निम्मो बाजगो पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क का ट्रुईंग 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

वॉल्युम-॥

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
Proce	dural	I	
1.	Whether the petition is posted on website? (a) If yes, details submitted	Yes	2
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	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.
CAPIT	AL 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	



			II Us
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	
Inter	est During Construction (IDC)		di-
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	
Retu	rn 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	-	\$:



Add	itional Capital Expenditure		
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure	Yes	62 to 112 & 164 to 176
	(ii) Provision of regulation under which claimed	Yes	
	(iii) De-capitalization value of old asset in case assets claimed under replacement	Yes	114 to 118 & 178
	(iv) Claims that do not include expenditure on minor assets and tools and tackles		
	(v) Approval of additional capital expenditure by Board of Directors of Petitioner	Yes	277-285 (Board Approval for projected additional capitalization during 2019-24)
	(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	NA	
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	G LIMITES

reasons/justifications submitted		
rest on Loan		6
XX71 (1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1274	
whether loan agreement submitted	NA	
Whether documents relating to interest rate reset from the first drawl submitted	NA	
Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
Details of prepayment of loan, if any, submitted	NA	
Whether calculation of IOL as per Form- 13 for each year submitted	Yes	128 to 133 & 187 to 190
Whether quarter-wise schedule with regard to loan and revision thereof submitted	Yes	131 to 133 & 189 to 190
Whether there are any commitment charges? If so, reasons thereof submitted?	NA	
Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NA	
Whether details of calculation of normative loan submitted	Yes	134 & 191
reciation		,,
Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
Whether calculation of rate of depreciation for each year as per Form- 11 submitted	Yes	184 to 185 & 125 to 126
Whether calculation of depreciation for each year as per Form-12 submitted	Yes	127 & 186
rest on Working Capital		
Whether details of component- wise	Yes	135 & 192
	Whether loan agreement submitted Whether documents relating to interest rate reset from the first drawl submitted Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted Details of prepayment of loan, if any, submitted Whether calculation of IOL as per Form- 13 for each year submitted Whether quarter-wise schedule with regard to loan and revision thereof submitted Whether there are any commitment charges? If so, reasons thereof submitted? Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted? Whether details of calculation of normative loan submitted reciation Whether justification for claiming the working capital margin as per Form-5A submitted Whether calculation of rate of depreciation for each year as per Form-11 submitted Whether calculation of depreciation for each year as per Form-12 submitted rest on Working Capital	Whether loan agreement submitted Whether documents relating to interest rate reset from the first drawl submitted Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted Details of prepayment of loan, if any, submitted Whether calculation of IOL as per Form- 13 for each year submitted Whether quarter-wise schedule with regard to loan and revision thereof submitted Whether there are any commitment charges? If so, reasons thereof submitted? Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted? Whether details of calculation of normative loan submitted? Whether justification for claiming the working capital margin as per Form-5A submitted Whether calculation of rate of depreciation for each year as per Form-11 submitted Whether calculation of depreciation for each year as per Form-12 submitted Test on Working Capital

	IWC as per Form-13B Submitted		
Gen	eral		
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	
0&1	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



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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 3	lst March, 2015	As at 3	1st March, 2014
	FOURTY AND LIABILITIES	1101				
(1)	EQUITY AND LIABILITIES					
	SHAREHOLDERS' FUNDS Share Capital	2				
(b)	Reserves and Surplus	3		278634220		120017234
(2)						
(a)	Long Term Borrowings Deferred Tax Liabilities	4 5				
(c)	Other Long Term Liabilities	6		4788102		2770076
(d)	Long Term Provisions	7		133576662		145575150
(3)	CURRENT LIABILITIES					
	Trade Payables	8		10582559		5200935
(b) (c)	Other Current Liabilities Short Term Provisions	9 7		217707374 9365808		477274661 4640323
	FUND FROM C.O.	2A		8458802738		8679781836
	TOTAL			9113457463		9435260215
	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		25691310	
	(iv) Intangible Assets under development	11.2			2	
(b)	Non Current Investments	12				
(c)	Long Term Loans and Advances	13	81830544		86921923	
(d)	Other Non Current Assets	14.1	01030344		00921925	
(u)		14.1	0006353610		0423660140	
, ,	Sub-total	1	9096353610	0006353610	9423660140	0.400.6601.40
(e)	Non Current Assets - Regulatory Assets	14.2		9096353610		9423660140
(2)	CURRENT ASSETS	1.5				
(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	Carried			
	Note 1 to 29 form integral part of the Accounts			Sal Table	e. v 30	

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

(CA LALIT MAGOTRA)
Partner
M. No. 088613

(B K SINGH) Manager (Finance)

(S.K. SANDHU) Chief Engineer/HOP

Place Camp, Jammu Date: 19:04-2015

GUPTA G



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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

(Amount in Rupees) Note For the year ended For the year ended 31st March, 2015 31st March, 2014 INCOME (i Revenue from Operations 20 1526037368 761722348 Other Income 21 7060145 3501730 **TOTAL REVENUE** 1533097513 765224078 **EXPENDITURE** Generation, Administration and i) 22 325356166 200349114 Expenses ii) Employee Benefits Expense 23 182009366 93524606 iii) Finance Cost 257798283 24 123164200 Depreciation & Amortization Expense 25 488777318 228144759 TOTAL EXPENDITURE 1253941133 645182679 Profit before Prior Period items, Exceptional items, 279156380 120041399 Extraordinary items, Rate Regulated Activities and Tax Prior Period Items (net) 522160 24165 Profit before Exceptional items, Extraordinary items, Rate 278634220 120017234 Regulated Activities and Tax Exceptional items Profit before extraordinary items, Rate Regulated 278634220 120017234 Activities and Tax Extraordinary items Profit before Rate Regulated Activities (RRA) and Tax 278634220 120017234 Rate Regulatory Income / (Expenses) PROFIT BEFORE TAX 278634220 120017234 Tax Expenses 27 Current Tax Adjustments relating to earlier periods 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

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

Profit for the year

GUPTA G

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

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)

> > Partner

No. 088613

(B K SINGH) Manager (Finance)

278634220

(S.K. SANDHU) Chief Engineer/HOP

Note no. 2	SHARE CAPITAL			(Amount in Rupees)
	PARTICULARS	As a	t 31st March, 2015	As at 31st March, 2014
		NIL		

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	Funds from Corporate Office (Transfer Accounts)	(Amor	(Amount in Rupees)		
	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014		
	FUNDS FROM CORPORATE OFFICE	8799799070	845910195		
	C.O.(FDB)	(1091181316)	(16301837		
	IUT Closing Entries	(11311111)	(1050105)		
	L.O. MUMBAI				
	L.O. LUCKNOW				
	RO-JAMMU	14240669	1210120		
	LO-BANIKHET		12101390		
	LO-KOLKATA	(8144)	39342		
	LO-CHANDIGARH	*			
		(53863)	(36505		
	RO-ITANAGAR	* · · · · · · · · · · · · · · · · · · ·			
	RO-SILIGURI) ·			
7.5	LO-DEHRADUN	*			
	BAIRASIUL	758	1913		
	LOKTAK	*			
	SALAL	(80936)	(903796		
	TANAKPUR	(274498)	(1589577		
	CHAMERA-I	(42458)	3245		
	URI - I	108032			
	RANGIT	65264	278150		
	CHAMERA-II	(103215)			
	DULHASTI	1002351	(750969		
	DHAULIGANGA-I	1002331	105616		
	TEESTA-V	1015540			
	CHAMERA-III	1815540			
	CHUTAK	14588	55097		
	TLDP-H	(43701)			
		(99135)	(1234118		
	PARBATI -II	386135	57871		
	PARBATI-III	1845219			
	SEWA-II	(240736)			
	URI - II	672067	(720782		
	KISHANGANGA	**	942296		
	BURSUR -	9500	5983		
	NIMMO BAZGO	2			
	TLDP-IV	(15000)	(20000		
	TEESTA-IV		273805		
	SUBANSARI LOWER		2		
	DIBANG	×	9		
	TAWANG I & II				
	KOTLIBHEL 1A		(93322		
	INVESTIGATION PROJECTS, UTTRAKHAND		(93322		
	KOTLIBHEL IB & II				
	MANGDECHU PROJECT TECHNICAL COORDINATION CELL	2.4 % 6.9			
	RE-SRINAGAR	2056406			
	RE-LEH	2056496			
	RE-BHUVNESWAR	1118139	32153		
	RE-JAMMU III D	109194	(32211		
		- v x 35	(5500		
	RE-CHATIS RE-PURULIA	C LIM	abrose Mail Ali		
	RE-PATNA		69088		
	PORT BLAIR - /	2	39000		
	BRRP	1101	0.42		
	CHEQUE PAID ACCOUNT	1191	53511		
	CHEQUE COLLECTED ACCOUNT	100539000	343024000		
		(12444838)	(2710963		
	CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	104956236	20290038		
	CENTRALIZED VENDOR PAYMENT ACCOUNT	534651129	14407762		

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Note no. 3	RESERVE AND SURPLUS		(Amount in Rupees)
	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
	Capital Reserve		
	Capital Reserve		
	Securities Premium Account		
	General Reserve As per last Balance Sheet	-	
	Add: Transfer from Surplus	90	
	Less: Write back during the year	*	2
	Less: Utilised for buy back during the	45	4
	Less: Tranfer to Capital Redemption		
	Reserve		₹.
	As at Balance Sheet date		
	Bond Redemption Reserve		
	As per last Balance Sheet	40	*
	Add: Transfer from Surplus	649	¥
	Less: Write back during the year		3
	As at Balance Sheet date		
			
	Self Insurance Fund		
	As per last Balance Sheet	SS 1	
	Add: Transfer from Surplus	*	2
	Less: Utilisation during the year	(4)	
)*	
	Less: - Adjustment on account of Claim		
	As at Balance Sheet date		
	Corporate Social Responsibility Fund		
	An and last Dalance Chart	48	
	As per last Balance Sheet Add: Transfer from Surplus		8
	Less: Utilisation during the year	6	ж
	As at Balance Sheet date		
	As at bolonice street date		
	Research & Development Fund		
	As per last Balance Sheet	14.	
	Add: Transfer from Surplus	*	
	Less: Write back during the year	le:	
	As at Balance Sheet date		
	Surplus *	278634220	120017234
		277524772	12001702
	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	in the state of th	
	Add:		
	Amount Written Back From Bond Redemption Reserve		
	With Dark From Caribal Bassans		5
	Write Back From Cabital Reserve		
	Write Back From Capital Reserve	:-	
	Write Back From Other Reserve		9
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund	ia Mari	
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back		
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund		
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back		9
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund	278634220	120017234
	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	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less:	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve	278634220	120017234
	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 avallable for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund	278634220	120017234
	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 avallable for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development Fund	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development Fund Dividend:	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development Fund Dividend Interim	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development Fund Dividend:	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development Fund Dividend Interim	278634220	120017234
	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 avallable for Appropriation 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	278634220	120017234
	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 avallable for Appropriation 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	278634220	120017234
	Write Back From Other Reserve Amount Utilised From Self Insurance Fund Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Research & Development Fund Balance available for Appropriation Less: Transfer to Bond Redemption Reserve Transfer to Self Insurance Fund Transfer to Corporate Social Responsibility Fund Transfer to Research & Development Fund Dividend: Interim - Proposed Tax on Dividend - Interim - Proposed	*	
	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 avallable for Appropriation 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	278634220	12001723



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PARTICULARS	As	As at 31st March, 2015			As at 31st March, 2014		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing	
Bonds		X					
- Secured		2	74.7			-	
- Unsecured		\$	· ·	-	-		
<u>Term Loans</u> • From Banks							
- Secured			200	-	2		
- Unsecured	1.8		290	5		- 3	
 From Other Parties 							
- Secured		4			9	9	
- Unsecured			24/		-		
			(47)		-		
Aggregate amount of loans guaranteed by directors			(w)				
Aggregate amount of loans guaranteed by Govt. of India			(*:			*	
Amount of default in repayment of loans and interest as at 31.12.2014			320				
Period of default in repayment of loans and interest as at 31.12.2014							

