	0	0	0	
viii)		Plant and machinerySub station	0	0	0	0	0	0	0	0	0	0	0	0	
ix)		Plant and machineryTransmission lines	0	0	0	0	0	0	0	0	0	0	0	0	
x)		Plant and machinery Others	0	0	0	0	0	0	0	0	0	0	0	0	
		Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
xii)		Water Supply System/Drainage and Sewerage	0	0	0	0	0	0	0	0	0	0	0	0	
xiii)		Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	
xiv)		Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	
xv)		Aircraft/ Boats	0	0	0	0	0	0	0	0	0	0	0	0	
xvi)		Furniture and fixture	0	0	0	0	0	0	0	0	0	0	0	0	
xvii)		Computers	0	0	0	0	0	0	0	0	0	0	0	0	
xviii)		Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
xix)		Office Equipments	0	0	0	0	0	0	0	0	0	0	0	0	
xx)		Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	
xxi)		Other assets	0	0	0	0	0	0	0	0	0	0	0	0	
xxii)		Tangible Assets of minor value >750 and < Rs 5000	0	0	0	0	0	0	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	0	0	0	0	0	0	
		Previous year						0				0	0		

Please check the figures manually and make correction if required.

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs. NIL (Previous year Rs. NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to Rs. 0.05 Crore (Previous year Rs. 0.05 Crore) covering an area of 243.81 hectare (Previous year 341.29 hectare) are yet to be executed/passed.

2) Land - Leasehold includes hectare taken from Sashatra Seema Bai (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. NIL (Previous Year Rs. NIL), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

6) Pending approval of revised cost estimates (RCE) of Sewa II, Chamera III, Teesta Low Dam III, Uri II & Parbati III Power Stations, capital expenditure actually incurred on these power stations has been considered for capitalisation.

7) Refer Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)



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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 31.03.2016	For the year ended on 31.03.2015
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



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NOTE NO. 2.3 INVESTMENT PROPERTY

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

i) Amounts recognised in profit or loss for investment property

Rental income
 Direct operating expenses from property that generated rental income
 Direct operating expenses from property that did not generate rental income

Rs.

(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

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	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



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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.)
1	HELIPAD NEAR HCC PREFAB STRUCTURE AT NBPS, ALCHI	410204	4242851
2	Providing and Laying Laminated Wooden Flooring in FH/VIP GH at Alchi Colony	410321	1948949
3	Providing Water Proofing Treatment at roof of VIP GH, Club, Hospital at Alchi	410321	791323
4	Providing & Fixing Thermal Insulation in Walls of Quarters at Res Building at NBPS, Alchi	410321	2740550
5	Providing Ramp in front of Executive F/H No.2 and interlocks paver blocks in f/o Exe F/H Package 2	410321	973336
6	Providing Wooden Flooring in Res Building at NBPS, Alchi and LEH Guest House(1st & 2nd Floor)	410321	1352630
7	CONSTRUCTION OF SECURITY HUT AT RIGHT BANK DAM AREA AT NBPS	410328	9102
8	Upgradation of existing Sewerage system of Old Colony at Alchi	410328	2602626
9	Const of Platform for Overhead Water Tank at NBPS, Alchi	410328	1327942
10	P&F Thermal Insula with Resin bonded Fibre Glass wool in wall lining & Wooden Flooring in Goal Ghar	410328	1305937
11	Development of Ground for Construction of permanent complex for security personnel at NBPS Alchi	410328	1274781
12	CONSTRUCTION OF RCC SLAB ON TOP OF CABLE GALLERY TO PROTECT THE INSIDE CABLES FROM ICING AT NBPS ALC	410601	38820
13	PROTECTION WORK AT OUTLET OF BURIED CHANNEL, BOTTOM OF TAIL POOL WALL DOWNSTREAM OF THE WEIR	410601	83903
14	TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS 0.2, DIGITAL	410711	142383
15	TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS 0.2, DIGITAL	410711	142383
16	TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS 0.2, DIGITAL	410711	142383
17	TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS 0.2, DIGITAL	410711	142383
18	TEMP. CALIBRATOR, OPERATING RANGE-35 DEG C TO 150 DEG C INCLUDING ALL ACCESSORIES - FLUKE, 6102	410711	877910
19	DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ	410713	58664
20	DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ	410713	58664
21	DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ	410713	58664
22	DUCT HEATERSFOR HVAC SYSTEM, 24 KW, 415 V, 50 HZ	410713	100052
23	DUCT HEATERSFOR HVAC SYSTEM, 24 KW, 415 V, 50 HZ	410713	100052
24	DUCT HEATERSFOR HVAC SYSTEM, 24 KW, 415 V, 50 HZ	410713	100052
25	PORTABLE HOT AIR BLOWER WITH VARIABLE TEMPERATURE CONTROL, 21KW, 3 PH+N, 415 V, 50 HZ, MAKE DASPASS	410713	68456
26	PORTABLE HOT AIR BLOWER WITH VARIABLE TEMPERATURE CONTROL, 21KW, 3 PH+N, 415 V, 50 HZ, MAKE DASPASS	410713	68456
27	PORTABLE HOT AIR BLOWER WITH VARIABLE TEMPERATURE CONTROL, 21KW, 3 PH+N, 415 V, 50 HZ, MAKE DASPASS	410713	68456
28	PORTABLE HOT AIR BLOWER WITH VARIABLE TEMPERATURE CONTROL, 21KW, 3 PH+N, 415 V, 50 HZ, MAKE DASPASS	410713	68456
29	LT ACB, MAKE L&T, 2500A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE: L&T, MODEL NO. CN-CS-2500	410713	260522
30	LT ACB, MAKE L&T, 800A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE: L&T, MODEL NO. CN-CS-800S1	410713	133725
31	LT ACB, MAKE L&T, 800A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE: L&T, MODEL NO. CN-CS-800S1	410713	133725
32	ON LINE DC EARTH FAULT LOCATOR WITH ACCESSORIES	410713	559891
33	FULLY AUTOMATED CAPACITANCE & TAN DELTA MEASURING KIT, MAKE- MEGGAR, MODEL- DELTA 4110	410713	4423188
34	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES, MAKE - GE, MODEL - TRANSPORT X	410713	4613205
35	220 VOLT, 200 AMP, BATTERY LOAD DISCHARGE RESISTANCE BOX WITH ALL ACCESSORIES, MAKE PRIME, MODEL: RB	410713	423820
36	MOTORISED CHAIN PULLY BLOCK, 5 TON CAPACITY, 20 METER LIFT	410713	421748
37	HYDRAULIC JACK 100 TON - MAKE:- HYDROPACK, MODEL NO. :- HLP-100/200 SI. NO. 9632*9633	410713	156063
38	HYDRAULIC JACK 100 TON - MAKE:- HYDROPACK, MODEL NO. :- HLP-100/200 SI. NO. 9632*9633	410713	156063
39	HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL HYJACK	410713	50664
40	HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL HYJACK	410713	50664
41	HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL HYJACK	410713	50664
42	HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL HYJACK	410713	50664
43	HYDRAULIC TORQUE WRENCHES, TORQUE CAPACITY 14500NM, 1.5 SQ. INCH DRIVE	410713	355521
44	INVERTER BASED PORTABLE WELDING SET, AMP-200, VOLT-230, 1 PHASE, MAKE-ESAB, MODEL-BUDDY ARC200	410713	35785
45	INVERTER BASED PORTABLE WELDING SET, AMP-400, VOLT-440, 3 PHASE, MAKE-ESAB, MODEL-BUDDYARC 400I XC	410713	85032
46	ELECTRO HYDRAULIC TRANSDUCER(EHT), DRGNO 1 208 39 49023 & 1 208 39 49022	410714	210872
47	ELECTRO HYDRAULIC TRANSDUCER(EHT), DRGNO 1 208 39 49023 & 1 208 39 49022	410714	210872
48	TGB PADS WITH BABIT LINING (1 SET=8NOS) DRG NO.02060117401, ITEM NO.21&36	410714	3777649



49	TGB COOLER DRG NO 02301491001/12	410714	402597
50	RUNNER&TURBINE SHAFT COUPLING BOLTS(1 SET=10 NOS) DRG NO 2050117401 ITEM NO 23&24	410714	599133
51	FIXED LABYRINTH (BOTTOM), DRG. NO 2030117404	410714	2230521
52	TGB COOLERS DRG. NO 02301491001/12	410714	386940
53	TGB COOLERS DRG. NO 02301491001/12	410714	386940
54	SHAFT SLEEVE, DRG. NO 02050117401, ITEM NO-19	410714	1036015
55	SHAFT SLEEVE, DRG. NO 02050117401, ITEM NO-19	410714	1036015
56	SHAFT SLEEVE, DRG. NO 02050117401, ITEM NO-19	410714	1036015
57	FIXED LABYRINTH (TOP), DRG. NO 2030117405, ITEM NO-4	410714	1752485
58	FIXED LABYRINTH (TOP), DRG. NO 2030117405, ITEM NO-4	410714	1752485
59	GUIDE VANE LINK ASSEMBLY, DRG. NO 02-203-01-17401, ITEM NO-29 TO-37	410714	3143909
60	GUIDE VANE BUSH HOUSING (UPPER, LOWER, MIDDLE), DRG. NO 02292017401	410714	11866464
61	RUNNER AIR ADMISSION VALVE, DRG. NO 12101416706 & 02101417401 ITEM NO 96	410714	1495861
62	TURBINE GUIDE BEARING PADS, DRG. NO 02060117401, ITEM NO-21, 36	410714	3848121
63	ISOLATING VALVE 250NB (PENSTOCK DRAIN VALVE), DRG. NO. 02010417401	410714	153488
64	UNLOADER VALVE FOR GOVERNOR OPU NBPS	410714	192511
65	ISOLATING VALVE, FOR GOVERNOR OPU NBPS	410714	97556
66	ISOLATING VALVE, FOR GOVERNOR OPU NBPS	410714	97556
67	RUNNER&TURBINE SHAFT COUPLING BOLTS(1 SET=10 NOS) DRG NO 2050117401 ITEM NO 23&24	410714	671944
68	ISOLATING VALVE 250NB (PENSTOCK DRAIN VALVE), DRG. NO. 02010417401	410714	167986
69	LOADER/UNLOADER VALVE DRG NO 22000017401, BOM SI NO 23	410714	221742
70	SAFETY VALVE DRG NO 22000017401, BOM SI NO 24	410714	100792
71	ISOLATING VALVE DRG NO 22000017401, BOM NO 21	410714	100792
72	ISOLATING VALVE DRG NO 22000017401, BOM NO 21	410714	100792
73	DISTRIBUTING VALVE/PROPORTIONAL VALVE DRG NO 02000017402, BOM NO 40	410714	403166
74	EMERGENCY CLOSING VALVE DRG NO 02000017402, BOM SI NO 236	410714	100792
75	SPEED SENSING DEVICE/TOOTHED WHEEL ASSY DRG NO 32084417401	410714	403166
76	RUNNER AIR ADMISSION VALVE DRG NO 02101417401	410714	1418999
77	UNLOADER VALVE FOR GOVERNOR OPU NBPS	410714	192511
78	NGR 0.690 OHM, RATING 60 SEC, 220 V, 201A, DRG. NO 21520910007	410714	60507
79	NGT, 10KVA CONTINUOUS, 47 KVA FOR 1 MINUIT, 11KV/220V, 1 PHASE, 50 HZ, DRG. NO 21520910007	410714	293043
80	STATION SERVICE TRANSFORMER, 1.6MVA, 11000/415V, 50HZ, DRG. NO-34730051038	410714	3413813
81	THRUST BEARING PAD WITH LINING(1SET=12NOS), DRG NO 12550121602 ITEM NO. 1	410714	4012209
82	LGB PAD WITH LINING(1 SET=12 NOS), DRG NO 22570021604, ITEM NO 1	410714	659695
83	BUCHHOLZ RELAY 80NB, DRG. NO-04500050052	410714	45986
84	BUCHHOLZ RELAY 80NB, DRG. NO-04500050052	410714	45986
85	WTI & RTD WTI CT (ON LV SIDE), RATIO 555.45/1.95, ACCU. CLASS +/-5%, BURDEN 10VA, DRG. NO-1450195005	410714	52556
86	BUCHHOLZ RELAY 25NB, DRG. NO-04500050052	410714	45986
87	BUCHHOLZ RELAY 25NB, DRG. NO-04500050052	410714	45986
88	W. T. INDICATOR WITH CAPILLARY ARRANGEMENT FOR 11/66KV GT, DRG. NO-04500050052	410714	45986
89	W. T. INDICATOR WITH CAPILLARY ARRANGEMENT FOR 11/66KV GT, DRG. NO-04500050052	410714	45986
90	O. T. INDICATOR WITH CAPILLARY ARRANGEMENT FOR 11/66KV GT, DRG. NO-04500050052	410714	45986
91	O. T. INDICATOR WITH CAPILLARY ARRANGEMENT FOR 11/66KV GT, DRG. NO-04500050052	410714	45986
92	NEUTRAL C.T, CORE-1-250/1, ACCU. CLASS 5P20, VK=10, CORE 2-250/1, ACCU. CLASS PS, VK=50RCT+250V, DRG. NO	410714	331664
93	145KV, 800AMPS H. V. BUSHING, DRG. NO-34500050092	410714	509039
94	36KV, 2000AMPS L. V. BUSHING, DRG. NO-34500050093	410714	114965
95	HV CT 2 CORE-I, 250/1, ACCU. CLASS PS, VK=220RCT+150, DRG. NO-14501950052	410714	10840
96	HV CT 2 CORE-II, 250/1, ACCU. CLASS PS, VK=50RCT+250, DRG. NO-14501950052	410714	11497
97	WTI & RTD WTI CT (ON HV SIDE), RATIO 160.345/1.90 ACCU. CLASS +/-5%, BURDEN 10VA, DRG. NO-1450195005	410714	68979
98	HS LUB PUMP MOTOR SET AC, DRG. NO3-255-00-21601, ITEM NO-2, 13	410714	202917
99	ROTOR POLE COILS DRG. NO 12530221605, ITEM NO-12	410714	297392
100	ROTOR POLE COILS DRG. NO 12530221605, ITEM NO-12	410714	297392



101	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
102	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
103	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
104	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
105	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
106	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
107	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
108	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
109	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
110	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
111	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
112	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
113	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
114	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
115	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
116	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
117	11KV VCB TRUCK	410714	435509
118	11KV VCB TRUCK	410714	435509
119	11KV VCB TRUCK	410714	435509
120	11KV VCB TRUCK	410714	435509
121	GENERATOR BEARING OIL COOLER,1-16500-40215,ITEM NO.001-009	410714	411037
122	GENERATOR BEARING OIL COOLER,1-16500-40215,ITEM NO.001-009	410714	411037
123	GUIDE BEARING PADS,DRG. NO2-257-00-21604	410714	684194
124	THRUST BEARING SPRING ASSEMBLY,DRG. NO12550121603,ITEM NO-6	410714	1157666
125	THRUST BEARING SPRING ASSEMBLY,DRG. NO12550121603,ITEM NO-6	410714	1157666
126	SIMPLEX STRAINER (2800 LPM),DRG. NO'02292017401,,ITEM NO-41	410714	721915
127	OIL RETAINING SLEEVES,DRG. NO. 12550121603	410714	195112
128	OIL RETAINING SLEEVES,DRG. NO. 12550121603	410714	195112
129	OIL VAPOUR SEALASSEMBLY,2570021606	410714	338195
130	STATOR AIR COOLER,1-16600-40104	410714	3890578
131	GENERATOR SHAFT COUPLING BOLTS,NO2050117401,ITEM NO.4.5.6	410714	1073446
132	THRUST BEARING PADS WITH LINING,1-255-01-21602,ITEM NO.1	410714	4313728
133	CENTRIFUGAL PUMP MOTOR SET(2800 LMP), DRG. NO. 02292017401, ITEM NO. -40	410714	598030
134	CENTRIFUGAL PUMP MOTOR SET(2800 LMP), DRG. NO. 02292017401, ITEM NO. -40	410714	578833
135	ELECTRONIC PRESSURE SWITCH (EDS 1700) P01, CP605T 610T C611T	410714	139705
136	ELECTRONIC PRESSURE SWITCH (EDS 1700) P01, CP605T 610T C611T	410714	139705
137	ELECTRONIC PRESSURE SWITCH (EDS 1700) P01, CP605T 610T C611T	410714	139705
138	EHT ASSEMBLY OF BHEL G-40 GOVERNOR	410714	584680
139	SP/SP CB MECHANISM FOR 145 KV SF6 CIRCUIT BREAKER , CGL MAKE TYPE: 120SFM-32B	410714	259845
140	SP/SP CB MECHANISM FOR 145 KV SF6 CIRCUIT BREAKER , CGL MAKE TYPE: 120SFM-32B	410714	259845
141	COMPLETE POLE UNIT ASSEMBLY FOR 145KV SF6 CIRCUIT BREAKER, PART NO. 971807.CGL MAKE,120SFM-32B	410714	453383
142	COMPLETE POLE UNIT ASSEMBLY FOR 145KV SF6 CIRCUIT BREAKER, PART NO. 971807.CGL MAKE,120SFM-32B	410714	453383
143	COMPLETE POLE UNIT ASSEMBLY FOR 145KV SF6 CIRCUIT BREAKER, PART NO. 971807.CGL MAKE,120SFM-32B	410714	453383
144	145 KV SP-SP SF6 CIRCUIT BREAKER. (TYPE: 120SFM32B/40A)	410714	1111185
145	145 KV SP-SP SF6 CIRCUIT BREAKER. (TYPE: 120SFM32B/40A)	410714	1111185
146	THREE POLE, 132 KV, 1250A, 31.5 KA, ISOLATOR WITHOUT EARTH SWITCH, DC NO 525	410714	137098
147	THREE POLE, 132 KV, 1250A, 31.5 KA, ISOLATOR WITHOUT EARTH SWITCH, DC NO 525	410714	137098
148	MOVING AND FIXED CONTACT ASSEMBLY FOR ONE POLE OF 132 KV, 1250 A HDB ISOLATOR, DC NO 525	410714	19693
149	MOVING AND FIXED CONTACT ASSEMBLY FOR ONE POLE OF 132 KV, 1250 A HDB ISOLATOR, DC NO 525	410714	19693
150	THREE POLE, 132KV, 1250A, ISOLATOR WITH SINGLE EARTH SWITCH, WITHOUT POST INSULATION, DC NO 525	410714	181547
151	OPERATING MECHANISM FOR 132 KV, 1250 A, 31.5 KA ISOLATOR, DC NO 525	410714	23444
152	OPERATING MECHANISM FOR 132 KV, 1250 A, 31.5 KA ISOLATOR, DC NO 525	410714	23444



153	OPERATING MECHANISM FOR 220V DC, 10A EARTH SWITCH (MANUAL OPERATED) DC NO 525	410714	15004
154	OPERATING MECHANISM FOR 220V DC, 10A EARTH SWITCH (MANUAL OPERATED) DC NO 525	410714	15004
155	AIR CIRCUIT BREAKER 1000A, 0.415KV 4P ACB ELECTRICAL O/P MDO TYPE WITH O/L & S/C REL WITH OTHER AUX	410714	165210
156	AIR CIRCUIT BREAKER 1000A, 0.415KV 4P ACB ELECTRICAL O/P MDO TYPE WITH O/L & S/C REL WITH OTHER AUX	410714	165210
157	UAT, 500KVA, 11KV/415V, ONAN TYPE, DYN11, BHEL - S. NO. 2041970	410714	4323902
158	WOUND PRIMARY CT RESIN CAST, CORE1 RATIO 300/1A, 17.5KV CLASS PS	410714	45584
159	WOUND PRIMARY CT RESIN CAST, CORE1 RATIO 300/1A, 17.5KV CLASS PS	410714	45584
160	WOUND PRIMARY CT RESIN CAST, CORE1 RATIO 300/1A, 17.5KV CLASS PS	410714	45584
161	WOUND PRIMARY CT RESIN CAST, RATIO: 300/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	49492
162	WOUND PRIMARY CT RESIN CAST, RATIO: 300/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	49492
163	WOUND PRIMARY CT RESIN CAST, RATIO: 300/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	49492
164	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	53399
165	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	53399
166	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	53399
167	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	53399
168	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	53399
169	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1-1A 17.5KV CORE1:10VA, CLASS 5P20, CORE2:10VA, CLASS 0.2	410714	53399
170	V T RESIN CAST 1 PH, 1POLE WITH H.V FUSE, 12KV, SEC:100 VA, CLASS:0.5 TER:50VA, CLASS:3P	410714	49492
171	V T RESIN CAST 1 PH, 1POLE WITH H.V FUSE, 12KV, SEC:100 VA, CLASS:0.5 TER:50VA, CLASS:3P	410714	49492
172	V T RESIN CAST 1 PH, 1POLE WITH H.V FUSE, 12KV, SEC:100 VA, CLASS:0.5 TER:50VA, CLASS:3P	410714	49492
173	HYDRAULIC JACK, LIFTING HEIGHT: 15 FT, PLATFORM SIZE: 1500X2000 MM, ELECTRICALLY OPERATED HYDRAULIC	410714	496238
174	30 POINT CHART RECORDER, MODEL DX2030-3-4-2 /A3/C3, MAKE - YOKOGAWA	410714	384901
175	30 POINT CHART RECORDER, MODEL DX2030-3-4-2 /A3/C3, MAKE - YOKOGAWA	410714	384901
176	12 POINT CHART RECORDER, MODEL NO. FX1012-4-2-L /A3/C3/C7/M1, MAKE - YOKOGAWA	410714	205486
177	NON-CLOG SUBMERSIBLE PUMP 20 HP, 415 V/50 HZ, HEAD-50 M A/W CONTROL PANEL, MAKE - MODY, MODEL - M702TM	410714	302405
178	NON-CLOG SUBMERSIBLE PUMP 20 HP, 415 V/50 HZ, HEAD-50 M A/W CONTROL PANEL, MAKE - MODY, MODEL - M702TM	410714	302405
179	COLD STARTING DEVICE FOR AL 1616L FITTED WITH H SERIES ENGINE, OPERATING AT BELOW -30 DEGREE TEM	410714	40075
180	ALUMINIUM LADDER, SINGLE STRAIGHT, 6 FEET	410802	5238
181	ALUMINIUM LADDER, SINGLE STRAIGHT WITH HOOK, 6 FEET	410802	6016
182	ALUMINIUM LADDER, SINGLE STRAIGHT WITH HOOK, 6 FEET	410802	6016
183	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM, SIZE 8 FEET	410802	11344
184	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM, SIZE 8 FEET	410802	11344
185	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM AT TOP, 12 FEET	410802	17078
186	ALUMINIUM LADDER, FIRE BRIGADE TYPE, SIZE WHEN CLOSED 12 FEET & EXTENDED 20 FEET	410802	15569
187	ALUMINIUM LADDER, FIRE BRIGADE TYPE, SIZE WHEN CLOSED 12 FEET & EXTENDED 20 FEET	410802	15569
188	ALUMINIUM LADDER, WIDE STEP TROLLEY LADDER WITH PLATFORM, 12 FEET	410802	165458
189	GROUT PUMPING UNIT, CAPACITY 50LPM, MAX PRESSURE 12 BAR, MAKE SURFACE, MODEL G-12-3000 E (CM)	411112	3542058
190	CENTRIFUGAL TYPE MONOBLOCK PUMP 3PHASE, 2HP	411112	25402
191	CENTRIFUGAL TYPE MONOBLOCK PUMP 3PHASE, 2HP	411112	25402
192	1HP MONOBLOCK WATER PUMP, MAKE: CROMPTON GREAVES MODEL: MINI MARVO 1	411112	18008
193	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 2 HP WITH STARTOR & ACCESSORIES	411112	28000
194	SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 2 HP WITH STARTOR & ACCESSORIES	411112	28000
195	7.5 KW (10HP), 2850RPM, 3PHASE, 415V AC WITH 20M CABLE AND CONTROL PANNEL - MODY & M554T	411112	195255
196	7.5 KW (10HP), 2850RPM, 3PHASE, 415V AC WITH 20M CABLE AND CONTROL PANNEL - MODY & M554T	411112	195255
197	SUBMERSIBLE PUMP MODEL-KRTK-100-315, 27 KW, HEAD(MTR)-30 DISCHARGE-2000 LPM MAKE-KSB (COMPLETE SET)	411112	636560
198	Laying of u/g Pipeline for PP-R Water Supply Line, Providing of PUF Water Tank at Alchi	411201	2848891
199	FIRE TENDER WITH ASSESSORIES, ASHOK LEYLAND 1616 IL CHASIS	411505	3574708
200	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
201	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
202	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
203	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
204	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350



205	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
206	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
207	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
208	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
209	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
210	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
211	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
212	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
213	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
214	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
215	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
216	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
217	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
218	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
219	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
220	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
221	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
222	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
223	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
224	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
225	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450
226	MOTORISED PROJECTOR SCREEN WITH MATT WHITE FABRIC, MAKE - LIBERTY, MODEL NO. 8X10	411801	29510
227	MOTORISED PROJECTOR SCREEN WITH MATT WHITE FABRIC, MAKE - LIBERTY, MODEL NO. 8X10	411801	29510
228	MOTORISED PROJECTOR SCREEN WITH MATT WHITE FABRIC, MAKE - LIBERTY, MODEL NO. 9X12	411801	45968
229	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64700
230	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64700
231	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64700
232	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64700
233	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64700
234	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64700
235	APPLE IPAD PRO 9.7 INCH WIFI+ CELLULAR 256 GB (\$ ADHIKARI)	411801	85500
236	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64650
237	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64650
238	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64650
239	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64650
240	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64650
241	HP PROONE 400 G1 ALL-IN-ONE BUSINESS PC NON-TOUCH	411801	64650
242	HP LASERJET PRO MFP M128FN, MULTIFUNCTION PRINT, SCAN, COPY, FAX	411801	18900
243	HP LASERJET PRO MFP M128FN, MULTIFUNCTION PRINT, SCAN, COPY, FAX	411801	18900
244	HP LASERJET PRO MFP M128FN, MULTIFUNCTION PRINT, SCAN, COPY, FAX	411801	18900
245	HP LASERJET PRO MFP M128FN, MULTIFUNCTION PRINT, SCAN, COPY, FAX	411801	18900
246	LASERJET PRINTER M1136 MFP	411801	11400
247	LASERJET PRINTER M1136 MFP	411801	11400
248	LASERJET PRINTER M1136 MFP	411801	11400
249	LASERJET PRINTER M1136 MFP	411801	11400
250	LASERJET PRINTER M1136 MFP	411801	11400
251	LASERJET PRINTER M1136 MFP	411801	11400
252	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411806	5650
253	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411806	5650
254	HP SERVER ML350 GEN9	411806	467305
255	CYBEROAM CR100ING APPLIANCE	411806	329805
256	JUICER MIXER GRINDER	412006	14530



257	GAS STOVE (4 BURNERS)	412007	12763
258	DEEP FREEZER 320 LTR (SINGLE DOOR)	412007	22890
259	DEEP FREEZER 320 LTR (SINGLE DOOR)	412007	22890
260	DEEP FREEZER 205 LTR, MAKE VOLTAS MODEL-205MSLF	412007	19390
261	DEEP FREEZER 205 LTR, MAKE VOLTAS MODEL-205MSLF	412007	19390
262	REFRIGERATOR, 260 LTR	412007	24800
263	REFRIGERATOR, 260 LTR	412007	24800
264	REFRIGERATOR, 260 LTR	412007	24800
265	REFRIGERATOR, 260 LTR	412007	24800
266	SEMI-AUTOMATIC WASHING MACHINE, L.G. (9.5 KG CAPACITY), L.G. P1515R3S	412007	18250
267	MUSIC SYSTEM WITH ALL ACCESSORIES, MAKE- JBL, MODEL- JRX215, JRX-218S, PA-XLS1502	412014	464877
268	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
269	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
270	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
271	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
272	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
273	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
274	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
275	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
276	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
277	LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
278	LED SONY TV, HD, 40 - SONY & KLV-40R352C	412014	37200
279	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
280	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
281	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
282	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
283	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
284	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
285	BIOMETRIC ACCESS CONTROL SYSTEM SECUREYE FB6K	412020	38149
286	MICROWAVE OVEN	412020	16592
287	OIL FILLED RADIATOR/HEATER	412020	10007
288	OIL FILLED RADIATOR/HEATER	412020	10007
289	OIL FILLED RADIATOR/HEATER	412020	10007
290	OIL FILLED RADIATOR/HEATER	412020	10007
291	OIL FILLED RADIATOR/HEATER	412020	10007
292	OIL FILLED RADIATOR/HEATER	412020	10007
293	OIL FILLED RADIATOR/HEATER	412020	10007
294	OIL FILLED RADIATOR/HEATER	412020	10007
295	OIL FILLED RADIATOR/HEATER	412020	10007
296	OIL FILLED RADIATOR/HEATER	412020	10007
297	OIL FILLED RADIATOR/HEATER	412020	10007
298	OIL FILLED RADIATOR/HEATER	412020	10007
299	OIL FILLED RADIATOR/HEATER	412020	10007
300	OIL FILLED RADIATOR/HEATER	412020	10007
301	OIL FILLED RADIATOR/HEATER	412020	10007
302	OIL FILLED RADIATOR/HEATER	412020	10007
303	OIL FILLED RADIATOR/HEATER	412020	10007
304	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
305	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
306	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
307	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
308	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862



309	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
310	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
311	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
312	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
313	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
314	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
315	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
316	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
317	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
318	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
319	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
320	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
321	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
322	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
323	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
324	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
325	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
326	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
327	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
328	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
329	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
330	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
331	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
332	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
333	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
334	WASHING MACHINE 9.5 KG FULLY AUTOMATIC - LG P1515R3SA	412020	18400
335	WHIRLPOOL (POP 180X80) COMBI SYSTEM WITH SIDE PANEL - MAKE: JAQUARE, MODEL: GWP-WHT-CS00CG34X	412503	132300
336	SHOWER PANEL (SHINNY) 160 X 20 CM-MAKE: JAQUARE, MODEL: JPL-CHRST8896	412503	34442
337	SHOWER ENCLOSURE SIZE:1200X1200X2100-MAKE: JAQUARE, MODEL: JSE-CHR 840G 2224HX	412503	44650
338	STEAM POWER GENERATOR 4.5 KW-MAKE: ARTIZE, MODEL: ASG-WHT-PIUVAP1116	412503	133000
339	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	81159
340	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	81159
341	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	81159
342	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	81159
343	HAND HELD METAL DETECTOR	412503	5951
344	HAND HELD METAL DETECTOR	412503	5951
345	HAND HELD METAL DETECTOR	412503	5951
346	HAND HELD METAL DETECTOR	412503	5951
347	HAND HELD METAL DETECTOR	412503	5951
348	HAND HELD METAL DETECTOR	412503	5951
349	UNDER VEHICLE TROLLEY MIRROR, GODREJ MAKE	412503	5333
350	UNDER VEHICLE TROLLEY MIRROR, GODREJ MAKE	412503	5333
351	UNDER VEHICLE TROLLEY MIRROR, GODREJ MAKE	412503	5333
352	UNDER VEHICLE TROLLEY MIRROR, GODREJ MAKE	412503	5333
353	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
354	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
355	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
356	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
357	AUTOMATIC WATER LEVEL RECORDER(DIGITAL) WITH SENSOR PR. TRANSDUR.SEN.INP.-PR. TYPE DWLR-P-D-100-HS	412503	1927035
358	SITC OF 05 nos. HIGH MAST LIGHTS AT NBPS (LOA P208 of 2015-16/CW-36/851-854)	412503	2626786
359	ELECTRIC IMPACT WRENCH,MAKE-BOSCHM MODEL -GDS 18V-LI	412503	47468
360	ELECTRIC IMPACT WRENCH,MAKE-BOSCHM MODEL -GDS 18V-LI-HT	412503	70531



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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	4822 kanal 08 maria of state land - Pmt for Suspension bridge over river Indus at Basgo	410121	3059002
2	16 Chair PCH 7032 CC16 M/s United Motorcycles (GR 332 / 151105)	411701	1
3	Visitors Chair (Made Sugga) with handle, still frame 3 foam back cushion GRN 1029 dt 06.07.2009	411701	1
4	Visitors Chair (Made Sugga) with handle, still frame 3 foam back cushion GRN 1029 dt 06.07.2009	411701	1
5	WOODEN CHAIR	411701	2200
6	WOODEN CHAIR	411701	2200
7	WOODEN CHAIR	411701	2200
8	WOODEN CHAIR	411701	2200
9	WOODEN CHAIR	411701	2200
10	WOODEN CHAIR	411701	2200
11	WOODEN CHAIR	411701	2200
12	WOODEN CHAIR	411701	2200
13	WOODEN CHAIR	411701	2200
14	WOODEN CHAIR	411701	2200
15	MOTOROLA XOOM TABLET-MZ601-WIFI+3F (SH ADHIKARI)	411801	35070
16	Computer-Compag Presario SG 20531L Intel Pentium, P-IV, 3.00 GHz 512MB, 160GB Hard Disk, 17" TFT	411801	1
17	One HCC Busy Bee P4 2.4 Ghz 845 GC Chip Set /128 MB Ram /40 GB HDD/1.44 FDD/15 Color Monitor	411801	1
18	Desktop HP DX -2480 P4 with 18.5 TFT Monitor, Qty 1 No. SO NHNB/Proc/SOIAL/2009-10/02 dt. 08.09.09	411801	1
19	HP COMPUTER E7500 CORE 2 DUO 2.9 GHZ	411801	6426
20	HP Deskjet, 1280 (A3 Printer, Invoice No. 581 dated 26.07.2007. QTY 1 Nos	411803	1
21	One No. HP Deskjet 1280 printer (S/N CN65V8203N) (GR No. 430 dt 16/10/06)	411803	1
22	HP DJ - K-7108, A3 Size (Qty-1) GRN:685, Dt. 02.04.08 Invoice: 599, Dt.29.03.08	411803	1
23	HP DJ - K-7108, A3 Size (Qty-1) GRN:685, Dt. 02.04.08 Invoice: 599, Dt.29.03.08	411803	1
24	HP DJ - K-7108, A3 Size (Qty-1) GRN:685, Dt. 02.04.08 Invoice: 599, Dt.29.03.08	411803	1
25	HP DJ - K-7108, A3 Size (Qty-1) GRN:685, Dt. 02.04.08 Invoice: 599, Dt.29.03.08	411803	1
26	GR No. 404 dated 09-08-2006 for one Deskjet printer all in one F370 with cartridges	411803	1
27	A3 HP Printer officejet, Qty 1 No SO NHNB/Proc/SOIAL/2009-10/02 dt. 08.09.09 GRN 1053 dt 26.09.2009	411803	1
28	HP Office jet, K-7108 (A3 Printer) - QTY-1, GRN 1018 Dt. 20.04.2009	411803	1
29	HP Office jet, K-7108 (A3 Printer) - QTY-1, GRN 1018 Dt. 20.04.2009	411803	1
30	M/s Sipa Business Centre, Leh BN 822/4-9-04, GR 4-9-04 1 HP Deskjet 5652 9500	411803	1
31	One Samsung Laser Printer MLA 1710P 600x600 dpi A4 Size GR No. 340 dated 21-11-2005	411803	1
32	UPS: 1 KVA, Double Battery GRN:685, Dt. 02.04.08 Invoice:599, Dt.29.03.08	411804	1
33	UPS 600VA WITH 2 NOS. EXTRA BATTERY 12 VOLTS (2 HRS. BACK UP)	411804	16200
34	MIXER GRINDER	412007	4500
35	MIXER GRINDER	412007	4500
36	MIXER GRINDER	412007	4500
37	MIXER GRINDER	412007	4500
38	Four Nos. Gysers 25 Ltrs capacity rating 2 Kw from M/s Krishna Traders (GR No. 450 dt 16-12-06)	412007	1
39	PANASONIC MAKE FAX MACHINE MODEL KXFP-701CX	412020	6298
40	Xerox Digital Photo Copier WC 5020N	412020	74889
41	Colour TV -21 (Qty-1) Black Onida GRN: 690, Dt. 24.04.08 Invoice No: 615, Dt. 19.04.08	412501	4907
42	Colour TV -21 (Qty-1) Black Onida GRN: 690, Dt. 24.04.08 Invoice No: 615, Dt. 19.04.08	412501	4907
43	Colour TV -21 (Qty-1) Black Onida GRN: 690, Dt. 24.04.08 Invoice No: 615, Dt. 19.04.08	412501	4907
44	Colour TV -21 (Qty-1) Black Onida GRN: 690, Dt. 24.04.08 Invoice No: 615, Dt. 19.04.08	412501	4907
45	1 Nos. LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
46	1 Nos. LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
47	1 Nos. LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
48	1 Nos. LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
49	1 Nos. LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
50	1 Colour TV-21 (Qty-1) Samsung Samsung GRN: 694, Dt. 30.04.08 Invoice No: 619, Dt. 30.04.08	412501	5590
51	1 Colour TV-21 (Qty-1) Samsung Samsung GRN: 694, Dt. 30.04.08 Invoice No: 619, Dt. 30.04.08	412501	5590
52	1 Colour TV-21 (Qty-1) Samsung Samsung GRN: 694, Dt. 30.04.08 Invoice No: 619, Dt. 30.04.08	412501	5590
53	1 Colour TV-21 (Qty-1) Samsung Samsung GRN: 694, Dt. 30.04.08 Invoice No: 619, Dt. 30.04.08	412501	5589
54	1 Colour TV-29 (Qty-1) (Oxygen) Onida GRN: 690, Dt. 24.04.08 Invoice No: 615, Dt. 19.04.08	412501	9751
55	Colour TV -29 (Qty-1) Samsung GRN: 694, Dt. 30.04.08 Invoice No: 619, Dt. 30.04.08	412501	10869
56	Colour TV -29 (Qty-1) Samsung GRN: 694, Dt. 30.04.08 Invoice No: 619, Dt. 30.04.08	412501	10869



57	One No. 21 CTV samsung Model 21N30F7 M/s National Electronics (GR No. 384 dt 170606)	412501	1
58	One No. 21 CTV samsung Model 21N30F7 M/s National Electronics (GR No. 384 dt 170606)	412501	1
59	M/s Lawrence Mayo Inv No. 18748 dt 26-6-01 self recording rain gauge with assessment (one each)	412502	1
60	Data Shuttle Q = 1 M/s R. K. Engineering (GR No. 0679 Dt. 13-02-08)	412502	22525
61	Explot 600 and 512 MB SD Card SAN-0133985002810 Q-1. (GR No. 0789 Dt. 07-07-2007)	412502	29491
62	One Electrical Analytical Balance Accuracy: 0.001 gm, Max Capacity: 220 gm, GR No. 470-71 dt 020107	412502	27609
63	Chair CH -7, QTY-1 No	412801	1
64	UPS Invoice No 701, Dated: 02.07.2007 QTY 1 No	412801	1
65	Microtek UPS -600 VA Qty. 1 No. SO NHNB/Proc/SOAL/2009-10/02 dt. 08.09.09 GRN 1053 dt 26.09.2009	412801	1
66	Microtek UPS -600 VA Qty. 1 No. SO NHNB/Proc/SOAL/2009-10/02 dt. 08.09.09 GRN 1053 dt 26.09.2009	412801	1
67	800 VA UPS (MAKE MICROTECH)	412801	1
68	BEETAL X72, 2 WAY SPEAKER PHONE.	412801	4349
69	Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007)	412801	1
70	Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007)	412801	1
71	Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007)	412801	1
72	Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007)	412801	1
73	Modern Business Systems BN 339/17-4-04 One Beetel combo Cordless Phone (GR 24/4/04)	412801	1
74	Twin Set Telephone System with CLI & Speaker	412801	3996
75	HP Deskjet, 04168 (A4) Printer, Invoice No: 581 dated 26.07.2007 QTY 1 No	412801	1
76	Graph Sheet for Sun Shine Recorder Q = 1 M/s R. K. Engineering (GR No. 0679 Dt. 13-02-2008)	412801	1
77	Digital Thermometer Q = 1 M/s AIMIL Ltd (GR No. 0640 Dt. 24-10-2007)	412801	1
78	Air Permeability Apparatus Q = 1 M/s AIMIL Ltd (GR No. 0640 Dt. 24-10-2007)	412801	1
Total			3399373



Note no. 2.2 Capital Work In Progress

Particulars	Linkage	As at 01-Apr-2017	Addition	Adjustment	Capitalised	(Amount in ₹) As at 31st March, 2018
i) Roads and Bridges	4302	17304371	2291320			19595691
ii) Buildings	4303	4411348	25797250		6032960	24175638
iii) Railway sidings	4305	-				-
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-	5736288		3331679	2404609
v) Generating Plant and Machinery	4307	-	1452332		1452332	-
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	-	1550052			-
xi) Other assets awaiting installation	4414, 6114, 4318	-	34079580		34079580	1550052
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)		21715719	70906822	-	44896551	47725990
* For addition during the period refer Note No. 32						
Construction Stores		-				-
Less : Provisions for construction stores		-				-
Sub total (b)		0	-	-	-	0
TOTAL		21715719	70906822	-	44896551	47725990
Previous year		1975000	159140022	-	139399303	21715719

Explanatory Note: -

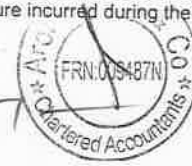
Please check the figures manually and make correction if required.
(Hide the Explanatory Notes which are not applicable)

- Expenditure during construction (EDC) includes Rs.----- (Corresponding previous Year Rs. ----- Crore) towards borrowing cost capitalised during the period. - Only for construction projects.
- 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).
- Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Project
- Underground Works amounting to 'NIL' (Previous Year 'NIL') created on Land - Right to use, are included under respective heads of CWIP.
- 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)
- 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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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 <u>Reversed during the year</u> Closing balance		
Provisions for doubtful advances to Contractor/ Supplier *2 Opening Balance Addition during the year Used during the year <u>Reversed during the year</u> Closing balance		
Provisions for doubtful Loan to State Government *3 Opening Balance Addition during the year Used during the year <u>Reversed during the year</u> Closing balance		
Provision for Doubtful Deposits *4 Opening Balance Addition during the year Used during the year <u>Reversed during the year</u> 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	8,41,70,81,223	8,76,03,70,587
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	8,41,70,81,223	8,76,03,70,587

* 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	2,65,25,400	3,04,49,000
Less : Provision for expenditure awaiting utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	2,65,25,400	3,04,49,000
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	2,65,25,400	3,04,49,000
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	-	-

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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	13,26,722	-
Stores in transit/ pending inspection	-	-
Loose tools	16,829	-
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-
TOTAL	13,43,551	-
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year #	-	-
Closing balance	-	-
Explanatory Note: i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. 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	(29,151)	3,84,639
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	-	57,868
TOTAL		(29,151)	4,42,507
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			



NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	22,825	63,498
Less: Provisions for Doubtful Claims *1	-	-
Sub-total	22,825	63,498
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	23,63,06,482	32,96,51,310
f) Interest receivable on Finance lease	7,15,90,821	45,10,000
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	30,79,20,128	33,42,24,808
*1 Provisions for Doubtful Claims		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttanchal 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 & Kavar 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)

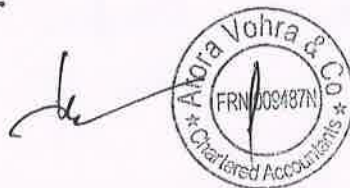
PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-



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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	-	-
- Others	14,87,935	63,79,902
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	14,87,935	63,79,902
c) Other advances - Employees		
- Unsecured (considered good)	91,955	7,18,881
- Unsecured (considered doubtful)	-	-
Sub-total	91,955	7,18,881
d) Interest accrued on:		
Others	-	-
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment		
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation		
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	1,46,23,494	88,80,029
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	4,20,116	8,664
h) Input GST	-	-
i) Others	-	-
TOTAL	1,66,23,500	1,59,87,476
*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		-	-
Addition during the year		-	-
Used during the year		-	-
Reversed during the year		-	-
Closing balance		-	-
Explanatory Note:-			
1	Loans and Advances due from Directors or other officers at the end of the year/ period -For Corporate Office only		
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	4,20,116	8,664

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	3,26,74,167	-
Addition during the year	3,22,53,226	3,26,74,167
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	6,49,27,393	3,26,74,167
(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)	6,49,27,393	3,26,74,167
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)	6,49,27,393	3,26,74,167

* For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts

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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	-	64,27,20,278
	ii) Closing Balance Remeasurement of the defined benefit plans	(17,83,977)	(36,31,356)
	iii) Surplus	1,07,18,41,896	1,69,26,42,725
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
Total		1,07,00,57,919	2,33,17,31,647
* Surplus			
Profit for the Year as per Statement of Profit and Loss		1,07,18,41,896	1,69,26,42,725
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		1,07,18,41,896	1,69,26,42,725
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		1,07,18,41,896	1,69,26,42,725

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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	8,94,09,89,698	8,41,94,82,321
C.O.(FDB)	46,86,56,259	47,50,51,420
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	3,43,99,579	3,51,46,368
RO-ITANAGAR	-	-
RO-SILIGURI	(6,440)	35,065
BAIRASIUL	232	15,000
RO-BANIKHET	-	(2,000)
LOKTAK	-	(15,000)
SALAL	-	-
TANAKPUR	13,136	7,955
CHAMERA-I	(33,411)	13,410
URI - I	20,000	(527)
RANGIT	12,874	1,25,112
CHAMERA-II	16,825	34,851
DULHASTI	(29,400)	-
DHAULIGANGA-I	-	-
TEESTA-V	1,16,885	(30,080)
CHAMERA-III	7,711	8,996
CHUTAK	-	-
TLDP-III	-	(8,968)
PARBATI -II	2,65,430	39,647
PARBATI-III	1,999	(50,000)
SEWA-II	(19,618)	2,006
URI - II	(31,920)	-
KISHANGANGA	(2,362)	-
NIMMO BAZGO	-	-
TLDP-IV	(50,142)	(1,00,000)
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTARAKHAND	-	-
RE CELL	(10,23,68,996)	(13,97,21,354)
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	14,15,17,799	14,43,28,694
CHEQUE COLLECTED ACCOUNT	(48,66,632)	(1,41,10,464)
COMMERCIAL - IUT	(2,20,68,13,058)	(2,87,66,38,334)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	11,19,12,834	12,29,37,858
CENTRALIZED VENDOR PAYMENT ACCOUNT	19,06,36,901	44,27,06,075
Total	7,57,43,46,183	6,60,92,58,051



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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	-	-



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NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	23,36,507	1,31,055
TOTAL	23,36,507	1,31,055
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	25,73,608	1,45,997
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	25,73,608	1,45,997

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	10,50,54,941	10,44,37,414
Additions during the year	23,74,000	
Amount used during the year	11,48,65,951	58,82,651
Amount reversed during the year		
Unwinding of discount	74,37,010	65,00,178
Closing Balance		10,50,54,941
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		10,50,54,941

* 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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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As at the beginning of the year	-	-
Add: Received during the year	-	-
Less: Released to Statement of Profit and Loss	-	-
Balance as at the year end	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

NOTE NO. 20.1 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)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	1,67,90,351	1,84,51,738
TOTAL	1,67,90,351	1,84,51,738
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.		



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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	1,77,23,748	3,37,26,571
Liability against capital works/supplies-MSME	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	75,82,522	1,46,75,823
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	1,00,304	3,68,306
Other Payables-Payable to Others	14,300	47,850
TOTAL	2,54,20,874	4,88,18,550
* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. (For C.O. only)		

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	8,69,80,929	8,24,18,282
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	8,69,80,929	8,24,18,282




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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	-	-
<u>Closing Balance</u>	-	-
ii) <u>Provision for Wage Revision</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<u>Closing Balance</u>	-	-
Less: Advance paid	-	-
<u>Closing Balance (Net of advance)</u>	-	-
iii) <u>Provision for Performance Related Pay/Incentive</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<u>Closing Balance</u>	-	-
iv) <u>Provision for Superannuation / Pension Fund</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<u>Closing Balance</u>	-	-
v) <u>Provision For Wage Revision 3rd PRC</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<u>Closing Balance</u>	-	-
B. OTHERS		
i) <u>Provision For Tariff Adjustment</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<u>Closing Balance</u>	-	-
ii) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	-	-
Additions during the year	10,62,02,571	-
Amount used during the year	17,300	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<u>Closing Balance</u>	10,61,85,271	-
iii) <u>Provision for Restoration expenses of Insured Assets</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<u>Closing Balance</u>	-	-




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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	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
TOTAL	10,61,85,271	-

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	-	-

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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	35,32,94,329	29,96,66,083
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	3,51,58,393	2,70,34,219
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub - Total (A)	31,81,35,936	27,26,31,864
B	Income from Finance Lease	1,23,32,79,631	1,33,49,28,174
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)	1,55,14,15,567	1,60,75,60,038
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	1,20,75,258	11,50,02,021
	Sub-Total-II	1,20,75,258	11,50,02,021
	TOTAL (I+II)	1,56,34,90,825	1,72,25,62,059
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)			



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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	37,18,18,684	85,15,56,539
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 #	61,32,552	1,98,61,054
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	3,29,04,539	2,42,34,159
Income on account of generation based incentive (GBI)	-	-
Exchange rate variation	-	-
Others	38,48,437	19,98,589
Sub-total	41,47,04,212	89,76,50,341
Add/(Less): C.O./Regional Office/PID Expenses	8,83,189	48,47,446
Sub-total	41,55,87,401	90,24,97,787
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	41,55,87,401	90,24,97,787
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)	-	-
h) Bad and doubtful debts (*1 under Note 7)	-	-
i) Bad & Doubtful Employees Loans (*1 under Note 10)	-	-
j) Provision for doubtful claims (*1 under Note No.11)	-	-
k) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
l) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
p) Provision for wage revision (SI.no-A(ii) of Note No-22)	-	-
q) Provision for PRP / Incentive /Productivity Linked Incentive (SI.no-A(iii) of Note No-22)	25,74,091	-
r) Provision for Superannuation/Pension Fund (SI.no-A(iv) of Note No-22)	-	-
s) Provision for Retirement benefits(SI.no-A (i) of Note No-17 & 22)	-	-
t) Provision for tariff adjustment (SI. No B(i) under Note 22)	-	-
u) Provision for Committed Capital Expenditure (SI.no-B(i) of Note No-17 and SI.no-B(ii) of Note No.-22)	-	-
v) Provision for Livelihood Assistance (SI.no-B(ii) of Note No-17 and SI.no-B(iv) of Note No.-22)	-	-
w) Provision for Restoration expenses of Insured Assets (SI.no-B(iii) of Note No-22)	-	-
x) Write back of Project expenses provided for	-	-
y) Provision for 3rd PRC (SI. No-A(v) of Note No.-22)	23,59,098	-
z) Others	11,99,363	1,98,61,054
TOTAL	61,32,552	1,98,61,054
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 Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		



PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A. GENERATION EXPENSES		
(i) Water Usage Charges	13,68,50,506	13,17,15,648
(ii) Consumption of stores and spare parts	1,12,27,771	1,33,71,619
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	65,35,317	55,01,781
- Machinery	2,92,98,861	3,34,31,690
- Others	2,21,50,878	2,02,34,301
D. OTHER EXPENSES		
Rent & Hire Charges	1,21,79,939	1,21,04,746
Rates and taxes	1,53,804	5,00,439
Insurance	2,59,64,258	2,76,76,424
Security expenses	2,00,43,523	2,32,19,385
Electricity Charges	-	90,966
Travelling and Conveyance	89,28,885	1,16,27,492
Expenses on vehicles	9,51,983	9,76,089
Telephone, telex and Postage	28,75,872	28,99,381
Advertisement and publicity	30,03,851	37,06,765
Entertainment and hospitality expenses	1,65,144	11,000
Printing and stationery	13,39,644	12,59,614
Consultancy charges - Indigenous	13,02,556	55,44,881
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	88,500	62,875
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	23,74,000	-
Expenditure on land not belonging to company	-	-
Loss on Assets	6,47,725	1,77,628
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	3,080	8,190
Donation	-	-
CSR/ Sustainable Development	48,13,832	1,44,61,893
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	1,01,40,227	2,30,745
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation	-	-
Training Expenses	21,40,793	30,14,730
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	1,98,000	1,99,260
Operational/Running Expenses of Kendriya Vidyalay	-	-
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	84,70,548	82,42,562
Operating Expenses of DG Set-Other than Residential	3,59,486	27,00,444
Other general expenses	33,85,030	18,58,846
Sub-total	31,55,94,013	32,48,29,394
Add/(Less): C.O./Regional Office/PID Expenses	62,63,591	1,43,58,468
Sub-total	32,18,57,604	33,91,87,862
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	32,18,57,604	33,91,87,862
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	-	-
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	-	30,25,331
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	-	30,25,331
Add/(Less): C.O./Regional Office/PID Expenses	-	4,387
Sub-total	-	30,29,718
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	-	30,29,718
Total carried forward to Statement of Profit & Loss	32,18,57,604	34,22,17,580



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.

For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
-	30,25,331

(Amount in ₹)

For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
88,500	62,875
88,500	62,875

4 Total carried forward to Statement of Profit & Loss includes ` ----- (Previous period ` -----) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ` ----- pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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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	12,98,90,367	13,59,69,539
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	1,71,55,330	2,47,80,515
Staff welfare expenses	86,40,046	86,28,448
Leave Salary & Pension Contribution	-	-
Sub-total	15,56,85,743	16,93,78,502
Add/(Less): C.O./Regional Office Expenses	11,80,59,151	11,28,88,207
Sub-total	27,37,44,894	28,22,66,709
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	27,37,44,894	28,22,66,709

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:

- towards Employees Provident Fund
- towards Employees Defined Contribution Superannuation Scheme

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i)	62,13,855	67,37,787
ii)	80,13,666	80,84,714

3 Total carried forward to Statement of Profit & Loss includes '-----' (Previous period '-----') relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of '-----' pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

NOTE NO. 28 FINANCE COST

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A Interest on Financial Liabilities at Amortized Cost:		
Bonds	4,21,63,273	61,77,444
Term loan	5,79,62,413	12,26,12,148
Foreign loan	-	-
Government of India loan	20,44,77,568	17,86,08,000
Unwinding of discount-GOI Loan	3,01,92,733	2,05,85,321
Sub-total	33,47,95,987	32,79,82,913
B Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	79,667	317
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	22,885	2,45,008
Unwinding of discount-Provision & Financial Liabilities	75,80,912	67,48,307
Sub-total	76,83,464	69,93,632
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)	34,24,79,451	33,49,76,545
Add/(Less): C.O./Regional Office/PID Expenses	965	10,00,131
TOTAL	34,24,80,416	33,59,76,676
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	34,24,80,416	33,59,76,676

Explanatory Note: -

1 Total carried forward to Statement of Profit & Loss includes '-----' (Previous period '-----') relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of '-----' pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



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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	-	-
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	13,90,634	37,58,768
Sub-total	13,90,634	37,58,768
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	13,90,634	37,58,768

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ' ---- (Previous period ' ----) relating to Subansiri Lower Project as explained in para 19 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ' ---- pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".





NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
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	1,03,96,04,678	1,66,08,40,113
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	3,22,37,218	3,18,02,612
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	3,22,37,218	3,18,02,612
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustment against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	3,22,37,218	3,18,02,612




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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. <u>EMPLOYEE BENEFITS EXPENSE</u>	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B. <u>REPAIRS & MAINTENANCE</u>	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C. <u>ADMINISTRATION & OTHER EXPENSES</u>	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. <u>FINANCE COST</u>	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	-	-
	Sub-total	-	-
E. <u>PROVISIONS</u>	Sub-total	-	-
F. <u>DEPRECIATION AND AMORTISATION EXPENSES</u>	Sub-total	-	-
G. <u>C.O./Regional Office Expenses:</u>	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H. <u>LESS: RECEIPTS AND RECOVERIES</u>	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)		-	-



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	446046630	446046630
Gratuity and contribution to provident fund (including administration fees)	437502	65873551	65873551
Staff welfare expenses	437503	46279932	46279932
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		558200113	558200113
Less: Capitalized During the year/Period	438103	558200113	558200113
Sub-total(A)		0	0
B. REPAIRS AND MAINTENANCE			
Building	437510	12157868	12157868
Machinery	437511	7024067	7024067
Others	437512	50363025	50363025
Rent	437514	48805889	48805889
Rates and taxes	437515	64948192	64948192
Insurance	437516	1715501	1715501
Security expenses	437517	8001579	8001579
Electricity Charges	437518	373188	373188
Travelling and Conveyance	437519	27090471	27090471
Expenses on vehicles	437520	5955898	5955898
Telephone, telex and Postage	437521	10196367	10196367
Advertisement and publicity	437522	7912942	7912942
Entertainment and hospitality expenses	437523	82368	82368
Printing and stationery	437524	4273211	4273211
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			
- Indigenous	437526	1247121	1247121
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	34015905	34015905
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	19461	19461
Losses on sale of assets	437530	1310	1310
Other general expenses	437525	55802358	55802358
Sub-total (b)		339986721	339986721
Less: Capitalized During the year/Period	438102	339986721	339986721
Sub-total(B)		0	0
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	933610	933610
c) Foreign loan	437542	0	0
	437543		
d) Term loan	and 44	473114047	473114047
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	72383	72383
iii) Commitment fee	437547	146481	146481
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	9346699	9346699
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)		483613220	483613220
Less: Capitalized During the year/Period	438105	483613220	483613220
Sub-total (C)		0	0



D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	1946094	1946094
Less: ii) ERV (Credit balance)	437551	-1009250	-1009250
Sub-total (d)		936844	936844
Less: Capitalized During the year/Period	438108	936844	936844
Sub-total(D)		0	0
E. PROVISIONS			
Sub-total(e)	437561	89123000	89123000
Less: Capitalized During the year/Period	438106	89123000	89123000
Sub-total(E)		178246000	178246000
F. DEPRECIATION & AMORTISATION			
Sub-total (f)	437560	147198627	147198627
Less: Capitalized During the year/Period	438104	147198627	147198627
Sub-total(F)		0	0
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	64570729	64570729
Less Prior period income	437579	0	0
Sub-total (g)		64570729	64570729
Less: Capitalized During the year/Period	438107	64570729	64570729
Sub-total (G)		0	0
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	61160385	61160385
ii) Interest on loans and advances	437571	124229407	124229407
iii) Miscellaneous receipts	437572	8899012	8899012
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	26465706	26465706
vi) Hire charges/ outturn on plant and machinery	437575	923199	923199
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)		221677709	221677709
Less: Capitalized During the year/Period	438101	221677709	221677709
Sub-total (H)		0	0
I. C.O./Regional Office Expenses (i)			
Less: Capitalized During the year/Period	437599	635886300	635886300
Sub-total(I)	438109	635886300	635886300
		0	0
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		2097837845	2097837845
Less: Capitalized During the year/Period		2097837845	2097837845
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		0	0

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STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2018
OTHER EQUITY

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		(Amount in ₹)
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2017	-	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	10718,41,896	-	-	10718,41,896
Total Comprehensive Income	-	-	-	-	-	-	17,83,977	-	-	17,83,977
Share Application Money received during the year.	-	-	-	-	-	-	10700,57,919	-	-	10700,57,919
Transfer to Retained Earning	-	-	-	-	-	-	-	-	-	-
Amount written back from Bond Redemption Reserve	-	-	-	-	-	-	-	-	-	-
Tax on Dividend - Write back	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Transfer from Retained Earning	-	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-
Tax on Dividend	-	-	-	-	-	-	-	-	-	-
Transfer to Bond Redemption Reserve	-	-	-	-	-	-	-	-	-	-
Transfer to Research & Development Fund	-	-	-	-	-	-	-	-	-	-
Trfr to General Reserve	-	-	-	-	-	-	-	-	-	-
Total as on 31st March 2018	-	-	-	-	-	-	10700,57,919	-	-	10700,57,919

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Vinod Gupta)
Partner
M.No. 009487N
Arora Vohra & Co.
Chartered Accountants



P.K.Sahoo
Manager (Finance)
Head of Finance

Suprakas Adhikari
Chief Engineer (Electrical)
Head of Project

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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 LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
<u>Bonds</u>		
- Secured	-	-
- Unsecured	-	-
<u>Term Loans</u>		
• 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	2573608	145997
Less: Fair value adjustment - Deposits/ retention money	(237101)	(14942)
TOTAL	2336507	131055



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SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2018	As at 31st March, 2017
i) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	112491951	115470400
Additions during the year	2374000	
Amount used during the year	114865951	2978449
Amount reversed during the year		
Closing Balance	-	112491951
Less: Fair Value Adjustment	-	(7437010)
Closing Balance after Fair Value Adjustment	-	105054941
ii) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
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	7437010	11032986
Addition during the year		
Used during the year		(2904202)
Reversed during the year		
Unwinding of discount	7437010	6500178
Closing balance	0	7437010
Fair Value Adjustment-Provision For Livelihood Assistance		
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	7589184	14682975
Less: Fair value adjustment - Deposits/ retention money	(6662)	(7152)



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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
B. OTHERS		
ii) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	-	
Additions during the year	106202571	
Amount used during the year	17300	
Amount reversed during the year	-	
Closing Balance	106185271	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	106185271	-
v) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
TOTAL	106185271	-



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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 Livelihood Assistance		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
Closing balance	0	0



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NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017																				
	Nos	Amount	Nos	Amount																			
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-																			
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-																			
c) Changes in Equity Share Capital																							
Opening number of shares outstanding	-	-	-	-																			
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-																			
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-																			
Closing number of shares outstanding	-	-	-	-																			
<p>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.</p> <p>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</p> <p>f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -</p> <table> <tr> <th rowspan="2"></th><th colspan="2">As at 31st March, 2018</th><th colspan="2">As at 31st March, 2017</th></tr> <tr> <th>Nos</th><th>In (%)</th><th>Nos</th><th>In (%)</th></tr> <tr> <td>- President of India</td><td></td><td></td><td>7,64,34,06,901</td><td>74.50%</td></tr> <tr> <td>- LIC</td><td></td><td></td><td>90,61,83,502</td><td>8.83%</td></tr> </table> <p>g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL</p> <p>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).</p> <p>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</p> <p>j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL</p> <p>k) Forfeited shares (amount originally paid up) :NIL</p>						As at 31st March, 2018		As at 31st March, 2017		Nos	In (%)	Nos	In (%)	- President of India			7,64,34,06,901	74.50%	- LIC			90,61,83,502	8.83%
	As at 31st March, 2018		As at 31st March, 2017																				
	Nos	In (%)	Nos	In (%)																			
- President of India			7,64,34,06,901	74.50%																			
- LIC			90,61,83,502	8.83%																			



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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

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



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NIMMO BAZGO POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1) Fair Value Measurement

A) Financial Instruments by category

Financial assets	Notes	As at 31st March, 2018		As as 31st March, 2017	
		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		(29,151)		4,42,507
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		22,825		63,498
Total Current Financial Assets		-	(6,326)	-	5,06,005
Total Financial Assets		-	(6,326)	-	5,06,005



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Financial Liabilities	Notes	As at 31st March, 2018		As at 31st March, 2017	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		23,36,507		1,31,055
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		1,67,90,351		1,84,51,738
(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		2,54,20,874		4,88,18,550
Total Financial Liabilities			4,45,47,732		6,74,01,343



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NIMMO BAZGO POWER STATION

(Amount in `)

B) FAIR VALUATION MEASUREMENT

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

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

	Note No.	As at 31st March, 2018 Level 1	As at 31st March, 2017 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, 2018			As at 31st March, 2017		
		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			23,65,204			132381
Total Financial Liabilities		0	0	2365204	0	0	132381



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(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					
(i) Loans	3.2				
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	23,36,507	23,65,204	1,31,055	1,32,381
Total Financial Liabilities		23,36,507	23,65,204	1,31,055	1,32,381



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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 Arunachal Pradesh : The Company has given loan to Govt. of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of MOU signed between the Company and Govt of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

Financial instruments and cash deposits :-

The Company considers factors such as track record, size of the bank, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the banks with which the Company has also availed borrowings. The Company invests surplus cash in short term deposits with scheduled banks. The company has balances and deposits with banks which are well diversified across private and public sector banks with limited exposure with any single bank.

(i) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	31.03.2018	31.03.2017
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	-29151	442507
Bank balances	0	0
Loans -Current	0	0
Total (A)	-29151	442507
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables	8653387705	9090021897
Total (B)	8653387705	9090021897
TOTAL (A+B)	8653358554	9090464404

(ii) Provision for expected credit losses :-**(a) Financial assets for which loss allowance is measured using 12 month expected credit losses**

The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses

CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) Ageing analysis of trade receivables

The ageing analysis of the trade receivables is as below:

Ageing	Not over due	0-60 days past due	61-120 days past due	121-180 days past due	More than 180 days past due	Total
Gross Carrying amount as on 31.3.2018.						0
Gross Carrying amount as on 31.3.2017.						0

(iv) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the year was as follows:

	Trade Receivables	Lease Receivable	Loans	Total
Balance as at 1.4.2017	0	0	0	0
Changes in Loss Allowances	0	0	0	0
Balance as at 31.03.2018	0	0	0	0



(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March 2018	As at 31st March 2017
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

As at 31st March 2018

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	(Amount in `)			
			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	2,80,01,144	2,54,27,536	25,73,608	-	-
Trade Payables	20.2	1,67,90,351	1,67,90,351	-	-	-
Total Financial Liabilities		4,47,91,495	4,22,17,887	25,73,608	-	-

As at 31st March 2017

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	(Amount in `)			
			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	4,89,71,699	4,88,25,702	1,45,997	-	-
Trade Payables	20.2	1,84,51,738	1,84,51,738	-	-	-
Total Financial Liabilities		6,74,23,437	6,72,77,440	1,45,997	-	-



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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 2018	As at 31st March 2018	As at 31st March, 2017	As at 31st March, 2017
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total				

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings.

Particulars	(Amount in `)	
	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		
	% change	Impact on other components of equity		% change	Impact on other components of equity	
Investment in Equity shares of :						
PTC India Ltd						
Indian Overseas Bank						

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment In Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the year:

Particulars	As at 31st March 2018			As at 31st March, 2017		
	% change	Impact on other components of equity		% change	Impact on other components of equity	
Government Securities						
PSU Tax Free Bonds						

(iii) Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

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

(Amount in ₹)

Particulars	As at 31st March 2018	As at 31st March, 2017
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

For Arora Vohra & Co.
Chartered Accountants

(Firm Regn. No. 009487N)

(CA Vinod Gupta)

Partner

M.No. 009487

P.K.Sahoo
Manager (Finance)
Head of Finance

Suprakas Achikari
Chief Engineer (Electrical)
Head of Project



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NIMMO BAZGO POWER STATION

(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	10700,57,919	23317,31,647
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 passu 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	-	89.06
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 ensuing AGM.		
Dividend Distribution Tax on Proposed Dividend		

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 118487N)

(CA Vinod Gupta)
Partner
M.No. 090332

P.K.Sahoo
Manager (Finance)
Head of Finance

Suprakas Adhikari
CE (Electrical)
Head of Project



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Unit Name :NIMMO BAZGO POWER STATION


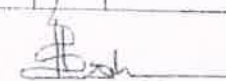
Details of Contingent Liabilities as on 31.03.2018

Details of Contingent Liabilities as on 31.03.2018																			
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/c)			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 during the period/year	Closing balance of claims as on 31.03.2018	Opening Provision as on 01.04.2017	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31.03.2018		Opening Contingent Liability as on 01.04.2017	Closing Contingent Liability as on 31.03.2018				
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A. CAPITAL WORKS																			
a) CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																			
1	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 12/01/2018.	Payment of additional cost incurred by the claimant in te extended period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd.	Others	1592348185	1001675235	173456258	-	1175133493	-	-	-	-	1001675235	1175133493	-	-	-	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 09/03/2018. Next date of hearing is 18/04/2018.
2	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 12/01/2018.	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure	M/s HCC Ltd.	Others	48134746	26798532	4640653	-	31439185	-	-	-	-	26798532	31439185	-	-	-	
3	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 12/01/2018.	Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price	M/s HCC Ltd.	Others	223612359	56966196	9864731	-	66830927	-	-	-	-	56966196	66830927	-	-	-	
4	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 12/01/2018.	Increase in cost due to Susequent Legislation. (Letter No. HCC/NBHEP/01/3845 dated 08.08.11)	M/s HCC Ltd.	Others	527125528	126514797	21908335	-	148423132	-	-	-	-	126514797	148423132	-	-	-	
5	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 12/01/2018.	Reimbursement of building and other Construction Worker	M/s HCC Ltd.	Others	42231928	0	-	-	-	-	-	-	-	0	0	-	-	-	
6	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Further, the award has been challenged before the District Court, Faridabad. The last hearing was attended on 12/01/2018.	Cost of Arbitral Proceedings awarded by the Arbitral Tribunal in favour of M/S HCC Ltd.	M/s HCC Ltd.	Others	0	9500000	-	-	95 00,000	-	-	-	-	9500000	9500000	-	-	-	
	SUB TOTAL				2433452746	1221454760	209871977	0	1431326737	0	0	0	0	1221454760	1431326737	0	0		
b) CASES UNDER ARBITRATION/ADJUDICATION.																			
	SUB TOTAL				0	0	0	0	0	0	0	0	0	0	0	0	0		
c) CASES UNDER EXAMINATION BY THE MANAGEMENT																			
	SUB TOTAL				0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL CAPITAL WORKS (A)					2433452746	1221454760	209871977	0	1431326737	0	0	0	0	1221454760	1431326737	0	0		
B. LAND COMPENSATION CASES																			
TOTAL LAND COMPENSATION CASES (B)					0	0	0	0	0	0	0	0	0	0	0	0	0		
C. DISPUTED TAX MATTERS																			
TOTAL DISPUTED TAX MATTERS (C)					0	0	0	0	0	0	0	0	0	0	0	0	0		



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Unit Name :NIMMO BAZGO POWER STATION
Details of Contingent Liabilities as on 31.03.2018

Sr. No.	Status of the Claim	Particulars of Date	Name of Party	Category of Agency (a) Central Govt. Department; (b) State Govt. Department or Local Body; (c) CPSE, etc. Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/c)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Deducted 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	Remarks 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/ variation of old claims including interest	Settlement/Adjustment/Reduction of claim reducing the period/year	Closing balance of claims as on 31.03.2018	Opening Provision as on 01.04.2017	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31.03.2018		Opening Contingent Liability as on 01.04.2017	Closing Contingent Liability as on 31.03.2018				
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
D OTHER CASES																			
1	Under arbitration with High court of J&K (K. J. S. M. M.)	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	M/s V.R. Bales & Const. Co.	Others	950000	1916500	171732	0	2088232					1916500	2088232				Under arbitration with High court of J&K at Jammu
TOTAL OTHER CASES (D)					950000	1916500	171732	0	2088232	0	0	0	0	1916500	2088232	0	0		
GRAND TOTAL (A+B+C+D)					2434402746	1223371260	210043709	0	1433414969	0	0	0	0	1223371260	1433414969	0	0		
 HEAD OF PROJECT										 HEAD OF FINANCE									



Name of Unit :- Nimmo Bazgo Power Station

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	1431326737	0	1431326737	1221454760	209871977	0
B.	Land Compensation cases	0	0	0	0	0	0
C.	Disputed tax matters	0	0	0	0	0	0
D.	Others	2088232	0	2088232	1916500	171732	0
	Total	1433414969	0	1433414969	1223371260	210043709	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	1433414969	0	1433414969	1223371260	210043709	0
	TOTAL	1433414969	0	1433414969	1223371260	210043709	0

[Signature]



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 ₹ 1431326737 (previous year ₹ 1221454760) 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 ₹ 1431326737 (previous year ₹ 1221454760) 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 ₹ 1431326737 (previous year ₹ 1221454760) 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 ₹ 2088232 (previous year ₹ 1916500). These claims are pending before various forums. Pending settlement, the Company has assessed



NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

and provided an amount of ₹ NIL (previous year ₹ NIL) based on probability of outflow of resources embodying economic benefits and estimated ₹ 2088232 (previous year ₹ 1916500) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2018 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	1431326737	0	1431326737	1221454760	(+)209871977	0
2.	Land Compensation cases	0	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0	0
4.	Others	2088232	0	2088232	1916500	(+) 171732	0
	Total	1433414969	0	1433414969	1223371260	(+) 210043709	0

- (b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (d) There is possibility of reimbursement to the company of ₹ NIL (previous year ₹ NIL) towards above contingent liabilities.
- (e) (i) An amount of ₹ NIL (previous year ₹ NIL) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).



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(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

- (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.
- (g) Category of agency wise details of contingent liability as at 31.03.2018 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	1433414969	0	1433414969	1223371260	(+) 210043709	0
	TOTAL	1433414969	0	1433414969	1223371260	(+) 210043709	0

2. **Contingent Assets:** Contingent assets in respect of the company are on account of the following:

a) **Counter Claims lodged by the company on other entities:**

The company has lodged counter claims aggregating ₹ 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.

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 is 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)	141671828	143692478

NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

2.	Investment Property	NIL	NIL
3.	Intangible Assets	NIL	NIL
	Total	NIL	NIL

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 & Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl.	Particulars	31.03.2018	31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

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

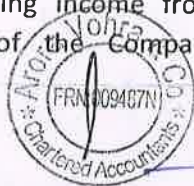
(Amount in ₹)

		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)	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. Operating Segment:

- a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project



(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

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

(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	4332567	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	14072080	138646471
Purchase of goods/Inventory	4190030	2882689
Services Received by the Company	3077825	289524
Services Provided by the Company	NIL	NIL



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(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

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
(i)	(ii)	(iii)
i) Balances with Government that has control over company (NHPC)- (Central Govt.)		
Payables by the Company	NIL	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	9819057	26505081
Receivables by the Company	788719	NIL
Balances out of commitments made by the company	NIL	NIL
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		

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NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

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 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, 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	0	0	0



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NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

Deposits, Advances to contractors/suppliers/service providers/ others including for capital expenditure and material issued to contractors	35280732	4376356	28013335
Trade/Other payables	30422729	3011458	34369233
Security Deposit/Retention Money payable	6506673	3755945	7360792

(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	NIL	NIL
d)*	Earnings in foreign currency i) Others	NIL	NIL

* Accrual basis.