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

	As at 31st March, 2015	As at 31st March, 201
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory		
and others		
Provision for employee benefit schemes		
and the second s	r ando	
Deferred Tax Liability		
Less: Recoverable		
Deferred Tax Liability (Net)		(
· · · · · · · · · · · · · · · · · · ·		·
Explanatory Note: -		
In compliance to the Accounting Standard 22 on "Accounting for Taxes o	n Income" notified under The Companie	a A a h 2012 Ba

Note no. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

		As	at 31st March, 201	5	As at	31st March, 201	h, 2014		
		Total Liability	Less: - Current Liability	Long Term LiabIIIty	Total Liability	Less: - Current Liability	Long Term Llability		
a) b)	Trade Payables Others					2.2,			
D)									
	Deposits/ retention money	13338215	8550113	4788102	11003185	8233109	2770076		
	Income received in advance	(4.5	- 2	+	GV _	-			
	Deferred Foreign Currency Fluctuation Liabilities	90		*	100				
	Deferred Income from Foreign Currency Fluctuation				145	4			
		13338215	8550113	4788102	11003185	8233109	2770076		

Note no. 7 PROVISIONS

(Amount in Rupees)

	PARTICULARS	As at	31st March, 20	015	As a	t 31st March, 20	114
а)	PROVISION FOR EMPLOYEE BENEFITS	Long Term	Short Term	Total	Long Term	Short Term	Total
	(provided for on basis of actuarial valuation):		A. Sta	Salati,	- Carrier	346	
1)	Provision for leave encashment As per last Balance Sheet						
	Additions during the year/period Amount used during the year/period		1358545 1358545		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	401598 401598	
	Amount reversed during the year/period	4			+	2	
	Closing Balance	- 72					-
H)	Provision for REHS As per last Balance Sheet Additions during the year/period Amount used during the year/period	25 25 25			-		
	Amount reversed during the year/period						
	Closing Balance	V S	-	SPC LIMIX			280
111)	Provision for TTA (Baggage Allowance on Retirement) As per last Balance Sheet Additions during the year/period Amount used during the year/period	4 9	-		*	390 /%	
	Amount reversed during the year/period			RIDABA			

-296-

	Closing Balance		-		
lv)	Provision for Memento As per last Balance Sheet Additions during the year/period Amount used during the year/period				
	Amount reversed during the year/period	2	1	= =	
	Closing Balance		-		-:
v)	Others <u>Provision for Wage Revision</u> As per last Balance Sheet Additions during the year/period Amount used during the year/period	1233355 1772039		988617 - 244742	
	Amount reversed during the year/period			8 8	
	Closing Balance Less: Advance pald Closing Balance (Net of advance)	- 3005398 3005398 -		- 1233359 - 1233359	
vI)	Provision for Performance Related Pay/Incentive As per last Balance Sheet Additions during the year/period Amount used during the year/period	= 464032 = 9365808 = 2966737	3	- 4307671 - 4640323 - 3719915	
11	Amount reversed during the year/period	1673586		- 587756	
	Closina Balance	- 9365808		- 4640323	4640323
wil)	Provision for Superannuation //Pension Fund As per last Balance Sheet Additions during the year/period	±			
	Amount used during the year/period				
	Amount reversed during the year/period Closing Balance				
	Clusting Balance				
p)	Provision for Taxation As per last Balance Sheet Additions during the year/period	¥ 3		# # # #	
	Amount adjusted during the year/period	*			
	Amount used during the year/period				
	Amount reversed during the year/period	*			13
	Closing Balance				-
c)	Provision for Proposed Dividend As per last Balance Sheet Additions during the year/period Amount used during the year/period				
	Amount reversed during the year/period	2	Y		
	Closing Balance				*
d)	Tax on Proposed Dividend As per last Balance Sheet Additions during the year/period Amount used during the year/period	ina.	V	(A)	
	Amount reversed during the year/period	*			
	Closing Balance		-		

	PARTICULARS	As at 315	t March, 20	15	As at	31st March, 20	014
e)	Provision For Tariff Adjustment As per last Balance Sheet Additions during the year/period Amount used during the year/period	5 % T	2			# # #	
	Amount reversed during the year/period	2			7#4	-	
	Closing Balance		7.	× [•	
ņ	Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year/period Amount used during the year/period Amount reversed during the year/period Closing Balance	145575150 11998488 133576662		133576662	55791185 89800000 16035		145575150
g)	Provision - Others As per last Balance Sheet Additions during the year/period Amount used during the year/period Amount reversed during the year/period		•		(*	PG LIMI	*
	Closing Balance	**	2	3	-	ARIDABI	s) ·
	Total	133576662	9365808	142942470	145575150	4640323	150215473

(3)

(3)

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

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Note no. 9	Other Current Liabilities				(Amo	ount in Rupees)
	PARTICULARS		As at 31st Marc	:h, 2015	As at 31st M	arch, 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			- 8		
	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			2		
	Bond application money					
	Statutory dues payables			3080704		758033
	Liabilities toward Self Insurance Fund			*		
	Other liabilities			106185691		257595860
	Advances against the deposit works		3			
	Less: Amount Spent on Deposit Works			*	4	
	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			2		
		Total		217707374		477274661



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		Additio	27.653389)	Deduct	ions	0.1	- (289)		DEPRE	CIMITON	70.00	NETB	LUCK
PARTICULARS	01-04-2014	IUT	ers	IUr	Others	Other Adjustments	31-03-201	11-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
) Land - Freehold	0	0	102 0	01	0	Ö!		- 0					
1 Land - Leasehold	13193032	01	000000	0	0	D)	63193032	199000	909449		1108449	52004502	
ii) Roads and Bridges	127603536	0	968199	0	0	0	128571735	2337439		0		62084583	129940
v) Buildings:	1257547251	0	61754994	0	0	0	1319342245	20166334	49799287	- 0	7336259	121235476	1252660
Railway sidings	0				0	0	1319342243	20100334	49/9928/	Ü	69965621	1249376624	12373809
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5016762149	0	16464122	0	0	0	5033226271	126031257	265191599	0	391222856	4642003415	489073089
ii) Generating Plant and machinery	2916669307	0	4652477	0	0	0	2921321784	73268296	154011121	0	22222244		
iii) Plant and machinerySub station	25159106	0	0	0	0	0	26159106	687622	1445172	U	227279417	2694042367	28434010
Plant and machinery Transmission lines	26042845	0	0	0	0	0	26042845	795986	1672920	0	2132794 2468906	24026312	254714
Plant and machinery Others	1587146	349265	0	0	10780	0	1925631	52029	131365	98342	291736	23573939	252468
i) Construction Equipment	3164296	0	5106809	0	0	0	8271105	138244	368133	90342	506377	1633895 7764728	15251
ii) Water Supply System/Drainage and Sewerage	3784801	0	926500	0	0	0	4711301	73454	155045	0	228499	4482802	30260 37113
ii) Electrical installations	4927377	. 0	0	0	0	0	4927377	196059	412056	0	608115	4210262	
v) [Vehicles]	4510857	0	633230	0	51345	0	5092742	168524	431195	0	599719	4319262	47313
/) Aircraft/ Boats	690000	0	0	0	0	0	690000	16565	65556	0	82121	4493023	43423
ii) Furniture and fixture	6058365	1127662	1633965	0	0	-331382	8488610		501243	392250		607879	6734
vii) Computers	730509	603352	848227	0	229756	-9900	1942432	63272	290436	587685	1108918	7379692	58429
ziii Communication Equipment	1047060	11600	79820	0	6698	3300	1131782	42727	138614		941393	1001039	6672
x) Office Equipments	2695669	153319	1095370	0	287417	-3000	3653941			445	181786	949996	10043
x) Research and Development	0		2033370	- 0	207417	-3000		113824	261830	10691	386345	3267596	25818
xi) Other assets	10249065	0	16677425	0	5884	-8400	0	0	1155770	0	0	0	
Tangible Assets of minor value >750 and <	201467	178886	105155	0	11	342052	26912206 827549	393948 200247	1155728 445576	-1010 180230	1548666 826053	25363540 1496	98551 12
Total	9423623838	2424084	160986293		591891	-10630	9586431694						
Previous year	461512143	1030926	9124395565	49580	119508	-163145708	9423623838	225170252 135187359	482385145 240732855	1268633 -150749962	708824030 225170252	9877607664 9198453586	919845358

OTE NO. 10.2 INTANGIBLE ASSETS		77.00		GROSS BLOCK	(m)				AMORT	ISATION		NET B	mount in Rupee LOCK
		Additio	ons	Dedu	ctions	Other							
PARTICULARS	01-04-2014	IUT	Others	IUT	Others	Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
Land- Right to Use	114400000	0	0	0		0 0	114400000	1818036	3820956	-			
Computer Software	31736	120050	0	- 0		0				0	5638992	108761008	1125819
Total	114431736		Ų,			0	151786	20879		116720	151786	0	108
		120050	0	0		0 0	114551786	1838915	3835143	116720	5790778	108761008	11259282
Previous year	505889	.0	114400000	0		0 -474153	114431736	462880	1850188	-474153		112592821	4300

Explanatory Note: -

- 1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs. ----- Crore (Previous Year Rs. ----- Crore), covering an area of ------ hectare (Previous Year ------- hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
- 2) Land includes the land taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years which has been accounted for at nominal value of Rs. 1/-, (Relevent to Subansiri Lower Project for land of Subansiri Upper Project)
- 3) Underground works amounting to ₹ (Previous Year ₹), created on Land Right to use, are included under the relevant heads of Tangible Assets.
- 4) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

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

Class of Assets	As on 31 03 2015 (Amount in Rupees)	As on 31,03,2014 (Amount in Rupees)
Roads and Bridges	4 2 3	
Buildings		
Hydraulic Works(Dams, Water Conductor	1 27	15
system, Hydro mechanical gates, tunnels)	- 0.00	
Generating Plant and machinery	1 1111	100
Plant and machinerySub station	11,000	
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment	0 25	2
Water Supply System/Drainage and Sewerage	31.25	
Electrical installations	F3.V=31.5	
Vehicles	17.17	
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		7.
Office Equipments		
Research and Development		
Other assets	17 Y Y 1	
Obsolete / surplus assets		77





IOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2018

								GHO	SS BLOCK								DEPRE	CLATION					NET	BLOCK
ı	PARTICULARS	å		As at	Classified under Finance	After Finance	- A	ddillions	Dedu	tions	Other	As at 31st March.	Classified under Finance	After Financial	As al 01-Apr-	Classified under	After Finance	1		As at 31s1	Classified under Finance	After Financial	After Financial	After Financia
o. '	PARTICIPATE	ju	. 1	01-Apr-2017	Lease as at 01- Apr-2017	Leane as at 01- Apr-2017	īUΤ	Others	IUT	Others	Adjustments		Lease as at 31st March 2016	Lease as at 31st March 2018	2017	Finance Lease as at 01-Apr- 2017	Lease as at 01- Apr-2017	For the Period	Adjustments	March, 2018	Lease as at 31st March 2018	Lease as at 31st March 2018	Lease as at 31st March 2018	Lease as at 31 March, 2017
Land - Fre	sehold	410101	470101	0	6	- 0			-	_			- 0	0		- 6								
Land - Led	asehold	410111	4751111	63190002	63193032	- 0						#3193032	-63193032	- 0	4794297	-4794297	1	1842924	- 0	6637221	-6637223	-		
Roads and	d Sciopes	4102	4702	143536020	-743538020	0						143506020	-143538020	0	17863656	+17803656		5444724		23398380	-23308380			
Buildings	Solution 1	4100	47031	1367701856	+1367701856	- 0		9032960				1373734816		0.	160535190	100538190		45067964	0	206606154			7	-
Railway sig	dings.	4108	4705	0	0	. 0						- 0	0	0	0	0		0	0		100000121	7		
Conductor	Works(Dams, Water r system, Hydro al gates, tunnels)	4106	4706	5034089195	-5034689195			4003588	× I			5038692783	-5038692783	0	921457857	921467857	C	265995564	0	1187463421	-1187463421	c		
Generatino	o Plant and muchinery	4107	4707	304844464	2043444454	D		20949303				3059393767	-3069393767	0	536695671	+536866671	- 1	158325953	0	695212624	-695212824	- 0		
Plant and r		4108	4708	26412738	-26412738	0						26412736	-26412738	0	5032965	-5032965		1458564	0	6491529	100000			
Plant and r Transmissi		4106	4709	26042845	-26042845							26042845	-26042845	0	5614746	-5814746	(1672920	0	7487666	-7487666	C	0	
Plant and r	machinery Others	4110	4710	1904279	-1904279	0-3 0		1389771		679750		2514300	-2614300	0.	571692	-571693		155905	-261052	468545	-456545			,
Constructo	on Equipment	4111	47111	32714533	-32714533			4905923				37620455	-37620455	0	4421951	-4421951		2683755		7085706	-7085706	- 6		
Water Sup	pply System/Drainage and	4112	4712	7580192	·7560192	-0						7550192	-7560192	0	670798	-670798		260476	0	951274	-951274			
	installations	4114	4714	4927377	-4927377	. 0		16497				4943874	-4643574	0	1432227	-1432227		4120H3		1544310	-1844310	1		1
Vehicles		4115	4715	8189936	-9189936	0				45123		9143815	-9143613	0	1736929			870000	0	2607269				
Aircraft/ Bo	cats	4116	4716	690000	-890000	- 0				-70		650000	-890000	- 0	213233	-213233		65556		278769	-278780			
 Forniture a 		4117	4717	15565855	-15565855	. 0	112527					16952796	+t6952795	0	2076863	-7676863	- 1	1084834			-0813067			
 Computers 		4118	4718	6170145	-0170145	0		603891		265109		9506027	-6508927	0	2000718	-2666718		1370001	-246546					
	cation Equipment	4119	4719	1131782	-1101762	0		414541			25290		1571720	0	380122			136453						
Office Equ		4120	4720	7105204	-7105204	. 0		1102346		196755	-19300	8052185	-8052185		953930	-952930		520792	-90367	1384355	-1384355			
	and Development	4121	4721	0	. 0	- 0		2005		50000		0	0	3	0	.0		0		. 0		1		4
Citier asse	elt	4125	4725	58639279	-58639239			3917128			-5990	62850977	42550377	. 0	#045825	-8045526		7023649	-578	11986897	+11968697			
Tangible A >750 and	Assets of minor value < Rs 5000	4128	4726	1251071	-1251071	0	21590	225483		51283		1445851	-1446861	0	1249721	-1249721		227539	-31810	1445450	-1445450			
	Total			9856888853	-9856889853	0.00	134117	44896551	0	1239020		8900561501	-9900681501	. 0	1677818392	-1877618392	7	492520876	-568040	2169571228	2169571226		1	
	As at 01/04/2017			9717804270	9717804276		0045	139399303	. 0	340371		9856889853	-9856869853		1190348798	1190348798		487417763	-148156	1677618392	-1677618392			

Explanatory Note:

1) Title deeds/file on respect of freshold land amounting to Rs. NIIL (Previous year Rs. NIIL) covering an area of NIL (Previous year Rs. NIIL) 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 Rs. NIIL) covering an area of NIL hectare) are yet to be assecuted/passed.

2) Land - Leasehold includes hectare taken from Sashatra Seema Bat (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 Hydroelectinc Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of "100 per annum as rant, 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, mier-head reclassification of assets & musclassification corrections

5) Pending approval of revised cost estimates (RCE) of Sews II. Chamera III., Teesta Low Dam III. Uni 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 bledded with bank as security for related borrowings. (For Corporate Office)

A) Francy Estimation Rate Variation included in Adjustments to assets are as follows:

For the period anded on 1.81.2016

Plants and Bridges
Buildings
Hybritarial Varians(Same, Water
Conductor system, Hybrid
Tenehamical collect system, Tenehamical collection
Tenehamical collection of the Tenehamical Collection
Tenehamical coll

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NOTE NO. 2.3 INVESTMENT PROPERTY

o. PARTICULARS	250	As at 01-Apr-2017		5 BLOCK ddillona	Destuctions	Other	I average days and		AMORTIS	TION		NET 60.00
Land Freehold	3	0	IUT	Othera	IUT Other	n Adjustment	As at 31st March, 2018	As at 01-Apr-		or the Period Adjustments	As at 31st March, 201s	
Total							- 0	p		0 0	0	
Previous year			9	- 1	0	0 0	0	0		0 0	0	

Rental recome
Direct operating expenses from properly that ownersted rental income
Direct operating expenses from properly that did not generate rental income.

The above lend in general in the financial statements of cost in the result of investment property has been arrived on the hash of cricia rates notified by the state good presenting in the locally where property is acuted

NOTE NO. 2.4 Other Intangible Assets

					1 3 1		8LOCK	T	-	-		F				AMORT	SATION					NET BLOCK	
PARTICULARS	358		As at 01-Apr-2017	Classified under Finance	After Finance Lease as at 01-	A	ditions	De	ductions	Other	As at 31st March,	Classified under Finance	After Financial	As at 01-Apr-	Classified under Finance Lease	After Finance				Classified under Finance	After Financial	After Financial	After Financia
Land-Right in Use Airis 4iris	1	Apr-2017	Apr-2017	IUT	Others	lut	Others	Adjustments	2018	Lease as at 21st Merch 2018	Lease as at 31st March 2018	2017	as at 01-Apr- 2017	Lease as at 01- Apr-2017	For the Period	Adjustments	As at 31st March, 2018		Lease as at 31st March 2018				
Land - Right to Use	410121	470191	111340996	·111340998				-	-	-										2018			
Computer Software	4122	4722	445706	-645708	- 7			-	-		T11340998	-111340998		13255362	+13255362	0	3718788	- 0	18974150	-10974150		-	
Total		-	111788704	-111786704		- 6	_				445706		0	320986	-320986		62400		383380		- 0	- 0	
Previous year			114551788						1	0 0	111786704	-111756704		13576348	-13576348	0	3781188		17357536	-17397836	0	- 0	
	-		(14551/60	-114551788	C	293920		0 0	305900	2 0	111786704	-111780704	0	9611734			3842214					0	





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	1.1	Addition of Fixed assets on account of	of Others (New Pu	rchases & CWIP Capitalized)	
Н	SI	Particular of assets	Head of	Gross block	

1.1 SI.	Addition of Fixed assets on account of Particular of assets	Head of	Gross block
No.	Particular of assets	account	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 & BURRIED 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€T', 3 PH,400/440V AC, 50HZ	410601	21384
8	SQUIRREL CAGE INDUCTION MOTOR 3.5HP, 700RPM, 8 POLE WITH 40%CDF, CLASS †F†M, 3 PH,400/440V AC, 50HZ	410601	21384
9	SQUIRREL CAGE INDUCTION MOTOR 34.85HP, 950 RPM, CONTINUOUS DUTY, CLASS â€T', 3 PH,400/440V AC, 50HZ	410601	150876
10	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLE, 40%CDF , 150 STARTS/HR, CLASS	410601	11346
11	å€"F候 3PH,400/440V SQUIRREL CAGE INDUCTION MOTOR 3,0HP, 920RPM, 6 POLE, 40%CDF, 150 STARTS/HR, CLASS å€"F候 3PH,400/440V	410601	11346
12	SQUIRREL CAGE INDUCTION MOTOR 15HP, 710 RPM, CONTINUOUS DUTY, CLASS â€F' 3 PHASE 400/440V AC.	410601	64777
13	SQUIRREL CAGE INDUCTION MOTOR 17.43HP, 935 RPM, CONTINUOUS DUTY, CLASS â€F〙, 3 PH,400/440V AC, 50HZ	410601	46488
14	SQUIRREL CAGE INDUCTION MOTOR 0.6HP, 680RPM, 8 POLES WITH 40%CDF,CLASS †F' 3 PHASE,400/440V AC, 50HZ	410601	7763
15	SQUIRREL CAGE INDUCTION MOTOR 0.6HP, 680RPM, 8 POLES WITH 40%CDF, CLASS a€ Fa€™ 3 PHASE, 400/440V AC, 50HZ	410601	7763
16	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLES ,40%CDF, CLASS †F' 3 PHASE.400/440V AC, 50HZ	410601	14212
17	SQUIRREL CAGE INDUCTION MOTOR 3.0HP, 920RPM, 6 POLES .40%CDF, CLASS â€F' 3 PHASE.400/440V AC, 50HZ	410601	14212
8	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

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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 ACESSORIES,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

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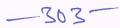
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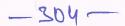
40	CHECK SYNCH. RELAY - SKE11BF8003BCH	410714	65613	
41	CENTRIFUGAL PUMP MOTOR SET(3000 LMP), DRG. NO. 02292017401, ITEM NO23	410714	716944	
42	MOTORIZED STRAINER (3000 LPM), DRG. NO'02292017401,ITEM NO-17	410714	780449	
43	CENTRIFUGAL PUMP MOTOR SET(3000 LMP), DRG. NO. 02292017401, ITEM NO23	410714	683222	
44	CENTRIFUGAL PUMP MOTOR SET(600 LMP), ; DRG. NO. 02292017401, ITEM NO51	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/a°\$3KV/110/a°\$3 V, DRG: 34900000261, 34900000262, 34900000263	410714	280500	
52	66KV CAPACITIVE VOLTAGE TRANSFORMER, 66/a 33KV/110/a 33 V, DRG: 3490000261, 3490000262, 3490000263	41071.4	280500	
53	66KV.CAPACITIVE VOLTAGE TRANSFORMER, 66/å°š3KV/110/å°š3 V, DRG: 3490000261, 3490000262, 3490000263	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	69 6 200	

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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	411701	236461
67	Partitions in Project Hospital GLEN BUILT IN OVEN 56 LTRS	411707	52995
68	MODEL GL657TOUCH GLEN BUILT IN OVEN 56 LTRS	411707	52995
69	MODEL GL657TOUCH GLEN BUILT IN OVEN 56 LTRS	411707	52995
70	MODEL GL657TOUCH 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 77	STEEL ALMIRAH- SIZE 78"X36"X19" STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
	STEEL ALMIRAH- SIZE 78"X36"X19" STEEL ALMIRAH- SIZE 78"X36"X19"	411701 411701	14455 14455
	STEEL ALMIRAH- SIZE 78 X36 X19 STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
_	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
82	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
	STEEL ALMIRAH- SIZE 78"X36"X19"	411701	14455
84	STEEL ALMIRAH- SIZE 78"X36"X19" SINGLE SEATER SOFA	411701	14455
85	(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

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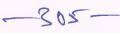
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88	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
39	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL COMFORTY	411701	24323
90	SINGLE SEATER SOFA (SIZE850MMX750MMX750MM), MAKE: AMARDEEP, MODEL 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
07	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
97 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 22066
105	DOUBLE BED SIZE (6 FT X 6 FT)	411707	22066
106		411707	10030
107	HP LAPTOP SPECTRA 360-		157300
108	AC059TU I7 9500U, 16 GB RAM, 512 GB SSD	411801	131300
109	DG-MC6123	411806	9962
11	MEDIA CONVERTER,10/100/1000 BASE, MAKE:- DIGISOL, MODEL:- DG-MC6123	411806	9962
11	DESKTOP CORE I7, RAM 4 GB,	411801	75650
11	DESKTOP CORE I7, RAM 4 GB,	411801	75650
11	DESKTOP CORE I7, RAM 4 GB, HDD 500 GB, WINDOWS 10 PRO 18.5 MONITOR, HP 406 MT	411801	75650
11	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
1	HP MULTI FUNCTION PRINTER MFP M128FW	411803	21075
1	16 HP MULTI FUNCTION PRINTER MFP M128FW HP MULTI FUNCTION PRINTER	411803	21075
1	17 MFP M128FW THE MULTI FUNCTION PRINTER	411803	21075
H	MFP M128FW HP MULTI FUNCTION PRINTER	411803	21075
1	MFP M128FW ALL IN ONE INKJET COLOUR	-	26096
1	20 PRINTER, MAKE: EPSON, MODEL	_: 411803	20090