11. Disclosure related to Corporate Social Responsibility (CSR):

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

S.No	Heads of Expenses constituting CSR expenses	For the year ended on 31.03.2018	For the year ended on 31.03.2017
1	Health Care and Sanitation	289336	199797
2	Education & Skill Development	1376700	1287663
3	Women Empowerment /Senior Citizen	NIL	NIL
4	Environment	NIL	NIL
5	Art & Culture	NIL	NIL



NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

6	Ex-Armed Forces	NIL	NIL
7	Sports	NIL	NIL
8	National Welfare Fund	NIL	NIL
9	Technology & Research	NIL	NIL
10	Rural Development	3147796	10406433
11	Capacity Building	NIL	NIL
12	SwachhVidyalayaAbhiyan	NIL	NIL
13	Swachh Bharat Abhiyan	NIL	2568000
	Total amount	4813832	14461893

(ii) Other disclosures:-

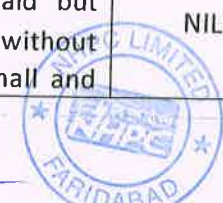
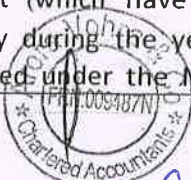
(a) Details of expenditure incurred during the year ended on 31.03.2018 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)				
		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	3147796	0	3147796
(ii)	On purpose other than (i) above	1666036	0	1666036
	Total	4813832	0	4813832

(b) As stated above, a sum of ₹NIL out of total expenditure of ₹NIL is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

12. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 04.09.2015 (Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)			
Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	NIL 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	NIL	NIL



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NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

	Medium Enterprises Development Act, 2006;		
(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. 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.
- 15 (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 Nimmo Bazgo Power Station as on 31.03.2018 is as under:

[Handwritten signature]



(Amount in ₹)

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NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2018	As at March 31, 2017
Against material damage	NIL	NIL	NIL	NIL	NIL
CPM damage	NIL	NIL	NIL	NIL	NIL
# Business Interruption Loss: -On account of generation loss -On account of increased cost of working	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

(Income recognised in respect of "Business Interruption Loss" during the year is ₹NIL (Cumulative as on 31.03.2018 is ₹NIL).

17. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) **General**

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a Finance Cost.

(ii) **Provision for employee benefits:**

a) **Provision for Performance Related Pay/Incentive:**

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year (Previous Year 2016-17) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) **Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):**

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2018 as per notification of the Development of Public Enterprises, Government of India.

(iii) **Other Provisions:**

a) **Provision For Tariff Adjustment:**



Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 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 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. Disclosures regarding Lease as per IND AS - 17 "Leases"



A) Finance Lease- Company as Lessor

The Company has entered into arrangement with a single beneficiary, PDD J&K for sale of the entire power generated by the power station, for 35 years, which is equal to the expected life of the Power Station. Under the agreements, the customer is obliged to purchase the output at prices determined by the Central Electricity Regulatory Commission (CERC). The Company has classified the Power Station as embedded finance lease as per Appendix-C to Ind AS 17- Leases. Other Financial Assets (Current and Non-Current) include lease receivables representing the present value of future lease rentals receivable on the embedded finance lease arrangements entered into by the company.

Details of gross investment in lease and present value of minimum lease payments receivables at the end of financial year/period are as under:

(a) Gross investment in the lease:

(Amount in Rs)

Particulars	31-Mar-18	31-Mar-17
Within one year	1400412179	1618188961
After one year but not more than five years	5600047352	6073132697
More than five years	23174047067	26192965418
Total	30174506598	33884287076

(b) Present value of minimum lease payments receivable:

(Amount in Rs)

Particulars	31-Mar-18	31-Mar-17
Within one year	236306482	329651310
After one year but not more than five years	1383802349	1411808877
More than five years	7033278874	7348561711
Total	8653387705	9090021897

(c) Reconciliation between the gross investment in the lease and the present value of minimum lease payments receivable is as follows:

(Amount in Rs)

Particulars	31-Mar-18	31-Mar-17
Gross investment in Lease	30174506598	33884287076
Adjustments:		
Less: Un-earned Finance Income	20519874072	23797399538
Less: Unguaranteed residual value	1001244821	996865641
Present value of Minimum Lease Payment (MLP)	86533,87,705	90900,21,897




20. Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016:

NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

- a) Undisputed Statutory dues outstanding as on 31.03.2018 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	NIL	NIL
Income Tax	NIL	NIL
Goods & Service Tax Act	NIL	NIL
Sales Tax /VAT	NIL	NIL
Service Tax	NIL	NIL
Custom Duty	NIL	NIL
Excise Duty	NIL	NIL
Works Contract Tax	NIL	NIL
Any other levies (Please specify)	NIL	NIL

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

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



NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 "Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2018	Net Block as at 31.03.2018	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	NIL	NIL	NIL	NIL
2	Land-Leasehold	629211	497648	354.239	<p>1. Mutation of 0.437 hectare of private land is incomplete due to the fact that the inheritance of the said land was not defined. Now the inheritance mutation has been done and after disbursement of compensation among the inheritance, the mutation in favour of NHPC shall be completed.</p> <p>2. Mutation of 0.117 hectare of private land is incomplete due to the fact that inheritance of the said land was not defined. Now the inheritance mutation has been done and case for compensation is being finalized by state authorities. After disbursement of compensation by NHPC to the state authorities, final award and the mutation in favour of NHPC shall be completed.</p> <p>3. The lease agreement in respect of State Govt. Land</p>

NIMMO BAZGO POWER STATION

(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

					measuring 353.685 hectare signed by the concerned Tehsildar and NHPC representative was forwarded to Deputy Commissioner/CEO, LAHDC, Leh for final award but before execution of final lease deed, DC Leh had sought some clarification from the Commissioner Secretary, Revenue, J&K and at present the case is pending with Commissioner Secretary, Revenue Department, J&K.
3	Other than Land-	NIL	NIL	NIL	NIL

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009487N)

(CA Vinod Gupta)

(P.K.Sahoo)

(Suprakas Adhikari)

Manager (Finance)

Chief Engineer (Electrical)

Partner

Head of Finance

Head of Project

M.No.090347

Date:

Place: Jammu



NIMMO BAZGO POWER STATION
(NOTE NO.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2016)

					clarification from the Commissioner Secretary, Revenue, J&K and at present the case is pending with Commissioner Secretary, Revenue Department, J&K.
3	Other than Land-	NIL	NIL	NIL	NIL

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA Vipul Gupta)

Partner

M.No.090347



(P.K.Sahoo)

Manager (Finance)
Head of Finance

(Suprakas Adhikari)

Chief Engineer (Electrical)
Head of Project

Date:

Place: Jammu



NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES**(i) Reporting entity**

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

(ii) Basis of preparation**(A) Statement of Compliance**

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

Basis of Measurement

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

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

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

(B) Functional and presentation currency

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

(D) Use of estimates and management judgements

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

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

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

Critical judgements and estimates**a) Determining whether an arrangement contains a lease**

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

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

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an



insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

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

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

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

b) Useful life of Property, Plant and Equipment

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

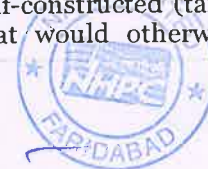
The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 18. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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



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recognised as an expense in the statement of profit and loss in accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

1.0 Property, Plant and Equipment (PPE)

- a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.
- e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the Court till the date of award), rehabilitation and other expenses including expenditure on environment management plans 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 and Equipment.
- h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.



- i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.
- j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.
- k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

- a) Capital work in Progress up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.
- d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

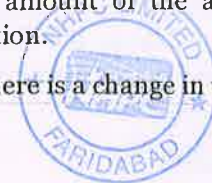
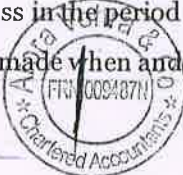
3.0 Investment Property

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

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

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

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



4.0 Intangible Assets and Intangible Assets under Development

- a) Upto March 31, 2015, Intangible assets were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

- a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.
- b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.
- c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.
- d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Accounts

- a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."
- b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."



- c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.
- e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.



For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

- i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

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

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

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

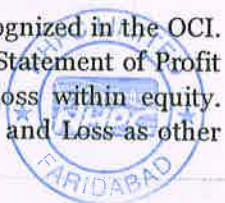
- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent SPPI.

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other



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income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) Derecognition

A financial asset is derecognised only when:

- i) The Company has transferred the rights to receive cash flows from the financial asset, or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

- i) Financial assets that are debt instruments, and are measured at amortised cost.
- ii) Financial assets that are debt instruments and are measured as at FVTOCI
- iii) Contract Assets under Ind AS 11, Construction Contracts
- iv) Lease Receivables under Ind AS 17, Leases.
- v) Trade Receivables under Ind AS 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.



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The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

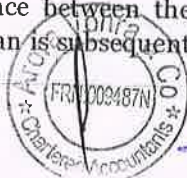
A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

- a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable



to financial liabilities and government grant is recognised initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

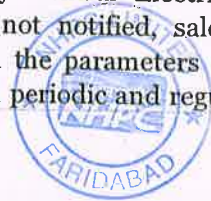
- b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.
- c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

- a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.
- b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
- c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

- a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.
- b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular



basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

- c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.
- d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- f) Advance Against Depreciation (AAD) considered as deferred income up to 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

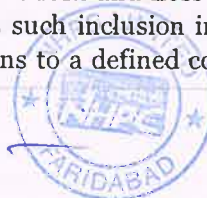
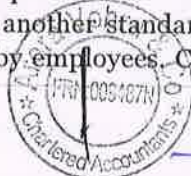
i) Short-term employee benefits

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 bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

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



more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

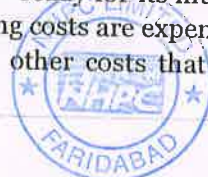
The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrance of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity

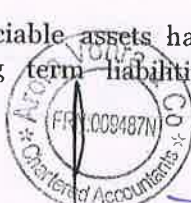


incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying tangible assets for their intended use are complete.

18.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.
- c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.
ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
 - Construction Plant & Machinery
 - Computer & Peripheralsii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Tangible Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing 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



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adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

- n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.
- o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

- a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating units (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.
- b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
- c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.
- d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.
- e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

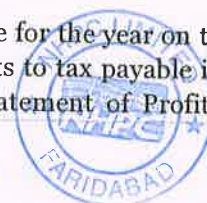
Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive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

a) Current tax

- i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss



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because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).

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

b) Deferred tax

- i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.
- ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.
- iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.
- iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.
- v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.
- vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

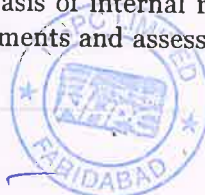
21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

- a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board



of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

- b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.
- c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

- i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.
- ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

- i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as 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 so as to achieve a constant rate on the Lease Receivable outstanding.
- ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated.

25.0 Earnings per share

- a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.
- b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.



- c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

26.0 Statement of Cash Flows

a) Cash and Cash Equivalents:

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings under Current Liabilities.

- b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

- c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

For Arora Vohra & Co.

~~Chartered Accountants~~

FRN: 009487N

(CA Vinod Gupta)

Partner

M.No. 090347

(Head of Project)

(Head of Finance)



NIMMO BAZGO POWER STATION

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**For Arora Vohra & Co.
Chartered Accountants**

FRN: 009487

(CA Vinod Gupta)

Partner

M.No. 090347

(Head of Project)

(Head of Finance)



Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.

Name of unit:

NIMMO BAZGO 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

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Summary of Prior Period Adjustments made during Period ended 31.03.2018

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income		
	Revenue from Operations		
	Other Income		
	Total Income (A)		
B.	Expense		
	Generation and Other Expenses		
	Employee Benefits Expense	21666	2016-2017
	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		
j)	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		
	w) 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)		



Annexure-I

NAME OF UNIT: NIMMO BAZGO POWER STATION

Disclosure of fair value under Note 33(1B)

Model for Calculation of Fair value of Retention Money for Disclosure

Retention Money	31.03.2018
Outstanding non-current undiscounted Amount - as per Detail Note 16.2 of balance sheet (before fair valuation)	25,73,608
Fair Value- Non Current portion	2365204
Discount Rate for fair value disclosure	8.00%

Statement of cash outFlow and Present value for Disclosure

Date of refund	Amount Refunded	Fair Value
		8.00%
31-Mar-18	0	2365204
31-Mar-19	16680	
26-Apr-19	2232768	
30-Jun-19	216241	
12-Jul-19	43814	
31-Jul-19	39898	
30-Sep-19	24207	
	2573608	2365204

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.

2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.

2. Discount rate given in the above format shall only be used for computation of fair value of security deposit/Retention Money for disclosure purpose.

4. Amount shown above are only for illustrative purpose.




Name of Unit: Nimmo Bazgo Power Station, Alchi

Annexure-V

Name of Unit: Nimmo Bazgo Power Station, Alchi											Annexure-V
HOA	HOA Description	As at 31.12.2017								Balance as on 31.03.2018	
		Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation			
		Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)		
A.	TRADE RECEIVABLE										
6301XX	SUNDRY DEBTORS	0	0	0	0	0	0	0	0	0	
6302XX	S. DEBTORS- CONSULTANCY	0	0	0	0	0	0	0	0	0	
6303XX	S. DEBTORS-CONSTRUCTION PROJECT	0	0	0	0	0	0	0	0	0	
	Sub Total - A.	0	0	0	0	0	0	0	0	0	
B.	DEPOSITS, ADVANCES TO CONTRACTORS/ SUPPLIERS/SERVICE PROVIDERS/ OTHERS INCLUDING FOR CAPITAL EXPENDITURE AND MATERIAL ISSUED TO CONTRACTORS										
6504XX	DEPOSIT	0	0	0	0	0	0	0	0	0	
4501XX	ADVANCES TO CONTRACTORS/SUPPLIERS-SECURED	756958	1	756958	1	756958	1	100.00	100.00	0	
450207	ADVANCES TO CONTRACTORS/SUPPLIERS/GOVT DEPARTMENT-UNSECURED	26542700	2	26542700	2	0	0	0	0	26525400	
450302	ADVANCES/LOAN TO CONTRACTORS/SUPPLIER/ (AGAINST BANK GUARANTEE) UNSECURED	0	0	0	0	0	0	0	0	0	
660403	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-UNSECURED	7981074	6	7493065	4	3619398	2	48.30	50	1487935	
6606XX	OTHER ADVANCES	0	0	0	0	0	0	0	0	0	
6607XX	ADVANCES TO CONTRACTORS/SUPPLIER/OTHERS (AGAINST BANK GUARANTEE)	0	0	0	0	0	0	0	0	0	
6608XX	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-SECURED	0	0	0	0	0	0	0	0	0	
6501XX	INTEREST ACCRUED AND DUE -CONTRACTORS	0	0	0	0	0	0	0	0	0	
6502XX	INTEREST ACCRUED BUT NOT DUE - CONTRACTORS	0	0	0	0	0	0	0	0	0	
661201	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	0	0	0	0	0	0	0	0	0	
661202	ADVANCE TO GOVT. OF ARUNACHAL PRADESH - UNSECURED	0	0	0	0	0	0	0	0	0	
661203	LOAN TO STATE GOVT. IN SETTLEMENT OF DUES FROM CUSTOMERS	0	0	0	0	0	0	0	0	0	
4465XX	MATERIAL ISSUED TO CONTRACTORS/FABRICATORS	0	0	0	0	0	0	0	0	0	
	Sub Total - B.	35280732		34792723		4376356				28013335	
C.	TRADE/OTHER PAYABLES										
310201	SUNDRY CREDITORS-CAPITAL -Works	102702	1	0	0	0	0	0	0	4520938	
310203	SUNDRY CREDITORS-for Materials /supply-Capital	22213967	20	20706315	2	0	0	0	0	13202810	
310411	SUNDRY CREDITORS- Supplier-OTHER THAN CAPITAL	1635297	22	0	0	0	0	0	0	2330468	
310431	SUNDRY CREDITORS-OTHER- OTHER THAN CAPITAL	6470763	28	5056413	5	3011458	3	59.56	60.00	14315017	
310701	Electricity/Power Charges Payable	0	0	0	0	0	0	0	0	0	
310713	Other Expenses Payable	0	0	0	0	0	0	0	0	0	
3301XX	ADVANCE FROM CONTRACTEES	0	0	0	0	0	0	0	0	0	
3302XX	DEPOSIT FROM CONTRACTEES	0	0	0	0	0	0	0	0	0	
3303XX	ADVANCE AGAINST DEPOSIT WORKS	0	0	0	0	0	0	0	0	0	
	Sub Total - C.	30422729		25762728		3011458				34369233	

Name of Unit: Nimmo Bazgo Power Station, Alchi

Annexure-V

HOA	HOA Description	As at 31.12.2017								Annexure-V Balance as on 31.03.2018
		Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation		
		Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
D.	SECURITY DEPOSIT/RETENTION MONEY									
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL	4552235	38	3247787	1	3247787	1	100.00	100.00	4761920
310303	SECURITY DEPOSIT- Supplier Capital	12783	1	0	0	0	0	0	0	12783
310305	SECURITY DEPOSIT-RETENTION MONEY- OTHERS -CAPITAL	200033	2	0	0	0	0	0	0	200033
310501	SECURITY DEPOSIT/ RETENTION MONEY- CONTRCTOR OTHER THAN CAPITAL	1219114	12	0	0	0	0	0	0	1877898
310503	SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER- OTHER THAN CAPITAL	14350	1	0	0	0	0	0	0	0
310505	SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN CAPITAL	508158	1	508158	1	508158	1	100.00	100.00	508158
	Sub Total - D.	6506673		3755945		3755945				7360792



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Annexure-VI						
Name of Unit : NIMMO BAZGO POWER STATION						
FY 2017-18						
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						



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Name of Location: NIMMO BAZGO POWER STATION

Detail of Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others during the year ended on 31.03.2018

(A) Assets deducted as per Note No. 2.1 shown by units in Balance sheet as at 31.03.2018

Sl.No.	PARTICULARS	HOA	Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
i)	Land – Freehold	410101		
ii)	Land – Leasehold	410111		
iii)	Roads and Bridges	4103		
iv)	Buildings	4102		
v)	Railway sidings	4105		
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates)	4106		
vii)	Generating Plant and machinery	4107		
viii)	Plant and machinerySub station	4108		
ix)	Plant and machineryTransmission lines	4109		
x)	Plant and machineryOthers	4110	679750	91168
xi)	Construction Equipment	4111		
xii)	Water Supply System/Drainage and Sewerage	4112		
xiii)	Electrical installations	4114		
xiv)	Vehicles	4115	46123	415103
xv)	Aircraft/ Boats	4116		
xvi)	Furniture and fixture	4117		
xvii)	Computers	4118	265109	289611
xviii)	Communication Equipment	4119		
xix)	Office Equipments	4120	196755	27078
xx)	Research and Development	4121		
xxi)	Other assets	4125		
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	51283	2349
	TOTAL		1239020	825309

(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 appearing in the Note 2.1 & 2.4 of Balance sheet as at 31.03.2018.



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Party wise summary of Transactions and Balances with Related Parties

ANNEXURE-IX

Location Code:121

Location Name : NIMMO BAZGO POWER STATION

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 31.03.2018	For the year ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Services Received by the Company(NHPC)	CENTRAL BOARD OF IRRIGATION AND POWER	4251817	0	0	0
		PAY & ACCOUNTS OFFICER (HQRS), DEPTT. OF TELECOMMUNICATIONS	80750	0	0	0
		Total	4332567	0	0	0
2	Services Provided by the Company (NHPC)					
	Total		0	0	0	0
3	Sale of goods/inventory by the Company	MEA				
	Total		0	0	0	0
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)					
	Total		0	0	0	0
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc					
	Total		0	0	0	0

2. Transactions with Other entities Controlled by the Central 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 the year ended on 31.03.2018	For the year 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	2010624	2882689	0	788719
		ENERGY EFFICIENCY SERVICES LIMITED	2179406	0	0	0
		Total	4190030	2882689	0	788719
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	14072080	138646471	9165699	0
		Total	14072080	138646471	9165699	0
3	Services Received by the Company(NHPC)	PGCIL	0	271631	232875	0
		NTPC	0	17893	0	0
		AIRPORT AUTHORITY OF INDIA	9460	0	0	0
		NATIONAL INSURANCE COMPANY LTD	10453	0	0	0
		UNITED INDIA INSURANCE COMPANY LIMITED	133760	0	0	0
		BSNL	2924152	0	420483	0
	Total		3077825	289524	653358	0
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	0
5	Sale of goods/inventory					
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0

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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 the year ended on 31.03.2018	For the year ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	JKPDC				
		UPPCL				
	Total		0	0	0	0
2		JKPDC				
		UPPCL				

	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc)	EXECUTIVE ENGINEER	654000	0	0	272500
		DY COMMISSIONER, LEH	6224000	0	0	23910000
3	Total		6878000	0	0	24182500
	Services Received by the Company(NHPC)	SUPERINTENDENT ITI LEH	97500	0	15000	
		SR. SUPERINTEDENT OF POLICE, LEH	18578902	0	0	0
		COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES	2374000	0	0	2632700
		MEMBER SECRETARY J&K STATE POLLUTION CONTROL BOARD	217500	0	0	0
	Total		21267902	0	15000	2632700
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	0
5	Sale of goods/Inventory	JKPDC UPPCL				
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0

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Annexure-X

Name of Unit: NIMMO BAZGO 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					
95-06-01	Bad and doubtful advances provided for					
95-06-02	Bad and doubtful deposits provided for					
95-07-01	Bad and doubtful claims/interest provided					
95-07-03	Doubtful Interest Provided for					
92-33-03	Provision for obsolescence in stores					
92-33-04	Provision for other losses of stores					
95-08-01	Shortage in store & spares provided					
95-11-01	Provision against diminution in the value of investment					
95-12-01	Project expenses provided for					
95-13-01	Loss on fixed assets provided for					
95-13-02	Loss on store provided for					

NIL



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Name of Unit : NIMMO BAZGO POWER STATION

Annexure -XI

(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	430201	Construction of Road around Right Bank of NBPS	18462016	14.09.2016	Work-in-Progress
2	430201	Construction of Stone Masonary Work in front of Power House	1133675	30.09.2018	Work-in-Progress
		TOTAL (430201)	19595691		
1	430304	Structural design of Permanent Office Building	126000	30.06.2018	Work-in-Progress
2	430304	Construction of permanent office building at NBPS, Alchi, Leh- Ladakh, J&K	8365420	30.06.2018	Work-in-Progress
		TOTAL (430304)	8491420		
1	430306	Construction of Store Building at Switch yard complex, Alchi, Leh-Ladakh, J&K	1028067	12.07.2018	Work-in-Progress
		TOTAL (430306)	1028067		
1	430324	Construction of an Additional Room for Health Equipment in Club at NBPS Colony, Alchi, Leh-Ladakh, J&K	331901	31.03.2018	Work-in-Progress
		TOTAL (430324)	331901		
1	430328	Landscaping of Open area at NBPS	2161968		Work-in-Progress
2	430328	Construction of CISF Building	7700083	26.04.2018	Work-in-Progress
3	430328	Architectual Consultancy Services for Construction of CISF Building	333548	26.04.2018	Work-in-Progress
4	430328	Construction of Store near Switchyard	1323748	31.07.2018	Work-in-Progress
5	430328	Construction of five nos. Toilet Blocks for Nimmo Bazgo Power Station at Alchi, Leh-Ladakh, J&K	1909776	31.08.2017	Work-in-Progress
6	430328	Development of play ground for security personnel for NBPS at Alchi, Leh-Ladakh, J&K.	895127	22.01.2018	Work-in-Progress
		TOTAL (430328)	14324250		
1	430601	Providing and Fixing of Stairs and Railing for 5 Nos. Spilway block at Dam Site, Nimoo Bazgoo Power Station, Alchi, Leh-Ladakh, J&K.	1490210	31.10.2017	Work-in-Progress



Name of Unit : NIMMO BAZGO POWER STATION

Annexure -XI

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2018)
(Amount in Rs.)

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
2	430601	Development of platform and protection wall for boat at right bank of dam u/s near switch yard at NBPS, Alchi, Leh-Ladakh (J&K)".	914399	15.08.2017	Work-in-Progress
		TOTAL (430601)	2404609		
1	431201	Drilling of 8" dia Bore well and installation of Submersible Pump at residential colony of NBPS, Alchi (J&K)	654000		Work-in-Progress
2	431201	PROVIDING UNDERGROUND WATER TANK & INSULATED WATER TANK & PPR PIPELINE IN TEMPORARY SHEDS	896052	30.04.2018	Work-in-Progress
		TOTAL (431201)	1550052		
		TOTAL	47725990		

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.
It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

Signature
(P.K.Sahoo)
Manager (Finance)
Head of Finance



Signature
(Suprakas Adhikari)
CE (E)
Head of Project/Power
Station/Unit

Annexure: XII

Management's Responsibility Statement for preparation of Director's
Responsibility Statement

This is to certify that the Annual Accounts of **Nimmo Bazgo Power Station** (name of Unit) for the **financial year 2017-18** have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.


Signature of Head of

Region/Project/Unit/Division


Signature of Head of Finance

Place: Jammu

Date: 20/04/2018



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Annexure: XIII

**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: Nimmo Bazgo 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.


**Signature of Head of
Region/Project/Unit/Division**




Signature of Head of Finance

Place: Jammu

Date: 20/04/2018

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Annexure: XIV

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Nimmo Bazgo Power Station (Name of Unit) 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.	Total Land of the project is 399.169 hectares. Out of which, lease deed for 354.239 hectares of land has not yet been executed/mutated.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No such case is found.
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	No such case is found.



Name of Unit : Nimmo Bazgo 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	Supplier ID	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	450207	DY COMMISSIONER, LEH	S013167	For Construction of Motorable Suspension Bridge	26.02.2014	50000000	26090000	23910000	Work-in-progress
2	450207	COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES	S031632	For Fisheries Development	27.08.2015	4402500	4161100	241400	Work-in-progress
3	450207	COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES	S031632	For Fisheries Development	27.12.2017	2374000	0	2374000	Work-in-progress
4	660403	BHEL POWER SECTOR (SPARES & SERVICES)	S004203	Advance against Capital Spares	22.11.2017	220666	0	220666	Capital Spares still to be supplied
5	660403	SINGGE FURNISHING HOUSE	S013847	Supply of Furniture items	12.02.2018	93220	0	93220	Material still to be supplied
6	660403	INDIAN OIL CORPORATION LTD., LEH	S020623	Supply of Diesel	21.03.2018	788719	0	788719	Material has been supplied in April'18 and advance has been adjusted as on date.
7	660403	DIAMOND TRADERS	S023205	Supply of Furniture items	12.02.2018	51330	0	51330	Material still to be supplied

Name of Unit : Nimmo Bazgo 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	Supplier ID	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
7	660403	DIAMOND TRADERS	S023205	Supply of Furniture items	12.02.2018	51330	0	51330	Material still to be supplied
8	660403	EXECUTIVE ENGINEER	S023457	Advance against drilling of 8 dia Bore Well and installation of Submersible Pump at NHPC Residential	02.06.2016	926500	654000	272500	Work-in-progress
9	660403	N RIGZIN WOOD CARVING & HANDI	S042604	Supply of Furniture items	12.02.2018	61500	0	61500	Material is still to be supplied
TOTAL						58918435	30905100	28013335	

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.Sahoo)
Manager (Finance)
Head of Finance




(Suprakas Adhikari)
CE (E)
Head of Project/Power
Station/Unit

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NHPC LIMITED						
COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
(Amount in Rs.)						
HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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 Laes)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO.24	Revenue from Continuing Operations					
	Sale of Power	35,32,94,329	29,96,66,083	5,36,28,246	17.9	Advice relating to Finance Lease for the period ended 31st March'18 has been received from C.O.
	Income from Finance Lease	1,23,32,79,631	1,33,49,28,174	(10,16,48,543)	-7.61	Advice relating to Finance Lease for the period ended 31st March'18 has been received from C.O.
	Income from Operating Lease	-	-	-	-	
	Revenue from Contracts, Project Management & Consultancy Works	-	-	-	-	
	Interest from Beneficiary States (Revision of Tariff)	1,20,75,258	11,50,02,021	(10,29,26,763)	-89.5	The amount of interest from beneficiary states depends upon the period of delay in tariff revision in favour of NHPC being made by CERC based on the application filed by petitioner i.e. NHPC. As the period of delay in pronouncement of tariff revision order in favour of NHPC by CERC increases, the interest from beneficiary states will also be enhanced and vice versa. Hence, the variance under the head is uncontrollable & unpredictable.
	Total carried forward to Statement of Profit & Loss	-	-	-	-	
		-	-	-	-	

Signature



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NHPC LIMITED						
COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
(Amount in Rs.)						
HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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)
NOTE NO. 25 OTHER INCOME						
	(A) Interest Income					
	(B) Dividend Income					
	(C) Other Non Operating Income					
	(i) Late payment surcharge	37,18,18,684	85,15,56,539	(47,97,37,855)	-56.34	The amount of late payment surcharge depends upon the periodicity of delay being made by the beneficiary states in making payments. Admittance in payment by the beneficiary states will reduce the amount under the head. Hence, variance under the head is uncontrollable & unpredictable.
	(ii) Income From Sale of Self Generated VRS/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	61,32,552	1,98,61,054	(1,37,28,502)	-69.12	Excess Liability/Provision written back for year ended on 31st March'18 pertains to (i) excess liability amounting to Rs 46034 booked i.e Stobias relating to upkeeping work, (ii) Annual Surveillance Fees for Rs.1149 and (iii) Training Bill to the extent of Rs.536, (iv) Excess liability pertaining to Security Bill amounting to Rs.2360, (v) Excess provision relating to 3rd PRC from Jan'17 to March'17 amounting to Rs.2359098, (vi) Acceptance of advice from C.O. relating to written back of excess provision of PRP pertaining to FY 2016-17 amounting to Rs.25,74,091/- and (vii) Excess liability amounting to Rs.11,49,284/- relating to various works booked in earlier years.
	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	3,29,04,539	2,42,34,159	86,70,380	35.78	The transaction relates with amortization of deferred income pertaining to Fair Valuation of Government Grant, the advice of which is received from C.O.
	Income on account of generation based incentive (GBI)					
	Exchange rate variation					
	Others	38,48,437	19,98,589	18,49,848	92.56	During the current year, Security Deposit and EMD overdue for more than 3 years of limitation period have been transferred to other income. Further, LD in 15 cases of contracts amounting to Rs 7,46,872/- has been levied in current year, which has been booked under this head. Moreover, scrap amounting to Rs 3,22,887/- was sold during current year. Hence, the variance arises.
	Sub-total	41,47,04,212	89,76,50,341			
	Add/Less: C.O./Regional Office/PID Expenses	8,83,189	48,47,446	(39,64,257)	-81.78	Advice from C.O./R.O.
	Sub-total	41,55,87,401	90,24,97,787			
	Less: Income transferred to Expenditure Attributable to Construction					
	Less: Income transferred to Advance/ Deposit from Client/Contractors and against Deposit Works					
	Less: Transfer of other income to grant					
	Total carried forward to Statement of Profit & Loss	41,55,87,401	90,24,97,787			

Signature



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NHPC LIMITED

COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT : NIMMO BAZGO POWER STATION

(Amount in Rs.)

HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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)
NOTE NO.26	GENERATION AND OTHER EXPENSES					
	(A) GENERATION EXPENSES					
	Water Usage Charges	13,68,50,506	13,17,15,648	51,34,858	3.9	Water Usage Charges is payable to J&K Govt. on the basis of quantum of consumption of water for generation of electricity. The consumption of water depends on the demand of energy which further depends on the consumption of electricity being uncontrollable & unpredictable in nature. Hence, the variance arises.
	Consumption of stores and spare parts	1,12,27,771	1,33,71,619	(21,43,848)	-16.03	During current period, transportation charges amounting to Rs.3,99,000/- were paid towards transportation of various materials from Jammu Store to Aichi. This transaction didn't occur in previous period. Further, 4 nos. Of MDL PWR SUP/AC/DC-DC CONVERTOR CE69133411 UN0098A-P amounting to Rs.15,53,294/- were purchased & consumed in previous year. These factors lead to such variance.
	(B) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(C) REPAIRS & MAINTENANCE					
	- Building	65,35,317	55,01,781	10,33,536	18.79	During current year, the work of Repairing, painting and maintenance of Sub Station Building at NBPS colony, Aichi, Leh-Ladakh, J&K (121/000771) was carried out with cost of Rs.4,33,103. Further, another work of R&M of roof of the passage at old colony with cost of Rs.2,09,746/- & work of renovation of HOP residence amounting to Rs.2,92,448/- respectively have been done in current year. Due to these factors, such variance arises.
	- Machinery	2,92,98,861	3,34,31,690	(41,32,829)	-12.36	In earlier year, additional materials amounting to Rs.29,59,127/- were purchased & consumed for operation of power house work, which is of irregular nature depending upon the casualty and break down of power house machineries.
	- Others	2,21,50,878	2,02,34,301	19,16,577	9.47	Not required
	(D) OTHER EXPENSES					
	Rent & Hire Charges	1,21,79,939	1,21,04,746	75,193	0.62	Not required
	Rates and taxes	1,53,804	5,00,439	(3,46,635)	-69.27	In previous year, ground rent amounting to Rs.4,82,240/- was paid towards 4822 Kanals 08 Marlas of State Land.
	Insurance	2,59,64,258	2,76,76,424	(17,12,166)	-6.19	The negative variance in comparison to previous period arises due to the fact that premium value depends upon the WDV/replacement cost of the assets against which insurance policy is obtained. WDV/replacement cost of the assets is getting reduced year by year and hence, accordingly insurance premium also gets decreased.
	Security expenses	2,00,43,523	2,32,19,385	(31,75,862)	-13.68	In earlier period, security services were also availed from M/S Final Four Security Services in addition to the services availed from J&K Police. In current period, security services have been exclusively availed from J&K police. Security services from M/S Final Four Security Services have been discontinued.
	Electricity Charges		90,966	(90,966)	-100	Booking of Electricity Charges payable to JKPDD on electricity consumption by power station has been discontinued from previous year as per instruction from C.O. The variance arises due to this reason.
	Travelling and Conveyance	89,28,885	1,16,27,492	(26,98,607)	-23.21	The expenditure is of variant nature which depends upon the frequency of tours of the employees as per requirement of power station.
	Expenses on vehicles	9,51,983	9,76,089	(24,106)	-2.47	Not required
	Telephone, telex and Postage	28,75,872	28,99,381	(23,509)	-0.81	Not required
	Advertisement and publicity	30,03,851	37,06,765	(7,02,914)	-18.96	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions viz. publication of tenders etc.
	Entertainment and hospitality expenses	1,65,144	11,000	1,54,144	1401.31	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions.
	Printing and stationery	13,39,644	12,59,614	80,030	6.35	Not required
	Consultancy charges - Indigenous	13,02,556	55,44,881	(42,42,325)	-76.51	During previous year, advice for arbitration expenses was raised to power station. Now, arbitration proceedings have been finalized. Henceforth, raising of advice towards arbitration expenses from C.O. has been discontinued in current year. Thus, such variance arises.
	Consultancy charges - Foreign					
	Audit expenses (Refer explanatory note-3 below)	88,500	62,875	25,625	40.76	Reimbursement of Travelling Expenses (Air Fare Ticket to & fro Leh) & Out of pocket expenses is unpredictable & uncontrollable in nature depending upon the rate prevalent at the time of actual journey.

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NHPC LIMITED

COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT : NIMMO BAZGO POWER STATION

(Amount in Rs.)

HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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 Laacs)
	Expenses on compulsory afforestation/ catchment area treatment/ environmental expenses	23,74,000	-	23,74,000	100.00	In current period, an amount of Rs.2374000 has been disbursed towards development of fisheries under Environmental Obligation of power station. Hence, the variance arises.
	Expenditure on land not belonging to company	-	-	-	-	
	Loss on Assets	6,47,725	1,77,628	4,70,097	264.65	During current year, additional amount of Rs.4,53,198/- in comparison to FY 2016-17 has been booked towards adjustment for depreciation on PPE (being treated as finance lease) disposed off / sold during the year as per advice from C.O.
	Losses out of insurance claims (upto excess clause)	-	-	-	-	
	Losses out of insurance claims (beyond excess clause)	-	-	-	-	
	Books & Periodicals	3,080	8,190	(5,110)	-62.39	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions.
	Donation	-	-	-	-	
	CSR/ Sustainable Development	48,13,832	1,44,61,893	(96,48,061)	-66.71	Expenses on CSR Activities are done on the basis of specified guideline of the corporation. CSR Activities are approved from committee of Directors and expenditures are incurred accordingly.
	Community Development Expenses	-	-	-	-	
	Directors' expenses	-	-	-	-	
	Research and development expenses	-	-	-	-	
	Interest on Arbitration/ Court Cases	-	-	-	-	
	Interest to beneficiary states	1,01,40,227	2,30,745	99,09,482	4294.56	The interest to beneficiary states arises when tariff gets reduced by CERC due to which tariff claimed by NHPC needs to be refunded to beneficiary states along with interest. Hence, the transaction is unpredictable in nature. However, advice in this regard is raised from C.O.
	Expenditure on Self Generated VERs/REC	-	-	-	-	
	Expenses for Regulated Power	-	-	-	-	
	Less: - Exp Recoverable on Regulated Power	-	-	-	-	
	Exchange rate variation	-	-	-	-	
	Training Expenses	21,40,793	30,14,730	(8,73,937)	-28.99	Training is being imparted at power station as per training schedule provided by C.O. Hence, expense under the head varies accordingly.
	Petition Fee/Registration Fee /Other Fee - To CERC/RLDC/RPC	1,98,000	1,99,260	(1,260)	-0.63	The variance is very minimal even below 1%
	Operational/Running Expenses of Kendriya Vidyalaya	-	-	-	-	
	Operational/Running Expenses of Other Schools	-	-	-	-	
	Operational/Running Expenses of Guest House/Transit Hotel	84,70,548	82,42,562	2,27,986	2.77	Not required
	Operating Expenses of DG Set-Other than Residential	3,59,486	27,00,444	(23,40,958)	-86.69	In current year, approved budget under the head was Rs.3,60,000/- against which an amount of Rs.3,59,486/- was incurred and booked under this head for operation of DG sets. In previous year, purchase of diesel was entirely booked under the head as per approved budget irrespective of its use in various components of power station. Current year's purchase of diesel has been properly allocated to the appropriate HOA according to its use.
	Other general expenses	33,85,030	18,58,846	15,26,184	82.1	As per C.O. Cir. No.A/cs-514, Dt.25/09/17, bank charges & LC charges have become part of " Generation & Other Expenses" rather than part of finance cost. Following this circular, an amount of Rs.1,82,473/- has been booked under this head. Further, the work of paver block in Alchi School was carried out in current period with total cost of Rs.2,44,805/- booked under this head. In earlier year, operational expenses of hospital were inadvertently booked under HOA- 920217 (REPAIR AND MAINTENANCE- HOSPITAL BUILDING). But, same has been rectified in current year and accordingly, operational expenses of hospital in current year has been booked to appropriate HOA-925032 (Operational / Running Expenses of Hospital) to the tune of Rs.15,49,768/-. These are the factors attributing creation of such variance
	Sub-total	31,55,94,013	32,48,29,394			
	Add/Less: C.O./Regional Office/PID Expenses	62,63,591	1,43,58,468	(80,94,877)	-56.38	Advice from C.O./R.O.
	Sub-total	32,18,57,604	33,91,87,862			
	Less: Amount transferred to Expenditure Attributable to Construction	-	-	-	-	
	Less: Recoverable from Deposit Works	-	-	-	-	
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-	-	-	
	Sub-total	32,18,57,604	33,91,87,862			
	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	-	-	-	-	
	Shortage in store & spares provided	-	-	-	-	
	Provision against diminution in the value of investment	-	-	-	-	

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NHPC LIMITED						
COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
(Amount in Rs.)						
HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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 Laacs)
	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	-	30,25,331	(30,25,331)	100.00	Advice from C.O.
	Provision for interest against court/arbitration award	-	-			
	Others	-	-			
	Sub-total	-	30,25,331			
	Add/(Less): C.O./Regional Office/PID Expenses	-	4,387	(4,387)	-100	Advice from C.O./R.O.
	Sub-total	-	30,29,718			
	Less: Amount transferred to Expenditure Attributable to Construction	-	-			
	Less: Recoverable from Deposit Works	-	-			
	Sub-total	-	30,29,718			
	Total carried forward to Statement of Profit & Loss	32,18,57,604	34,22,17,580			

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NHPC LIMITED						
COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
(Amount in Rs.)						
HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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)
NOTE NO.27 EMPLOYEE BENEFITS EXPENSE						
	Salaries, wages, allowances	12,98,90,367	13,59,69,539	(60,79,172)	-4.47	Advice from C.O./R.O.
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	1,71,55,330	2,47,80,515	(76,25,185)	-30.77	The matter of Employees' Provident Fund, Superannuation Fund & Gratuity is entirely dealt with at C.O. and booking of same is done on the basis of advice received from C.O.
	Staff welfare expenses	86,40,046	86,28,448	11,598	0.13	The expenditure is of variant nature which depends upon the frequency of transactions viz. Medical expenses of existing employees and retired employees etc. However, variance is very minimal even below 1%.
	Leave Salary & Pension Contribution	-	-	-	-	
	Add/(Less): C.O./Regional Office Expenses	11,80,59,151	11,28,88,207	51,70,944	4.58	Advice from C.O./R.O.
	Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-	-	-	
	Less: Recoverable from Deposit Works	-	-	-	-	
	Total carried forward to Statement of Profit & Loss	27,37,44,894	28,22,66,709			
NOTE NO.28 FINANCE COST						
A	Interest on Financial Liabilities at Amortized Cost :					
	Government of India loan	20,44,77,568	17,86,08,000	2,58,69,568	14.48	Advice from C.O.
	Bonds	4,21,63,273	61,77,444	3,59,85,829	582.54	Advice from C.O.
	Foreign loan	-	-	-	-	
	Term loan	5,79,62,413	12,26,12,148	(6,46,49,735)	-52.73	Advice from C.O.
	Unwinding of discount-GOI Loan	3,01,92,733	2,05,85,321	96,07,412	46.67	Advice from C.O.
	Sub-total	33,47,95,987	32,79,82,913			
B	Other Borrowing Cost					
	Loss on Hedging Transactions	-	-	-	-	
	Bond issue/ service expenses	79,667	117	79,350	25031.55	Advice from C.O.
	Commitment fee	-	-	-	-	
	Guarantee fee on foreign loan	-	-	-	-	
	Other finance charges	22,885	2,45,008	(2,22,123)	-90.66	Advice from C.O.
	Unwinding of discount-Provision & Financial Liabilities	75,80,912	67,48,307	8,32,605	12.34	This interest pertains to unwinding of initial FV Gain recognized on security deposits & provision for committed capital expenditure in the form of interest.
	Sub-total	76,83,464	69,93,632			
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)	34,24,79,451	33,49,76,545			
	Add/(Less): C.O./Regional Office/PID Expenses	965	10,00,131	(9,99,166)	-99.9	Advice from C.O./R.O.
	TOTAL	34,24,80,416	33,59,76,676			
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-	-	-	
	Less: Recoverable from Deposit Works	-	-	-	-	
	Total carried forward to Statement of Profit & Loss	34,24,80,416	33,59,76,676			



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NHPC LIMITED						
COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
(Amount in Rs.)						
HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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)
NOTE NO.29 DEPRECIATION AND AMORTIZATION EXPENSES			(Amount in ₹)			
	Depreciation & Amortisation Expenses				100.00	Advice relating to Finance Lease for the quarter ended 31st March 2018 is yet to be received from C.O. After adjustment of said advice, the variance will get nullified
	Depreciation adjustment on account of Foreign Exchange Rate Variation					
	Add/(Less): C.O./Regional Office / PID Expenses	13,90,634	37,58,768	(23,68,134)	-63	Advice from C.O./R.O.
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	13,90,634	37,58,768			

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NIIPC LIMITED

COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT : NIMMO BAZGO POWER STATION

(Amount in Rs.)

HOA	Particulars	Amount during FY 2017-18 (From 01.04.2017 to 31.03.2018)	Amount during Corresponding 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)
NOTE NO.32	EXPENDITURE DURING CONSTRUCTION					
	EMPLOYEE BENEFITS EXPENSE					
	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	-	-			
	Traveling 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 (Dcho)	-	-			
	Sub-total	-	-			
	FINANCE COST					
	Interest on:					
	Government of India loan	-	-			
	Bonds	-	-			
	Foreign loan	-	-			
	Term loan	-	-			
	Cash credit facilities /WCCL	-	-			
	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	-	-			
	PROVISIONS					
	Sub-total	-	-			
	DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total	-	-			
	C.O./Regional Office Expenses:					
	Other Income	-	-			
	Generation, Administration and Other Expenses	-	-			
	Employee Benefits Expense	-	-			
	Depreciation & Amortisation Expenses	-	-			
	Finance Cost	-	-			
	Provisions	-	-			
	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						
COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO 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	78097694	4,92,42,059	2,88,55,635	58.6	Advice relating to Finance Lease for the period ended 31st March'18 has been received from C.O.
	Income from Finance Lease		(32,40,21,600)	(32,40,21,600)	-100	Advice relating to Finance Lease is being received from C.O.
	Income from Operating Lease					
	Revenue from Contracts, Project Management & Consultancy Works					
	Interest from Beneficiary States (Revision of Tariff)		4,62,855	(4,62,855)	-100	The amount of interest from beneficiary states depends upon the period of delay in tariff revision in favour of NHPC being made by CERC based on the application filed by petitioner i.e. NHPC. As the period of delay in pronouncement of tariff revision order in favour of NHPC by CERC increases, the interest from beneficiary states will also be enhanced and vice versa. Hence, the variance under the head is uncontrollable & unpredictable. Further, booking under the head depends upon the advice from C.O.
	Total carried forward to Statement of Profit & Loss					

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NHPC LIMITED						
COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
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)
NOTE NO. 25 OTHER INCOME						
	(A) Interest Income					
	(B) Dividend Income					
	(C) Other Non Operating Income					
	(i) Late payment surcharge					
	(ii) Income From Sale of Self Generated VRS/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	24,10,716	1,96,22,469	(1,72,11,753)	-87.71	In previous year, liability of Rs.1,79,82,006/- booked relating to consumption of electricity at NBPS was written back as per instruction from C.O. Hence, such variance arises.
	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	83,70,067	74,69,433	9,00,634	12.06	The transaction relates with amortization of deferred income pertaining to Fair Valuation of Government Grant, the advice of which is received from C.O.
	Income on account of generation based incentive (GBI)					
	Exchange rate variation					
	Others	9,64,999	6,86,152	2,78,847	40.64	During 4th quarter of FY 2017-18, LD amounting to Rs.5,68,162/- has been levied and booked under HOA-841001 resulting into creation of such variance.
	Sub-total	1,17,45,782	2,77,78,054			
	Add/(Less): C.O./Regional Office/PID Expenses	4,78,901	(20,92,634)	25,71,535	-122.89	Advice from C.O./R.O.
	Sub-total	1,22,24,683	2,56,85,420			
	Less: Income transferred to Expenditure Attributable to Construction					
	Less: Income transferred to Advance/ Deposit from Client/Contractors and against Deposit Works					
	Less: Transfer of other income to grant					
	Total carried forward to Statement of Profit & Loss	1,22,24,683	2,56,85,420			

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NHPC LIMITED

COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT : NIMMO BAZGO 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)
NOTE NO.26	GENERATION AND OTHER EXPENSES					
	(A) GENERATION EXPENSES					
	Water Usage Charges	4,44,72,509	4,06,83,725	37,88,784	9.31	Water Usage Charges is payable to J&K Govt. on the basis of quantum of consumption of water for generation of electricity. The consumption of water depends on the demand of energy which further depends on the consumption of electricity being uncontrollable & unpredictable in nature. Hence, the variance arises.
	Consumption of stores and spare parts	60,02,612	1,17,65,682	(57,63,070)	-48.98	In previous period, various essential electronic cards/modules of SCADA, Governor & Excitation System related to generating units were used time to time as per requirement for the continuous operation of Generating Units, so as to achieve uninterrupted electrical Generation in the period. Also in the period various mechanical consumables associated with auxiliary systems system were also consumed due to normal wear & tear in the operation.
	(B) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(C) REPAIRS & MAINTENANCE					
	- Building	19,23,829	8,29,302	10,94,527	131.98	During current year, the work of Repairing, painting and maintenance of Sub Station Building at NBPS colony, Alchi, Leth-Ladakh, J&K (121/000771) was carried out with cost of Rs.4,33,103. Further, another work of R&M of roof of the passage at old colony with cost of Rs.2,09,746/- & work of renovation of HOP residence amounting to Rs.2,92,448/- respectively have been done in current year. Due to these factors, such variance arises.
	- Machinery	45,69,973	90,07,014	(46,37,041)	-51.48	In earlier year, additional materials amounting to Rs.29,59,127/- were purchased & consumed for operation of power house work, which is of irregular nature depending upon the casualty and break down of power house machineries.
	- Others	27,77,230	81,29,594	(53,52,364)	-65.84	Expenses occurred due to use of components in the continuous online vibration monitoring systems installed in the unit auxiliary system /electrical installation of Power Station. The requirement of these items depends on the exigencies of situation as and when required in the system. Hence, such variance arises.
	(D) OTHER EXPENSES					
	Rent & Hire Charges	27,17,908	28,17,165	(99,257)	-3.52	Not required
	Rates and taxes	55,024	4,82,240	(4,27,216)	-88.59	In previous year, ground rent amounting to Rs.4,82,240/- was paid towards 4822 Kanals 08 Marlas of State Land.
	Insurance	60,39,869	65,88,562	(5,48,693)	-8.33	The negative variance in comparison to previous period arises due to the fact that premium value depends upon the WDV/replacement cost of the assets against which insurance policy is obtained. WDV/replacement cost of the assets is getting reduced year by year and hence, accordingly insurance premium also gets decreased.
	Security expenses	78,53,345	63,23,945	15,29,400	24.18	Security Expenses have been increased in current period in comparison to earlier period due to levy of GST under RCM on security services availed from government body/agency i.e. J&K police. Further, the work of General Up keeping & cooking services for security Mess at NBPS Alchi was carried out for security personnel in current period.
	Electricity Charges					Not required
	Travelling and Conveyance	21,54,689	34,08,316	(12,53,627)	-36.78	The expenditure is of variant nature which depends upon the frequency of tours of the employees as per requirement of power station.
	Expenses on vehicles	5,80,668	4,28,906	1,51,762	35.38	The variance arises due to increase in rate of diesel consumed for running of vehicles of power station. Further, expense under the head varies according to the use of vehicles which is unpredictable & uncontrollable in nature.
	Telephone, telex and Postage	15,80,378	10,70,058	5,10,320	47.69	In current period, the satellite communication expenses have been booked additionally to the tune of Rs.5,26,720/- in comparison to earlier period. The expense under the head is booked as per advice received from C.O.
	Advertisement and publicity	4,82,740	6,04,512	(1,21,772)	-20.14	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions viz. publication of tenders etc.
	Entertainment and hospitality expenses	1,500		1,500	100.00	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions.

NHPC LIMITED

COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT : NIMMO BAZGO 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)
	Printing and stationery	2,05,708	4,87,025	(2,81,317)	-57.76	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions.
	Consultancy charges - Indigenous	2,13,741	5,59,475	(3,45,734)	-61.8	During previous year, advice for arbitration expenses was raised to power station. Now, arbitration proceedings have been finalized. Henceforth, raising of advice towards arbitration expenses from C.O. has been discontinued in current year. Thus, such variance arises.
	Consultancy charges - Foreign	-	-	-	-	
	Audit expenses (Refer explanatory note-3 below)	88,500	62,875	25,625	40.76	Reimbursement of Traveling Expenses (Air Fare Ticket to & fro Leh) & Out of pocket expenses is unpredictable & uncontrollable in nature depending upon the rate prevalent at the time of actual journey.
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-	-	-	Not required
	Expenditure on land not belonging to company	-	-	-	-	Not required
	Loss on Assets	3,51,820	2,57,209	94,611	36.78	In current period, finance lease advice amounting to Rs. 1,42,526/- additionally was raised from C.O. relating to adjustment of IND AS impact on disposal/transfer of fixed assets.
	Losses out of insurance claims (upto excess clause)	-	-	-	-	Not required
	Losses out of insurance claims (beyond excess clause)	-	-	-	-	Not required
	Books & Periodicals	-	3,250	(3,250)	-100	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions.
	Donation	-	-	-	-	Not required
	CSR/ Sustainable Development	12,86,036	58,81,988	(45,95,952)	-78.14	Expenses on CSR Activities are done on the basis of specified guideline of the corporation. CSR Activities are approved from committee of Directors and expenditures are incurred accordingly.
	Community Development Expenses	-	-	-	-	Not required
	Directors' expenses	-	-	-	-	Not required
	Research and development expenses	-	-	-	-	Not required
	Interest on Arbitration/ Court Cases	-	-	-	-	Not required
	Interest to beneficiary states	-	(17,42,496)	17,42,496	-100	The interest to beneficiary states arises when tariff gets reduced by CERC due to which tariff claimed by NHPC needs to be refundal to beneficiary states along with interest. Hence, the transaction is unpredictable in nature. However, advice in this regard is raised from C.O.
	Expenditure on Self Generated VERs/REC	-	-	-	-	Not required
	Expenses for Regulated Power	-	-	-	-	Not required
	Less: - Exp Recoverable on Regulated Power	-	-	-	-	Not required
	Exchange rate variation	-	-	-	-	Not required
	Training Expenses	1,60,320	10,65,442	(9,05,122)	-84.95	Training is being imparted at power station as per training schedule provided by C.O. Hence, expense under the head varies accordingly.
	Pension Fee/Registration Fee/Other Fee - To CERC/RLDC/RPC	-	-	-	-	Not required
	Operational/Running Expenses of Kendriya Vidyalay	-	-	-	-	Not required
	Operational/Running Expenses of Other Schools	-	-	-	-	Not required
	Operational/Running Expenses of Guest House/Transit Hostel	10,32,760	23,12,085	(12,79,325)	-55.33	In previous period, additional work of repairing of furniture of guest house/transit camp was carried out. Further, bed materials were purchased for use in guest houses/transit camp. Further, variance also arises due to increase in nytric rate/labour rate at Leh L.r.o labour force deployed in operation & maintenance of guest houses.
	Operating Expenses of DG Set-Other than Residential	(3,78,693)	10,49,184	(14,27,877)	-136.09	In current year, approved budget under the head was Rs.3,60,000/- against which an amount of Rs.3,59,486/- was incurred and booked under this head for operation of DG sets. In previous year, purchase of diesel was entirely booked under the head as per approved budget irrespective of its use in various components of power station. Current year's purchase of diesel has been properly allocated to the appropriate HOA according to its use. The negative figure in current period implies rectification of HOA.



NHPC LIMITED						
COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO 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)
	Other general expenses	14,72,698	8,68,720	6,03,978	69.53	As per C.O. Cir. No. A/Cs-514, Dt. 25/09/17, bank charges & LC charges have become part of "Generation & Other Expenses" rather than part of finance cost. Following this circular, an amount of Rs.1,82,473/- has been booked under this head. Further, the work of paver block in Alchi School was carried out in current period with total cost of Rs.2,44,805/- booked under this head. In earlier year, operational expenses of hospital were inadvertently booked under HOA- 920217 (REPAIR AND MAINTENANCE- HOSPITAL BUILDING). But, same has been rectified in current year and accordingly, operational expenses of hospital in current year has been booked to appropriate HOA-925032 (Operational Running Expenses of Hospital) to the tune of Rs.15,49,768/-. These are the factors attributing creation of such variance.
	Sub-total	7,94,42,552	9,11,78,096			
	Add/(Less): C.O./Regional Office/PID Expenses	15,98,683	35,69,755	(19,71,072)	-55.22	Advice from C.O./R.O. i.e. allocation of expenses is still to be raised.
	Sub-total	8,10,41,235	9,47,47,851			
	Less: Amount transferred to Expenditure Attributable to Construction	-	-	-	-	Not required
	Less: Recoverable from Deposit Works	-	-	-	-	Not required
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-	-	-	Not required
	Sub-total	8,10,41,235	9,47,47,851			
	PROVISIONS					
	Bad and doubtful debts provided	-	-	-	-	Not required
	Expected Credit Loss Allowance-Trade Receivables	-	-	-	-	Not required
	Bad and doubtful advances / deposits provided	-	-	-	-	Not required
	Bad and doubtful claims provided	-	-	-	-	Not required
	Doubtful Interest Provided for	-	-	-	-	Not required
	Diminution in value of stores and spares	-	-	-	-	Not required
	Shortage in store & spares provided	-	-	-	-	Not required
	Provision against diminution in the value of investment	-	-	-	-	Not required
	Project expenses provided for	-	-	-	-	Not required
	Provision for fixed assets/ stores provided for	-	-	-	-	Not required
	Diminution in value of Inventory of Self Generated VER's Provided for	-	-	-	-	Not required
	Provision for catchment area treatment plan	-	-	-	-	Not required
	Provision for Interest to Beneficiary	-	30,25,331	(30,25,331)	100.00	Advice from C.O.
	Provision for interest against court/arbitration award.	-	-	-	-	Not required
	Others	-	-	-	-	Not required
	Sub-total	-	30,25,331			
	Add/(Less): C.O./Regional Office/PID Expenses	-	18	(18)	-100	Advice from C.O./R.O.
	Sub-total	-	30,25,349			
	Less: Amount transferred to Expenditure Attributable to Construction	-	-	-	-	Not required
	Less: Recoverable from Deposit Works	-	-	-	-	Not required
	Sub-total	-	30,25,349			
	Total carried forward to Statement of Profit & Loss	8,10,41,235	9,77,73,200			

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NHPC LIMITED						
COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO POWER STATION						
(Amount in Rs.)						
IIOA	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)
NOTE NO 27 EMPLOYEE BENEFITS EXPENSE						
	Salaries, wages, allowances	4,23,96,531	5,14,93,156	(90,96,625)	-17.67	Advice from C.O./R.O.
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	35,62,995	94,30,609	(58,67,614)	-62.22	The matter of Employees' Provident Fund, Superannuation Fund & Gratuity is entirely dealt with at C.O. and booking of same is done on the basis of advice received from C.O.
	Staff welfare expenses	18,40,168	20,28,622	(1,88,454)	-9.29	The expenditure is of variant nature which depends upon the frequency of transactions viz. Medical expenses of existing employees and retired employees etc.
	Leave Salary & Pension Contribution	-	-	-	-	Not required
	Add/(Less): C.O./Regional Office Expenses	2,78,57,351	4,42,25,072	(1,63,67,721)	-37.01	Advice from C.O./R.O.
	Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-	-	-	Not required
	Less: Recoverable from Deposit Works	-	-	-	-	Not required
	Total carried forward to Statement of Profit & Loss	7,56,57,045	10,71,77,459			
NOTE NO 28 FINANCE COST						
A	Interest on Financial Liabilities at Amortized Cost :					
	Government of India loan	5,12,26,521	4,83,92,877	28,33,644	5.86	Advice from C.O.
	Bonds	1,74,02,988	14,19,908	1,59,83,080	1125.64	Advice from C.O.
	Foreign loan	-	-	-	-	Not required
	Term loan	57,08,368	2,65,99,275	(2,08,90,907)	-78.54	Advice from C.O.
	Unwinding of discount-GOI Loan	76,95,199	63,44,791	13,50,408	21.28	Advice from C.O.
	Sub-total	8,20,33,076	8,27,56,851			
B	Other Borrowing Cost					
	Loss on Hedging Transactions	-	-	-	-	Not required
	Bond issue/ service expenses	-	-	-	-	Not required
	Commitment fee	-	-	-	-	Not required
	Guarantee fee on foreign loan	-	-	-	-	Not required
	Other finance charges	-	73,204	(73,204)	-100	Advice from C.O.
	Unwinding of discount-Provision & Financial Liabilities	19,46,748	12,71,773	6,74,975	53.07	This interest pertains to unwinding of initial FV Gain recognized on security deposits & provision for committed capital expenditure in the form of interest.
	Sub-total	19,46,748	13,44,977			
C	Applicable net gain/ loss on Foreign currency transactions and translation					
	Exchange differences regarded as adjustment to interest cost	-	-	-	-	Not required
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-	-	-	Not required
	Sub-total	-	-			
	Total (A + B + C)	8,39,79,824	8,41,01,828			
	Add/(Less): C.O./Regional Office/PID Expenses	(14)	9,95,410	(9,95,424)	-100	Advice from C.O./R.O.
	TOTAL	8,39,79,810	8,50,97,238			
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-	-	-	Not required
	Less: Recoverable from Deposit Works	-	-	-	-	Not required
	Total carried forward to Statement of Profit & Loss	8,39,79,810	8,50,97,238			

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NHPC LIMITED						
COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)						
NAME OF THE UNIT : NIMMO BAZGO 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)
NOTE NO.29 DEPRECIATION AND AMORTIZATION EXPENSES			(Amount in ₹)			
	Depreciation & Amortisation Expenses	-	-	-	-	Not required
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-	-	-	Not required
	Add/(Less): C.O./Regional Office / PID Expenses	4,90,800	11,05,134	(6,14,334)	-55.59	Advice from C.O./R.O.
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-	-	-	Not required
	Less: Recoverable from Deposit Works	-	-	-	-	Not required
	Total carried forward to Statement of Profit & Loss	4,90,800	11,05,134			

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NHPC LIMITED

COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT : NIMMO BAZGO 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)
NOTE NO.32	EXPENDITURE DURING CONSTRUCTION					
	EMPLOYEE BENEFITS EXPENSE					
	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					
	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	-	-	-	-	
	PROVISIONS					
	Sub-total	-	-	-	-	
	DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total	-	-	-	-	
	C.O./Regional Office Expenses:					
	Other Income	-	-	-	-	
	Generation, Administration and Other Expenses	-	-	-	-	
	Employee Benefits Expense	-	-	-	-	
	Depreciation & Amortisation Expenses	-	-	-	-	
	Finance Cost	-	-	-	-	
	Provisions	-	-	-	-	
	Sub-total	-	-	-	-	
	LESS: RECEIPTS AND RECOVERIES					
	Income from generation of electricity - recommissioning	-	-	-	-	
	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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NIMMO BAZGO POWER STATION		
FINANCIAL YEAR 2017-2018		
		Annexure XI Rs. in Lakhs
ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018		
S. No.	PARTICULARS	
	Part III	
1	Payment to Central Exchequer(Rs. in lakhs) (Actual on cash Basis)	
a	Central Sales Tax	0.00
b	Excise Duty / CENVAT	0.00
c	Service Tax	0.00
d	Custom Duty	0.00
e	CGST	0.19
f	IGST	1.70
g	CGST - RCM	10.94
h	IGST - RCM	0.30
i	Other Taxes & Duties	35.92
2	Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)	175.03
a	State Sales Tax / State VAT	0.00
b	State Excise duty	0.00
c	Service Tax	0.19
d	SGST	10.94
e	SGST - RCM	0.00
f	Other Taxes & Duties	0.00
3	Expenditure on Research & Development	15.78
4	Rent/Royalty/Cess Paid	
5	Grant Detail	
	Purpose of Grant	0.00
	Source of Grant	0.00
	Revenue of Capital	0.00
	Amount Received	0.00
	Expenditure during the year	0.00
	Balance at the end of the year	
	Subsidy Detail	
	Purpose of subsidy/Grant	0.00
	Source of subsidy	0.00
	Amount Received/receivable	0.00
	Cumulative	0.00
6	Indirect Taxes Paid to Local Authorities (Actual on cash basis)	0.00
	Part V	
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	537.11
(ii)	HRA, Cost of leased accommodation	94.67
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	1481.69
(iv)	Performance Related Pay (PRP)	212.25
(v)	Superannuation Benefits	107.29
	Total - a(i) to (v)	2433.01
b	Non-Unionized Supervisor (IDA)	
(i)	Basic/ D.A	0.00
(ii)	HRA, Cost of leased accommodation	0.00
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	0.00
(iv)	Performance Related Pay (PRP)	0.00
(v)	Superannuation Benefits	0.00
	Total - b(i) to (v)	0.00
c	Unionized Supervisor (IDA)	
(i)	Basic/ D.A	0.00
(ii)	HRA, Cost of leased accommodation	0.00
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	0.00
(iv)	Performance Related Pay (PRP)	0.00
(v)	Superannuation Benefits	0.00
	Total - c(i) to (v)	0.00
d	Worker (IDA)	
(i)	Basic/ D.A	63.3
(ii)	HRA, Cost of leased accommodation	3.89
(iii)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	154.35
(iv)	Performance Related Pay (PRP)/PLG/Performance based awards	15.14
(v)	Superannuation Benefits	13.08
	Total - d(i) to (v)	249.76



NIMMO BAZGO POWER STATION		
FINANCIAL YEAR 2017-2018		
		Annexure XI Rs. in Lakhs
S. No.	ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018 PARTICULARS	
	e Managerial/Executives (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - e(i) to (iv)	0.00
	f Non-Unionized Supervisor (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - f(i) to (iv)	0.00
	g Unionized Supervisor (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - g(i) to (iv)	0.00
	h Worker (CDA)	
	(i) Basic/ D.A	0.00
	(ii) HRA, Cost of leased accommodation	0.00
	(iii) Other perks. & Allowances	0.00
	(iv) Superannuation Benefits	0.00
	Total - h(i) to (iv)	0.00
	TOTAL SALARIES, WAGES AND BENEFITS (a to h) ***	2682.77
***Not e	This amount should tally with 'Employees Remuneration & Benefits' appearing in P&L A/c duly Audited.	
	PART VI	
1	Total Casual / Daily Rated Workers	0.00
2	Total Contract Workers/ Employees	0.00
3	Amount spent on payment under VRS	
	a Executives	
	i) Notice Pay	0.00
	ii) Ex-gratia Payment	0.00
	b Supervisors	
	i) Notice Pay	0.00
	ii) Ex-gratia Payment	0.00
	c Workers	
	i) Notice Pay	0.00
	ii) Ex-gratia Payment	0.00
	Total	
	i) Notice Pay - a(i)+b(i)+c(i)	0.00
	ii) Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	0.00
4	No. of Employees on Leased Accommodations	
	Managerial/Executives	25
	Supervisors (unionized)	0
	Supervisors (Non-unionized)	0
	Workers	0
5	SOCIAL OVERHEADS	
	Accommodation	
	Employees Eligible for accommodation in township (nos.)	0.00
	Houses constructed upto the year (nos.)	0.00
	Houses under construction (nos.)	0.00
	Housing facility provided to no. of employees	0.00
	Capital Cost of Township	0.00
	Township Maintenance & Administrative Expenditure	0.00
	Depreciation for the year on Township	0.00
	Interest on Capital (Township)	0.00
	Expenditure on Company leased accommodation	79.46
	Rent & Other Receipts	10.44
	Medical	



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NIMMO BAZGO POWER STATION		
FINANCIAL YEAR 2017-2018		
		Annexure XI Rs. in Lakhs
ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018		
S. No.	PARTICULARS	
	Hospital & Medical facilities:	
	a) Expenditure on Outdoor Medical Reimbursement facilities	19.29
	b) Expenditure on Indoor Medical Reimbursement facilities	25.22
	c) Expenditure on Medicine Purchase for Hospital	7.47
	d) Expenditure on R&M of Project Hospital	15.50
	e) Premium on Health Insurance (if any)	0
	Educational	
	Expenditure on schools, educational institutions including reimbursement	0.00
	Others	
	Canteen	0.00
	Transport including conveyance reimbursement	131.32
	Uniforms	0.00
	Recreation facilities	0.00
6	Level wise break up of salary of 'EXECUTIVES (CDA)'	
a	E0	0.00
b	E1	0.00
c	E2 & E2A	0.00
d	E3	0.00
e	E4	0.00
f	E5	0.00
g	E6	0.00
h	E7	0.00
i	E8	0.00
j	E9	0.00
k	Board Level Executives	0.00
l	Functional Directors	0.00
	Total - 6(a) to 6(l)	0.00
7	Level wise break up of salary of 'EXECUTIVES (IDA)'	
a	E0	
b	E1	164.44
c	E2 & E2A	76.37
d	E3	220.78
e	E4	68.84
f	E5	342.38
g	E6	50.49
h	E7	33.82
i	E8	0.00
j	E9	0.00
k	Board Level Executives	0.00
l	Functional Directors	0.00
	Total - 7(a) to 7(l)	957.12
8	Payment of incentive to Employees (Actual on Cash basis)	
	PRP to Executives	58.51
	PRP to Supervisors	0.00
	Payment of Productivity linked group incentive to Supervisor	0.00
	Payment of Productivity linked group incentive to workmen	3.90
	Payment of companies Overall Performance Reward to Workmen	0.85
9	a Amount of outstanding dues, if any, as on 31.03.2017 - (Rs. in lakhs)	
	i) Salaries & Wages	0.00
	ii) Statutory dues	0.00
	iii) Others	0.00
	Total outstanding dues	0.00
	b Outstanding dues settled during the F.Y. 2016-17 - (Rs. in lakhs)	
	i) Salaries & Wages	0.00
	ii) Statutory dues	0.00
	iii) Others	0.00
	Total outstanding dues	0.00
10	1 Total procurement during the year	626.71
	2 Annual procurement from Micro and Small Enterprises (MSEs)	161.01
	3 Annual procurement from MSEs owned by SC/ST Entrepreneurs	0.00
11	No. of workshos / seminars / training organised to sensitise on gender issues	0.00
12	Total numbers of Safai Karmacharis	
	Numbers of Safai Karmacharis (SC)	0.00
	Numbers of Safai Karmacharis (ST)	0.00
	Numbers of Safai Karmacharis (OBC)	0.00



NIMMO BAZGO POWER STATION						
FINANCIAL YEAR 2017-2018						
						Annexure XI
						Rs. in Lakhs
		ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018				
S. No.		PARTICULARS				
		SFR				
1		No. of employees other than casual				0.00
2		Emoluments paid to these employees				0.00
3		Bonus percentage as percentage of pay				Bonus Act - N.A.
4		Percentage of other incentive payments (e.g. production incentive) as percentage of pay				0.00
5		Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.)				0.00
6		Voluntary Retirement Scheme (YES or NO)				
		i) Funding agency				0.00
		ii) Amount received from agency				0.00
		iii) Expenditure incurred				0.00
		iv) Reduction in Man power during the year				0.00
		v) Further recruitments made during the year				0.00
7		Research and Development				
		i) Total expenditure on Research and Development				0.00
		ii) New product or process on which patents obtained				0.00
8		Non-performing Assets				
		i) Value of NPA identified during the year				0.00
		ii) Total value of NPA				0.00
9		Grants received during the year				
		i) Purpose of Grant				0.00
		ii) Source from which received				0.00
		iii) Revenue or Capital				0.00
		iv) Expenditure during the year				0.00
		v) Balance at the end of the year				0.00
10		Subsidy details				
		a) Amount received/receivable				0.00
		b) Source				0.00
		c) Purpose				0.00
		d) Cumulative				0.00
		Borrowings by the Companies in foreign markets				0.00
		Failure to repay Government loans--Loan Overdue				0.00
		Loans written off				0.00
		Total Inter Corporate Loans				0.00
		Inter Corporate Loans due				0.00
11		Details of moratorium granted:-				
		Amount				0.00
		Period				0.00
		Remarks				0.00
12		Foreign exchange spent				0.00
12A		Township details:				
		i) Township maintenance				0.00
		ii) Township depreciation				0.00
		iii) Interest on capital outlay				0.00
		Total				0.00
		iv) Less Rent				0.00
		v) Net				0.00
		Housing facilities provided to No. of employees				0.00
		Social overheads (others)				0.00
13		Details of Surplus, Obsolete and Non-Moving Items of stores & spares, raw material, finished goods lying unused. Giving age-wise break-up (as on 31.03.2017) - Please attached Annexure.				
		Years	0-1	1-2	2-3	3-4
						4-5
						Above 5 Yrs.
a		Surplus				0.00
		Amount				0.00
		Period (age-wise break up)				0.00
b		Obsolete				0.00
		Amount				0.00
		Period (age-wise break up)				0.00
c		Non-moving				0.00
		Amount				0.00
		Period (age-wise break up)				0.00
14		Per capita expenditure on township Residential estate, Medical, Transport etc. for the benefit of employees				4.72



NIMMO BAZGO POWER STATION		
FINANCIAL YEAR 2017-2018		
		Annexure XI Rs. in Lakhs
S. No.	ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018 PARTICULARS	
15	Contribution to National Ex-chequer	
(i)	Direct Taxes	
	Corporate Tax	0.00
	Dividend Taxes	0.00
(ii)	Central Excise Duty & Service Tax	0.00
(iii)	Customs	0.00
(iv)	Dividend	0.00
(v)	Others	48.75
16	CORPORATE SOCIAL RESPONSIBILITY (CSR)*	
	Amount Committed for CSR	93.73
	Actual Amount Incurred	48.14
17	LAND MANAGEMENT	
	Total Area in Sq Meters.	3991690
	Area for which legal documents are in favour of the CPSE	449300
	Area for which legal documents are not in favour of the CPSE	3542390
	Action Taken by PSUs to get title of the remaining land	Continuous persuasion with land authorities
	Area under encroachment	NIL
	Area under litigation	NIL
	No. of years since when the matter is under litigation District Court	NA
	No. of years since when the matter is under litigation High Court	NA
	No. of years since when the matter is under litigation Supreme Court	NA
18	EMPLOYMENT GENERATION (NO. OF EMPLOYEES)	
	Technical: Opening Balance- Persons in Position	0.00
	Technical: Addition	0.00
	Technical: Reduction	0.00
	Technical: Closing Balance	0.00
	Non-Technical Opening Balance	0.00
	Non-Technical Addition	0.00
	Non-Technical Reduction	0.00
	Non-Technical Closing balance	0.00
19	DATA ON CONSULTANTS	
	No. of Consultants	0.00
	Expenditure on Consultants including incidentals	0.00
	Professional Fees	0.00
20	ABSORPTION OF TECHNOLOGY TRANSFERRED (TOT)	
	Subsisting No. of TOT Agreements	0.00
	Targets (%age)	0.00
	Achievements (%age)	0.00
	Value of imports of Capital Goods even while Transfer of Technology is implemented	0.00
21	CASES IN LITIGATION INCLUDING ARBITRATION	
	No. of Cases	2
	Value under Litigation/ Arbitration	14334.15
	Legal fees paid during the year	9.92
22	E-AUCTION	
	Number	1
	Value	3.13
	Reverse E-Auction	0.00
	Value	0.00