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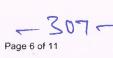






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12	ALL IN ONE INKJET COLOUR PRINTER, MAKE: EPSON, MODEL: L6190	411803	26096
122	HP MULTI FUNCTION PRINTER	411803	21075
123	6D, SUPPLY VOLTAGE-230 V AC,	411901	43621
124	SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300-100- 6D. SUPPLY VOLTAGE-230 V AC.	411901	43621
125	SERTEL MAKE DIGITAL SLAVE	411901	43621
126	SERTEL MAKE DIGITAL SLAVE	411901	43621
127	IRIGB(AM) TONTP/SNTP, 90 TO	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:	412014	201696
3	PANASONIC, MODEL: PT-VZ570		201030
148	67å€REAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375
149	67å€REAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375
150	67å€REAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-67	412501	647375



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151	67â€REAR PROJECTION UNIT WITH LED DISPLAY ,1400X1050RESOLUTION,MAKE- PYROTECH,MODEL-LS-67D-LED-6	412501	647375
152	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 DVI-DVI CABLE UP TO 15	412501	3200
156	METER, MAKE-PYROTECH DVI-DVI CABLE UP TO 15	412501	3200
157	METER,MAKE-PYROTECH DVI-DVI CABLE UP TO 15	412501	3200
158	METER,MAKE-PYROTECH DVI-DVI CABLE UP TO 15	412501	3200
	METER, MAKE-PYROTECH GRAPHIC CONTROLLER.	412501	3200
160	CONTROLS UP TO 4 SXGA,MAKE- PYROTECH, MODEL-PR040200IP DESKTOP GRABBING SOFTWARE	412501	472000
161	FOR LAN BASED UP TO 10 OWSMAKE-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
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168 169	EXHAUST FAN EXHAUST FAN	412801	2550
170	EXHAUST FAN	412801 412801	2550 2550
171	EXHAUST FAN	412801	2550
172	EXHAUST FAN	412801	2550
173	EXHAUST FAN	412801	2550
174	EXHAUST FAN	4128071	2550
175	EXHAUST FAN	412801	2550
176	EXHAUST FAN	412801	2550
177	EXHAUST FAN	412801	2550
179	EXHAUST FAN HAND HELD SEARCH LIGHT	412801	2550
80	HAND HELD SEARCH LIGHT	412801 412801	3454 3454
81	HAND HELD SEARCH LIGHT	412801	3454
82	HAND HELD SEARCH LIGHT	412801	3454
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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
	ULTRASONIC HUMIDIFIER,		
214	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC		
	ULTRASONIC HUMIDIFIER,		
215	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC		
	ULTRASONIC HUMIDIFIER,		
216	CAPACITY 4.0 LTR, ALLIN MAKE.	412801	4995
	MODEL:MHC		
	ULTRASONIC HUMIDIFIER.		
217	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
. 1	MODEL:MHC	.,,200.	1000
	ULTRASONIC HUMIDIFIER.		
218	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC	112001	4000
	ULTRASONIC HUMIDIFIER,		
219	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC	772001	4550
-	ULTRASONIC HUMIDIFIER,		
220	CAPACITY 4.0 LTR, ALLIN MAKE.	412801	4995
	MODEL:MHC	712001	4555
	ULTRASONIC HUMIDIFIER.		
221	CAPACITY 4.0 LTR. ALLIN MAKE.	412801	4995
	MODEL:MHC	412001	4555
	ULTRASONIC HUMIDIFIER.		
222	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC		-1000
	ULTRASONIC HUMIDIFIER.		
223	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC	172001	4300
	ULTRASONIC HUMIDIFIER.		
224	CAPACITY 4.0 LTR. ALLIN MAKE.	412801	4995
	MODEL:MHC	.,2301	-1000
	ULTRASONIC HUMIDIFIER,		
225	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC		7,000
	ULTRASONIC HUMIDIFIER.		
226	CAPACITY 4.0 LTR, ALLIN MAKE,	412801	4995
	MODEL:MHC		7000
$\overline{}$	Total		44896551

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

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SI. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Assets Receive	Advice number	
	ž.		‡	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	(300 OIII a	IUA17-526- 154101/Q1-6
7	GAS HEATER MODEL 8R-42	411701	8367	Corporate Office	A 199N 001487N	UA17-526-

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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	1UA17-526- 154101/Q1-10
11	TV Trollev	412801	1000	Corporate Office	100	1UA17-526- 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	1UA17-526- 154101/Q1-15
16	Volmax Heat pillar	412801	3990	Corporate Office	100	1UA17-526- 154101/Q1-16
17	HOLOGEN HEATER USHA LAXUS	412801	2300	Corporate Office	100	TUA17-526- 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	1UA17-526- 154101/Q1-20
	Total		134117			

SI. No.	Particular of assets	Head of account	Gross block
IVU.	One DGs of 50 KVA each alongwith	account	Addition (Rs.)
1	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, SIMICROTEK	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

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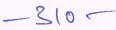
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	Total	7	1239020
29	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
28	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
27	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662
26	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801	4662



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81. 10.	duction on account of others (Tr Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
Tota			0			

2.3	Deductions on account of Inter-unit Tr	ansfer
SI.	Particular of assets	Hear

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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	
	raticular or assets	account	account Deduction (Rs.)	account Deduction (Rs.) Assets Sent (T Name of Unit / Company	Deduction (Rs.) Deduction (Rs.) Deduction (Rs.) Assets Sent (Transferred Out) Name of Unit / Company Company Company

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

SI. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
			(+) for Additon, (-) 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
	Tota!		D







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	*				
- 11	Hydraulic Works(Dams, Water Conductor system,					
iv)	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	-				15
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 *		(4)			-
	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	3	X		-	0
	Sub total (b)	0			- 1	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
Intangible assets under development	24				
					-
TOTAL					-
Previous year			1 -	-	•



NON CURRENT INVESTMENTS Note no. 12 As at 31st March, 2014 As at 31st March, 2015 Face value per Face value Number of Number of PARTICULARS shares/ bonds/ share/ hond/ Amount in Rs. shares/ bonds/ ner share/ Amount in Rs. bond/ security security (In securities securities NIL Note no. 13 LOANS AND ADVANCES (Amount in Rupees) PARTICULARS As at 31st March, 2015 As at 31st March, 2014 Total Short Term Short Term Long Term Total Long Term CAPITAL ADVANCES al Secured (considered good) Unsecured (considered good) 8729508 - Against bank guarantee 2385908 2385908 8729508 52486339 52486339 65612646 65612646 - Others Less : Provision for expenditure 29705 29705 awalting utilisation certificate Unsecured (considered doubtful) Less: Provisions for doubtful advances 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 3760651 2589214 1887365 - Unsecured (considered good) 2589214 1873286 - Unsecured (considered doubtful) Advance to contractor / supplier - Secured (considered good) - Unsecured (considered good) – Against bank guarantee – Others Unsecured (considered doubtful) Loan to State Government 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 40722 40722 source 81830544 86921923 12184330 94014874 8514607 95436530 Total Short Term Total Total Long Term Long Term Short Term Provisions for doubtful advances 1* Opening Balance Addition during the year / period Used during the year / period Reversed during the year / period Closing balance Total Long Term Short Term Long Term Short Term Total Provisions against Demand raised by Govt. Deptt. *2 Opening Balance Addition during the year / period Used during the year / period Reversed during the year / period Closing balance Total Long Term Short Term Long Term Short Term Total Provisions for Doubtful Deposits *3 Opening Balance Addition during the year / period Used during the year / period Reversed during the year / period Closing balance Long Term Short Term Total Long Term Short Term Total Provisions for Doubtful Loans Advances *4 Opening Balance Addition during the year / period LIM Used during the year / period Reversed during the year / period Closing balance

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

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(Amount in Rupees)

51. No.	Particulars	1-Apr-2014	Addition	AdJustment*	Amortisation/ Impairment	31-Mar-2015
	Regulatory Assets					
1)	Subansari Lower HE Project				100	•
	TOTAL					
	Previous year	-				5%

^{*} 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



Explanatory Note: -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) Note no. 14.1 OTHER NON-CURRENT ASSETS 6 **PARTICULARS** As at 31st March, 2015 Long term trade receivable Ć., Others Interest accrued on: - Advance to Government of Arunachal Pradesh - Others Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Total (1) CURRENT INVESTMENTS Note no. 15 As at 31st March, 2015 Face value per share/ bond/ Face value **PARTICULARS** Number of Number of per share/ bond/ security shares/bonds/ shares/ bonds/ securities Amount in Rs. security (In securitles Rs.) (in Rs.) NIL INVENTORIES Note no. 16 (3) **PARTICULARS** As at 31st March, 2015 (Valuation as per Accounting Policy No. 7) **(%**

(13)

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Reversed during the year / period

Closing balance

(Amount in Rupees) As at 31st March, 2014 Stores and spares 4113393 837880 Stores in transit/ pending inspection 4113393 837880 Loose tools 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 4130693 837880 Provision for Obsolescence 6 Diminution in Value *1 Opening Balance Addition during the year / period Used during the year / period

As at 31.03.2014

(Amount in Rupees)

(Amount in Rupee:

Amount In Rs.

As at 31st March, 2014

As at 31st March, 2014



As at 31st March, 2014

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Note no. 17	TRADE RECEIVABLES			
	PARTICULARS			
	Trade Receivables out	star		

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 Good Unsecured Considered Doubtful Other Trade Receivables
- Secured Considered good
- Unsecured Considered Good Unsecured Considered Doubtful

Less: Provision for doubtful debts *1

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

Total

As at 31st March, 2015

Explanatory Note: -

Closing balance

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
Α	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		27	
	- Others		313224	1153939
	- In deposits account (Deposits with			
	maturity of three months or less)			
	- Self Insurance Fund			
	- IPO Proceeds		91	
	- Others			
	With other banks			
	- In current account			
	Bank of Bhutan			
	Deutsche Bank			
	Barclay's Bank			
	Standard Chartered Bank			
В	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		1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	
	- Self Insurance Fund			
	- IPO Proceeds		*	
	- Others			
		Total	410664	1170074

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. — has been utilised up to 31.03.2015 for re-coupment 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



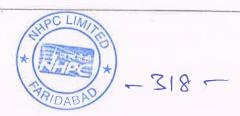
	OTHER CURRENT ASSETS		(A	mount in Rupes
	PARTICULARS	As at 31st March, 2015	As at 31st	March, 2014
a)	Interest accrued on:			
	Loan to State Government in settlement of dues from customers Deposits			
	- IPO	4		
	- Self Insurance			
	- Other deposits		2	
	Others			
	- Considered Good - Considered Doubtful	*		
			*	
	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	- 000075	
	Less: Provisions for Doubtful Claims *2		908975	2222
	Work In Progress	27799	· — — — — —	90897
f)	Construction work in progress(on behalf			
.,	of client)		¥5	
	Consultancy work in progress(on behalf			
	of client)		*	
g)	Surplus Assets / Obsolete Assets held for disposal	10017	1	16853
h)	Expenditure awaiting adjustment			1005
.,	Less: Provision for project expenses	*	*	
	awaiting write off sanction *3	€	5. 344	
Si.	Losses awaiting write off			
(ii)	sanction/pending investigation		217829	
	Less: Provision for losses pending			
	investigation/awaiting write off /	*	- 217829	
j)	Others			
	Total	37816		207754
		5/8100	-	107751
	Provisions for Doubtful Interest *1			
	Opening Balance		-:	
	Addition during the year / period			
	Used during the year / period			
	Reversed during the year / period			
	Closing balance			
	Provisions for Doubtful Claims *2)	
	Opening Balance			
	Addition during the year / period		•	
	Used during the year / period			
	Reversed during the year / period			
	Closing balance)	
	Dunidales for a series to the series of the			
	Provision for project expenses to be writen off *3			
	Opening Balance			
	Addition during the year / period			
	Used during the year / period			
	Reversed during the year / period			
	Closing balance			
	Closing balance			
	Provision for losses pending investigation / awaiting			
11	write off sanction *4			
	Opening Balance	22.7020		
	Addition during the year / period	217829		
	Used during the year / period			21782
	Reversed during the year / period	217829		
	Closing balance			
937 ES	Closing building			21782
32 37	Explanatory Note: -		1971	J-3 W
	1) Interest accrued on Loan to State Government in settlement of comment of inspating to McDalling Tourisms		'o acm	4,519,93,07
	payment of incentive to M/s Delhi Transco Limited. The equivalent a issue of payment of incentive to M/s Delhi Transco has not been resc	mount is appearing as liability under Other	revious year Rs. — Current Liabilities (-) on account Note-9) since th
	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 (Pervious Year Rs) MEA sales Rs (Previous Year Rs) and vi) Other Rs (Previous Year Rs) FOR CORPORATE OFFICE ONLY			
1	 Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Project which has been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC) FOR CORPORATE OFFICE ONLY Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net relizable value. 			