LAND DETAILS

Sr. No.	Items	As on 31.03.2018
23.1	Location of the Land/Address	
	23.1.1 State *	Jammu & Kashmir
	23.1.2 District *	Leh
	23.1.3 City/Township/Village *	Alchi
	23.1.4 Municipal Area/ Notified Area/Ward *	Alchi
	23.1.5 Plot/House No.	
	23.1.6 Pin Code	194106
23.2	Land Area (in Sq. Meter) #	
	23.2.1 Total Area *	3991690
	23.2.2 Built up Area *	8592
	23.2.3 Circulation Area	
	23.2.4 Area proposed to be used up during next five years	
	23.2.5 Encroachment Area, if any	
	23.2.6 Balance Area	3983098
23.3	Land Status	
	Free hold	
	Leased	3991690
23.4	Land Use classification Area	
	Commercial	3991690
	Residential	
	Forest	
	Non-Agricultural	
	Barren	
	Pastures	
	Cultivable	
	Others	
23.5	Year of review of land use classification	
23.6	Land Management	
	Total Area	3991690
	Area for which land document in favour of Company	449300
	Area for which land document not in favour of Company	3542390
	Action taken by Company to get title of remaining land	Continue Persuasion with State Government is being made with State Authorities by the power station to get the title deed of remaining land at the earliest.
	Area under encroachment	NIL
	Area under litigation	NIL
	No. of year since when the matter is under litigation in District Court	Not Applicable
	No. of year since when the matter is under litigation in High Court	Not Applicable
	No. of year since when the matter is under litigation in Supreme Court	Not Applicable

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



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NIMMO BAZGO POWER STATION

BALANCE SHEET

AS ON 31.03.2019





NHPC LIMITED
Name of the Unit : **NIMMO BAZGO 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	2.1		477,25,990
a) Property, Plant and Equipment	2.2	432,96,810	
b) Capital Work In Progress	2.3		
c) Investment Property	2.4		
d) Intangible Assets			
e) Financial Assets	3.1		
i) Investments	3.2		
ii) Trade Receivables	3.3	80710,39,456	84170,81,223
iii) Loans	3.4		
iv) Others	4		265,25,400
f) Non Current Tax Assets (Net)	5	8812,76,131	
g) Other Non Current Assets		89956,12,397	84913,32,613
TOTAL NON CURRENT ASSETS			
(2) CURRENT ASSETS	6	62,83,391	13,43,551
a) Inventories	7		
b) Financial Assets	8	8,235	(29,151)
i) Trade Receivables	9		
ii) Cash & Cash Equivalents	10		
iii) Bank balances other than Cash & Cash Equivalents	11	3209,53,749	3079,20,128
iv) Loans	12		
v) Others	13	134,32,665	166,23,500
c) Current Tax Assets (Net)		3406,78,040	3258,58,028
d) Other Current Assets		1086,03,863	782,43,989
TOTAL CURRENT ASSETS	14		
(3) Regulatory Deferral Account Debit Balances		94448,94,300	88954,34,630
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES			
EQUITY AND LIABILITIES			
(1) EQUITY	15.1	7463,93,527	10458,05,250
(a) Equity Share Capital	15.2	7463,93,527	10458,05,250
(b) Other Equity			
TOTAL EQUITY			
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities	16.1	38,40,690	23,36,507
i) Borrowings	16.2		
ii) Other financial liabilities	17		
b) Provisions	18		
c) Deferred Tax Liabilities (Net)	19	38,40,690	23,36,507
d) Other non-current Liabilities			
TOTAL NON CURRENT LIABILITIES			
(3) CURRENT LIABILITIES	20.1		
a) Financial Liabilities	20.2	48,53,453	167,90,351
i) Borrowings			
ii) Trade Payables		164,71,224	254,20,874
Total outstanding dues of micro enterprises and small enterprises		271,73,613	869,80,929
Total outstanding dues of Creditors other than micro enterprises and small enterprises	20.3	906,28,873	1061,85,271
iii) Other financial liabilities	21	766,02,746	
b) Other Current Liabilities	22		
c) Provisions	23		
d) Current Tax Liabilities (Net)	15.3	84789,30,174	76119,15,448
FUND FROM C.O.		86946,60,083	78472,92,873
TOTAL CURRENT LIABILITIES			
TOTAL EQUITY & LIABILITIES		94448,94,300	88954,34,630

Significant Accounting Policies
Expenditure attributable to construction (EAC) during the year forming
part of capital work in progress
Disclosure on Financial Instruments and Risk Management
Other Explanatory Notes to Accounts

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Note 1 to 34 form integral part of the Accounts
NIMMO BAZGO POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA P.C.BANSAL)
Partner
M.No. 083597

Yogendra Singh
Sr. Manager (Finance)
Head of Finance

Prit Pal Singh Wilkh
General Manager (Civil)
Head of Project

Place: LUDHIANA
Date: 27/04/2019





NHPC LIMITED

Name of the Unit :

NIMMO BAZGO 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	15040,64,439	15637,29,514
ii) Other Income	24.2	1436,07,255	4194,37,318
TOTAL INCOME		16476,71,694	19831,66,832
EXPENSES			
i) Generation Expenses	25	1495,74,712	1480,78,277
ii) Employee Benefits Expense	26	2742,63,877	2965,66,146
iii) Finance Cost	27	3374,82,464	3425,46,731
iv) Depreciation & Amortization Expense	28	23,93,949	35,12,810
v) Other Expenses	29	1689,14,419	1894,84,641
TOTAL EXPENSES		9326,29,421	9801,88,605
Profit before Exceptional items, Rate Regulated Activities and Tax		7150,42,273	10029,78,227
Exceptional Items		7150,42,273	10029,78,227
PROFIT BEFORE TAX	30		
Tax Expenses			
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	31	7150,42,273	10029,78,227
Movement in Regulatory Deferral Account Balances (Net of Tax)		303,59,874	445,77,743
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		7454,02,147	10475,55,970
Profit for the year from continuing operations (A)		7454,02,147	10475,55,970
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		9,91,380	(27,42,799)
(a) Remeasurement of the defined benefit plans		-	-
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	9,92,079
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		9,91,380	(17,50,720)
Sub total (a)			
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)			
Total (i)=(a)+(b)		9,91,380	(17,50,720)
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		9,91,380	(17,50,720)
Other Comprehensive Income (B)=(i+ii)		7463,93,527	10458,05,250
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)			

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted
Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each)
Basic & Diluted

Significant Accounting Policies

Expenditure attributable to construction (EAC) during the year forming part of capital work in progress

Disclosure on Financial Instruments and Risk Management

Other Explanatory Notes to Accounts

Note 1 to 34 form integral part of the Accounts

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA P.C.BANSAL)
Partner
M.No. 083597

Yogendra Singh
Sr. Manager (Finance)
Head of Finance

Prit Pal Singh Wilkh
General Manager (Civil)
Head of Project

Place: LUDHIANA

Date: 29/04/2019



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.		



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	80710,39,456	84170,81,223
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)**	80710,39,456	84170,81,223
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)	67,76,131	265,25,400
- Against bank guarantee	-	-
- Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	67,76,131	265,25,400
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	8745,00,000	-
Deposited with Court -Unsecured	-	-
Sub-total	8745,00,000	
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	8812,76,131	265,25,400
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	62,32,941	13,26,722
Stores in transit/ pending inspection	50,450	16,829
Loose tools	-	-
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	62,83,391	13,43,551
TOTAL		
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year #		
Closing balance		
Explanatory Note:		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.		

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 Receivables *1	-	-
TOTAL		
*1 Provision for credit impaired Trade Receivables		
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	8,235	(29,151)
i) - In Current Account		
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	8,235	(29,151)
TOTAL		
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		-	-



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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others	22,240	22,825
a) Claims recoverable		
Less: Provisions for Doubtful Claims *1		
Sub-total	22,240	22,825
b) Interest Income accrued on Bank Deposits		
c) Receivable from Subsidiaries / JV's		
d) Interest recoverable from beneficiary	3209,31,509	2363,06,482
e) Lease Rent receivable (Finance Lease)-Current		715,90,821
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	3209,53,749	3079,20,128
*1 Provisions for Doubtful Claims		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		
Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Ultrachal 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 & Kavar 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		



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	80,666	14,87,935
Less : Expenditure booked pending utilisation certificate		
- Unsecured (considered doubtful)		
Less : Provisions for doubtful advances *2		
Sub-total	80,666	14,87,935
c) Other advances - Employees		
- Unsecured (considered good)	2,58,980	91,955
- Unsecured (considered doubtful)		
Sub-total	2,58,980	91,955
d) Interest accrued on:		
Others		
- Considered Good		
- Considered Doubtful		
Less: Provisions for Doubtful Interest *3		
Sub-total		
B. Others		
a) Expenditure awaiting adjustment		
Less: Provision for project expenses awaiting write off sanction *4		
Sub-total		
b) Losses awaiting write off sanction/pending investigation		
Less: Provision for losses pending investigation/awaiting write off / sanction *5		
Sub-total		
c) Work In Progress		
Construction work in progress(on behalf of client)		
Consultancy work in progress(on behalf of client)	126,69,175	146,23,494
d) Prepaid Expenditure		
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	4,23,844	4,20,116
g) Surplus / Obsolete Assets		
h) Input GST		
i) Others		
TOTAL	134,32,665	166,23,500
*1 Provisions for Doubtful Deposits		
Opening Balance		
Addition during the year		
Used during the year		
<u>Reversed during the year</u>		
<u>Closing balance</u>		
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance		
Addition during the year		
Used during the year		
<u>Reversed during the year</u>		
<u>Closing balance</u>		



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*3 Provisions for Doubtful Accrued Interest		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
<u>Closing balance</u>		
*4 Provision for project expenses awaiting write off sanction		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
<u>Closing balance</u>		
*5 Provision for losses pending Investigation/awaiting write off / sanction		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
<u>Closing balance</u>		
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.	4,23,844	4,20,116

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		
<u>Closing balance</u>		
(ii) Wage Revision as per 3rd PRC		
Opening Balance	782,43,989	326,74,167
Addition during the year (through P&L)	303,59,874	455,69,822
Addition during the year (through OCI)		
Adjustment during the year		
Reversed during the year		
<u>Closing balance</u>	1086,03,863	782,43,989
(iii) Kishenganga Power Station:-Depreciation due to Moderation of Tariff		
Opening Balance		
Addition during the year		
Adjustment during the year		
Reversed during the year		
<u>Closing balance</u>		
(iv) Exchange Differences on Monetary Items		
Opening Balance		
Addition during the year		
Adjustment during the year		
Reversed during the year		
<u>Closing balance</u>		
Closing Balance (A)=(i)+(ii)+(iii)+(iv)	1086,03,863	782,43,989
Deferred Tax Assets on Regulatory Deferral Account Balances		
Less:- Deferred Tax Adjustments against deferred tax assets		
Total (B)	1086,03,863	782,43,989
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	1086,03,863	782,43,989

* For details refer para 22 of Note No.-34-Other Explanatory Notes to Accounts



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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	9,91,380	(17,50,720)
	ii) Closing Balance Remeasurement of the defined benefit plans	7454,02,147	10475,55,970
	iii) Surplus	-	-
9	FVTOCI Reserve-	-	-
	- Equity Instruments	-	-
	- Debt Instruments	-	-
Total		7463,93,527	10458,05,250
* Surplus		7454,02,147	10475,55,970
Profit for the Year as per Statement of Profit and Loss		-	-
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		7454,02,147	10475,55,970
Balance available for Appropriation		-	-
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		7454,02,147	10475,55,970



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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	86577,20,698	89409,89,698
C.O.(FDB)	4606,38,608	4987,04,400
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	280,84,552	362,38,662
RO-JAMMU	-	-
RO-ITANAGAR	-	(6,440)
RO-SILIGURI	79,857	-
RO-CHANDIGARH	1,35,208	232
BAIRASIUL	-	-
RO-BANIKHET	-	-
LOKTAK	-	-
SALAL	(1,09,400)	13,136
TANAKPUR	-	(33,411)
CHAMERA-I	(15,081)	20,000
URI - I	91,062	12,874
RANGIT	(1,50,240)	16,825
CHAMERA-II	17,747	(29,400)
DULHASTI	-	-
DHAULIGANGA-I	1,320	1,16,885
TEESTA-V	42,507	7,711
CHAMERA-III	-	-
CHUTAK	(1,00,000)	-
TLDP-III	56,240	2,65,430
PARBATI -II	(3,000)	1,999
PARBATI-III	2,78,914	(19,618)
SEWA-II	-	(31,920)
URI - II	-	(2,362)
KISHANGANGA	-	-
NIMMO BAZGO	-	(50,142)
TLDP-IV	-	-
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTAKHAND	(30,00,000)	(1023,68,996)
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	847,73,470	1415,17,799
CHEQUE PAID ACCOUNT	(17,00,645)	(48,66,632)
CHEQUE COLLECTED ACCOUNT	(18665,07,447)	(22011,31,017)
COMMERCIAL - IUT	1500,00,775	1119,12,834
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	9685,95,029	1906,36,901
CENTRALIZED VENDOR PAYMENT ACCOUNT	84789,30,174	76119,15,448
Total		



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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<u>Bonds</u>		
- Secured	-	-
- Unsecured	-	-
<u>Term Loans</u>		
• From Banks	-	-
- Secured	-	-
- Unsecured	-	-
• From Other Parties	-	-
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
<u>TOTAL</u>		
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		
<u>TOTAL</u>		



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NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	38,40,690	23,36,507
TOTAL	38,40,690	23,36,507
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 More than 3 Year & Less than 5 Years More than 5 Years TOTAL		
	41,47,182	25,73,608
	41,47,182	25,73,608

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) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet		1050,54,941
Additions during the year		23,74,000
Amount used during the year		1074,28,941
Amount reversed during the year		
Unwinding of discount		
Closing Balance		
ii) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Unwinding of discount		
Closing Balance		
iii) <u>Provision-Others</u>		
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: - Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under 1) 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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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As 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)	-	-
<p>* Grant includes:-</p> <p>1) Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmo Bazgo Power Station & Kishanganga HE Project accounted as Grant In Aid.</p> <p>2) Funds (Grant in Aid) received from Government of India through SECI for setting up 50 MW Solar Power Project in Tamilnadu.</p>		

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Borrowings-Other Loans-Secured From Banks	-	-
TOTAL	-	-
<p>1) Repayment Term: The Loan amount may be repaid at any point of time and in part also.</p> <p>2) Default in repayments (if any) : Nil</p>		

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)	48,53,453	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	164,71,224	167,90,351
TOTAL	213,24,677	167,90,351
<p>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.</p>		



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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	200,57,387	177,23,748
Liability against capital works/supplies	7,19,080	-
Liability against capital works/supplies-MSME **	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	63,65,339	75,82,522
Deposits/ retention money	-	-
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	12,357	1,00,304
Other Payables-Payable to Employees	19,450	14,300
Other Payables-Payable to Others	-	-
TOTAL	271,73,613	254,20,874

* 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)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	906,28,873	869,80,929
Statutory dues payables	-	-
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	906,28,873	869,80,929



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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) <u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>			
As per last Balance Sheet			
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
ii) <u>Provision for Wage Revision *1</u>			
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) <u>Provision for Performance Related Pay/Incentive</u>			
As per last Balance Sheet			
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
iv) <u>Provision for Superannuation / Pension Fund</u>			
As per last Balance Sheet			
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
v) <u>Provision For Wage Revision 3rd PRC</u>			
As per last Balance Sheet			
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
B. OTHERS			
i) <u>Provision For Tariff Adjustment</u>			
As per last Balance Sheet			
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
ii) <u>Provision For Committed Capital Expenditure</u>			
As per last Balance Sheet		1061,85,271	1062,02,571
Additions during the year		295,82,525	17,300
Amount used during the year			
Amount reversed during the year			
Unwinding of discount			
Closing Balance		766,02,746	1061,85,271
iii) <u>Provision for Restoration expenses of Insured Assets</u>			
As per last Balance Sheet			
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			



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iv) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) <u>Provision for exp in r/o arbitration award/ court cases</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
vi) <u>Provision - Others</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
TOTAL	766,02,746	1061,85,271
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	3687,46,043	3582,86,016
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	325,04,855	399,11,391
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub - Total (A)	3362,41,188	3183,74,625
B	Income from Finance Lease	11678,23,251	12332,79,631
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)	15040,64,439	15516,54,256
F	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	-	120,75,258
	Sub-Total-II	-	120,75,258
	TOTAL (I+II)	15040,64,439	15637,29,514
<p>Explanatory Note: -</p> <p>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</p> <p>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</p> <p>3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). For Corporate Office only</p> <p>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</p> <p>5) Amount of earlier year sales arising out of finalisation of tariff included in Sales. (For Corporate Office only)</p> <p>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)</p> <p>7) Amount of sales not yet billed included in Sales.(For Corporate Office only)</p>			



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	1047,82,252	3718,18,684
	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		61,32,552
	Liability/ Provisions not required written back #1		
	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	341,65,083	329,04,539
	Income on account of generation based incentive (GBI)		
	Exchange rate variation (Net)	31,56,486	38,48,437
	Others		
	Sub-total	1421,03,821	4147,04,212
		15,03,434	47,33,106
	Add/(Less): C.O./Regional Office/PID Expenses		
	Sub-total	1436,07,255	4194,37,318
	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	1436,07,255	4194,37,318
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 (SI.no-A (i) of Note No-17 & 22)		
	r) Provision for wage revision (SI.no-A(ii) of Note No-22)		
	s) Provision for PRP / Incentive /Productivity Linked Incentive (SI.no-A(iii) of Note No-22)		25,74,091
	y) Provision for Superannuation/Pension Fund (SI.no-A(iv) of Note No-22)		
	u) Provision for tariff adjustment (SI. No B(i) under Note 22)		
	v) Provision for Committed Capital Expenditure (SI.no-B(i) of Note No-17 and SI.no-B(ii) of Note No.-22)		
	w) Provision for Livelihood Assistance (SI.no-B(ii) of Note No-17 and SI.no-B(iv) of Note No.-22)		
	x) Provision for Restoration expenses of Insured Assets (SI.no-B(iii) of Note No-22)		
	y) Write back of Project expenses provided for		23,59,098
	z) Provision for 3rd PRC (SI. No-A(v) of Note No.-22)		11,99,363
	aa) Others		
	TOTAL		61,32,552
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 Subansiri Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts"		



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	1461,76,904	1368,50,506
Consumption of stores and spare parts	33,97,808	112,27,771
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	1495,74,712	1480,78,277

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	1458,94,928	1496,49,937
Gratuity, Contribution to provident fund & pension scheme (Incl. administration fees)	203,09,618	124,17,858
Staff welfare expenses	93,47,522	118,39,470
Leave Salary & Pension Contribution	-	-
Sub-total	1755,52,068	1739,07,265
Add/(Less): C.O./Regional Office Expenses	1237,29,800	1226,58,881
Sub-total	2992,81,868	2965,66,146
Less: Employee Cost transferred to Expenditure Attributable to Construction	250,17,991	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	2742,63,877	2965,66,146

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:

- i) towards Employees Provident Fund
ii) towards Employees Defined Contribution Superannuation Scheme

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i)	90,07,701	62,13,855
ii)	84,14,382	67,48,313

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 Subansiri 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	741,10,760	421,63,273
Term loan	205,55,409	579,62,413
Foreign loan	-	-
Government of India loan	2082,76,318	2044,77,568
Unwinding of discount-GOI Loan	341,72,206	301,92,733
Sub-total	3371,14,693	3347,95,987
B Other Borrowing Cost		
Loss on Hedging Transactions	-	79,667
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on foreign loan	-	22,885
Other finance charges	2,93,094	75,80,912
Unwinding of discount-Provision & Financial Liabilities	-	-
Sub-total	2,93,094	76,83,464
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)	3374,07,787	3424,79,451
Add/(Less): C.O./Regional Office/PID Expenses	74,677	67,280
TOTAL	3374,82,464	3425,46,731
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	3374,82,464	3425,46,731
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	-	-
Depreciation adjustment on account of Foreign Exchange Rate Variation	23,93,949	35,12,810
Add/(Less): C.O./Regional Office / PID Expenses	-	-
Sub-total	23,93,949	35,12,810
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	23,93,949	35,12,810
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".		



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	17,54,066	65,35,317
- Building	235,86,223	292,98,861
- Machinery	139,95,033	221,50,878
- Others	-	-
C. OTHER EXPENSES	172,19,408	121,79,939
Rent & Hire Charges	17,90,777	13,92,930
Rates and taxes	231,39,128	259,64,258
Insurance	310,87,870	200,43,523
Security expenses	7,84,536	-
Electricity Charges	92,15,333	89,28,885
Travelling and Conveyance	4,62,269	9,51,983
Expenses on vehicles	28,33,054	28,75,872
Telephone, telex and Postage	8,87,371	30,03,851
Advertisement and publicity	9,750	1,65,144
Entertainment and hospitality expenses	1,23,425	13,39,644
Printing and stationery	9,57,987	13,02,556
Consultancy charges - Indigenous	-	-
Consultancy charges - Foreign	1,37,305	88,500
Audit expenses (Refer explanatory note-3 below)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	23,74,000
Expenditure on land not belonging to company	-	-
Loss on Assets (Net)	2,67,117	6,47,725
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	1,800	3,080
Books & Periodicals	-	-
Donation	29,09,362	48,13,832
CSR/ Sustainable Development	-	-
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	101,40,227
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)	88,837	21,40,793
Training Expenses	-	-
Petition Fee /Registration Fee /Other Fee - To CERC/RLDC/RPC/LEX/PXIL	1,98,000	1,98,000
Operational/Running Expenses of Kendriya Vidyalay	-	-
Operational/Running Expenses of Other Schools	93,79,365	84,70,548
Operational/Running Expenses of Guest House/Transit Hostel	16,00,000	3,59,486
Operating Expenses of DG Set-Other than Residential	88,93,108	33,85,030
Other general expenses	-	-
Sub-total	1513,21,124	1687,54,862
Add/(Less): C.O./Regional Office/PID Expenses	99,80,675	148,07,972
Sub-total	1613,01,799	1835,62,834
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
Sub-total (i)	1613,01,799	1835,62,834
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	-	-
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	76,12,620	59,20,730
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	76,12,620	59,20,730
Add/(Less): C.O./Regional Office/PID Expenses	-	1,077
Sub-total	76,12,620	59,21,807
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	76,12,620	59,21,807
Total carried forward to Statement of Profit & Loss (i+ii)	1689,14,419	1894,84,641



Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

(Amount in ₹)

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.

For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
--	--

76,12,620	59,20,730
-----------	-----------

(Amount in ₹)

3 Detail of audit expenses are as under: -

I) Statutory auditors**As Auditor**

Audit Fees

Tax Audit Fees

In other Capacity

Taxation Matters

Company Law Matters

Management Services

Other Matters/services

Reimbursement of expenses

II) Cost Auditors

Audit Fees

Reimbursement of expenses

Total Audit Expenses

For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
--	--

1,37,305	88,500
----------	--------

1,37,305	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 Subansiri Lower Project has been recognised as per Ind AS 114- "Regulatory Deferral Accounts".



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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
	7150,42,273	10029,78,227
Accounting profit/loss before income tax	-	-
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	-	-



X

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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)	303,59,874	445,77,743
(II) Wage Revision as per 3rd PRC		
(III) Kishenganga Power Station:-Depreciation due to moderation of Tariff		
(IV) Exchange Differences on Monetary Items	303,59,874	445,77,743
TOTAL (A)=(I)+(II)+(III)+(IV)		
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances		
Less:-Deferred Tax Adjustment against deferred tax assets.		
TOTAL (B)	303,59,874	445,77,743
Total carried forward to Statement of Profit & Loss (A-B)		



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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	70,48,775	-
Gratuity and contribution to provident fund	16,22,276	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
Sub-total	86,71,051	
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	163,46,940	-
Depreciation & Amortisation Expenses	-	-
Finance Cost	-	-
Provisions	-	-
Sub-total	163,46,940	
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)	250,17,991	

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2019
OTHER EQUITY

OTHER EQUITY								(Amount in ₹)		
Attributable to equity holders	Reserve & Surplus						Other Comprehensive Income		Total	
	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
Balance as at 1st April, 2018	-	-	-	-	-	-	7454,02,147	-	-	7454,02,147
Profit for the year	-	-	-	-	-	-	9,91,380	-	-	9,91,380
Other Comprehensive Income	-	-	-	-	-	-	7463,93,527	-	-	7463,93,527
Total Comprehensive Income	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	7463,93,527	-	-	7463,93,527
Total as on 31st March 2019	-	-	-	-	-	-	-	-	-	-



For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009487N)

(CA P.C.BANSAL)
Partner
M.No. 083597

Yogendra Singh
Sr. Manager (Finance)
Head of Finance

Prit Pal Singh Wilkh
General Manager (Civil)
Head of Project

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 LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<u>Bonds</u>		
- Secured	-	-
- Unsecured	-	-
<u>Term Loans</u>		
• From Banks	-	-
- Secured	-	-
- Unsecured	-	-
• From Other Parties	-	-
- Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
Fair value Adjustment	-	-
<u>TOTAL</u>	-	-



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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	4147182	2573608
Less: Fair value adjustment - Deposits/ retention money	(306492)	(237101)
TOTAL	3840690	2336507



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SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2019	As at 31st March, 2018
i) <u>Provision For Committed Capital Expenditure</u>		112491951
As per last Balance Sheet		2374000
Additions during the year		114865951
Amount used during the year		
Amount reversed during the year		
<u>Closing Balance</u>	-	-
Less: Fair Value Adjustment	-	-
<u>Closing Balance after Fair Value Adjustment</u>	-	-
ii) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<u>Closing Balance</u>	-	-
Less: Fair Value Adjustment	-	-
<u>Closing Balance after Fair Value Adjustment</u>	-	-



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Fair Value Adjustment-Provision for Committed Capital Expenditure		7437010
Opening Balance		-
Addition during the year		7437010
Used during the year		
Reversed during the year		
Unwinding of discount	0	0
Closing balance		
Fair Value Adjustment-Provision For Livelihood Assistance		
Opening Balance		-
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount	0	0
Closing balance		

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	6372480	7589184
Less: Fair value adjustment - Deposits/ retention money	(7141)	(6662)



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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
B. OTHERS		
ii) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	106185271	106202571
Additions during the year	-	17300
Amount used during the year	29582525	-
Amount reversed during the year	-	-
Closing Balance	76602746	106185271
Less: Fair Value Adjustment	76602746	106185271
Closing Balance after Fair Value Adjustment		
v) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	76602746	106185271
Less: Fair Value Adjustment		
Closing Balance after Fair Value Adjustment		
TOTAL	76602746	106185271



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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**Fair Value Adjustment-Provision For Livelihood****Assistance**

Opening Balance
Addition during the year
Used during the year
Reversed during the year
Unwinding of discount

Closing balance

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(Amount in ₹)

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019															
Sl. No.	PARTICULARS	As at 01-Apr-2018	GROSS BLOCK				Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	DEPRECIATION		As at 31st March, 2019	NET BLOCK		
			Additions		Deductions					For the Year	Adjustments		As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others									
		0		511750				0	0	2035379	-2035379	0	0	0	
i)	Land - Freehold	0		22785377				0	0	6957682	-6957682	0	0	0	
ii)	Land - Leasehold	0		10120411				0	0	46444890	-46444890	0	0	0	
iii)	Roads and Bridges	0						0	0	0	0	0	0	0	
iv)	Buildings	0						0	0	0	0	0	0	0	
v)	Building-Under Lease	0						0	0	0	0	0	0	0	
vi)	Railway sidings	0		20485175				0	0	267117188	-267117188	0	0	0	
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0		9226682				0	0	159209398	-159209398	0	0	0	
viii)	Generating Plant and machinery	0		6299725				0	0	1547086	-1547086	0	0	0	
ix)	Plant and machinery Sub station	0						0	0	1672920	-1672920	0	0	0	
x)	Plant and machinery Transmission lines	0		219308				0	0	154416	-154416	0	0	0	
xi)	Plant and machinery Others	0		3303016				0	0	2808124	-2808124	0	0	0	
xii)	Construction Equipment	0		413000				0	0	347408	-347408	0	0	0	
xiii)	Water Supply System/Drainage and Sewerage	0						0	0	429400	-429400	0	0	0	
xiv)	Electrical installations	0						0	0	870360	-870360	0	0	0	
xv)	Vehicles	0		228234			233288	412528	0	65556	-65556	0	0	0	
xvi)	Aircraft/ Boats	0		347613			6332	-412528	0	1156626	-1156626	0	0	0	
xvii)	Furniture and fixture	0					37834		0	1093133	-1093133	0	0	0	
xviii)	Computers	0		845517					0	99635	-99635	0	0	0	
xix)	Communication Equipment	0							0	582611	-582611	0	0	0	
xx)	Office Equipments	0							0	0	0	0	0	0	
xxi)	Research and Development	0					18657	51330	0	4079237	-4079237	0	0	0	
xxii)	Other assets	0		8703					0	56805	-56805	0	0	0	
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	0		74794511			296111	0	0	496727854	-496727854	0	0	0	
	Total	0													
	Previous year														

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 : 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.



(Amount in ₹)

NOTE NO. 2.4 Other Intangible Assets

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, 2018
			IUT	Others	IUT	Others							
i)	Land- Right to Use	0				0	0	0	3718788	-3718788	0	0	0
ii)	Computer Software	0	0	0	0	0	0	0	62320	-62320	0	0	0
	Total	0	0	0	0	0	0	0	3781108	-3781108	0	0	0
	Previous year												

Intangible assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.

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.



Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019														
Sl. No.	PARTICULARS	As at 01-Apr-2018	GROSS BLOCK						DEPRECIATION				NET BLOCK	
			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										2035379	-2035379		
ii)	Land - Leasehold			511750							6957682	-6957682		
iii)	Roads and Bridges			22785377							46444890	-46444890		
iv)	Buildings			10120411										
v)	Building-Under Lease													
vi)	Railway sidings													
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			20485175							267117188	-267117188		
viii)	Generating Plant and machinery										159209398	-159209398		
ix)	Plant and machinery Sub station			9226682							1547086	-1547086		
x)	Plant and machinery Transmission lines			6299725							1672920	-1672920		
xi)	Plant and machinery Others										154416	-154416		
xii)	Construction Equipment										2808124	-2808124		
xiii)	Water Supply System/Drainage and Sewerage			219308							347408	-347408		
xiv)	Electrical installations			3303016							429400	-429400		
xv)	Vehicles										870360	-870360		
xvi)	Aircraft/ Boats			413000							65556	-65556		
xvii)	Furniture and fixture										1156626	-1156626		
xviii)	Computers										1093133	-1093133		
xix)	Communication Equipment										99635	-99635		
xx)	Office Equipments										582611	-582611		
xxi)	Research and Development													
xxii)	Other assets			8703							4079237	-4079237		
xxiii)	Tangible Assets of minor value >750 and < Rs 5000										56805	-56805		
	Total			74794511							496727854	-496727854		
	Previous year													

hectare (Previous year hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu and Kashmir hectare (Previous year Rs covering an area of hectare (Previous year Rs)

..... amounting to ₹ 0.06 Cr. (Previous year)

Explanatory Note:-

- 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.
- b) In respect of other units, title deeds/title in respect of freehold land amounting to ₹ NIL (Previous year ₹ NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to ₹ 0.06 Cr. (Previous year ₹ 0.055 Cr.) covering an area of 0.341 hectare (Previous year 354.239 hectare) are yet to be executed/passed.
- Land - Leasehold includes hectare (Previous year hectare) taken from Sashastra Seema Bai (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/- . Out of this area hectare (previous year hectare) has been entered between NHPC and LDHCL. (Applicable for Loktak Power Station only)
- Underground works amounting to Rs. (Previous Year Rs.), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.
- Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.
- 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
- Refer para no. 9 of Note No 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings. (For Corporate Office)



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

Class of Assets	(Amount in ₹)	
	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		



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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	LEASEHOLD LAND MEASURING 4 KANAL & 9 MARLA FOR TRANSIT CAMP AT LEH	410111	511750
2	CONSTRUCTION OF ROAD AROUND RIGHT BANK OF NBPS (121/000454)	410201	18462016
3	Construction of Stone Masonary Work in front of Power House(121/000636)	410201	4323361
4	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	3502519
5	Construction of an Additional Room for Health Equipment in Club at NBPS Colony(121/000767)	410324	498217
6	Construction of five nos. Toilet Blocks for NBPS Alchi SUB-CONT 121/000684	410328	2029332
7	Development of play ground for security personnel for NBPS al Alchi, 121/000768	410328	895127
8	Landscaping by interlocking paver blocks at front of main gate NBPS colony(121/000782)	410328	740150
9	LANDSCAPING OF OPEN AREA AT OFFICE COMPLEX, NBPS (121/000540)	410328	2455066
10	DAMS AND BARRAGES	410601	16011514
11	DEVELOPMENT OF PLATFORM & PROTECTION WALL FOR BOAT AT RIGHT BANK OF DAM NEAR SWITCH YARD - 121/000671	410601	1605279
12	INSTALLATION OF STEEL RAILING IN APPROACH WAY TO DAM & POWER HOUSE DRAINAGE GALLERY (121/000836)	410601	1127992
13	Providing and Fixing of Stairs and Railing for 5 Nos. Spilway block at Dam Site (121/000625)	410601	1490210
14	TAILRACE CHANNELS	410606	250180
15	MAIN GENERATING EQUIPMENT	410701	5253778
16	PAPER SHREDDER CUM CD CUTTER MAKE GBC MODEL PROSTYLE+	410713	19109
17	AC/DC DIGITAL CLAMP METER WITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MODEL: 376 WITH IFLEX	410713	33603
18	AC/DC DIGITAL CLAMP METER WITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MODEL: 376 WITH IFLEX	410713	33603
19	DIGITAL MULTIMETER 600V, AUTO RANGING, MAKE FLUKE, MODEL FLUKE-106	410713	3399
20	DIGITAL MULTIMETER 600V, AUTO RANGING, MAKE FLUKE, MODEL FLUKE-106	410713	3399
21	DIGITAL MULTIMETER 600V, AUTO RANGING, MAKE FLUKE, MODEL FLUKE-106	410713	3399
22	DIGITAL MULTIMETER 600V, AUTO RANGING, MAKE FLUKE, MODEL FLUKE-106	410713	3399
23	TRUE RMS DIGITAL MULTI METER - FLUKE 87-VI	410713	24893
24	TRUE RMS DIGITAL MULTI METER - FLUKE 87-VI	410713	24893
25	RUNNER CONE, BHEL DRAWING NO-2-204-07-17403	410714	885000
26	RUNNER&TURBINE SHAFT COUPLING BOLTS(1 SET=10 NOS) DRG NO 2050117401, ITEM NO. 23&24	410714	619500
27	EMERGENCY SOLENOID VALVE 220V DC, ITEM NO.-236- DRG NO. 02000017402	410714	82600



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28	HS PUMP MOTOR SET, AS PER DRAWING NO 32550021601/ 2 & 13.	410714	319440
29	OPU PUMP-MOTOR SET, AS PER DRAWING NO. 22000017401/301 & 88 MG	410714	1770000
30	60KV, 10KA LIGHTENING ARRESTOR WITH SURGE COUNTER	410714	48889
31	60KV, 10KA LIGHTENING ARRESTOR WITH SURGE COUNTER	410714	48889
32	60KV, 10KA LIGHTENING ARRESTOR WITH SURGE COUNTER	410714	48889
33	POWER TRANSFORMER, 5MVA, DYN11, 3-PH, ONAN, 66KV/11KV, 50HZ	410802	6299725
34	MONO BLOCK WATER PUMP 1HP, MAKE: USHA,	411112	4480
35	MONO BLOCK WATER PUMP 1HP, MAKE: USHA,	411112	4480
36	MONO BLOCK WATER PUMP 1HP, MAKE: USHA,	411112	4480
37	SUBMERSIBLE PUMP 5 HP, 3-PHASE WITH ELECTRICAL PANEL, MAKE: USHA,	411112	42560
38	SUBMERSIBLE PUMP 5 HP, 3-PHASE WITH ELECTRICAL PANEL, MAKE: USHA,	411112	42560
39	DEMOLITION HAMMER 12.5 KG,	411130	120748
40	SEWAGE TREATMENT PLANT OF 5KLD (SET)	411201	599700
41	P/L INSULATION/EMBEDDING OF WATER PIPELINES IN COLONY FOR WATER SUPPLY IN NBPS (121/000813)	411201	828432
42	PROVIDING UG WATER TANK & INSULATION WATER PUFF TANK & PPR PIPE LINE IN TEMPP SHEDS(121/000595)	411201	948384
43	Drilling of 8" dia Bore well and installation of Submersible Pump at residential colony, Alchi	411201	926500
44	CENT ONLINE UPS 10KVA SINGLE PHASE WITH BATTERY BANK (9000TO10080)VAH MAKE:EATON,MOD:914510K IN XL	411402	206500
45	CENT ONLINE UPS 10KVA SINGLE PHASE WITH BATTERY BANK (9000TO10080)VAH MAKE:EATON,MOD:914510K IN XL	411402	206500
46	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
47	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
48	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
49	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
50	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
51	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
52	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
53	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
54	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
55	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
56	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
57	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422
58	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	3422