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	PARTICULARS		For the year end 31st March, 201		For the ye	
Α	SALES	-				
	SALE OF POWER		15	17056811		796967123
	Less:					
	Sales adjustment on a/c of Foreign		1 1			
	Exchange Rate Variation Tariff Adjustments					
	Regulated Power Adjustment		100		100	
	Income from generation of electricity –		-			
	precommissioning (Transferred to EDC				35244775	35244775
	Note no. 28 A)		12	- 50	33244773	33244773
	Sub total A		151	7056811	:=	761722348
	Sub total A			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	7017110
В	ADVANCE AGAINST DEPRECIATION					
1077	During the year/period			4		- 2
	Less : Written back during the					
	year/period			-		
	Sub total B		-		-	
			-			
С	OTHER OPERATING INCOME					
	Interest from Beneficiary States			8980557		
	Sub total C			8980557	1 1	
					:=:	
	REVENUE FROM CONTRACTS, PROJECT					
D	MANAGEMENT AND CONSULTANCY					
	WORKS					
	Contract Income					
	Revenue from Project management/					
	Consultancy works					
	Sub total D					
	TOTAL (A-B+C+D)		152	26037368		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



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Note 110. 21	OTHER INCOME	Eas the year anded	For the wear ended
	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)	*,	34
B)	Other Income		
	Interest - Loan to State Government in		
	settlement of dues from customers	3	
	 Loan to Government of Arunachal Pradesh 		9
	-Deposit Account - Self Insurance Fund		
	-Deposit Account - Other than self insurance fund	14/	12
	- Employee's Loans and Advances	1570134	1067157
	- Others	0	74
	Late payment surcharge	<u> </u>	
	Net Gain/Loss on Sale of Mutual Fund	2	.5
	Income From Sale of Self Generated VERs	C ac	ře.
	Realization of Loss Due To Business		
	Interuption	2742	3734
	Profit on sale of assets Liability/ Provisions not required written		
	back #	1673586	587756
	Others	980687	1354872
	Exchange rate variation	<u> </u>	
	TOTAL Add/(Less): C.O./Regional Office/PID	4227149	3013519
	Expenses	2832996	2208409
	TOTAL Less: Income transferred to EDC	7060145	5221928 1720198
	Less: Income transferred to Advance		1720130
	Deposit from Client/Contractees and	*	19
	against Deposit Works		
	Total carried forward to Statement of Profit & Loss	7060145	3501730
	FIGHT & LOSS	·	-
	#Detail of Liability/Provisions not required	d written back	
	a) Bad and doubtful Advances (*1		
	under Note 13) b) Bad and doubtful deposits (*3 under	•	
	Note 13)	7	=
	c) Other doubtful Loans & Advancesm (*4 under Note 13)	16 Table 1 Tab	4
	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)		
inglaus Justin (* 1854)	i) Provision for wage revision		
The state of the state of	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a)	1673586	587756
	vi under Note 7]	1073300	307730
	k) Provision for Superannuation/Pension Fund (Item (a) vii under Note 7)	s e e e e e e e e e e e e e e e e e e e	
		7. 3	72
	Provision for Retirement benefits Gratuity, Leave Encashment, REHS		
	(Gratuity, Leave Encashment, REHS, Mommento etc)	1 1 2	
	m) Provision for tariff adjustment [Item		
	(e) under Note 7] n) Provision for Committed Capital		
	Expenditure [Item (f) under Note 7]		15
	o) Others	a/	3
	TOTAL	1673586	587756
		(2)	

Note no. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES (Amount in Rupees) For the year ended For the year ended 31st March, 2014 PARTICULARS 31st March, 2015 GENERATION EXPENSES (i) Water Usage Charges 187577889 207605697 (ii) Consumption of stores and spare parts 88779 В. Direct Expebditure on Contract, Project Management and Consultancy Works C. REPAIRS & MAINTENANCE - Building - Machinery 6527201 3936496 16961604 6847957 Others 8611968 11738076 D. ADMINISTRATION EXPENSES Rent & Hire Charges 9775502 10004606 Rates and taxes 521845 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 on compensatory afforestation/ catchment area treatment/ environmental expenses Expenditure on land not belonging to 10298411 company Loss on sale of assets 619095 852110 Assets / claims written off Books & Periodicals 6240 3000 Donation CSR/ Sustainable Development/ 19286983 4301841 Community Development Expenses 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 14021196 11537999 Expenses 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 Add/(Less): C.O./Regional Office/PID Expenses Sub-total		217629
	Less: Amount transferred to EDC Less: Recoverable from Deposit Works		
	4	Total (F) = Ii	217829
	Total carried forward to Statement of Profitie	Total (I) + (ii) 325356166	200349114
	Explanatory Note:	191	

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-captellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Ren

two pect of thing up application filed by the company under CERC notification dated 19 01.2009.

The begin provided in the books during the period ended 31.03.2015 towards Interest to 2) Pending notification of revision order by CER an amount of Rs. ---- (Previous period Rs.

delicitions alores, milici may nove to be point in cose or reduction in torni as a result or solo revision order. Fir or power acquires only 3) Detail of audit expenses are as under: -1) Statutory auditors As on 31.03.2015 As on 31.03.2014 As Auditor Audit Fees Tax Audit Fees In other Capacity Taxation Matters Company Law Matters Management Services Other Matters/services 81785 81785 Reimbursement of expenses 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 Gratuity, Contribution to provident fund	109412163	86567762
& 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: -

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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.

For the year ended 31st March, 2015	(Rs. In) For the year ended 31st March, 2014
6337565	5314546
8741919	6569427
	31st March, 2015 6337565



Note no. 24	FINANCE COST

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(Amount in Rupees)

			(Amount in Rupees
	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a)	Interest on :		
	Government of India loan	108000000	5118904
	Bonds	3642430	177483
	Foreign loan	1.0	17.1403
	Term loan	145067239	15575172
	Cash credit facilities /WCDL	i i i	133,31,2
	Other interest charges		
F.1	sub total	256709669	208715600
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	(*)	
	Bond issue/ service expenses	14001	6313
	Royalty	360	
	Commitment fee	50490	
	Guarantee fee on foreign loan	7.52	
	Other finance charges	1020645	136303
	sub total	1085136	142616
c)	Applicable net gain/ loss on Foreign		-
۲,	currency transactions and translation		
	Exchange differences regarded as		
	adjustment to interest cost	E-11	
	Less: Interest adjustment on account of		
	Foreign Exchange Rate Variation		
	sub total		
	Total	257794805	210141769
	Add/(Less): C.O./Regional Office/PID		
	Expenses	3478	1110
	TOTAL	257798283	21015287
	Less: Finance Cost transferred to EDC		8698867
	Less: Recoverable from Deposit Works		3330607
	Total carried forward to Statement of Profit & Loss	257798283	
	The second of th	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 Depreciation adjustment on account of	486220288	242583043
Foreign Exchange Rate Variation Add/(Less): C.O./Regional Office / PID		,
Expenses TOTAL	2557030 488777318	1525133
Less: Depreciation & Amortisation Expenses transferred to EDC	400777310	244108176 1596341
Less: Recoverable from Deposit Works		1000011
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
	INCOME Sale of Electricity	(A	3131 1191111, 2014
	Advance Against Depreciation written	5	
	back Interest/Surcharge from debtors		/*
	Others	-	1.
	SUB TOTAL EXPENDITURE		
	Salaries & Wages Repair & Maintenance		
	Finance Cost	1.6	-
	Depreciation & Amortization		
	Others	482240	44952
	SUB TOTAL	482240	45318116 45363068
	TOTÁL	482240	45363068
y.apor	Add/(Less): C.O./Regional Office/PID	Alexander of the Committee of the Commit	A STATE OF THE STA
	Expenses	39920	72594
	TOTAL	522160	45435662
	Less: Prior Period Expenses transferred to EDC	ALTON CONTRA	
	Prior period expenses		45411497
	Less Prior period income		45411457
	Total	522160	24165
	Less: Recoverable from Deposit Works		
	Total carried forward to Statement of Profit & Loss	522160	24165



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Adjustment Relating To Earlier periods Deferred Tax Less: Recoverable

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Note no. 28	EXPENDITURE DURING CONSTRUCTION FOR THE YEAR
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10. 28 EX	XPENDITURE DURING CONSTRUCTION FOR THE YEAR	pay processing the residence of the control of the		nount in Rupees
P	PARTICULARS	For the year ended 31st March, 2015	For the ye	
	MPLOYEE BENEFITS EXPENSE	= = = = = = = = = = = = = = = = = = =		200
S	alaries, wages, allowances	-	44428587	
6	ratuity and contribution to provident fund taff welfare expenses		5988840 2025199	
	eave Salary & Pension Contribution	;= 	2023199	
	Sub-total	-		5244262
B: R	PRINCE MAINTENANCE			
	EPAIRS & MAINTENANCE uilding		2093384	
	achinery		1927432	
	thers		7668965	
Ŭ	Sub-total	*		1168978
C. A	DMINISTRATION & OTHER EXPENSES			
	ent -	4.	5437541	
	ates and taxes		64653236	
	surance	5 325	1285330	
	ecurity expenses	39.0	1395878	
	lectricity Charges ravelling and Conveyance		2888090	
	xpenses on vehicles	- T	121601	
	elephone, telex and Postage		759659	
	dvertisement and publicity	(B)	726232	
	ntertainment and hospitality expenses	3	610495	
	rinting and stationery	8.	010433	
D	esign and Consultancy charges: - Indigenous	345	886956	
	- Foreign	(#)		
	xpenses on compensatory		10202	
	xpenditure on land not belonging to		10298411	
	ssets/ Claims written off osses on sale of assets	100		
	osses on sale or assets other general expenses	140	4523826	
	emuneration to Auditors	(3)		
	xchange rate variation (Debit)	\\\\\\	1622377	0.500000
S	ub-total			9520963
). F	INANCE COST	72		
100	nterest on :			
"	Government of India loan	3.0	.7	
	Bonds	18	933610	
	Foreign loan	/>=	.5	
	Term loan	15	85640854	
	e) Cash credit facilities /WCDL		14	
	xchange differences regarded as	160		
	djustment to interest cost			
	oss on Hedging Transactions ond issue/ service expenses	· ·	3359	
	ommitment fee			
	Guarantee fee on loan	R R		
0	other finance charges	<u>=</u>	407560	
	Sub-total			8698538
E. P	ROVISIONS	5	2.9	
-	Sub-total Sub-total			
D	PEPRECIATION AND AMORTISATION EXPENSES	2. 10.0	15523297	
	Sub-total			1552329
G. P	RIOR PERIOD EXPENSES			
	rior Period Expenses	.	45363068	
	ess: Prior Period Income	€.	9.	
	Sub-total Sub-total			453630
Ha (C.O./Regional Office Expenses:			
	Other Income		(276833)	
	seneration, Administration and Other		2125180	
	xpenses	was applicated to a		
E	mployee Benefits Expense		19763635	
D	Depreciation & Amortisation Expenses		440120	
	inance Cost	***** ** Si ** W	3294	
	rovisions	<u> </u>	48429	
Р	rior Period Adjustment (Net) Sub-total		40429	221038
		S		
	GRAND TOTAL (A to H)			3293176
	ESS: RECEIPTS AND RECOVERIES			
a) C	Other Income			
	nterest on loans and advances	9)	420545	
	discellaneous receipts	**	438541	
	rofit on sale of assets	**		
	exchange rate variation (Credit)			
	rovision/Liability not required written	e ₂	587756	
	eack fire charges/ outturn on plant and		43.7000	
	nachinery		417068	
	Sub-total			144336
b) li	ncome from generation of electricity – precommissioning	COC LIMIS		3524477
	OTAL	CAN CONTRACTOR OF THE PARTY OF	_	29262947
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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

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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).
- 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.

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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	No impact as the policy was redundant.
	Scheme has been deleted.	

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

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

SI.	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

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(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.

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

SI.	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 paid during the period along with the payment of	NIL

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	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	Amount in `	Year	to	Forum at which case
	dues		which	it	is pending
			pertains		
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	NIL			
	levies				

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

FOR GUPTA GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN- 001728N

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(CA Lalit Magetra)PTA **PARTNER**

M.NO. 088673

Place: Jamma

Date : 19-04-2015

(BK Singh)

MANAGER (FIN.)

(S K Sandhu) C E/HOP NBHEP



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		V	
	PROVISION FOR WAGE REVISION	350401	3005398	1233359
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	3005398	1233359
	LESS. I ENSOURCE ADVANCE TO EMILIOTEES	00000	3003330	1233333
	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 PLGÍ - WORKMEN	350427	1186644	856662
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD -	350428	132300	180600
	THOUSING OF COMMINATOR OF COMI	050.20	9365808	4640323
Note no. 8	TRADE PAYABLE - Sundry Creditors			
	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	310401	0	3000
		310407	0	C
- CO. T.	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	:889163	57,9548
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	9693396	4618387
364 TE	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	C
	STORES PAYMENT CONTROL ACCOUNT	310450	0	C
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0	C
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	C
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	0	C
			10582559	5200935

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	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			0.70.0
	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	C
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	1179602	568859
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL	319503	0	C
	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	244262		25.55
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	566353	354566
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	(
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	29531	30737
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	75400
	INCOME TAX RECOVERED-SERVICES	311306	215331	75123
	State Sales Tax/VAT -Work Contracts	311402	2063733	266269
	State Sales Tax/VAT -Others	311403	0	
	ROYALTY	311404	12523	(
	MUNICIPAL TAXES PAYABLE	311405	0	(
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	
	LIABILITY FOR OTHER STATE LEVIES	311407	193233	31338
			3080704	758033
	Other liabilities	21222		10000
	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	A 5 4
	LIABILITY FOR STALE CHEQUES	311509	0	41300
			106185691	257595860
rt				
Fixed Assets	Taxaible Accets	7.436	Contract of the same	N
	Tangible Assets GROSS BLOCK	H. Hander	L L L L L L L L L L L L L L L L L L L	
a)	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	
	MASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	
1	LAND- FREE HOLD	410101	0	
1)	LAND-TIVEE HOLD	410101		
ii)	LAND- LEASE HOLD	410111	63193032	1319303
N .	LAND- LEASE HOLD	120214	53235032	
	בווער בנוטב ווטבט			
iii)	ROADS AND BRIDGES			
	ROADS	410201	108172396	107204197
	BRIDGES AND CULVERTS	410203	20399339	20399339
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	
			128571735	127603530
	1 to 1 to 2 to 2 to 2 to 2 to 2 to 2 to			

	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	98532160
	BUILDING CONTAINING WORKSHOP	410302	0	
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	122452246	12183010
	OFFICE BUILDINGS-PERMANENT	410304	0	
	OFFICE BUILDINGS-TEMPORARY	410305	8	
	STORES AND GODOWN BUILDINGS	410306	1	
	TRANSIT CAMP AND FIELD HOSTEL	410321	94935954	6403136
	SCHOOL BUILDINGS	410322	0	0403130
	HOSPITAL BUILDINGS	410323	8033901	COZOCC
3	CLUB BUILDING	410324	14240472	697055
	RESIDENTIAL BUILDING-PERMANENT	410325		1244424
	RESIDENTIAL BUILDING-TEMPORARY	410325	44900678	4490067
	CANTEEN BUILDING		1	
	BUILDINGS-OTHERS	410327	0 .	
	BOILDINGS-OTTIENS	410328	27785424	2204868
			1319342245	125754725
,,1	RAILWAY SIDINGS			
	NAILWAT SIDINGS	410501	0	
Sin	Dodge Calle 1 (D. 11)			G G
87i)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gate	es, tunnels)		
	DAMS AND BARRAGES	410601	4438959962	4433680984
	POWER CHANNELS	410602	0	(
	POWER TUNNELS AND PIPELINES	410604	0	(
	PENSTOCKS	410605	59877778	59877778
	TAILRACE CHANNELS	410606	87859813	87859813
	TAILRACE TUNNELS	410607	0	C
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	413439451	402254307
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0	102231307
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	33089267	33089267
			5033226271	5016762149
vii)	Concepting Plant and and a			
viij	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
<u> </u>	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	
(Alexandra)	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713		68652736
A 1 1	Capital Spares - Generating Plant and Machinery	410714	161695154	161695154
		410714	4652477 2921321784	2916669307
viii)				
(111)	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
	The spaces traite and indefinitely Sub Station	410007		
	process trained macrimery substation	GC LIM	26159106	26159106

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Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Plant and machinery- Transmission lines			
TRUNK TRANSMISSION LINES	410901	0	0
TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	0	0
NTERNAL 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
Plant and machinery- Others			
PLANT AND MACHINERY-OTHERS	411001	0	0
DIESEL GENERATING SETS	411002	1925631	1587146
		1925631	1587146
Construction Equipment	441404	0	0
EXCAVATORS	411101	0	0
LOADERS	411102	2319350	0
DUMPERS	411103	0	
TIPERS	411104	1511965	1511965 1583036
PUMPS	411112	3396657	
DIESEL GENERATING SETS	411113	92162	0
WIELDING SETS	411114		0
AIR COMPRESSORS	411115	881676 69295	69295
OTHER EQUIPMENTS	411130	09295	05255
Capital Spares - Construction Equipment	411131	8271105	3164296
Water Supply System/Drainage and Sewerage		8271103	3104230
WATER SUPPLY	411201	4347427	3420927
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	363874	363874
Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
Capital Spares - Water Supply System/Dramage and Sewage	711200	4711301	3784801
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
38600230		4927377	4927377
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
Aircraft/ Boats	411/01		0
AIRCRAFT	411601	690000	690000
BOATS	411603	030000	
HELICOPTER	411604	600000	690000
0.7		650000	030000
Furniture and fixture	411701	5104251	3135364
			418176
			0
FURNITURE-FIXTURES-CLUB			113225
FURINITURE-FIXTURES-FIELD HUSTEL/ TRANSIT HUSTEL			6058365
FURNITU FURNITU FURNITU FURNITU FURNITU	RE-FIXTURES-OFFICE RE-FIXTURES-RESIDENTIAL RE-FIXTURES-CANTEEN RE-FIXTURES-SCHOOL	RE-FIXTURES-OFFICE 411701 RE-FIXTURES-RESIDENTIAL 411702 RE-FIXTURES-CANTEEN 411703 RE-FIXTURES-SCHOOL 411704 RE-FIXTURES-CLUB 411705 RE-FIXTURES-HOSPITAL 411706	RE-FIXTURES-OFFICE 411701 5104251 RE-FIXTURES-RESIDENTIAL 411702 418176 RE-FIXTURES-CANTEEN 411703 0 RE-FIXTURES-SCHOOL 411704 0 RE-FIXTURES-CLUB 411705 0 RE-FIXTURES-HOSPITAL 411706 113225 RE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL 411707 2852958

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
xvii)	Computers			
	COMPUTERS	411801	1109676	22743
	PRINTERS	411803	424132	4119
X	OTHER EDP EQUIPMENTS	411804	115975	16179
	SATELLITE COMMUNICATIONS SYSTEMS	411805	70334	30009
	Networking Devices and Server	411806	222315	
			1942432	73050
xviii)	Communication Equipment			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	
	TELEPHONE TELEX MACHINES	411902	529749	53644
	INTERIOR COMMUNICATION EQUIPMENTS	411903	602033	51061
			1131782	104706
xix)	Office Equipments			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	
	TYPEWRITERS	412002	0	-047
	PHOTOCOPY/ DUPLICATING MACHINES	412003	7,42600	74260
	HOSPITAL EQUIPMENTS	412005	1400780	38838
,AL	CLUB EQUIPMENTS	412006	165654	16565
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	312502	44189
	AIR CONDITIONERS	412008	10617	1061
	Air Coolers/ Water Coolers/ Fans	412011	103781	2080
	SCHOOL EQUIPMENTS	412012	0	
	Refrigerators for Office	412013	42682	4268
	Televisions/Music System for office	412014	573868	57686
	OTHER OFFICE EQUIPMENTS	412020	301457	30616
			3653941	269566
xx)	RESEARCH AND DEVELOPMENT EQUIPMENT	412101	0	
xxi)	Other assets			
	Televisions/Music systems-other than for office, Projectors, Audio Visual	412501	1351868	94581
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	3445706	344570
	MISC. ASSETS/EQUIPMENTS	412503	22097116	584003
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	
	Refrigerator other than for Office	412505	17516	1751
			26912206	1024906
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	
_	CATTAL LAF ENDITORE ON ASSETS NOT OWNED BY MITE	412001	0	× 1
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	827549	20146
Annexure to	Note No. 19 (g)			
	Obsolete / surplus assets		- 1	
1-01-2-2-2	OBSOLETE ASSETS	413001	100171	16853
	SURPLUS ASSETS	413002	0	- Sametre
Market Comment		ST 1	100171	16853
b)	ACCUMULATED DEPRECIATION			
	LAND- LEASE HOLD	420101	1108449	19900
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	7336259	233743
	BUILDING	420301	69965621	201663
	RAILWAY SIDINGS	420501	0	
	HYDRAULIC WORKS -{DAMS, WATER CONDUCTOR SYSTEM,	420601	391222856	1260312
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	227279417	732682
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	2132794	6876
			4334134	00/02
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	2468906	79598