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59	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	411701	3422
60	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	411701	3422
61	LADAKHI TABLE(CRAVAN) - 3'X1.5'	411701	20500
62	LADAKHI TABLE(CRAVAN) - 3'X1.5'	411701	20500
63	LADAKHI TABLE(CRAVAN) - 3'X1.5'	411701	20500
64	SOFA SET (3+1+1)	411701	53100
65	T.V. TROLLEY SIZE 27X42X19 MADE UP OF ALL NUWOOD/ TEAK PLY WITH FRONT GLASS	411701	10030
66	T.V. TROLLEY SIZE 27X42X19 MADE UP OF ALL NUWOOD/ TEAK PLY WITH FRONT GLASS	411701	10030
67	T.V. TROLLEY SIZE 27X42X19 MADE UP OF ALL NUWOOD/ TEAK PLY WITH FRONT GLASS	411701	10030
68	T.V. TROLLEY SIZE 27X42X19 MADE UP OF ALL NUWOOD/ TEAK PLY WITH FRONT GLASS	411701	10030
69	SQUARE PUFFY CUSHION WITH WOODEN BASE ,MAKE: AMARDEEP DESIGNS INDIA (P) LTD, MODEL: JOYPUFFY	411707	11092
70	SQUARE PUFFY CUSHION WITH WOODEN BASE ,MAKE: AMARDEEP DESIGNS INDIA (P) LTD, MODEL: JOYPUFFY	411707	11092
71	HP LAPTOP SPECTRE X360-13- AE503TU INTEL CORE I7 8550U, 16GB RAM, 512GB SSD, 13.3" FHD, WIN 10 PRO	411801	148500
72	HP OFFICEJET PRO 6970 ALL IN ONE	411803	13737
73	HP OFFICEJET 7740 WIDE FORMAT ALL-IN-ONE PRINTER	411803	24377
74	24 PORT CAT 6 JACK PANEL WITH PVC CABLE MANAGER COMPLETE	411806	4893
75	24 PORT CAT 6 JACK PANEL WITH PVC CABLE MANAGER COMPLETE	411806	4893
76	24 PORT CAT 6 JACK PANEL WITH PVC CABLE MANAGER COMPLETE	411806	4893
77	48PORT 10/100/1000 MBPS L2 LAN SWITCH,MIN 2 GIGA ETHERNET SFP,1 CONSOLE PORT,HPE ARUBA48G 2930F 4SFP+	411806	112100
78	NETWORK STANDING RACK- 28U WITH AC MAIN VERTICAL CHANNEL(8 POINT OF 5A) BAR,EARTHING ,FAN HOUSING UN	411806	34220
79	VACUUM CLEANER	412007	9772
80	VACUUM CLEANER	412007	9772
81	SAMSUNG WASHING MACHINE - 21 KG MODEL WR24M9960KV	412007	150377
82	HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS MAKE	412008	31488
83	HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS MAKE	412008	31488
84	HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS MAKE	412008	31488
85	HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS MAKE	412008	31488
86	HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS MAKE	412008	31488
87	HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS MAKE	412008	31488



2	Desktop HP DX -2480 P4 with 18.5 TFT Monitor. Qty.1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09	411801	1	0	1.00
3	1 No computers Compaq presario Sr No 19311L + 17 TFT monitor (Gr No. 480 / 130307)	411801	1	0	1.00
4	Desktop HP DX -2480 P4 with 18.5 TFT Monitor. Qty.1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09	411801	1	0	1.00
5	HP COMPUTER E7500 CORE 2 DUO 2.9 GHZ.	411801	6426	4551	1,875.00
6	Computer-Compaq Presario SG 20531L. Intel Pentium, P-Iv, 3.00 GHz,512MB,160GB Hard Disk,17" TFT	411801	1	0	1.00
7	Computer-Compaq Presario SG 20531L. Intel Pentium, P-Iv, 3.00 GHz,512MB,160GB Hard Disk,17" TFT	411801	1	0	1.00
8	COMPUTER, MAKE- COMPAQ, MODEL CQ3540 RAM, 2GB HARD DISK 500GB ,MONITOR, HP1920 18" TFT	411801	17244	15364	1,880.00
9	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450	0	5,450.00
10	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450	0	5,450.00
11	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450	0	5,450.00
12	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411801	5450	0	5,450.00
13	Computer-Compaq Presario SG 20531L. Intel Pentium, P-Iv, 3.00 GHz,512MB,160GB Hard Disk,17" TFT	411801	1	0	1.00
14	DESKTOP COMP. LENOVO EDGE 73 WITH INTEL PENTIUM PROCESSOR G3220, H81 CHIPSET, 500GB,2GBRAM,18.5"LED	411801	72000	5991	66,009.00
15	COMPUTER	411801	46696	46695	1.00
16	PRINTER	411801	13454	13453	1.00
17	PRINTER	411801	19963	19962	301.00
18	PRINTER	411801	6448	6447	1.00
19	Desktop HP DX -2480 P4 with 18.5 TFT Monitor. Qty.1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09	411801	1	0	1.00
20	HP COMPUTER E7500 CORE 2 DUO 2.9 GHZ.	411801	6426	4551	1,875.00
21	Computer-Compaq Presario SG 20531L. Intel Pentium, P-Iv, 3.00 GHz,512MB,160GB Hard Disk,17" TFT	411801	1	0	1.00
22	Computer-Compaq Presario SG 20531L. Intel Pentium, P-Iv, 3.00 GHz,512MB,160GB Hard Disk,17" TFT	411801	1	0	1.00
23	Desktop HP DX -2480 P4 with 18.5 TFT Monitor. Qty.1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09	411801	1	0	1.00
24	HP DJ - K-7108, A3 Size (Qty-1) GRN:685, Dt: 02.04.08 Invoice: 599, Dt:29.03.08	411803	1	0	1.00
25	A3 HP Printer officejet. Qty.1 No.SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09.GRN 1053 dt 26.09.2009	411803	1	0	1.00
26	HP DESKJET 1050 ALL IN ONE PRINTER	411803	4557	2576	1,981.00
27	A3 HP Printer officejet. Qty.1 No.SO NH/NB/Proc/SO/AL/2009-10/02 dt. 08.09.09.GRN 1053 dt 26.09.2009	411803	1	0	1.00
28	UPS: 1 KVA, Double Battery GRN:685, Dt: 02.04.08 Invoice:599, Dt:29.03.08	411804	1	0	1.00
29	1 KVA LINE INTERACTIVE UPS, MICROTEK	411804	5200	420	4,780.00
30	M/s Sipa Business Leh 1 Stabilizer 1 Kva 1560 (Gr No. 442 / 101106)	411804	1	0	1.00
31	1 KVA LINE INTERACTIVE UPS WITH TWO BATTERIES, MICROTEK	411806	5650	0	5,650.00



32	One No. Fax Machine Sharp Fax FO-1530 (Indent dt 30-9-03) BV No. 211 Dt 20-10-03	411902	6332	1541	4,791.00
33	M/s Xerox Modi Corp Limited Inv No. RMP/ORS/4287/1 dt 22-8-03 BV No. 178/23-9-035821-IV Copier 41897	412003	37834	9209	28,625.00
34	HP Deskjet, 04168 (A4) Printer, Invoice No: 581 dated: 26.07.2007, QTY: 1 No	412801	1	0	1.00
35	UPS Invoice No 701, Dated: 02.07.2007, QTY: 1 No	412801	1	0	1.00
36	800 VA UPS (MAKE MICROTECH)	412801	1	0	1.00
37	UPS - QTY-1, GRN: 1350, Dt: 10.11.08 Invoice No: 206 dated: 10.11.08. VENDOR: Sipa Business Printer	412801	1	0	1.00
38	800 VA UPS (MAKE MICROTECH)	412801	1	0	1.00
39	800 VA UPS (MAKE MICROTECH)	412801	1	0	1.00
40	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662	0	4,662.00
41	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662	0	4,662.00
42	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662	0	4,662.00
43	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662	0	4,662.00
44	800 VA UPS (MAKE MICROTECH)	412801	1	0	1.00
45	UPS Invoice No 701, Dated: 02.07.2007, QTY: 1 No	412801	1	0	1.00
46	Microtek UPS -600 VA Qty. 1 No. SO NH/NB/Proc/SO/AL/2009- 10/02 dt. 08.09.09. GRN 1053 dt 26.09.2009	412801	1	0	1.00
Total			206111	134164	161947



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22	Deduction on account of others (Transfer out to Subsidiary companies)	Head of	Gross block (Rs.)
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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.
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2.3	Deductions on account of Inter-unit Transfer	Head
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2.3 Deductions on account of Inter-unit Transfer						Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)				
				Name of Unit / Company	Code of Unit / Company			
								-
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								-
Total			0					

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

Addition / Deduction of Fixed assets on account of Rejection (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.
1	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
2	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
3	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
4	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
5	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
6	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
7	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
8	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
9	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
10	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
11	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
12	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
13	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
14	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
15	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
16	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
17	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422



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18	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
19	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
20	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
21	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
22	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
23	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
24	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
25	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
26	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
27	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
28	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
29	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
30	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422
31	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO T SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411806	43621	0	43621
32	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO T SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411806	43621	0	43621
33	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411806	43621	0	43621
34	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO T SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411806	43621	0	43621
35	IRIGB(AM) TONT/STNP, 90 TO 230 V AC/DC, MAKE:- SERTEL ELECTRONICS , MODEL:- T- CON-300-12N	411806	238044	0	238044
36	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411901	-43621	0	-43621
37	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411901	-43621	0	-43621
38	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO T SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411901	-43621	0	-43621
39	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300- 100-6D, SUPPLY VOLTAGE-230 V AC,	411901	-43621	0	-43621
40	IRIGB(AM) TONT/STNP, 90 TO 230 V AC/DC, MAKE:- SERTEL ELECTRONICS , MODEL:- T- CON-300-12N	411901	-238044	0	-238044
Total			0	0	0



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Note no. 2.2 Capital Work In Progress

Note no. 2.2 Capital Work In Progress				(Amount in ₹)			
				As at 01-Apr-2018	Addition	Adjustment	Capitalised As at 31st March, 2019
	Particulars	Linkage		19595691	3204419	(14733)	22785377
				24175638	28968214	(348231)	10120411
		4302	4304	-	-	-	-
		4303		-	-	-	-
i)	Roads and Bridges	4333		-	-	-	-
ii)	Buildings	4305		-	-	-	-
iii)	Building-Under Lease			2404609	18702166		20485175
iv)	Railway sidings			-	5253778		5253778
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	4331	-	-		-
vi)	Generating Plant and Machinery	4307		-	-		-
vii)	Plant and Machinery - Sub station	4308		-	-		-
viii)	Plant and Machinery - Transmission lines	4309		-	-		-
ix)	Plant and Machinery - Others	4310		-	-		-
x)	Construction Equipment	4311		1550052	1153264		2703316
xi)	Water Supply System/Drainage and Sewerage	4312		-	12934704		12934704
		4414,		-	-		-
		6114,4318		-	-		-
xii)	Other assets awaiting installation	4327		-	-		-
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4340		-	-		-
xiv)	Survey, investigation, consultancy and supervision charges	4350		-	-		-
xv)	Expenditure on compensatory Afforestation	4375, 4380,		-	-		-
		4381		-	-		-
xvi)	Expenditure attributable to construction *	350922		47725990	70216545	(362964)	74282761
	Less: Provided for			-	-		-
	Sub total (a)			-	-		-
	* For addition during the year refer Note No. 32			-	-		-
				-	-		-
				0	-		0
	Construction Stores			47725990	70216545	(362964)	74282761
	Less : Provisions for construction stores			21715719	70906822	-	44896551
	Sub total (b)			-	-		-
	TOTAL			-	-		-
	Previous year			-	-		-

Please check the figures manually and make correction if required.
(Hide the Explanatory Notes which are not applicable)

2000) towards borrowing cost capitalised during the year. - Only for construction projects.

(Previous Year

Explanatory Note: -

Explanatory Note:-

1) Expenditure attributable to Construction (EAC) includes Rs. (Previous Year Rs. Crore) towards borrowing cost capitalised during the year. - Only for projects under Survey & Investigation stage. Of this, a sum of ₹ (Previous Year ₹) on projects under Survey & Investigation stage. 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).

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 ₹) on projects under Survey & Investigation stage. 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) Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been handed over to Subansiri Lower & Sivom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Subansiri Lower & Sivom HE Projects (in Siang Basin). - Only for Dibrugarh & Sivom HE Projects (in Siang Basin). - Only for Dibrugarh & Sivom HE Projects (in Siang Basin).

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 Project

4) Underground Works amounting to ₹ (Previous Year ₹) created on Land - Right to use, are included under respective heads of Capital Work in Progress (CWIP).
Subansiri Lower Project


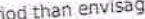
4) Underground Works amounting to ₹ (Previous Year ₹) created on Land - Right to use, are included in the computation of non-current assets pledged with banks as security for related borrowings. (For CO Only)

4) Underground Works amounting to ₹ (Previous Year ₹) created on Land - Right to Use, etc.

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. In 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).

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Please check the figures manually and make correction if required.
(Hide the Explanatory Notes which are not applicable)

(Hide the Explanatory Notes which are not applicable)

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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				
- LIC				
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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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						0
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31st March 2019	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				0
Charged/(Credited)				0
-to Profit or loss				0
-to OCI				0
At 31st March 2019	0	0	0	0



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NIMMO BAZGO POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1) Fair Value Measurement

A) Financial Instruments by category

A) Financial Instruments by category		As at 31st March, 2019		As as 31st March, 2018	
	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Financial assets					
Non-current Financial assets					
(i) Non-current investments	3.1	-	-	-	-
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted		-	-	-	-
Sub-total	3.2		-		-
(ii) Trade Receivables			-		-
(iii) Loans	3.3		-		-
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh	3.3		-		-
(Including interest accrued)	3.3		-		-
c) Others			80710,39,456		84170,81,223
(iv) Others	3.4		-		-
-Lease Receivables including interest			-		-
-Bank Deposits with more than 12 Months	3.4		80710,39,456		84170,81,223
Maturity (Including interest accrued)			-		-
Total Non-current Financial assets					
Current Financial assets	7		8,235		(29,151)
(i) Trade Receivables	8		-		-
(ii) Cash and cash equivalents	9		-		-
(iii) Bank balances	10		-		-
(iv) Loans			-		-
-Employee Loans			-		-
-Loans to JV (NHPTL)			22,240		22,825
-Others	11		3209,31,509		3078,97,303
(v) others (Excluding Lease Receivables)	11		3209,61,984		3078,90,977
(vi) others (Lease Receivables including interest)			83920,01,440		87249,72,200
Total Current Financial Assets					
Total Financial Assets					
	Notes	As at 31st March, 2019		As as 31st March, 2018	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Financial Liabilities					
(i) Long-term borrowings	16.1		38,40,690		23,36,507
(ii) Other Financial Liabilities	16.2		-		-
(iii) Borrowing -Short Term	20.1		213,24,677		167,90,351
(iv) Trade Payables including MSME	20.2		-		-
(v) Other Current financial liabilities	20.3		-		-
a) Current maturities of long term borrowings	20.3		271,73,613		254,20,874
b) Interest Accrued but not due on borrowings	20.3		523,38,980		445,47,732
c) Other Current Liabilities			-		-
Total Financial Liabilities					



NIMMO BAZGO POWER STATION
(Amount in ₹)

B) FAIR VALUATION MEASUREMENT

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

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

	Note No.	As at 31st March, 2019 Level 1	As at 31st March, 2018 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	Note No.	As at 31st March, 2019			As at 31st March, 2018		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Trade Receivables	3.2			0			0
(ii) Loans	3.3			0			0
a) Employees							0
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4			0			
c) Others	3.3						
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	0	0	0	0	0	0
Total Financial Assets							
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3			38,72,933			2365204
(ii) Other Long Term Financial Liabilities	16.2	0	0	3872933	0	0	2365204
Total Financial Liabilities							



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(Amount in ₹)

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost				As at 31st March, 2018	
Particulars	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans	3.3	-	-	-	-
a) Employees	3.3 & 3.4	-	-	-	-
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)		-	-	-	-
c) Others		-	-	-	-
(ii) Others	3.4	-	-	-	-
-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 & 20.3	-	-	-	-
(ii) Other Long Term Financial Liabilities	16.2	38,40,690	38,72,933	23,36,507	23,65,204
Total Financial Liabilities		38,40,690	38,72,933	23,36,507	23,65,204

Note:-

- 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.
- 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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NIMMO BAZGO POWER STATION

(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	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

Loans to Govt. of Arunachal Pradesh: The Company has given loan to Govt. of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of MOU signed between the Company and Govt. of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

Financial instruments and cash deposits :-
The Company considers factors such as track record, size of the bank, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the banks with which the Company has also availed borrowings. The Company invests surplus cash in short term deposits with scheduled banks. The company has balances and deposits with banks which are well diversified across private and public sector banks with limited exposure with any single bank.

(i) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	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)	0	0
Non-current investments	0	0
Loans -Non Current (including interest)	0	0
Other Non Current Financial Assets	0	0
Current Investments	8235	-29151
Cash and cash equivalents	0	0
Bank balances	0	0
Loans -Current	22240	22825
Other Financial Assets (Excluding Lease Receivables)	30475	-6326
Total (A)		
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)	0	0
Trade Receivables	8391970965	8724978526
Lease Receivables (Including Interest)	8391970965	8724978526
Total (B)	8392001440	8724972200
TOTAL (A+B)		

(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses
The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses
CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) 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	0	0	0
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2019	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, 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	313,27,936	271,80,754	41,47,182	-	-
Trade Payables	20.2	213,24,677	213,24,677	-	-	-
Total Financial Liabilities		526,52,613	485,05,431	41,47,182	-	-

(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	280,01,144	254,27,536	25,73,608	-	-
Trade Payables	20.2	167,90,351	167,90,351	-	-	-
Total Financial Liabilities		447,91,495	422,17,887	25,73,608	-	-



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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.

Particulars	(Amount in ₹)	
	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		
	% change	Impact on components of equity	other of	% change	Impact on components of equity	other of
Investment in Equity shares of :						
PTC India Ltd						
Indian Overseas Bank						

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the period/year:

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	% change	Impact on components of equity	other of	% change	Impact on components of equity	other of
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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NIMMO BAZGO POWER STATION

(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	7463,93,527	10458,05,250
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 passu basis.

During the year the company has complied with the above loan covenants.



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Annexure to Note 2.2
(Amount in Rupees)

CUMMULATIVE EDC		Linkage	31-03-2019	31-03-2018
Particulars				
A. EMPLOYEES BENEFITS EXPENSES				
Salaries, wages, allowances	437501		453095405	446046630
Gratuity and contribution to provident fund (including administration fees)	437502			
			67495827	65873551
Staff welfare expenses	437503		46279932	46279932
Leave Salary & Pension Contribution	437504		0	0
Sub-total(a)			566871164	558200113
Less: Capitalized During the year/Period	438103		566871164	558200113
Sub-total(A)			0	0
B. REPAIRS AND MAINTENANCE				
Building	437510		12157868	12157868
Machinery	437511		7024067	7024067
Others	437512		50363025	50363025
Rent	437514		48805889	48805889
Rates and taxes	437515		64948192	64948192
Insurance	437516		1715501	1715501
Security expenses	437517		8001579	8001579
Electricity Charges	437518		373188	373188
Travelling and Conveyance	437519		27090471	27090471
Expenses on vehicles	437520		5955898	5955898
Telephone, telex and Postage	437521		10196367	10196367
Advertisement and publicity	437522		7912942	7912942
Entertainment and hospitality expenses	437523		82368	82368
Printing and stationery	437524		4273211	4273211
Remuneration to Auditors	437552		0	0
Design and Consultancy charges:				
- Indigenous	437526		1247121	1247121
- Foreign	437527		0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531		0	0
Expenditure on land not belonging to corporation	437532		34015905	34015905
Land acquisition and rehabilitation	437533		0	0
Loss on assets/ materials written off	437528		19461	19461
Losses on sale of assets	437530		1310	1310
Other general expenses	437525		55802358	55802358
Sub-total (b)			339986721	339986721
Less: Capitalized During the year/Period	438102		339986721	339986721
Sub-total(B)			0	0
C. FINANCE COST				
i) Interest on :				
a) Government of India loan	437540		0	0
b) Bonds	437541		933610	933610
c) Foreign loan	437542		0	0
	437543			
d) Term loan	and 44		473114047	473114047
e) Cash credit facilities /WCPL	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		72383	72383
iii) Commitment fee	437547		146481	146481
iv) Guarantee fee on loan	437548		0	0
v) Other finance charges	437549		9346699	9346699
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)			483613220	483613220
Less: Capitalized During the year/Period	438105		483613220	483613220
Sub-total (C)			0	0

D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550	1946094	1946094	
Less: ii) ERV (Credit balance)	437551	-1009250	-1009250	
Sub-total (d)		936844	936844	
Less: Capitalized During the year/Period	438108	936844	936844	
Sub-total(D)		0	0	
E. PROVISIONS				
Sub-total(e)	437561	89123000	89123000	
Less: Capitalized During the year/Period	438106	89123000	89123000	
Sub-total(E)		178246000	178246000	
F. DEPRECIATION & AMORTISATION				
Sub-total (f)	437560	147198627	147198627	
Less: Capitalized During the year/Period	438104	147198627	147198627	
Sub-total(F)		0	0	
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565	64570729	64570729	
Less Prior period income	437579	0	0	
Sub-total (g)		64570729	64570729	
Less: Capitalized During the year/Period	438107	64570729	64570729	
Sub-total (G)		0	0	
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570	61160385	61160385	
ii) Interest on loans and advances	437571	124229407	124229407	
iii) Miscellaneous receipts	437572	8899012	8899012	
iv) Profit on sale of assets	437573	0	0	
v) Provision not required written back	437574	26465706	26465706	
vi) Hire charges/ outturn on plant and machinery	437575	923199	923199	
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)		221677709	221677709	
Less: Capitalized During the year/Period	438101	221677709	221677709	
Sub-total (H)		0	0	
I. C.O./Regional Office Expenses (I)				
Less: Capitalized During the year/Period	437599	652233240	635886300	
Sub-total(I)	438109	652233240	635886300	
		0	0	
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		2122855836	2097837845	
Less: Capitalized During the year/Period		2122855836	2097837845	
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		0	0	



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Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2018-19.

Name of unit:

NIMMO BAZGO 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
1	841001	Other Income	Credit	6080	Case of time extension with levy of LD was processed in FY 2018-19. Accordingly, LD to the tune of Rs. 6,080/- was booked under HOA-841001 in FY 2018-19.
2	931801	DEPRECIATION-COMPUTERS	Credit	16300	Depreciation to the extent of Rs.16,300/- gets reduced in current FY 2018-19 due to change in classification of fixed assets (from HOA-411901 to HOA-411806) which were acquired in FY 2017-18.
3	920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS/PLANT	Debit	25875	Liability of oil Testing Charges amounting to Rs.25,875/- relating to previous year is left to be booked inadvertently in previous year and same was released in current FY.
4	922108	MISC. PUBLIC RELATION	Debit	8750	Liability of printing of IMS Certificates amounting to Rs.8,750/- relating to previous year is left to be booked inadvertently in previous year and same was released in current FY.
5	930321	DEPRECIATION-ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)	Debit	34829	Depreciation relating to FY-2017-18 i.e. Capitalization of 5 Nos. Of Toilet Block being capitalized in current year having acquisition date of earlier year i.e. DOC-26.09.2017
6	925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	Debit	4387141	Advice from C.O. received in 2nd Quarter of FY-2018-19 relating to sharing of expenditure for Laying Foundation Programme of Leh-Kargil-Srinagar 220 KV Transmission Line & Dedication of Nimmo Bazgo Power Station to the Nation by then Hon'ble Prime Minister of India. (Pertaining to FY-2014-15)
7	930121	DEPRECIATION-LAND-LEASE HOLD	Debit	177815	Leasehold Land measuring 4 Kanal & 9 Marla was handed over to NHPC on 08.02.2006 by District Administration but mutation of land was completed in Dec'2018. Further, no payment was made in this regard till date. Liability has been provided in current quarter of FY-2018-19 and payment will be released shortly. Accordingly, land has been capitalized in current quarter and prior period depreciation is also charged.
8	921104	RENT-LAND/LEASE RENTAL	Debit	3784509	Ground Rent of entire Leasehold Land could not be released in toto in earlier years due to pending reconciliation of land detail with the local authority. Same gets finalized in current year. Thereafter, entire outstanding amount from 07.09.2009 to 31.03.2018 was released in current year.



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9	930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES	Debit	820518	The construction of road work was completed in FY-2016-17 but same has been capitalized in current FY due to pending time extension & deviation and non-submission of completion certificate by end user department.
10	930601	DEPRECIATION-HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)	Debit	37438	The work of Providing and Fixing of Stairs and Railing for 5 Nos. Spillway block at Dam Site work was completed in FY-2017-18 but same has been capitalized in current FY due to pending time extension & deviation and non-submission of completion certificate by end user department.
11	931201	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-PLANT	Debit	665	The work of Drilling of 8" dia Bore well and installation of Submersible Pump at residential colony, Alchi was completed in FY-2017-18 but same has been capitalized in current FY due to pending completion certificate vis-a-vis Utilisation Certificate from the concerned Govt. Department, J&K



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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		
	Revenue from Operations		
	Other Income	6080	2017-18
	Total income (A)		
B.	Expense		
	Generation and Other Expenses	8206275	2016-17, 2014-15, 2009-10 to 2017-
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses	1054965	2005-06 to 2017-18, 2016-17, 2017-
	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)		
g)	Other Non Current Assets		
h)	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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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:



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- -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.

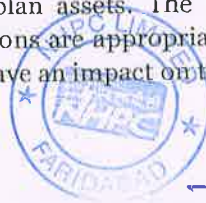
c) Recoverable amount of property, plant and equipment, capital work in progress and intangible assets

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 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 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.



- 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:

- The entity's business model for managing the financial assets and
- 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.

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

- 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.

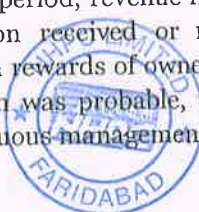
15.0 Revenue Recognition and Other Income

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



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

- 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

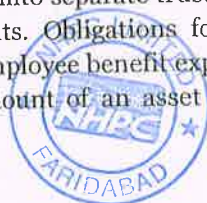
i) Short-term employee benefits

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



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



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

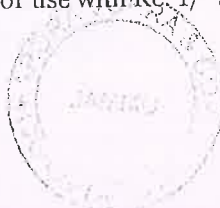
Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period 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 & Peripheralsii) 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.



- 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.

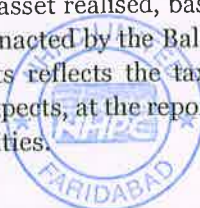
a) Current tax

- 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'.

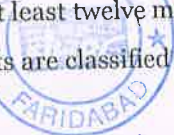
27.0 Current versus non-current classification

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

- 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.
- 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





NIMMO BAZGO POWER STATION

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 ₹ 1561415563 (Previous year ₹ 1431326737) 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 ₹ 1561415563 (Previous year ₹ 1431326737) 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 ₹ 1561415563 (Previous year ₹ 1431326737) 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 ₹ 2088232). 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 ₹ 2088232) 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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Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

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	1561415563	NIL	1561415563	1431326737	130088829	NIL
2.	Land Compensation cases	NIL	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL	NIL
4.	Others	NIL	NIL	NIL	2088232	NIL	2088232
	Total	1561415563	NIL	1561415563	1433414969	130088829	2088232

- (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, 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 ₹ 87,45,00,000/- (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.



NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

(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	1561415563	NIL	1561415563	1433414969	130088829	2088232
	TOTAL	1561415563	NIL	1561415563	1433414969	130088829	2088232

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.

b) 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.

c) **Late Payment Surcharge:(Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ NIL (previous year ₹ NIL) has not been recognised.



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Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

d) 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 Nimmo Bazgo Power Stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ NIL (Previous year ₹ NIL) is probable.

e) 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.

f) Other Cases

Claims on account of other miscellaneous matters amount to ₹ 7,97,83,151/- (Previous year ₹ NIL). Management has assessed these claims and estimates that inflow of economic benefits of ₹ 7,97,83,151/- (Previous year ₹ NIL) are probable.

Contingent Assets are summarized below :

(Amount in ₹)

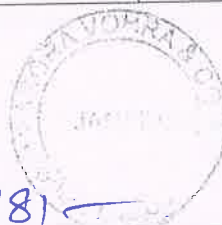
Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	In respect of Counter claims lodged by the company	NIL	NIL
2.	Late Payment Surcharge	NIL	NIL
3.	Revenue to the extent not recognised in respect of power stations	NIL	NIL
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	79783151	NIL
	Total	79783151	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)	99040831	141671828
2.	Intangible Assets	NIL	NIL
	Total	99040831	141671828



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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

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
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. Operating Segment:

- a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS - 108 on 'Operating Segment'.
- b) The Company has a single geographical segment as all its Power Stations are located within the Country.



NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

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
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, SJVN, 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.



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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

(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	4332567
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
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	3682355	14072080
Purchase of goods/Inventory	4367675	4190030
Services Received by the Company	3707293	3077825
Services Provided by the Company	NIL	NIL
Sale of goods/Inventory made by the company	NIL	NIL
Dividend Received by the company	NIL	NIL
Settlement Amount received by the company	NIL	NIL

NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

against Insurance Claims		
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(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	NIL
▪ Receivables by the Company	NIL	NIL
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	11478579	9819057
▪ Receivables by the Company	150882	788719

(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.

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 dealt at 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	NIL	NIL
	ii) Other Misc. Matters		

NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL	NIL
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	NIL	NIL
Deposits, Advances to contractors/suppliers/service providers/ others including for capital expenditure and material issued to contractors	NIL	NIL	NIL
Trade/Other payables	21132472	16068290	15888657
Security Deposit/Retention Money payable	4286988	3778830	4286988

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



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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	759733	289336
2	Education & Skill Development	957042	1376700
3	Women Empowerment /Senior Citizen	NIL	NIL
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	1192587	3147796
10	Capacity Building	NIL	NIL
11	Swachh Vidyalaya Abhiyan	NIL	NIL
12	Swachh Bharat Abhiyan	NIL	NIL
	Total amount	2909362	4813832

(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	1048230	777015	1825245
(ii)	On purpose other than (i) above	1076117	8000	1084117
	Total	2124347	785015	2909362

(b) As stated above, a sum of ₹ 7,85,015/- out of total expenditure of ₹ 29,09,362/- is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.



NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

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 dated 11.10.2018 (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:	5506804	NIL
	-Principal	NIL	NIL
	-Interest		
	b) Others:	822198	NIL
	-Principal	NIL	NIL
	-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 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 ₹ 17,59,450 (Previous period ₹ 79,45,663) 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.
- 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 ₹ 1,30,51,399 (Previous period ₹ 1,21,79,939) are shown under Rent & Hire Charges in Note 29.

17. Disclosures under Ind AS-27 'Separate Financial Statements' shall be dealt at Corporate Office.

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

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 Nimmo Bazgo 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 Dec 31, 2018	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.



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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

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 31.03.2019 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:

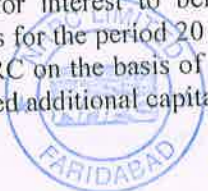
Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

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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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

- (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. Disclosures regarding leases as per IND AS -17 "Leases" :-

A) Finance Lease - Company as Lessor

The Company has entered into arrangement with a single beneficiary, PDD J&K for sale of the entire power generated by the power station, for 35 years, which is equal to the expected life of the Power Station. Under the agreements, the customer is obliged to purchase the output at prices determined by the Central Electricity Regulatory Commission (CERC). The Company has classified the Power Station as embedded finance lease as per Appendix-C to Ind AS 17- Leases. Other Financial Assets (Current and Non-Current) include lease receivables representing the present value of future lease rentals receivable on the embedded finance lease arrangements entered into by the company.

Details of gross investment in lease and present value of minimum lease payments receivables at the end of financial year/period are as under:

(a) Gross investment in the lease :

(Amount in Rs)

Particulars	31-Mar-19	31-Mar-18
Within one year	1445125373	1400412179
After one year but not more than five years	5479744593	5600047352
More than five years	21856674250	23174047067
Total	28781544216	30174506598

(b) Present value of minimum lease payments receivable:

(Amount in Rs)

Particulars	31-Mar-19	31-Mar-18
Within one year	320931509	236306482
After one year but not more than five years	1451933442	1383802349
More than five years	6619106014	7033278874
Total	8391970965	8653387705

(c) Reconciliation between the gross investment in the lease and the present value of minimum lease payments receivable is as follows:-

(Amount in Rs)

Particulars	31-Mar-19	31-Mar-18
Gross investment in Lease	28781544216	30174506598
Adjustments:		
Less: Un-earned Finance Income	19380878591	20519874072
Less: Unguaranteed residual value	1008694660	1001244821
Present value of Minimum Lease Payment (MLP)	8391970965	86533,87,705



NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

23. 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 revision from 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	78243989
B	Addition during the year (+)	30359874
C	Amount collected during the year (-)	0.00
D	Regulatory income recognized in the Statement of Profit & Loss (B+C)	30359874
E	Closing balance as on 31.03.2019 (A+D)	108603863

24. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged wherever necessary to conform to current year's classification.

25. Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.

NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

- 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	NIL
Income Tax	NIL	NIL
Goods & Service Tax Act	NIL	NIL
Sales Tax /VAT	NIL	NIL
Service Tax	NIL	NIL
Custom Duty	NIL	NIL
Excise Duty	NIL	NIL
Works Contract Tax	NIL	NIL
Any other levies (Please specify)	NIL	NIL

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

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

- 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 31.03.2019	Net Block as at 31.03.2019	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	NIL	NIL	NIL	NIL
2	Land-Leasehold	625717	413635	0.341	1. Mutation of 2 Kanal 6 Marla of Private Land is pending for mutation. Revenue Department, Govt. of J&K has yet to verify and finalize whether the said land is



NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

					under the occupation of NHPC or not. After verification and ascertainment of the fact that the said land is under occupation of NHPC, the compensation will be finalized and accordingly, the process of final award and mutation of same will be processed.
					2.The lease deed of Govt. Land measuring 4 Kanal and 9 Marla is yet to be executed due to the fact that the payment of premium amount is under process. After release of payment in favour of Tehsildar, Leh, the Lease Deed will be executed and mutation thereof will be completed.
3	Other than Land-	NIL	NIL	NIL	NIL

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009487N)

(CA P.C.Bansal)

Partner

M.No.083597

Date: 27/04/2019

Place: Ludhiana

(Yogendra Singh)
Sr.Manager (Finance)
Head of Finance

(Pritpal Singh Wilkh)
General Manager (Civil)
Head of Project



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Unit Name :NIMMO BAZGO POWER STATION

Details of Contingent Liabilities as on 31.03.2019

Amount in Rupees

Details of Contingent Liabilities as on 31.03.2019																			
Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	Category of Agency (a Central Govt. department or Local Body, a CPSE, or Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/c's)			Amount of claim where no Probability of outflow & Claim neither Recognized 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 during the period on account of new claims/ updation of old claims including interest	Settlement (Adjustment)/Reduction of claim reducing 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				
	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																			
1	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated : 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi	Payment of additional cost incurred by the claimant in te extended period of contract between 23.06.2010 to 30.06.2012	M/s HCC Ltd.	Others	1592346185	1175133493	107517309	0	1282650802					1175133493	1282650802				Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated : 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.
2		Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure	M/s HCC Ltd.	Others	48134745	31439185	2876569	0	34315754					31439185	34315754				
3		Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price.	M/s HCC Ltd.	Others	223612359	66830927	6114782	0	72945709					66830927	72945709				
4		Increase in cost due to Susequent Legislation. (Letter No. HCC/NSHEP/01/3845 dated 06.08.11)	M/s HCC Ltd.	Others	527125528	148423132	13580166	0	162003298					148423132	162003298				
5		Reimbursement of building and other Construction Worker	M/s HCC Ltd.	Others	42231928	0			0					0	0				
6		Cost of Arbitral Proceedings awarded by the Arbitral Tribunal in favour of M/s HCC Ltd.	M/s HCC Ltd.	Others	0	9500000			9500000					9500000	9500000				
SUB TOTAL					2433452746	1431326737	130088826	0	1561415563	0	0	0	0	1431326737	1561415563	0	0		
b) CASES UNDER ARBITRATION/ADJUDICATION.																			
SUB TOTAL					0	0	0	0	0	0	0	0	0	0	0	0	0		
c) CASES UNDER EXAMINATION BY THE MANAGEMENT																			
SUB TOTAL					0	0	0	0	0	0	0	0	0	1431326737	1561415563	0	0		
TOTAL CAPITAL WORKS (A)					2433452746	1431326737	130088826	0	1561415563	0	0	0	0						
B. LAND COMPENSATION CASES																			
TOTAL LAND COMPENSATION CASES (B)					0	0	0	0	0	0	0	0	0	0	0	0	0		
C. DISPUTED TAX MATTERS																			
TOTAL DISPUTED TAX MATTERS (C)					0	0	0	0	0	0	0	0	0	0	0	0	0		
D. OTHER CASES																			

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NHPC LIMITED

FAIRFARAD



Unit Name :NIMMO BAZGO POWER STATION

Details of Contingent Liabilities as on 31.03.2019

Amount in Rupees

Details of Contingent Liabilities as on 31.03.2019																			
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/c)			Amount of claim where no Probability of outflow & Claim not being Recognized as Provision nor Disclosed as Contingent Liability	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		Reduction from Operating Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Recognition	Present Status	
					Original Claim Amount of the Party	Opening Amount of claims as on 01.04.2018	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement (Adjustment/Reduction of claim reducing 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
	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
1	Under arbitration with High court of J&K at Jammu	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	M V K Sales & Const. Co	Others	950000	2088232	0	2088232	0					2088232	0	2088232.00	-		The petition filed by the contractor has been dismissed by the Hon'ble Judge of High Court of J&K vide its order dated: 01.12.2015 (Case Ref. No. AA No.20/2015). No petition has further been filed by the contractor before any of judicial bodies. In view of same, the case gets settled and contingent liability will be NIL in this regard.
TOTAL OTHER CASES (D)					950000	2088232	0	2088232	0	0	0	0	0	2088232	0	2088232	0		
GRAND TOTAL (A+B+C+D)					2434402746	1433414969	130088826	2088232	1561415563	0	0	0	0	1433414969	1561415563	2088232	0		

HEAD OF PROJECT

HEAD OF FINANCE



Name of Unit :- Nimmo Bazgo Power Station

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)
		1561415563	0	1561415563	1431326737	130088826	0
A.	Capital Works						
		1561415563	0	1561415563	1431326737	130088826	0
B.	Land Compensation cases	0	0	0	0	0	0
C.	Disputed tax matters	0	0	0	0	0	2088232
D.	Others	0	0	0	2088232	0	2088232
	Total	1561415563	0	1561415563	1433414969	130088826	2088232

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	1561415563	0	1561415563	1433414969	130088826	2088232
	TOTAL	1561415563	0	1561415563	1433414969	130088826	2088232



Details of Contingent Liabilities

YEAR		PERIOD		Claim Amount										Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/c's)				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/ye ar	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status	Amount Paid Against Contingent Liability & Shown as an Asset in the Books
Location Code	Nat. Case (Reference ID)	Particulars of Claim	Name of Party	Category of Agency (a: Central Govt. department, b: State Govt. department or Local Body, c: CPSE, d: Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/updation of old claims	Addition to Claim due to Interest updation	Settlement /Adjustment/Reduction of claim during the period/ye ar	Closing balance as on 31/12/2019 12:00:00 AM	Opening Provision as on 01/04/2018	Addition in provision during the period/ye ar	Reduction in provision during the period/ye ar	Closing Provision as on 31/12/2019 12:00:00 AM	Opening as on 01/04/2018	Addition during the period/ye ar	Closing as on 31/12/2019 12:00:00 AM	Opening Contingent Liability as on 01/04/2018	Addition / (Reduction) during the period/ye ar	Closing Contingent Liability as on 31/12/2019 12:00:00 AM									
121	1.Cas21_OW Work04 Case pending court being challenge in col	Increase in cost due to Subsequent Legislation. (Letter No. HCC/ABH/EPD/13845 dated 06.08.11)	HINDUSTAN CONSTRUCTION CO. LTD	4 Others	527125576	146420132	0	13580166	0	162003296	0	0	0	0	0	0	0	0	148423132	13580166	162003296	0	0		Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.	0			
121	1.Cas21_OW Work01 Case pending court being share in col	Payment of additional cost incurred by the claimant in te extended period of contract between 23.06.2010 to 30.06.2012	HINDUSTAN CONSTRUCTION CO. LTD	4 Others	1592346185	1175133493	0	107517309	0	1282650802	0	0	0	0	0	0	0	0	1175133493	107517309	1282650802	0	0		Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.	0			



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Details of Contingent Liabilities

YEAR PERIOD		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/c)				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	Amount Paid Against Contingent Liability & Shown as an Asset in the Books
Location Code	Rat. Case (Reference ID)				Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/update of old claims	Addition to Claim due to Interest updation	Settlements /Adjustment/Reduction of claim reducing the period/year	Closing balance as on 31/12/2019 12:00:00 AM	Opening Provision as on 01/04/2018	Addition in provision during the period/year	Reduction in provision during the period/year	Closing Provision as on 31/12/2019 12:00:00 AM	Opening as on 01/04/2018	Addition during the period/year	Closing as on 31/12/2019 12:00:00 AM	Opening Contingent Liability as on 01/04/2018	Addition / (Reduction) during the period/year	Closing Contingent Liability as on 31/12/2019 12:00:00 AM						
121	1 Cas21_CW Work/02 Case pending court being challenge in cou	Additional cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continuing the work during winter seasons/Road closure	HINDUSTAN CONSTRUCTION CO. LTD	4 Others	46134746	31430185	0	2876589	0	34315754	0	0	0	0	0	31430185	2876589	34315754	0	0	0	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.	0			
121	1 Cas21_CW Work/05 Case pending court being challenge in cou	Cost of Arbitral Proceedings awarded by the Arbitral Tribunal in favour of M/s HCC Ltd.	HINDUSTAN CONSTRUCTION CO. LTD	4 Others	0	9500000	0	0	0	9500000	0	0	0	0	0	9500000	0	9500000	0	0	0	Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.	0			



Details of Contingent Liabilities

YEAR
PERIOD

Location Code	Nat. Case (Reference ID)	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/c)					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/yr	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status	Amount Paid Against Contingent Liability & Shown as an Asset in the Books
					Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/updation of old claims	Addition to Claim due to Interest updation	Settlement (Adjustment/Reduction of claim reducing the period/yr	Closing balance as on 31/12/2019 12:00:00 AM	Opening Provision as on 01/04/2018	Addition in provision during the period/yr	Reduction in provision during the period/yr	Closing Provision as on 31/12/2019 12:00:00 AM	Opening as on 01/04/2018	Addition during the period/yr	Closing as on 31/12/2019 12:00:00 AM	Opening Contingent Liability as on 01/04/2018	Addition / (Reduction) during the period/yr	Closing Contingent Liability as on 31/12/2019 12:00:00 AM					
121	1-Cap21_OV Work03 Case pending court being challenge in CO.	Payment of compensation for the unrecovered element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price.	HINDUSTAN CONSTRUCTION CO. LTD	4 Others	223612359	66830927	0	6114782	0	72945709	0	0	0	0	0	0	0	66830927	6114782	72945709	0	0		Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.	0
121	1-Cap21_OV Work05 Case pending court being challenge in CO.	Reimbursement of building and other Construction Work	HINDUSTAN CONSTRUCTION CO. LTD	4 Others	42231828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017 in favour of M/s HCC Ltd. The NHPC has challenged the award in court vide Arbitration case no. 76/2017 which is subjudice. NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the "Registrar General, High Court of Delhi" on 27.09.2018 as per direction of High Court of Delhi vide its order dated 28.05.2018. Currently, the case is under consideration for disposal at High Court of Delhi.	0
		TOTAL - 1 Capital Works pending in court or are being challenged in court		4 Others	2433452746	1431326757	0	130888826	0	1561415563	0	0	0	0	0	0	0	1431326757	130888826	1561415563	0	0			0
121	6-Oth21_Other_01	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	SALES & CORPORATION CO.	4 Others	950000	2088232	0	0	0	2088232	0	0	0	0	0	0	0	2088232	-2088232	0	2088232	0		The petition filed by the contractor has been dismissed by the Hon'ble Judge of High Court of J&K vide its order dated 01.12.2015 (Case Ref. No.AA.No.20/2012). No petition has further been filed by the contractor before any of judicial bodies. In view of same, the case gets settled and contingent liability will be NIL in this regard.	0
		TOTAL - 6 Others			950000	2088232	0	0	0	2088232	0	0	0	0	0	0	0	2088232	-2088232	0	2088232	0			0
		GRAND TOTAL			2434402746	1433414969	0	130888826	0	1561415563	0	0	0	0	0	0	0	1433414969	130888826	1561415563	2088232	0			0

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NAME OF THE UNIT : NIMMO BAZGO POWER STATION
DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019

Amount in Rupees									Present Status
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/update of old claims	Settlement/ Adjustments during the period	Closing balance of claim 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)	
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in column 6 & 9 must be equal)
A.	COUNTER CLAIMS LODGED BY THE COMPANY								
			0	0	0	0	0	0	
			0	0	0	0	0	0	
	SUB TOTAL- (A)		0	0	0	0	0	0	
B.	Surcharge billed on debtors								
			0	0	0	0	0	0	
	SUB TOTAL- (B)		0	0	0	0	0	0	
C	Revenue to the extent not recognised in respect of power stations								
			0	0	0	0	0	0	
			0	0	0	0	0	0	
	SUB TOTAL- (C)		0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES								
E	Other Cases- (if any)-specify								
1	Interest Accrued as on Balance Sheet Date upto 31.12.2018 i.e. 75% deposit amounting to Rs.87,45,00,000/- calculated on original awarded principal & interest amount of Rs.116,59,55,423/- with the Registrar General, High Court of Delhi on dated : 27/09/2018 (Calculated as direction given under point no. 8.1 (e) of C.O. Cir. No.IND AS/28, Dt.28.02.2017)	M/S HCC Ltd. (However, 75% deposit amount of arbitration award was disbursed to Registrar General, High Court of Delhi)	0	79783151	0	79783151	79783151	0	79783151
			0	79783151	0	79783151	79783151	0	79783151
	SUB TOTAL- OTHER CASES (E)		0	79783151	0	79783151	79783151	0	79783151
	GRAND TOTAL (A+B+C+D)		0	79783151	0	79783151	79783151	0	79783151

Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017. Currently, the case is under consideration for disposal at High Court of Delhi after petition being filed by both parties i.e. NHPC & M/S HCC Ltd. The matter of petition being filed by M/S HCC Ltd. vide case no. OMP(ENF.)(COMM.)-85/2018 will further be listed on 13/02/2019. Meanwhile, NHPC has deposited amounting to Rs.87,45,00,000/- as 75% of the original awarded amount of principal & interest amounting to Rs.116,59,55,423/- with the Registrar General, High Court of Delhi on 27.09.2018 as per direction of High Court of Delhi vide its order dated : 28.05.2018.



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Party wise summary of Transactions and Balances with Related Parties

Location Code : 121

Location Name : NIMMO BAZGO POWER STATION

1. Transactions with Government that has control over company (NHPC)			(Amount in Rs.)		(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 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)	CENTRAL BOARD OF IRRIGATION AND POWER	0	4251817	0	0
		PAY & ACCOUNTS OFFICER (HQRS), DEPTT. OF TELECOMMUNICATIONS	0	80750	0	0
		Total	0	4332567	0	0
2	Services Provided by the Company (NHPC)		0	0	0	
		Total	0	0	0	
3	Sale of goods/Inventory by the Company	MEA	0	0	0	
		Total	0	0	0	
4	Purchase of Goods { Consumables, inventory item like steel, POL, consumable spares etc. }		0	0	0	
		Total	0	0	0	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc		0	0	0	
		Total	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 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	3682355	14072080	9006496	70216
		Total	3682355	14072080	9006496	70216
2	Purchase of Goods { Consumables, inventory item like steel, POL, consumable spares etc. }	IOCL	3187675	2010624		80666
		ENERGY EFFICIENCY SERVICES LIMITED	0	2179406	0	0
		BHEL	1180000	0	0	0
	Total		4367675	4190030	0	80666
3	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Companies)	BSNL	1700421	2924152	707593	0
		PGCIL	25875	0	0	0
		AIRPORT AUTHORITY OF INDIA	0	9460	0	0
		NATIONAL INSURANCE COMPANY LTD	0	10453	0	0
		UNITED INDIA INSURANCE COMPANY LIMITED	102294	133760	45000	0
		BHEL	1878703	0	1719490	0
	Total		3707293	3077825	2472083	0
4	Services Provided by the Company (NHPC)		0	0	0	0
		Total	0	0	0	0
5	Sale of goods/Inventory		0	0	0	0
		Total	0	0	0	0
6						

7	Sale of Asset/property				
	Total		0	0	0
	Settlement Amount received by the company against Insurance Claim				
	Total		0	0	0

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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 31.03.2019
1	Purchase of Goods (Consumables, inventory Item like steel, POL, consumable spares etc.)	JKPDC UPPCL				
	Total		0	0	0	0
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC UPPCL				
	Total		0	0	0	0
3	Services Received by the Company(NHPC)	BSNL PGCIL				
	Total		0	0	0	0
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	0
5	Sale of goods/inventory	JKPDC UPPCL				
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0

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Annexure-I

NAME OF UNIT: NIMMO BAZGO 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	41,47,182
Fair Value- Non Current portion	3872933
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	3872933
12-Jul-19	237099	
26-Nov-19	1448236	
26-Apr-20	2371949	
30-Jun-20	89898	
	4147182	3872933

Note:

1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
2. Discount rate given in the above format shall only be used for computation of fair vaue of security deposit/Retention Money for disclosure purpose.
4. Amount shown above are only for illustrative purpose.



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Annexure-VI

Name of Unit : NIMMO BAZGO 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						

[Signature]
(HOF)

[Signature]
(HOP)



Annexure-IX

Name of Unit: NIMMO BAZGO 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	NIL	NIL
95-06-01	Bad and doubtful advances provided for	NIL	NIL	NIL	NIL	NIL
95-06-02	Bad and doubtful deposits provided for	NIL	NIL	NIL	NIL	NIL
95-07-01	Bad and doubtful claims/interest provided	NIL	NIL	NIL	NIL	NIL
95-07-03	Doubtful Interest Provided for	NIL	NIL	NIL	NIL	NIL
92-33-03	Provision for obsolescence in stores	NIL	NIL	NIL	NIL	NIL
92-33-04	Provision for other losses of stores	NIL	NIL	NIL	NIL	NIL
95-08-01	Shortage in store & spares provided	NIL	NIL	NIL	NIL	NIL
95-11-01	Provision against diminution in the value of investment	NIL	NIL	NIL	NIL	NIL
95-12-01	Project expenses provided for	NIL	NIL	NIL	NIL	NIL
95-13-01	Loss on fixed assets provided for	NIL	NIL	NIL	NIL	NIL
95-13-02	Loss on store provided for	NIL	NIL	NIL	NIL	NIL



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Annexure: XIII

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of NIMMO BAZGO POWER STATION, NHPC LTD. (Name of Unit) 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 system? If yes, the implications of processing of accounting transactions outside IT system 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 the 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 its terms and conditions? List the cases of deviation.	The matter is dealt with at Corporate Office.



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Annexure-II

Compliance Certificate
(To be given on the letter head)

We have conducted the audit of annual accounts of NIMMO BAZGO POWER STATION, a unit of NHPC LTD. (Name of the Company) for the year ended 31st March'2019 in accordance with the directions/sub-directions 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-directions issued to us.

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009487N)

(CA P.C.Bansal)

Partner

M.No.083597



Dated : 27/09/2019

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Name of Unit : NIMMO BAZGO POWER STATION

N 4

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	430304	Structural design of Permanent Office Building	126000	26.11.2018	Work-in-Progress
2	430304	Construction of permanent office building at NBPS, Alchi, Leh-Ladakh, J&K	17001002	26.11.2018	Work-in-Progress
		TOTAL (430304)	17127002		
1	430306	Construction of Store Building at Switch yard complex, Alchi, Leh-Ladakh, J&K	5034424	12.07.2018	Work-in-Progress
		TOTAL (430306)	5034424		
1	430328	Construction of CISF Building	12157248	26.04.2019	Work-in-Progress
2	430328	Architectural Consultancy Services for Construction of CISF Building	333548	26.04.2019	Work-in-Progress
3	430328	Construction of Store near Switchyard	1312996	30.06.2019	Work-in-Progress
4	430328	Providing R/R stone masonry protection along bench cutting of play ground and accommodation area for security personnel at NBPS, Alchi, Leh-Ladakh (J&K).	3447174	11.06.2018	Work-in-Progress
5	430328	Construction of Trombwall Garage Shed for fire tenders at NBPS Colony, Alchi, Leh-Ladakh, J&K	3262818	30.06.2018	Work-in-Progress
		TOTAL (430328)	20513784		
1	430601	Protection work in D/S of Dam at NBPS, Alchi, Leh-Ladakh (J&K).	621600	01.01.2018	Work-in-Progress
		TOTAL (430601)	621600		
		TOTAL	43296810		

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

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

Signature
(Yogendra Singh)
Sr. Manager (Finance)
Head of Finance

Signature
(Pritpal Singh Wilkh)
General Manager (Civil)
Head of Project/Power Station/Unit



Annexure-XVII

Name of Unit : Nimmo Bazgo 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)

Statement of Unadjusted advances (excluding mobilisation advances)									
1	2	3		4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Supplier ID	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	450205	BHEL POWER SECTOR (SPARES & SERVICES)	S004203	Advance against Capital Spares	22.11.2017	70216	0	70216	Capital Spares still to be supplied
2	450207	DY COMMISSIONER, LEH	S013167	For Construction of Motorable Suspension Bridge	15.02.2019	6694915	0	6694915	Work-in-progress
3	450207	COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES	S031632	For Fisheries Development	27.08.2015	4402500	4391500	11000	Work-in-progress
4	660403	INDIAN OIL CORPORATION LTD., LEH	S020623	Purchase of Diesel	29.11.2018	887270	806604	80666	Partial Supply yet to be received
TOTAL						12054901	5198104	6856797	

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.


(Yogendra Singh)
Senior Manager (Finance)
Head of Finance


(Pritpal Singh Wilkh)
General Manager (Civit)
Head of Project/Power Station/Unit



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Annexure-V

Name of Unit: Nimmo Bazgo Power Station, Alchi

As at 31.12.2018

Balance as
on
31.03.2019

HOA	HOA Description	Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation		
		Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
A.	TRADE RECEIVABLE	0	0	0	0	0	0	0	0	0
6301XX	SUNDRY DEBTORS	0	0	0	0	0	0	0	0	0
6302XX	S. DEBTORS- CONSULTANCY	0	0	0	0	0	0	0	0	0
6303XX	S. DEBTORS-CONSTRUCTION PROJECT	0	0	0	0	0	0	0	0	0
	Sub Total - A.	0	0	0	0	0	0	0	0	0
B.	DEPOSITS, ADVANCES TO CONTRACTORS/ SUPPLIERS/SERVICE PROVIDERS/ OTHERS INCLUDING FOR CAPITAL EXPENDITURE AND MATERIAL ISSUED TO CONTRACTORS	0	0	0	0	0	0	0	0	0
6504XX	DEPOSIT	300000	1	0	0	0	0	0.00	0.00	0
4501XX	ADVANCES TO CONTRACTORS/SUPPLIERS-SECURED	211000	1	0	0	0	0	0	0	0
450207	ADVANCES TO CONTRACTORS/SUPPLIERS/GOVT DEPARTMENT-UNSECURED	0	0	0	0	0	0	0	0	0
450302	ADVANCES/LOAN TO CONTRACTORS/SUPPLIER/ (AGAINST BANK GUARANTEE) UNSECURED	544130	4	0	0	0	0	0.00	0	0
660403	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-UNSECURED	0	0	0	0	0	0	0	0	0
6606XX	OTHER ADVANCES	0	0	0	0	0	0	0	0	0
6607XX	ADVANCES TO CONTRACTORS/SUPPLIER/OTHERS (AGAINST BANK GUARANTEE)	0	0	0	0	0	0	0	0	0
6608XX	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-SECURED	0	0	0	0	0	0	0	0	0
6501XX	INTEREST ACCRUED AND DUE -CONTRACTORS	0	0	0	0	0	0	0	0	0
6502XX	INTEREST ACCRUED BUT NOT DUE - CONTRACTORS	0	0	0	0	0	0	0	0	0
661201	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	0	0	0	0	0	0	0	0	0
661202	ADVANCE TO GOVT. OF ARUNACHAL PRADESH - UNSECURED	0	0	0	0	0	0	0	0	0
661203	LOAN TO STATE GOVT. IN SETTLEMENT OF DUES FROM CUSTOMERS	0	0	0	0	0	0	0	0	0
4465XX	MATERIAL ISSUED TO CONTRACTORS/FABRICATORS	1055130	0	0	0	0	0	0	0	0
	Sub Total - B.	1055130	0	0	0	0	0	0	0	0
C.	TRADE/OTHER PAYABLES	5129791	4	4969791	3	3981164	2	80.11	66.67	2055643
310201	SUNDRY CREDITORS-CAPITAL -Works	11850276	15	11018068	3	10416932	2	94.54	66.67	11018068
310203	SUNDRY CREDITORS-for Materials /supply-Capital	511750	1	511750	1	0	0	0	0	511750
310207	SUNDRY CREDITORS-OTHERS-CAPITAL-INDIAN CURRENCY	1050132	5	659473	1	0	0	0	0	0
310250	SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE	63866	1	0	0	0	0	0	0	0
310401	SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL-INDIAN CURRENCY	934905	11	0	0	0	0	0	0	0
310411	SUNDRY CREDITORS- supplier-OTHER THAN CAPITAL	4348497	16	3277185	3	1670194	1	50.96	33.33	1606991
310431	SUNDRY CREDITORS-OTHER- OTHER THAN CAPITAL	1122422	8	696205	1	0	0	0	0	696205
310434	SUNDRY CREDITORS-OTHER THAN CAPITAL-MICRO& SMALL ENTERPRISE	0	0	0	0	0	0	0	0	0
310701	Electricity/Power Charges Payable	0	0	0	0	0	0	0	0	0
310713	Other Expenses Payable	0	0	0	0	0	0	0	0	0

Annexure-V

Name of Unit: Nimmo Bazgo Power Station, Alchi										Annexure
As at 31.12.2018										Balance as on 31.03.2019
HOA	HOA Description	Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation		
		Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
3301XX	ADVANCE FROM CONTRACTEES	0	0	0	0	0	0	0	0	0
3302XX	DEPOSIT FROM CONTRACTEES	0	0	0	0	0	0	0	0	0
3303XX	ADVANCE AGAINST DEPOSIT WORKS	0	0	0	0	0	0	0	0	0
	Sub Total - C.	25011639		21132472		16068290				15888657



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Annexure-V

Name of Unit: Nimmo Bazgo Power Station, Alchi

As at 31.12.2018

Balance as
on
31.03.2019

As at 31.12.2018										
HOA		Balance as per Trial Balance		Balance >=5.00 Lacs		Confirmed		Percentage of Confirmation		on 31.03.2019
	HOA Description	Amount	No. of Parties	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
D.	SECURITY DEPOSIT/RETENTION MONEY									
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL	6286161	25	3778830	1	3778830	1	100.00	100.00	3778830
310303	SECURITY DEPOSIT- Supplier Capital	0	0	0	0	0	0	0	0	0
310305	SECURITY DEPOSIT-RETENTION MONEY- OTHERS -CAPITAL	253165	4	0	0	0	0	0	0	0
310501	SECURITY DEPOSIT/ RETENTION MONEY- CONTRCTOR OTHER THAN CAPITAL	3161645	29	0	0	0	0	0	0	0
310503	SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER- OTHER THAN CAPITAL	47309	3	0	0	0	0	0	0	0
310505	SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN CAPITAL	508158	1	508158	1	0	0	0.00	0.00	508158
	Sub Total - D.	10256438		4286988		3778830				4286988



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NHPC Limited

Comparative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: NIMMO BAZGO 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	368746043	358286016	10460027	2.92	Advice relating to Sale of Power & Finance Lease for the year ended 31st March'19 has been received from C.O.
	Income from Finance Lease	1167823251	1233279631	-65456380	-5.31	Advice relating to Finance Lease is being received from C.O.
	Income from Operating Lease	0	0	-	-	
	Revenue from Contracts, Project Management & Consultancy Works	0	0	-	-	
	Revenue from Power Trading Business	0	0	-	-	
	Interest from Beneficiary States (Revision of Tariff)	0	12075258	-12075258	-100	The amount of interest from beneficiary states depends upon the period of delay in tariff revision in favour of NHPC being made by CERC based on the application filed by petitioner i.e. NHPC. As the period of delay in pronouncement of tariff revision order in favour of NHPC by CERC increases, the interest from beneficiary states will also be enhanced and vice versa. Hence, the variance under the head is uncontrollable & unpredictable. Further, booking under the head depends upon the advice from C.O. In previous year, such transaction prevailed but no transaction exists in current year.
	Total carried forward to Statement of Profit & Loss	1536569294	1603640905			
NOTE NO. 24.2	OTHER INCOME					
	(A) Interest Income	0	0	-	-	
	(B) Dividend Income	0	0	-	-	
	(C) Other Non Operating Income:					
	(i) Late payment surcharge	104782252	371818684	-267036432	-71.82	Booking of Late Payment Surcharge depends on delay made by customers in making dues of sale of energy. Hence, this income is of unpredictable in nature depending upon the extent of delay being made by the customers in payment of sales dues. During previous year, late payment surcharge was accounted for in excess of Rs.26,70,36,432/- in comparison to current year as per advice received from Commercial Division, C.O.
	(ii) Income From Sale of Self Generated VERA/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	0	-	-	
	(vi) Income from Insurance Claim	0	0	-	-	
	(vii) Liability/ Provisions not required written back	0	6132552	-6132552	-100	In previous year, excess provision i.e. 7th Pay Commission Wage revision amounting to Rs.2359098/- and excess provision i.e. 7th PRP amounting to Rs.2574091/- respectively were written back. From current year onwards, if excess provision/liability created in previous year i.e. any item is required to be written back in current year then same can only be done in current year provided such write back of provision/liability amount relating to previous year must exceed the provision/liability of same item proposed to be booked in current year in terms of deliberation made in C.O. Circular No A/Cs-343, dated : 22.02.2019. Accordingly, no such situation evokes in current FY that requires write back of provision/liability in compliance of C.O. Cir. No A/Cs-343, Dt.22.02.2019.
	Material Issued to contractors:					
	(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	-	-	
	Amortization of Grant in Aid	34165083	32904539	1260544	3.83	The transaction relates with amortization of deferred income pertaining to Fair Valuation of Government Grant, the advice of which is received from C.O.
	Income on account of generation based incentive (GBI)	0	0	-	-	
	Exchange rate variation	0	0	-	-	
	Others	3156486	3848437	-691951	-17.98	The variance arises due to the following reasons :- (1) In previous year, recovery of lease was made in excess of Rs.396260/- in comparison to current year due to the fact that after implementation of 7th Pay Commission, most of the employees are adopting the option of HRA leaving the option of leased accommodation which results in lower recovery of lease in current year. (2) Sale of used & scrapped oil amounting to Rs.8000/- in previous year (3) Sale of scrapped batteries amounting to Rs.289950/- in previous year
	Sub-total	142103821	414704212			
	Add(Less): C.O./Regional Office/HD Expenses	1503434	4733106	-3229672	-68.24	Advice from C.O./R.O.
	Sub-total	143607255	419437318			
	Less: Income transferred to Expenditure Attributable to Construction	0	0	-	-	
	Less: Income transferred to Advance Deposit from Client/Contractors and against Deposit Works	0	0	-	-	
	Less: Transfer of other income to grant	0	0	-	-	
	Total carried forward to Statement of Profit & Loss	143607255	419437318			
NOTE NO. 25	GENERATION EXPENSES					
	Water Usage Charges	146176904	136850506	9326398	6.82	Water Usage Charges is payable to J&K Govt. on the basis of quantum of consumption of water for generation of electricity. The consumption of water depends on the demand of energy which further depends on the consumption of electricity being uncontrollable & unpredictable in nature. Excess levy of water usage charges is imposed in current FY due to excess generation of electricity. Hence, the variance arises.

NHPC Limited

Comparative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: NIMMO BAZGO 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)	
	Consumption of stores and spare parts	3397808	11227771	-7829963	-69.74	The variance under the head arises due to following reasons :- (1) In previous year, transportation charges relating to carriage of various materials from Jammu to Alchi was paid to the extent of Rs.4,47,361/- due to carriage of excess materials consumed in power house operation work as per requirement of the power station. (2) In previous year, HYDRAULIC OVERSPEED DEVICE was purchased for Rs.1549122/- (3) Further, miscellaneous power house spare parts were procured additionally to the tune of Rs.58,33,480/- in earlier period, which is unpredictable & uncontrollable in nature. This is required for headroom & smooth operation of power house without any interruption leading to continue generation of electricity.
	Total carried forward to Statement of Profit & Loss	149574712	148078277			
NOTE NO. 26	EMPLOYEES BENEFITS EXPENSES					
	Salaries, wages, allowances	145894928	149649937	-3755009	-2.51	Advice from C.O./R.O.
	Gratuity, Contribution to provident fund & pension scheme (incl administration fees)	20309618	12417858	7891760	63.55	The matter of Employees' Provident Fund, Superannuation Fund & Gratuity is entirely dealt with at C.O. and booking of same is done on the basis of advice received from C.O. However, the variance under these heads arises due to settlement of wage revision arrears against 7th Pay Commission and pay anomaly arrears.
	Staff welfare expenses	9347522	11839470	-2491948	-21.05	The expenditure is of variant nature which depends upon the frequency of transactions viz. Medical expenses of existing employees and retired employees, EPC facility availed by employees, cost of uniform & liveries etc.
	Leave Salary & Pension Contribution	0	0	-	-	
	Add(Less): C.O./Regional Office Expenses	123729800	122658881	1070919	0.87	Advice from C.O./R.O.
	Less: Employee Cost transferred to Expenditure Attributable to Construction	25017991		25017991	100.00	The variance occurs under the head due to proportionate capitalisation of release of pay anomaly arrears pertaining to the period upto the date of commission of this power station.
	Less: Recoverable from Deposit Works	0	0	-	-	
	Total carried forward to Statement of Profit & Loss	274263877	296566146			
NOTE NO. 27	FINANCE COST					
	FINANCE COST	337407787	342479451	-5071664	-1.48	The variance under the head arises due to the following two factors :- (i) Advice from C.O. (ii) The variance relating to interest pertains to unwinding of initial FV Gain recognized on security deposits & provision for committed capital expenditure in the form of interest. In previous period, unwinding of initial FV gain was recognized i.e. Non-Current portion of Provision for Committed Capital Expenditure. In current period, same has been considered as current and further, cumulative FV gain recognized on non-current portion gets exhausted consequent upon completion of carrying period of non-current portion. In last year, an amount of Rs.7437010/- was booked in the form of interest towards unwinding of FV Gain recognized, which has been discontinued from current year onwards due to shifting of provision for committed capital expenditure from non-current head to current head which further disqualifies the criteria of Fair Valuation. Accounting as per IND AS (iii) Further, booking of interest on bond, term loan, GCH Loan and unwinding of FV Gain i.e. GCH Loan etc. were recorded in excess of Rs.2318706/- in current FY in comparison to previous year as per advice received from C.O.
	Add(Less): C.O./Regional Office/PIO Expenses	74677	67280	7397	10.99	Advice from C.O./R.O.
	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	337482464	342546731			
NOTE NO. 28	DEPRECIATION & AMORTISATION					
	Depreciation & Amortisation	0	0	0	100.00	
	Depreciation adjustment on account of Foreign Exchange Rate Variation	0	0	-	-	
	Add(Less): C.O./Regional Office / PIO Expenses	2393949	3512810	-1118861	-31.85	Advice from C.O./R.O.
	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	2393949	3512810			
NOTE NO. 29	OTHER EXPENSES					
	(A) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(B) REPAIRS & MAINTENANCE					

NHPC Limited

Comparative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: NIMMO BAZGO 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)	
	- Building	1754066	6535317	-4781251	-73.16	(1) In previous year, the work of Providing & applying epoxy floor coating material in multiple layer of 2.07 mm thick at Service Way, Machine Hall and Generator Hall area of PH, was carried out with financial implication of Rs.20,17,292/- (HOA-920202), which is of irregular in nature (2) In previous year, the work relating to Treatment for sewage near transformers gallery & at office area near PH Control Room, was carried out for Rs.2,08,475/- (HOA-920202), which is of irregular in nature. (3) In earlier year, Upkeeping Expense of office complex at NDPS, Alchi, amounting to Rs.11,04,350/- (HOA-920205 & 920206) was booked inadvertently under these heads (920205 & 920206) which ought to be booked to OPERATIONAL/RUNNING EXPENSES OF OFFICE (925030). Same has been rectified in current year. (4) In previous year, the work of Miscellaneous repairing, maintenance and painting work at various locations in NBPS colony, Alchi, Leh-Ladakh, J&K, was executed with total cost of Rs.29,61,94/- (HOA-920210), which is of irregular nature (5) In earlier period, synthetic carpet amounting to Rs.1,48,846/- (HOA-920213) was affixed on floor in temporary office building, which is of irregular in nature. (6) In previous year, the work of Repairing, painting and maintenance of Sub Station Building at NBPS colony, Alchi, Leh-Ladakh, J&K was executed with financial implication of Rs.43,31,03/- (HOA-920214), which is not of regular nature.
	- Machinery	23586223	29298861	-5712638	-19.50	(1) In earlier year, excess amount of Rs.5,99,280/- was incurred by PH Division & other concerned division as per execution of works in PH considering operational requirement of PH under HOA-920401 to 920403. The expenses under the head of irregular nature depending on the nature wear and tear via-a-vis breakdown of machineries lying in power house (2) In earlier year, excess expenses amounting to Rs.52,80,409/- was provided by PH Division as per execution of works in PH considering operational requirement of PH under HOA-920404 to 920406.
	- Others	13995033	22150878	-8155845	-36.82	(1) In previous year, the work of Removal and cleaning of trash, wooden logs etc. and disposal thereof deposited in front of dam intake radial gate of NBPS, Alchi, Leh-Ladakh, J&K (121/000839) was carried out with total financial implication of Rs.1,02,350/- (HOA-920301). (2) In earlier year, the operation & maintenance expenses of Dam was incurred additionally to the tune of Rs.6,41,998/- (HOA-920304 to 920306) as per the functional requirement of the particular division. (3) In previous year, the operation & maintenance expense of Hydro-Mechanical Works were incurred in excess of Rs.18,37,423/- in comparison to current year as per site requirement. (4) In previous period, battery for Solar Plant was purchased to the tune of Rs.23,47,599/- (HOA-920614). (5) In previous period, various consumable items for transformer were purchased for Rs.48,386/- (HOA-920614). (6) In previous period, Glycol was purchased to the extent of Rs.1,98,358/- (HOA-920614). (7) In previous period, Glycol was purchased to the extent of Rs.1,98,358/- (HOA-920614). (8) The work of Servicing of Electronic boom barrier and Hump barrier of NBPS was executed for Rs.1,21,214/- (HOA-920614) in previous year which is of irregular nature. (9) The work of Servicing of L&T make Air Circuit Breaker was carried out in previous year with total financial implication of Rs.1,12,673/- (HOA-920614). This transaction doesn't take place in current year.
(C) OTHER EXPENSES						
	Rent & Hire Charges	17219408	12179939	5039469	41.38	(1) Due to implementation of GST, the cost of hiring vehicle during the period has been increased as some of the vehicle owner were not registered under pre-GST taxes structure but after implementation of GST they got registered in GST tax structure and accordingly, they have started raising GST bill leading to increase in vehicle hiring cost. (2) Further, price variation in petrol & diesel prices is seen in current year leading to increase in hiring charges of vehicles. (3) During current period, outstanding lease rental of leasehold land amounting to Rs.42,26,256/- (HOA-921104) was paid leading to enhancement of expenses under the head.
	Rates and taxes	1790777	1392930	397847	28.56	Advice from C.O. Relating to share of GST on allocation of Corporate Office Management Expenses was raised to this PS additionally to the tune of Rs.4,54,939/- (HOA-921216) in current year in comparison to previous year.
	Insurance	23139128	25964258	-2825130	-10.88	The negative variance in comparison to previous year arises due to the fact that premium value depends upon the WDV/Replacement cost of the assets against which insurance policy is obtained. WDV/Replacement cost of the assets is getting reduced year by year and hence, accordingly insurance premium also gets decreased.
	Security expenses	31087870	20043523	11044347	55.10	Security Expenses have been increased in current year in comparison to earlier year due to levy of GST under RCM on security services availed from government body/agency i.e. J&K police. GST was applicable in J&K w.e.f. 08/07/2017. Further, wage revision award of security personnel was also paid in current year to the tune of Rs.59,85,199/- (HOA-921404) relating to 7th Pay Commission. Moreover, DA rate is also increasing frequently. Due to all these factors, such variance arises.
	Electricity Charges	784536	0	784536	100.00	Electricity bills were not raised by JKPD since Jan/17 and same has been releasing since current financial year. Hence, such variance arises.
	Travelling and Conveyance	9215333	8928885	286448	3.21	Not required
	Expenses on vehicles	462269	951983	-489714	-51.44	The expense under the head relates to PCE expenses incurred on the vehicles including heavy vehicles owned by this power station. Such expenditure is of variant in nature depending upon the running of these vehicles as per requirement. Hence, incurrance of such expense holds considerable unpredictability and accordingly, variance arises under the head.
	Telephone, telex and Postage	2833054	2875872	-42818	-1.49	Not required
	Advertisement and publicity	887371	3003851	-2116480	-70.46	The expenditure is of variant and uncontrollable in nature which depends upon the frequency of transactions viz. publication of tenders, liaisoning expenses etc. Hence, variance under the head arises.
	Entertainment and hospitality expenses	9750	165144	-155394	-94.10	In previous year, parliamentary committee visited this power station and expenses to the tune of Rs.94,144/- (HOA-922204) was incurred towards this. However, such transaction doesn't take place in current financial year. Hence, such variance arises.

NHPC Limited

Comparative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: NIMMO BAZGO 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)	
	Printing and stationery	123425	1339644	-1216219	-90.79	The variance arises due to the following factors :- (1) In earlier year, cartridges & Consumable items for printers were purchased for Rs.6,22,810/- (HOA-922401). (2) In previous period, Wall Clock, New Year Greeting Cards, Table Watch (Lantern) & Desk Calendar Stand were purchased to the extent of Rs. 2,72,565/- (HOA-922401). Further, the expenditure is of variant in nature and uncontrollable which depends upon the frequency of transactions.
	Consultancy charges - Indigenous	957987	1302556	-344569	-26.45	(1) In previous period, payment to internal auditors amounting to Rs.68,800/- (HOA-922608) was made towards conduct of internal Audit which is now being conducted by own internal audit team. (2) In earlier period, arbitration fees amounting to Rs.4,10,338/- (HOA-922601) was paid towards arbitration case of HCC. Now, payment of arbitration fees has been discontinued due to finalisation of arbitration proceedings. Further, Legal expenses are of irregular nature depending upon the unprecedented hearing made by the court.
	Consultancy charges - Foreign	0	0	-	-	
	Audit expenses	137305	88500	48805	55.15	In current year, reimbursement of out of pocket expenses incurred was made to M/S Sanjay Gupta & Associates, Cost Accountant for conducting Cost Audit of FY-2017-18. Hence, such variance arises.
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	2374000	-2374000	-100.00	In previous period, advance payment of Rs.2374000/- was released to Fisheries Department, J&K Govt. As a part of Environmental Obligation covered under Committed Capital Expenditure of this power station. Against this, provision was made in the books of account in previous year. This results into such variance.
	Expenditure on land not belonging to company	0	0	-	-	
	Losses on Assets (net)	267117	647725	-380608	-58.76	The transaction under the head relates with net impact of profit/loss on sale/write-off of fixed assets coupled with impact of finance lease accounting. Further, the transaction relating to sale/write-off of fixed assets is unpredictable in nature and same may vary year to year depending upon the volume & frequency of happening of such transactions. This factor leads to variance under the head.
	Losses out of insurance claims (upto excess claims)	0	0	-	-	
	Losses out of insurance claims (beyond excess claims)	0	0	-	-	
	Books & Periodicals	1800	3080	-1280	-41.56	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions.
	Donation	0	0	-	-	
	CSR/ Sustainable Development	2909362	4813832	-1904470	-39.56	Expenses on CSR Activities are done on the basis of specified guideline of the corporation. CSR Activities are approved from committee of Directors as per Schedule VII of the Companies Act 2013 and expenditures are incurred accordingly.
	Community Development Expenses	0	0	-	-	
	Director's Sitting Fees	0	0	-	-	
	Research and development expenses	0	0	-	-	
	Interest on Arbitration/ Court Cases	0	0	-	-	
	Interest to beneficiary states	0	10140227	-10140227	-100.00	The interest to beneficiary states arises when tariff gets reduced by CERC either due to disallowance of capital expenses incurred or non-compliance of tripping up of allowed capital expenses proposed to be incurred in specified tariff period or any other reason as deemed fit by CERC and tariff claimed by NHPC needs to be refunded to beneficiary states along with interest. Hence, the transaction is unpredictable in nature. However, advice in this regard is raised from C.O.
	Expenditure on Self Generated VERs/REC	0	0	-	-	
	Expenses for Regulated Power	0	0	-	-	
	Loss - Exp Recoverable on Regulated Power	0	0	-	-	
	Exchange rate variation (net)	0	0	-	-	
	Training Expenses	88837	2140793	-2051956	-95.85	Training is being imparted at power station as per training schedule/calendar provided by C.O. Further, the expense under the head is unpredictable & uncontrollable in nature. Hence, such variance arises under the head.
	Petition Fee /Registration Fee /Other Fee - To CERC/RLDC/RPC	198000	198000	-	-	
	Operational/Running Expenses of Kendriya Vidyalay	0	0	-	-	
	Operational/Running Expenses of Other Schools	0	0	-	-	
	Operational/Running Expenses of Guest House/Transit Hostel	9379365	8470548	908817	10.73	In current year, additional expense under the head was incurred due to enhancement of petty rate (wage rate notified and revised by Leh Autonomous Hill Development Authority time to time) i.e. all running/leased contracts relating to operation & maintenance of Leh Guest House, Akshi Guest House, Transit Camp, VIP Residential House, horticulture works etc. Further, GST implementation has also played a vital role in enhancement of cost relating to manpower work i.e. service contract as GST rate on manpower service contract is 18% whereas pre-GST tax on such contract was 12.6% in J&K.
	Operating Expenses of DG Set-Other than Residential	1600000	359486	1240514	345.08	The expense under the head depends upon the consumption of diesel for DG sets which further depends on the frequency of power cut. Hence, the expenditure is of variant in nature and same may vary considerably.

NHPC Limited

Comparative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: NIMMO BAZGO 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)	
	Other general expenses:	8893108	3385030	5508078	162.72	Factors attributable to variance under the head are as follows :- (1) During current year, an advice from C.O. amounting to Rs.43,87,141/-(HOA-925021) is received relating to sharing of expenditure for Laying Foundation Programme of Leh-Kargil-Srinagar 220 KV Transmission Line & Dedication of Nimmo Bazgo Power Station to the Nation by then Hon'ble Prime Minister of India. (2) In current year, additional expense to the tune of Rs.6,07,223/-(HOA-925032) was incurred towards operation & maintenance of hospital due to increase in Myric Rate i.e. Wagu Rate controlled by Ladakh Autonomous Hill Development Council and further deployment of highly skilled nurses for smooth functioning of project hospital Myric Rate is revised twice in a year. (3) Further, operation expense of office amounting to Rs.10,09,972/- is booked under appropriate HOA-925030- Operational & Running Expense of Office from current year onwards which had been booked hitherto under wrong HOA inadvertently
	Sub-total	151321124	168754862			
	Add(Less): C.O./Regional Office/PIO Expenses	9980675	14807972	-4827297	-32.60	Advice from C.O./R.O.
	Sub-total	161301799	183562834			
	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	161301799	183562834	-22261035	-12.13	
	PROVISIONS					
	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	0	0	-	-	
	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	0	0	-	-	
	Provision for fixed assets/ stores provided for	0	0	-	-	
	Diminution in value of inventory of Self Generated VERs Provided for	0	0	-	-	
	Provision for catchment area treatment plan	0	0	-	-	
	Provision for Interest to Beneficiary	7612620	5920730	1691890	28.58	This provision is made on the basis of estimation of amount likely to be paid to the beneficiary states in the form of interest in the event of failure of non-compliance of true up obligation of estimated Capital Expenditures claimed in the CBRC Tariff Petition in a specified Tariff Period resulting into refund of already claimed amount along with interest. This is unpredictable & uncontrollable in nature. However, advice is received from C.O. in this regard.
	Provision for interest against court/arbitration award	0	0	-	-	
	Others	0	0	-	-	
	Sub-total	7612620	5920730			
	Add(Less): C.O./Regional Office/PIO Expenses	0	1077	-1077	-100.00	Advice from C.O./R.O.
	Sub-total	7612620	5921807			
	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	168914419	189484641			
NOTE NO. 32	EXPEND. DURING CONSTRUCTION					
	EMPLOYEES' REMUNERATION & BENEFITS					
	Salaries, wages, allowances	7048775	0	7048775	100.00	Pay Anomaly Arrear was released from C.O. in the current year and advice of same was received.
	Gratuity and contribution to provident fund	1622276	0	1622276	100.00	Pay Anomaly Arrear was released from C.O. in the current year and advice of same was received.
	Staff welfare expenses	0	0	-	-	
	Leave Salary & Pension Contribution	0	0	-	-	
	Sub-total	8671051	0			
	FINANCE COST	0	0			
	Sub-total	0	0			

NHPC Limited

Comparative analysis (FY 2018-19 Vs FY 2017-18)

Name of the Unit: NIMMO BAZGO 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 %) ($(a-b)/b \times 100$)	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)	
	DEPRECIATION AND AMORTISATION EXPENSES	0	0	-	-	
	Sub-total	0	0			
	OTHER EXPENSES	0	0	-	-	
	Building	0	0	-	-	
	Machinery	0	0	-	-	
	Others	0	0	-	-	
	Rent	0	0	-	-	
	Rates and taxes	0	0	-	-	
	Insurance	0	0	-	-	
	Security expenses	0	0	-	-	
	Electricity Charges	0	0	-	-	
	Travelling and Conveyance	0	0	-	-	
	Expenses on vehicles	0	0	-	-	
	Telephone, telex and Postage	0	0	-	-	
	Advertisement and publicity	0	0	-	-	
	Entertainment and hospitality expenses	0	0	-	-	
	Printing and stationery	0	0	-	-	
	Design and Consultancy charges:	0	0	-	-	
	- Indigenous	0	0	-	-	
	- Foreign	0	0	-	-	
	Expenses on compulsory afforestation/ catchment area treatment/ environmental expenses	0	0	-	-	
	Expenditure on land not belonging to company	0	0	-	-	
	Assets/ Claims written off	0	0	-	-	
	Land Acquisition and Rehabilitation Expenditure	0	0	-	-	
	Losses on sale of assets	0	0	-	-	
	Other general expenses	0	0	-	-	
	Exchange rate variation (Credit)	0	0	-	-	
	Sub-total	0	0	-	-	
	PROVISIONS	0	0	-	-	
	Sub-total	0	0	-	-	
	C.O./Regional Office Expenses	16346940	0	16346940	100.00	Pay Assembly Arrear was released from C.O. in the current year and advice of same was received.
	Sub-total	16346940	0			
	LESS: RECEIPTS AND RECOVERIES	0	0	-	-	
	Income from generation of electricity - procumissioning	0	0	-	-	
	Interest on loans and advances	0	0	-	-	
	Profit on sale of assets	0	0	-	-	
	Exchange rate variation (Credit)	0	0	-	-	
	Provisioned liability not required written back	0	0	-	-	
	Hire charges/ return on plant and machinery	0	0	-	-	
	Miscellaneous receipts	0	0	-	-	
	Transfer of fair value gain to EAC- security deposit / retention money	0	0	-	-	
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	0	0	-	-	
	Sub-total	0	0			
	Total	25017991	0			

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NHPC Limited

Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

Name of the Unit: NIMMO BAZGO 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	122610722	83089381	39521341	47.56	Advice relating to Sale of Power & Finance Lease for the year ended 31st March'19 has been received from C.O.
	Income from Finance Lease	284846514	292580187	-7733673	-2.64	Advice relating to Finance Lease is being received from C.O.
	Income from Operating Lease	0	0	-	-	-
	Revenue from Contracts, Project Management & Consultancy Works	0	0	-	-	-
	Revenue from Power Trading Business	0	0	-	-	-
	Interest from Beneficiary States (Revision of Tariff)	0	0	-	-	-
	Total carried forward to Statement of Profit & Loss	407457236	375669568			
NOTE NO. 24.2	OTHER INCOME					
	(A) Interest Income	0	0	-	-	-
	(B) Dividend Income	0	0	-	-	-
	(C) Other Non Operating Income:					
	(i) Late payment surcharge	58743264	0	58743264	100.00	Booking of Late Payment Surcharge depends on delay made by customers in making dues of sale of energy. Hence, this income is of unpredictable in nature depending upon the extent of delay being made by the customers in payment of sales dues. During current period, late payment surcharge was accounted for to the tune of Rs. 5,87,43,264/- as per advice received from Commercial Division, C.O.
	(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	0	-	-	-
	(vi) Income from Insurance Claim	0	0	-	-	-
	(vii) Liability/Provisions not required written back	-1144826	2762536	-3907362	-141.44	From current year onwards, if excess provision/liability created in previous year i.e. no any item is required to be written back in current year then same can only be done in current year provided such write back of provision/liability amount relating to previous year must exceed the provision/liability of same item proposed to be booked in current year in terms of deliberation made in C.O. Circular No A/Cs-343, dated: 22.02.2019. Accordingly, no such situation evokes in current FY that requires write back of provision/liability in compliance of C.O. Cir. No A/Cs-343, Dt. 22.02.2019. However, the amount of Rs. 11,44,826/- in current period pertains to reversal of booking of liability written back done from Apr'18 to Dec'18 as per compliance of the said circular.
	Material Issued to contractors:					
	(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	-	-	-
	Amortization of Grant in Aid	8463831	8370067	93764	1.12	Not required
	Income on account of generation based incentive (GHI)	0	0	-	-	-
	Exchange rate variation	0	0	-	-	-
	Others	1194322	964999	229323	23.76	The following factors leads to variance under the head :- (1) Lease recovery was booked to the extent of Rs. 158940/- (HOA-841702) in previous period which doesn't occur in current period due to switch over of option from Company Leased Accommodation to HRA by all employees after implementation of 7th Pay Commission. (2) Booking of LD, Tender Fees etc. was booked in excess of Rs. 390097/- (HOA-841001) in current period in comparison to previous period. Such transactions are unpredictable & uncontrollable in nature.
	Sub-total	67256591	12097602			
	Add(Less): C.O./Regional Office/PIO Expenses	104599	4328818			
	Sub-total	67361190	16426420			
	Less: Income transferred to Expenditure Attributable to Construction	0	0	-	-	-
	Less: Income transferred to Advance/Deposit from Client/Contractors and against Deposit Works	0	0	-	-	-
	Less: Transfer of other income to grant	0	0	-	-	-
	Total carried forward to Statement of Profit & Loss	67361190	16426420			
NOTE NO. 25	GENERATION EXPENSES					
	Water Usage Charges	43600241	44472509	-872268	-1.96	Water Usage Charges is payable to J&K Govt. on the basis of quantum of consumption of water for generation of electricity. The consumption of water depends on the demand of energy which further depends on the consumption of electricity being uncontrollable & unpredictable in nature.

NHPC Limited
Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

Name of the Unit: NIMMO BAZGO 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)	
	Consumption of stores and spare parts	1178249	6002612	-4824363	-80.37	Miscellaneous power house spare parts were procured additionally in the tune of Rs. 48,24,363/- in earlier period, which is unpredictable & uncontrollable in nature. This is required for hasslefree & smooth operation of power house without any interruption leading to continue generation of electricity.
	Total carried forward to Statement of Profit & Loss	44778490	50475121			
NOTE NO. 26	EMPLOYEES BENEFITS EXPENSES					
	Salaries, wages, allowances	39521602	47868709	-8347107	-17.44	Advice from C.O./R.O.
	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	4038691	-1174477	5213168	-443.87	The matter of Employees' Provident Fund, Superannuation Fund & Gratuity is entirely dealt with at C.O. and booking of same is done on the basis of advice received from C.O. However, the variance under these heads arises due to settlement of wage revision award against 7th Pay Commission and pay anomaly error.
	Staff welfare expenses	2339937	5039592	-2699655	-53.57	The expenditure is of variant nature which depends upon the frequency of transactions viz. Medical expenses of existing employees and retired employees, EPC facility availed by employees, cost of uniform & inventories etc.
	Leave Salary & Pension Contribution	0	0	-	-	
	Add(Less): C.O./Regional Office Expenses	51922526	32457081	19465445	59.97	Advice from C.O./R.O.
	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	97822756	84190905			
NOTE NO. 27	FINANCE COST					
	FINANCE COST	87847780	82089974	5757806	7.01	In current period, advice for interest on X Series Bond amounting to Rs.7544317/- (HOA-740225) was raised from C.O. This bond doesn't exist in earlier period. Further, interest on other categories of bond gets reduced to the tune of Rs.1729648/- in current period as per advice from C.O.
	Add(Less): C.O./Regional Office/PIID Expenses	0	66301	-66301	-100.00	Advice from C.O./R.O.
	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	87847780	82156275			
NOTE NO. 28	DEPRECIATION & AMORTISATION					
	Depreciation & Amortisation	-939751	0			The variance arises due to the fact that finance lease accounting impact relating to depreciation on capitalization done i.e. 4% pay anomaly error, could not be given effect to in 3rd quarter of FY-2018-19 and same has been accounted for in 4th quarter of FY-2018-19.
	Depreciation adjustment on account of Foreign Exchange Rate Variation	0	0	-	-	
	Add(Less): C.O./Regional Office / PIID Expenses	106029	2612976			Advice from C.O./R.O.
	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	-833722	2612976			
NOTE NO. 29	OTHER EXPENSES					
	(A) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(B) REPAIRS & MAINTENANCE					
	- Building	158180	746128	-587948	-78.80	The variance under the head arises due to following reasons - (1) In previous period, the work of Providing & applying epoxy floor coating material in multiple layer of 2.07 mm thick at Service Way, Machine Hall and Generator Hall area of PH1, was carried out with financial implication of Rs.20,17,292/- (HOA-920202), which is of irregular in nature. (2) Further, operation & maintenance expense was inadvertently booked to HOA-920217 (Repair & Maintenance- Hospital Building) upto 3rd Quarter in FY-2017-18 and same was rectified in 4th quarter of FY-2017-18. Due to this, an amount of Rs.1177701/- was credited to HOA-920217 in 4th quarter of FY-2017-18.
	- Machinery	6639296	4369973	2269323	51.93	In current period, excess amount of Rs.22,69,323/- (HOA-920401 to 920406 & 920502) was incurred by PH Division & other concerned division as per execution of works in PH considering operational requirement of PH1.


NHPC Limited

Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

Name of the Unit: NIMMO BAZGO POWER STATION

Amount in Rs.

Name of the Unit: NIMMO BAZZO POWER						Amount in Rs.
H/OA	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)	
	Others	1039885	2777230	-1737345	-62.56	The following factors contribute variance under the head :- (1) Prior to 31st December 2018 in FY-2018-19, electricity expense was booked inadvertently under HOA-920614 (Repair & Maintenance-Electrical Installation) amounting to Rs.463698/-. Later on same is rectified in current period. (2) Consumption of Diesel amounting to Rs.560733/- was wrongly booked to HOA-920614 (Repair & Maintenance-Electrical Installation) upto 3rd quarter of FY-2018-19, which is rectified in 4th quarter of FY-2018-19. (3) Further, quarterly liability amounting to Rs.695000/- under HOA-920614 booked as on 31.12.2018, is reversed in 4th quarter of FY-2018-19.
	(C) OTHER EXPENSES					
	Rent & Hire Charges	2897955	2717908	180047	6.62	Not required
	Rates and taxes	0	1294150	-1294150	-100.00	In previous period, advice for GST on allocation of Corporate Office Management Expenses (COME) was received from Corporate Office amounting to Rs.1239126/- (HOA-921216). Advice is still to be received from C.O. in this regard.
	Insurance	5202200	6039869	-837669	-13.87	The negative variance in comparison to previous year arises due to the fact that premium value depends upon the WDV/Replacement cost of the assets against which insurance policy is obtained. WDV/Replacement cost of the assets is getting reduced year by year and hence, accordingly insurance premium also gets decreased.
	Utilization of Self Insurance Fund	0	0	-	-	
	Security expenses	11718019	5361601	6356418	118.55	Security Expenses have been increased in current period in comparison to earlier period due to levy of GST under RCM on security services availed from government body/agency i.e. J&K police. GST was applicable in J&K w.e.f. 08/07/2017. Further, wage revision award of security personnel was also paid in current period in the rate of Rs.50,85,199/- (HOA-921404) relating to 7th Pay Commission. Moreover, DA rate is also increasing frequently. Due to all these factors, such variance arises.
	Electricity Charges	630760	0	630760	100.00	Electricity bills were not raised by JKPD since Jun'17 and same has been releasing since current financial year. Hence, such variance arises.
	Travelling and Conveyance	2229144	2154689	74455	3.46	Not required
	Expenses on vehicles	462269	580668	-118399	-20.39	The expense under the head relates to POL expenses incurred on the vehicles including heavy vehicles owned by this power station. Such expenditure is of variant in nature depending upon the running of these vehicles as per requirement. Hence, incurrence of such expense holds considerable unpredictability and accordingly, variance arises under the head.
	Telephone, Intra and Postage	552616	1580378	-1027762	-65.03	In previous period, bills relating to Satellite Communication Expenses (HOA-922006) were raised delayed in 4th quarter of FY-2017-18 and accordingly, major portion of the expense under the head was booked subsequently in last quarter of FY-2017-18. This factor leads to variance under the head.
	Advertisement and publicity	147835	472740	-324905	-68.73	The expenditure is of variant and uncontrollable in nature which depends upon the frequency of transactions viz. publication of tenders, lancing expenses etc. Hence, variance under the head arises.
	Entertainment and hospitality expenses	4500	1500	3000	200.00	The expenditure is of variant and uncontrollable in nature which depends upon the frequency of transactions. Hence, variance under the head arises.
	Printing and stationery	17822	205708	-187886	-91.34	In earlier period, Consumable items for printers were purchased for Rs.2,04,779/- (HOA-922401). This transaction doesn't take place in current period. Hence, variance under the head arises.
	Consultancy charges - Indigenous	238559	213741	24818	11.61	Legal expenses are of irregular nature depending upon the unprecedented hearing made by the court and payment of advocate fees accordingly. Such expenditure is of unpredictable & uncontrollable in nature. This factor leads to variance under the head.
	Consultancy charges - Foreign	0	0	-	-	
	Audit expenses	137305	88500	48805	55.15	In current period, reimbursement of out of pocket expenses incurred was made to M/S Simpy Gupta & Associates, Cost Accountant for conducting Cost Audit of FY-2017-18. Hence, such variance arises.
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	0	-	-	
	Expenditure on land not belonging to company	0	0	-	-	
	Loss on Assets (net)	267117	351820	-84703	-24.08	The transaction under the head relates with net impact of profit/loss on sale/write-off of fixed assets coupled with impact of finance lease accounting. Further, the transaction relating to sale/write-off of fixed assets is unpredictable in nature and same may vary year to year depending upon the volume & frequency of happening of such transactions. This factor leads to variance under the head.
	Losses out of insurance claims (upto excess clause)	0	0	-	-	
	Losses out of insurance claims (beyond excess clause)	0	0	-	-	
	Books & Periodicals	0	0	-	-	
	Donation	0	0	-	-	
	CSR/ Sustainable Development	2107009	1286036	820973	63.84	Expenses on CSR Activities are done on the basis of specified guideline of the corporation. CSR Activities are approved from committee of Directors as per Schedule VII of the Companies Act 2013 and expenditures are incurred accordingly.
	Community Development Expenses	0	0	-	-	



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NHPC Limited
Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)
Name of the Unit: NIMMO BAZGO 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)	
	Directors' Sitting Fees	0	0	-	-	
	Research and development expenses	0	0	-	-	
	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	-87123	160320	-247443	-154.34	Training is being imparted at power station as per training schedule/calendar provided by C.O. Further, the expense under the head is unpredictable & uncontrollable in nature. Hence, such variance arises under the head.
	Petition Fee/Registration Fee /Other Fee - To CERC/RJDC/RPC	0	0	-	-	
	Operational/Running Expenses of Kendriya Vidyalay	0	0	-	-	
	Operational/Running Expenses of Other Schools	0	0	-	-	
	Operational/Running Expenses of Guest House/Transit Hostel	1401688	1032760	368928	35.72	In current year, additional expense under the head was incurred due to enhancement of tariff rate (wage rate notified and revised by Leh Autonomous Hill Development Authority time to time) i.e. all running/closed contracts relating to operation & maintenance of Leh Guest House, Alchi Guest Houses, Transit Camp, VIP Residential Houses, horticulture works etc. Further, GST implementation has also played a vital role in enhancement of cost relating to manpower work i.e. service contract as GST rate on manpower service contract is 18% whereas pre-GST tax on such contract was 12.6% in J&K.
	Operating Expenses of DG Set-Other than Residential	1288592	-378693	1667285	-440.27	The expense under the head depends upon the consumption of diesel for DG sets which further depends on the frequency of power out. Hence, the expenditure is of variant in nature and same may vary considerably.
	Other general expenses	1526605	1470004	56601	3.85	Not required
	Sub-total	38580233	32527030			Advice from C.O.R.O.
	Add/(Less): C.O./Regional Office/PIO Expenses	453119	10143064			
	Sub-total	39033352	42670094			
	Less: Amount transferred to Expenditure Attributable to Construction	0	0	-	-	
	Less: Recoverable from Deposit Works	0	0	-	-	
	Less: Transfer of Generation & other expenses - IPM/Myback	0	0	-	-	
	Sub-total	39033352	42670094			
	PROVISIONS					
	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	0	0	-	-	
	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	0	0	-	-	
	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	0	-	-	
	Provision for interest to Beneficiary	0	1704762			This provision is made on the basis of estimation of amount likely to be paid to the beneficiary states in the form of interest in the event of failure of non-compliance of truing up obligation of estimated Capital Expenditures claimed in the CERC Tariff Petition in a specified Tariff Period resulting into refund of already claimed amount along with interest. This is unpredictable & uncontrollable in nature. However, advice is received from C.O. in this regard.
	Provision for interest against court/arbitration award	0	0	-	-	
	Others	0	0	-	-	
	Sub-total	0	1704762			Advice from C.O.R.O.
	Add/(Less): C.O./Regional Office/PIO Expenses	0	1077			
	Sub-total	0	1705839			
	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	0	1705839			

NHPC Limited
Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

Name of the Unit: **NIMMO BAZGO POWER STATION**

Amount in Rs.

HQA	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. 32	EXPEND. DURING CONSTRUCTION					
	EMPLOYEES' REMUNERATION & BENEFITS					
	Salaries, wages, allowances	0	0	-	-	
	Gratuity and contribution to provident fund	0	0	-	-	
	Staff welfare expenses	0	0	-	-	
	Leave Salary & Pension Contribution	0	0	-	-	
	Sub-total	0	0	-	-	
	FINANCE COST	0	0	-	-	
	Sub-total	0	0	-	-	
	DEPRECIATION AND AMORTISATION EXPENSES	0	0	-	-	
	Sub-total	0	0	-	-	
	OTHER EXPENSES					
	Building	0	0	-	-	
	Machinery	0	0	-	-	
	Others	0	0	-	-	
	Rent	0	0	-	-	
	Rates and taxes	0	0	-	-	
	Insurance	0	0	-	-	
	Security expenses	0	0	-	-	
	Electricity Charges	0	0	-	-	
	Travelling and Conveyance	0	0	-	-	
	Expenses on vehicles	0	0	-	-	
	Telephone, tele and Postage	0	0	-	-	
	Advertisement and publicity	0	0	-	-	
	Entertainment and hospitality expenses	0	0	-	-	
	Printing and stationery	0	0	-	-	
	Design and Consultancy charges:					
	- Indigenous	0	0	-	-	
	- Foreign	0	0	-	-	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	0	-	-	
	Expenditure on fund not belonging to company	0	0	-	-	
	Assets/ Claims written off	0	0	-	-	
	Land Acquisition and Rehabilitation Expenditure	0	0	-	-	
	Losses on sale of assets	0	0	-	-	
	Other general expenses	0	0	-	-	
	Exchange rate variation (Debit)	0	0	-	-	
	Sub-total	0	0	-	-	
	PROVISIONS	0	0	-	-	
	Sub-total	0	0	-	-	
	C.O./Regional Office Expenses	0	0	-	-	
	Sub-total	0	0	-	-	
	LESS: RECEIPTS AND RECOVERIES					
	Income from generation of electricity - pre-commissioning	0	0	-	-	
	Interest on loans and advances	0	0	-	-	
	Profit on sale of assets	0	0	-	-	
	Exchange rate variation (Credit)	0	0	-	-	
	Provision/ liability not required written back	0	0	-	-	
	Fine charges/ outturn on plant and machinery	0	0	-	-	
	Miscellaneous receipts	0	0	-	-	
	Transfer of fair value gain to EAC- security deposit / retention money	0	0	-	-	
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	0	0	-	-	
	Sub-total	0	0	-	-	
	Total	0	0	-	-	



825

Created: Apr 19, 2019 7:29:52
Amount In INR

NHPC Limited
(A Govt. Of India Enterprise)

Unit: NIMOO-BAZGO POWER
STATION
Address: NHPC LTD. SILK ROUTE
INN, LOWER
SKARALEHO, NEAR BSNL
COMPLEX
DISTT. LEH (LADAKH)-
2018

TRIAL BALANCE

From Period: April 2018
To Period: March 2019

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
			8,657,720,698				8,657,720,698
140101	FUNDS FROM CORPORATE OFFICE			106,462,823	567,101,431		460,638,608
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE				84,773,470		84,773,470
150102	CHEQUE PAID ACCOUNT			2,416,833,409	550,325,962	1,866,507,447	
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			3,078,221	971,673,250		968,595,029
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			2,159,306	152,160,081		150,000,775
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			1,700,645		1,700,645	
150120	CHEQUE COLLECTED ACCOUNT			29,546	28,114,098		28,084,552
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU				79,857		79,857
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH				135,208		135,208
152101	DEBIT/CREDIT ADVICES-BAIRASIUL POWER STATION			109,400		109,400	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			82,700	82,700		
152501	DEBIT/CREDIT ADVICES-CHAMERA-I POWER STATION			22,498	7,417	15,081	
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION				91,062		91,062
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			150,734	494	150,240	
152801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION				17,747		17,747
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION				1,320		1,320
153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION				76,240		56,240
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT			20,000			
153301	DEBIT/CREDIT ADVICES-PARBATI-III PROJECT			3,000		3,000	
153401	DEBIT/CREDIT ADVICES-SEWA-II PROJECT			17,010	278,914		278,914
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			100,000	59,517	100,000	42,507
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION					3,000,000	
155001	DEBIT/CREDIT ADVICE- RE WORKS RESIDUARY CELL			3,150,000	150,000		422,000
310101	EARNEST MONEY DEPOSIT	2,802,000		4,265,000	1,895,000		7,977,079
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	4,520,938		114,284,570	117,740,711		
310203	SUNDRY CREDITORS FOR			13,202,810	6,597,575		11,568,558

Page 1 of 24

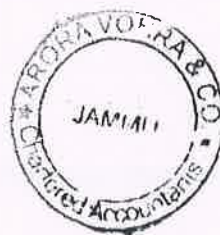


-826-

Created: Apr 19, 2019 7:29:52
Amount In INR

TOTAL:

25,311,630,271	25,311,630,271	15,657,398,822	15,657,398,822	31,750,959,339	31,750,959,339
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A handwritten signature in blue ink, consisting of a stylized 'S' shape followed by a horizontal line.

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NIMMO BAZGO POWER STATION
Auto Generated Check List for preparation of Accounts for the period ended 31.3.2019

Item	Description	Current Period Differences	Previous year Differences	Remarks
Balance Sheet	Total of the Assets and Total of the Liabilities in the Balance Sheet	-	-	
Profit & Loss Account	Amount of Profit or Loss as per P&L Statement and amount calculated from trial balance	-	-	
Property Plant & Equipment	Reconciliation of net tangible PPE as per Balance Sheet and Note No-2.1	-	-	
Property Plant & Equipment	Reconciliation of net intangible PPE as per Balance Sheet and Note No-2.4	-	-	
CWIP	Reconciliation of CWIP as per Balance Sheet and Note No-2.2	-	-	
Note No-16.1	Maturity Analysis	-	-	
Note No-16.2	Maturity Analysis	-	-	
Note No-33 (IB)	Fair Value Other Financial Long term Liabilities	Units Must Ensure that fair value is provided in Row no-58 (Cell no-D-58 & F-58) of Note No-33 (IB) as the case may be.		
PPE Vs Annexure to PPE	Net block must be same in deemed cost and PPE at full cost	-	-	
Deemed cost GL heads difference		-	-	



X
HOF

ANNEX-XIII



एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

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

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

फोन/Phone : _____
दिनांक/Date : 29.04.2012
क. वि. वि. आयोग
दिनांक 30/4/2014
प्राप्त हुआ
[Signature]

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 कॉम्प्लैक्स, 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

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- 2 -

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

Kindly acknowledge receipt.

Encl.: Form-I (18 sheets).

Thanking you,



Yours sincerely,

A.K. Pandey
29/11/14

(A. K. Pandey)

Chief Engineer (Comml.)

Telefax No.0129-2256558

o/c

Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15) of filing fee for Tariff Petition regarding approval of generation tariff of Nimoo Bazgo HE Project for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Nimoo Bazgo / 3 units
(b)	Capacity in MW	45 MW (3 x 15 MW)
(c)	Date of commercial operation	10.10.2013
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹1,98,000 /-
(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.	SBIN714118978586
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹1,98,000 /-

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

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2015/1554

फोन/Phone :

दिनांक/Date : 28.04.2015

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

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

Sir,

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

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

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, 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

—832—





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Continuation Sheet No.2.....

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

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

A.K. Pandey
28/4/15

(A. K. Pandey)

Chief Engineer (Comm.)

Telefax No.0129-2256558

%



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 <u>Nimoo Bazgo</u> <u>HE Project</u> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	229/GT/2014
5	Details of generation assets	
(a)	generating station/units	Nimoo Bazgo / 3 units
(b)	Capacity in MW	45 MW (3 x 15 MW)
(c)	Date of commercial operation	10.10.2013
(d)	Period for which fee paid	01.04.2015 to 31.03.2016
(e)	Amount of fee paid	₹1,98,000 /-
(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.	SBIN215117557415
(b)	Date of remittance	27.04.2014
(c)	Amount remitted	₹1,98,000 /-
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		





एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited

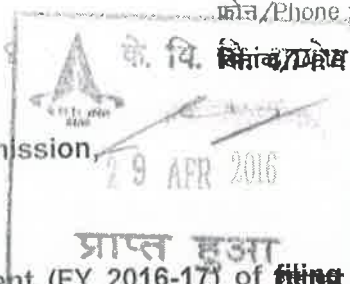
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/1048

फोन/Phone :

29.04.2016

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 कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद – 121003, हरियाणा
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail : nhpc@nhpcindia.com
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500



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Continuation Sheet No. 2

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

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,


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



% 29/4/16

Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	NHPC LIMITED	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Nimoo Bazgo</u> <u>HE Project</u> for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	229/GT/2014	
5	Details of generation assets		
	(a) generating station/units	Nimoo Bazgo / 3 units	
	(b) Capacity in MW	45 MW (3 x 15 MW)	
	(c) Date of commercial operation	10.10.2013	
	(d) Period for which fee paid	01.04.2016 to 31.03.2017	
	(e) Amount of fee paid	₹ 1,98,000 /-	
	(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.	SBIN316119888194	
	(b) Date of remittance	28.04.2016	
	(c) Amount remitted	₹1,98,000 /-	
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			

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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2017/963

फोन/Phone : _____

दिनांक/Date : 28.04.2017

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

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

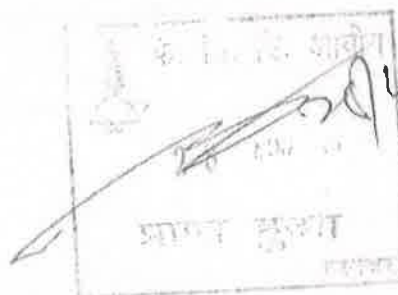
Sir,

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

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

Encl.: As above.

Thanking you,



Yours sincerely,

(Handwritten signature)
(A K Pandey)

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

o/c



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

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

SI 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)



Annexure-II**I. Amount based on actual COD of units - Parbati-III Power Station**

SI 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

SI 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**

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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

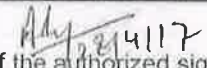
III. Balance amount to be paid to CERC

12,055



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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 Nimoo Bazgo HE Project for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	229/GT/2014	
5	Details of generation assets		
	(a) generating station/units	Nimoo Bazgo / 3 units	
	(b) Capacity in MW	45 MW (3 x 15 MW)	
	(c) Date of commercial operation	10.10.2013	
	(d) Period for which fee paid	01.04.2017 to 31.03.2018	
	(e) Amount of fee paid	₹ 1,98,000 /-	
	(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	₹1,98,000 /-	
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 			

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एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

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

फोन/Phone :

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,

A.K. Pandey 27/4/18
(A K Pandey)

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

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

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

CIN : 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)



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20/2/2019


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

23/12/18



Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Nimoo Bazgo</u> <u>HE Project</u> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	229/GT/2014
5	Details of generation assets	
	(a) generating station/units	Nimoo Bazgo / 3 units
	(b) Capacity in MW	45 MW (3 x 15 MW)
	(c) Date of commercial operation	10.10.2013
	(d) Period for which fee paid	01.04.2018 to 31.03.2019
	(e) Amount of fee paid	₹ 1,98,000 /-
	(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	₹1,98,000 /-
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 <u>22/4/18</u> 		



एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

फोन/Phone : _____

दिनांक/Date : 29.04.2019

संदर्भ सं./Ref. No. NH/Comm/Tariff/357/2019 / 3/8

**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,

A.K. Pandey
29/4/19
(A K Pandey)

**General Manager CommI.)
Telefax No.0129-2256558**



पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद - 121 003, हरियाणा

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

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com

E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500

विजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity

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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



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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)



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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 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Nimoo Bazgo</u> <u>Power Station</u> for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Nimoo Bazgo / 3 units
(b)	Capacity in MW	45 MW (3 x 15 MW)
(c)	Date of commercial operation	10.10.2013
(d)	Period for which fee paid	01.04.2019 to 31.03.2020
(e)	Amount of fee paid	₹ 1,98,000 /-
(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	₹1,98,000 /-
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		

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Proof of Speed Post (Nimmo Bazgo Power Station)

2448
The Principal Secretary,
Power Development Department,
New Secretariat,
Jammu -180 001 (J&K)



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