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lote	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
	9-1	421402	608115	196059
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	608115	196059
		421501	F00710	168524
	VEHICLE	421501	599719	16565
	AIRCRAFT/BOATS	421601	82121	215425
	FURNITURE FIXTURES AND EQUIPMENT	421701	1108918	63272
	COMPUTERS	421801	941393	42727
	COMMUNICATION EQUIPMENTS	421901	181786	
	OFFICE EQUIPMENT	422001	386345	113824
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	422101	0	
	OTHER ASSETS	422501	1548666	393948
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	-0	22004
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	826053	20024
	OBSOLETE/SURPLUS ASSETS	423001	708824030	22517025
Note no. 10.2	INTANGIBLE ASSET			
	GROSS BLOCK	410121	114400000	11440000
	LAND- RIGHT OF USE	410121	151786	3173
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	114551786	11443173
	ACCUMULATED DEPRECIATION			101000
	LAND- RIGHT OF USE	420102	5638992	181803
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	151786 5790778	2087 183891
Note no. 11.1	Capital Work In Progress			
	BUILDINGS	420224	21704277	2468974
and Selection	TRANSIT CAMP AND FIELD HOSTEL	430321	21704377	2468974
or the state	BUILDINGS-OTHERS	430328	545099	124 1540 N. 2 = -
	OTHER CIVIL WORKS	430329	5904918 28154394	2468974
	1 70 =	T		
	Plant and machinery Sub station	430801	0	94646
	SUBSTATION-TRANSFORMERS	430001	0	94646
	ASSETS PENDING ISSUES			
		441401	0	
	ASSETS PENDING ISSUES	611401	0	5560
	ASSETS PENDING ISSUES	431801	O LIMIT O	3300
	CWIP-COMPUTERS/ SERVERS	771001	0	- 556
			T U	2300

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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	44604663
	Gratuity, Contribution to provident fund & pension scheme (including	437502	65873551	6587355
	STAFF WELFARE EXPENSES	437503	46279932	4627993
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	
	REPAIR AND MAINTENANCE- BUILDING	437510	12157868	1215786
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND	437511	7024067	702406
	REPAIR AND MAINTENANCE- OTHERS	437512	50363025	5036302
	RENT/HIRING CHARGES	437514	48805889	4880588
	RATES AND TAXES	437515	64948192	649481
	INSURANCE	437516	1715501	171550
	SECURITY EXPENSES	437517	8001579	80015
	ELECTRICITY EXPENSES	437518	373188	37318
	TRAVELLING AND CONVEYANCE	437519	27090471	270904
	EXPENSE ON VEHICLES/STAFF CAR	437520	5955898	595589
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	10196367	101963
	ADVERTISEMENT PUBLICITY	437522	7912942	79129
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	82368	823
	PRINTING AND STATIONERY	437524	4273211	42732
va-	OTHER EXPENSES	437525	55802358	558023
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	1247121	12471
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	19461	194
	LOSS ON SALE OF ASSET	437530	1310	13
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	0	
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	34015905	340159
	LAND ACQUISITION AND REHABILITATION	437533	0	
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	
	INT.ON BORROWED MONEY-BONDS	437541	933610	9336
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	473114047	4731140
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	
1 2	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	
	BOND ISSUE/ SERVICE EXPENSES	437546	72383	723
	COMMITMENT FEE	437547	146481	1464
	GUARANTEE FEE ON LOAN	437548	0	
	OTHER FINANCE CHARGES	437549	9346699	93466
200	EXCHANGE RATE VARIATION(Debit Bal.)	437550	1946094	19460
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	-1009250	-10092
	Remuneration to Auditors	437552	0	ν/
	Exchange difference regarded as adjustment to Interest Cost	437554	0	
	Loss on Hedging Transactions	437555	0	
	DEP. DURING CONSTRUCTION	437560	147198627	1471986
W 20	Provisions Provisions	437561	89123000	891230
	PRIOR PERIOD EXPENSES	437565	64570729	645707
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	-61160385	-611603
-		437571	-124229407	-1242294
	INTEREST ON LOANS AND ADVANCES	437572	-8899012	-88990
	MISCELLANEOUS RECEIPTS AND RECOVERIES		-0039012	-00330
	PROFIT ON SALE OF ASSET	437573	36465706	204057
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-26465706	-264657
	Rent/Hire Charges	437575	-923199	-9231
	PRIOR PERIOD INCOME	437579	0	
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	
	CAPITALIZATION OF EDC-OTHER INCOME	438101	221677709	2216777
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	-339986721	-3399867
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	C LIM -558200113	-5582001
	CAPITALIZATION OF EDC-DEPRECIATION	438104	147198627	-1471986
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	483613220	-4836

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e	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	ð
	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
-1111	Employees loans & Advances (including accrued interest)			
3534	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651520	139260	97260
_	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	64776	55933
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	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	0.0	G LIM/	
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	219936
	FURNITURE ADVANCE	661605	6900	9650

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
			6900	229586
				125241
	MULTIPURPOSE ADVANCE	660206	2200444	1562414
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	32000
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	335000	(
	PAY ADVANCE	660303	26870	4928
	DEPARTMENTAL ADVANCE TO STAFF	660308	20000	
			2582314	164370
			2589214	187328
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	6574378	509795
	INSURANCE-FREFAID	030701	6574378	509795
			037,070	
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	4072
7°			0	4072
w -				
Note no. 16	INVENTORIES			
1)	Stores and spares	610301	15070	
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	15070	
	SPARES FOR GEN. P&M AND AUXILIARY SYSIMPORTED ACCOUNT	610401		1635
	SPARES FOR GEN. P&M AND AUXILIARY SYSINDIGENOUS ACCOUNT	610501	279215	44250
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	1632129	44230
	SPARES FOR EQUIPMENTS ACCOUNT	610701	349193	
	SPARES FOR VEHICLES ACCOUNT	610801	0	2287
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	478767	35615
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	1190999	33013
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	168020	
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	4113393	83788
ii)	Loose tools		4113333	83700
",	LOOSE TOOLS ACCOUNT	611201	17300	
	LOOSE TOOLS IN USE	611208	0	
	ECOSE FOOLS IN OSE		17300	
te no. 18	CASH AND BANK BALANCES			UU
	Cash and Cash Equivalent			
1)	CASH IN HAND	640101	97440	1613
	Total Cash On Hand		97440	1613
	- In current account - Others			
ges I III	CHEQUE ISSUED ACCOUNT- No. 1	640501	128224	113628
Abericate"	CHEQUE COLLECTION ACCOUNT NO.1	640601	185000	176
			313224	11539
			410664	11700
I .			710004	11,007

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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			
A	SALE OF POWER	910101	4727704262	64076500
	SALE OF POWER-REGULATED	810101	1237704363	61876588
	SALE OF POWER-INFIRM POWER	810102	0	
		810103	0	3524477
	SALE OF POWER-NOT BILLED	812001	279346137	14295646
	Earlier year Sales	812002	6311	
		Total (Sales)	1517056811	796967123
	Less:			
	Tariff Adjustments	820103	0	
	Regulated Power Adjustment	820105, 820106	0	
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PER	980170	0	3524477.
			1517056811	76172234
	OTHER OPERATING INCOME (I			
	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	8980557	
·	Interest on UI charges Receivable	841403	0	
1		sub-total	8980557	
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	1275706	02016
-	INTEREST FROM EMPLOYEE ON CAR ADVANCE		1375726	930164
		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	
		sub-total	1570134	1067157
_	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED	0.41501	2742	272
			2742	. 3734
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURP	841503	0	
		sub-total	2742	3734
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	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	
	TOWNSHIP RECOVERIES	841201	124611	39354
	LEASE RECOVERY	841702	457623	272360
	ELECTRICITY RECOVERY	841703		
#festionCalls	GUEST HOUSE RECOVERY	841710	0	6019
	SOLOT HOUSE RECOVER!	sub-total	51335 980687	.51830
	· · · · · · · · · · · · · · · · · · ·	345 (514)	300007	1334072
	CO/ Regional Office Allocation to Units			
	Other Income <corporate office="" regional=""></corporate>	849999	2832996	2207334
	Other Income <pid></pid>	849995	0	1075
	Other Income <corporate office="" regional=""></corporate>	980401	0	10/2
		Allocated to Units	2832996	2208409
			2032330	2208409
		otal (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 office="" regional=""></corporate>	980191	0	276833
	Other income Corporace/negional Offices	Trf. To EDC	0	1720198
Note no. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
7	Water Usage Charges	920111	187577889	207605697
	2	sub-total	187577889	207605697
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OT	920104	88779	0
	CONSOLVI HOLY OF STORES AND STARES FOWER PERMIT EQUIPMENT	sub-total	88779	0
	Repair and maintenance			
	Building	020204		136708
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUIL	920201	0	
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLA	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-ADMINISTF	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	
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	7420	(
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	0	
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUI	920214	0	C
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	34959	
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	498200	235693
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	736783	629055
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	0	58000
		920219	0	(
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	sub-total	6527201	3936496
		300-10101	0327201	3330.30
	Machinery	020401	2150030	1477108
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER	920401	2150938	
	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	18457
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POV	920405	242862	
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPME	920406	259369	
7. V. (18)	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLA	920501	21131	80392
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT A	920811	6741600	011 8 24 (1 THE
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINER	920812	0	5047057
		sub-total	16961604	6847957
	Others	020201		
	DESILTATION EXPENSES	920301	0	
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVO	920304	1136616	4897
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND I	920305	67000	
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	306104	
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANIC	920307	563221	68855
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO ME	920308	1938798	268744
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WO	920309	0	29609
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATIN	920310	5500	
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REC	920311	0	
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYST	920312/3/	0	

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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, BRII	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 VEHI	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
	TO LIMITS			

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ote	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	C
-	Hiring of Vehicles-Car/Jeep	921108	9775502	9789264
	Hiring of Aircraft/Helicopter	921109	0	(
		sub-total	9775502	10004606
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	10400	695!
	RATES AND TAXES-BUILDINGS	921202	12000	
		921204	499445	
	RATES AND TAXES-OTHERS	sub-total	521845	6955
		300-total	321043	
	Insurance	021210	0	
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310		1200
	Insurance premium of Vehicles other than Car/Jeep	921312	68973	1208
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	
	Insurance premium of Vehicles-Car/Jeep	921314	31990	
	INSURANCE- FIDELITY	921315	3315	331.
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	1291	129
	INSURANCE-TRANSIT INSURANCE	921317	0	2564
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	
	INSURANCE -STAFF LOANS	921319	0	
	INSURANCE- INDL. ALL RISK	921320	18395346	1053854
	INSURANCE- OTHERS	921325	7593	7234
	100///102 07/12/0	sub-total	18508508	10653214
	Security expenses			
	Security expenses Security Expenses -CISF-Other than Residential	921403	0	22000
	Security Expenses -Others-Other than Residential	921404	5055189	282060
	Security Expenses -Others-Other than Residential	sub-total	5055189	3040604
		Sub-total	3033103	304000
	Electricity Charges	921506	45024	5820
	ELECTRICITY EXPENSES-OFFICE			404716
	Electricity Expenses-Residential	921507	5843754	76
		sub-total	5888778	4105369
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	335147	9576
	INLAND TRAVEL	921602	5257683	435232
	INLAND TRAVEL-TRAINING	921603	748478	80052
	TRANSFER TA EXPENSES	921611	1068341	29251
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1612792	69290
	Baggage Allowance on Retirement	921613	0	
	Foreign Travel Expenses - Directors	921615	0	
	Total Have Expenses Swatters	sub-total	9022441	6234030
	Expenses on Vehicles		TOTAL STATE OF	
31.	POL EXPENSE ON CARS/ JEEPS	921701	0	Series Series Parties
		921702	452391	31067
	POL EXPENSE ON TRANSPORT VEHICLE	921702	4	3650
	POL EXPENSE ON HEAVY VEHICLE		44477	
	POL ON OTHERS	921707	7874	440
		sub-total	504742	35158
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	18000	2703
	TELEGRAM AND WIRELESS CHARGES	922002	0	
	COURIER CHARGES	922003	0	
	TELEPHONE CHARGES	922004	378088	25900
	SATELLITE COMMUNICATION EXPENSES	922006	PC LIM/ 2155718	105496
	EMAIL/INTERNET EXPENSES	922007	0 0	
		922010	(/ to the state) o	9532

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
9		sub-total	2551806	1436323
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	
\$	ADVERTISEMENT TENDERS	922102	2280480	110333
	MISC. PUBLIC RELATION	922108	0	2155
F	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	18328	
	ADVERTISEMENT OTHERS	922120	668168	2718
		sub-total	2966976	1152066
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RU	922204	8250	975
		sub-total	8250	9750
	Printing and stationery			
	PRINTING AND STATIONERY	922401	157660	69897
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIE	922402	0	
	REPORT PREPARATION-CD/FLOPPIES	922403	0	
	PRINTING AND BINDING OF REPORT	922404	2819	
	COMPUTER STATIONERY	922405	0	
灵	COMPUTER CONSUMABLES	922406	654279	21016
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DIRE	922407	0	
		sub-total	814758	909140
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	6240	300
		sub-total	6240	3000
)	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	998375	12000
	PAYMENT TO CONSULTANTS	922602	0	82889
,		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	9825
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS	923720	494035	75385
		sub-total	619095	852110
		11 7 5 5		2 0 10
9	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	0	
	STORE WRITTEN OFF	950901	0	120
		sub-total	0	1200
)		2012/07/06/20	ar chall fire sivies un	Allegate Table 149
3	COMMUNITY DEVELOPMENT EXPENSES	925101	0	430184
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	
	CSR & SD - Health Care and Sanitation Expenditure	925103	3719252	
	CSR & SD - Education & Skill Development	925104	2109867	
	CSR & SD - Rurla Development Expenditure	925112	13457864	
	CSN & SD - Nulla Development Experioriture	sub-total	19286983	4301843
-	Other general eveneses	Jun-total	19200903	4301041
	Other general expenses	925011	2001105	160816
-	TRAINING EXPENSES		2981105	
	Festival Celebration Expenses - other than Independence/Republic Day	925018	19771	2877
-	Independence/Republic Day Celebration expenses	925019	12000	1110
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	377776	07401
	Operating Expenses of DG Set-Other than Residential	925001	1152786	274210
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	
	HORTICULTURE EXPENSES	925005	20028	12

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
	211 (2005) 122 3 12 5 12	sub-total	0	1622377
	Auditors remuneration			
		923106	81785	0
	OTHER MATTERS STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	01705	0
		923108	60000	70537
	COST AUDIT FEES	923108	00000	70337
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	0
	STATUTORY AUDITORS - TA/DA EXPENSES		141785	70537
		sub-total	141/65	70337
	CO/ Regional Office Allocation to Units	020000	44024406	14520520
	Generation, Administration and Other Expenses < Corporate/Regional Off		14021196	11528539
	Generation, Administration and Other Expenses <pid></pid>	929995	0	9460
	Generation, Administration and Other Expenses < Corporate/Regional Off		0	44527000
	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	C
	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 & HOSPITILITY EXPENSES	980123	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	10298413
335 C		980133	0	
Muli-C.	LAND ACQUISITION & REHABILITATION		0	7 (
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors	980152	0	7175197
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors Generation, Administration and Other Expenses < Corporate/Regional Off	980152 980193	0	
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors	980152	0	
COLUMN TO SERVICE OF THE SERVICE OF	LAND ACQUISITION & REHABILITATION Remuneration to Auditors Generation, Administration and Other Expenses < Corporate/Regional Off	980152 980193	0	1622377
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors Generation, Administration and Other Expenses < Corporate/Regional Off	980152 980193 980150	0 0 0	1622377
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors Generation, Administration and Other Expenses < Corporate/Regional Off EXCHANGE RATE VARIATION(Debit Bal.)	980152 980193 980150	0 0 0	162237 109024593
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors Generation, Administration and Other Expenses < Corporate/Regional Off EXCHANGE RATE VARIATION(Debit Bal.) Provision for loss on fixed asset/store LOSS ON FIXED ASSETS PROVIDED FOR	980152 980193 980150 sub-total	0	162237 109024593
	LAND ACQUISITION & REHABILITATION Remuneration to Auditors Generation, Administration and Other Expenses < Corporate/Regional Off EXCHANGE RATE VARIATION(Debit Bal.) Provision for loss on fixed asset/store	980152 980193 980150 sub-total	0 0 0	2125180 1622377 109024593 217829

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 23	EMPLOYEE BENEFITS EXPENSE			177
	Salaries, wages, allowances			X
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE	900111	23978996	166509
	DEARNESS ALLOWANCE (EXEC)	900112	20952308	124161
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	
	HOUSE RENT ALLOWANCE (EXEC)	900114	1889154	15696
	INCENTIVE (EXEC)	900115	0	
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	3944366	27874
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	144540	797
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	5156843	32016
	Earned Leave Encashment (Executive)	900128	562895	2540
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	7350719	30609
	WASHING ALLOWANCE (EXEC)	900130	0	
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	2495713	17456
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	145077	724
-	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	3421138	45244
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	3133860	36404
1	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	30404
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	758490	8786
	INCENTIVE (SUPERVISOR)	900144	738430	8780
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	539014	2000
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	8000
	WASHING ALLOW (SUPERVISOR)	900147	Ó	
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148		24.5
	Earned Leave Encashment (Supervisor)	900158	36200	216
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	220413	1000000
197	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	696145	54208
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)		363196	5079:
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900161	0	909
	DEARNESS ALLOWANCE (WORKMEN)	900166	5933220	725643
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900167	5301865	568454
	HOUSE RENT ALLOWANCE (WORKMEN)	900168	0	
-	INCENTIVE (WORKMEN)	900169	545113	6663!
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900170	0	
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900171	1051978	12737
-		900172	0	+
4	WASHING ALLOW (WORKMEN)	900173	0	
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	55090	5216
	Earned Leave Encashment (Workmen)	900184	575237	14753
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	1318944	103726
	OTHER ALLOWANCE (WORKMEN)	900186	0	
1 20 20	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	585850	71450
	CASH HANDLING ALLOWANCES	900188	0	
3-1-2	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	0	170
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	3619176	448890
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vouch	900626	994945	68367
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	1566141	102514
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	246083	25325
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowance	900629	489685	41644
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowa	900630	1587578	
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631		93512
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance /	900632	362594	17172
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	392872	24051
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	402273	26224
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Litera		312864 665070	31096
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Litera	900635	665879	45762
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	378983	18452
	- The control of the	900637 🙀 📗	172144	10426

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lote	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 ALLOWAR	900652	103771	169477
_	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOW	900653	20224	92376
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT A	900654	103026	213048
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	374587	391414
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	900656	36351	112654
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	0	9960
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATIO	900658	35675	54480
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWAN	900659	221786	231733
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MA	900660	84246	86506
		900661	53940	112043
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900662	264401	274328
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION	900663	42538	26474
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900664	21525	34923
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900665	92678	138817
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS		4647	130017
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENAN	900666	13008	5812
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWA	900667	316159	317065
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	185551	217276
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWAN	900677		92058
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWA	900678	65311	233927
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT A	900679	123957	537762
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	497968	388009
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	308235	62482
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	26445	7892
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	900683	109134	15152
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	900684	74542	
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAIN	900685	71113	8903
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	156836	21347
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION /	900687	392948	42919
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	152561	17989
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	11520	1118
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	160915	22665
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANG	900691	34807	3045
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWAL	900692	0	1250
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	
		sub-total	109412163	86567762
5 200	Gratuity and contribution to provident fund (including administration fee			Marian State -
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	4553578	307218
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	608285	22688
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXE	900214	5655176	354088
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	664947	87527
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	112460	8926
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUP	900243	843818	101351
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	1119040	136709
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	195723	14336
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WC		G LIM/ 1326457	155551
	PF ADMINISTRATION CHARGES	900261	334792	22739
1	I I ADMINISTRATION CHARGES		682890	

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION F	900267	0	
		sub-total	16097166	12958363
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	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	13081
-	LIVERIES AND UNIFORMS	900422	0	100
	AWARDS TO EMPLOYEES	900427	0	500
	NEW YEAR/OTHER GIFTS TO STAFF	900428	46800	4080
	TRANSPORT FACILITY	900429	0	
	COST OF MEDICINE/APPLIANCES ETC.	900430	603173	29968
	Conveyance/Transport expenses of employees-other than residence to of	900431	0	B)
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	The state of the s
	GROUP INSURANCE PREMIUM	900433	18117	
	POL expenses of transport vehicles used for employees-other than reside	900434	0	
	PROJECT COMMISSIONING AWARD	900435	0	167496
200	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTI	900447	306000	20950
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERV	900448	52700	6970
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKM	900449	80625	9825
	OTHER EXPENSES	900450	455224	3737
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISIO	900451	1428354	177160
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISI	900452	23052	2859
	Memento	900453	0	
	Memento - Actuarial	900454	7824	970
	Memerico · Accounta	sub-total	5992656	6253233
	Leave Salary & Pension Contribution	Q		
	Leave Salary & Pension Contribution	900501	0	
	Leave Salary & Pension Contribution			
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <corporate office="" regional=""></corporate>	909999	50507381	5956897
	Employees' Remuneration and Benefits <pid></pid>	909995	0	38253
	Employees' Remuneration and Benefits <corporate office="" regional=""></corporate>	980402	0	
	Employees hemaneration and benefits reor perdee, regional of the	Total	50507381	5995150
)	Total (Emplo	yee Remuneration a	and Benefits)	
		147		
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	4442858
	Gratuity, Contribution to provident fund & pension scheme (including adr	980102	0	598884
	STAFF WELFARE EXPENSES	980103	0	202519
The boxes	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	
	Employees' Remuneration and Benefits < Corporate/Regional Office>	980192	0	197636
30	Employees susual and the susual and	Transfer to EDC	0	7220626
	Transfer to Works	750400, 750401		
Note no 24	FINANCE COST			
Note no. 24	Interest			
	Government of India Ioan			
			40000000	511890
		940101	103000000	
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101 980501	108000000	
		980501	0	
	INTEREST ON GOVERNMENT OF INDIA LOAN Interest on Government of India loan allocated to units			5118904
	INTEREST ON GOVERNMENT OF INDIA LOAN	980501	0	

lote	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	9
	Interest on Bonds allocated to units	980502	0	
		sub-total	3642430	1774836
	Term loan			
	INTEREST ON TERM LOAN	940401	145067239	15575172
	INTEREST ON STL	940501	0	
	Interest on Term loan allocated to units	980504	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	941005	1355	13.
_	LEGAL EXPENSES	941011		
	OTHER ISSUE EXPENSES		0	723
		941015	12596	5570
_	Bond issue/ service expenses allocated to units	980507	0	52402
		sub-total	14001	63137
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	50490	
	Commitment fee allocated to units	980509	0	
		sub-total	50490	(
	Other finance charges LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	23695	
	OTHER CHARGES	942002	121524	6352
	Other finance charges allocated to units	980513	0	0332
_	LC CHARGES- INDIAN CURRENCY	941501	874379	121225
	LC CHARGES FOREIGN CURRENCY	941502	0	1619
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	1047	7107
	OTTER BANK CHARGES-INDIAN CORRENCT	sub-total	1020645	1363032
	Interest adjustment on account of FERV	949001	0	1303032
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges < Corporate/Regional Office>	949999	3478	1110
	Interest and Finance Charges <pid></pid>	949995	0	
	Interest and Finance Charges < Corporate/Regional Office>	980405	0	
		Allocated to Units	3478	11108
	Total (In	terest and Finance of	narges)	
	Expense transferred to EDC	Less:		
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	
1 104401	INTT. ON BORROWED MONEY-BONDS	980141	0	93361
THE REAL PROPERTY.	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	1023/200/134/17/2010	PARTIE E. E.F.
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	from the second second	0	8564085
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0504003
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	
	BOND ISSUE/SERVICE EXPENSES	980146	0	335
	COMMITMENT FEE	980147	0	
	GUARANTEE FEE ON LOAN	980148	0	
	OTHER FINANCE CHARGES	980149	0	
	Interest and Finance Charges < Corporate/Regional Office>	980195		40756
	interest aim unance charges zen botatelveßionar ources	Transfer to EDC	0	329 86988677
	Expense transferred to Deposit Works		GG LIMI	2233377
			(C)	
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	980705	(S) 100	

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DE LA LA RC BU	REPRECIATION AND AMORTIZATION EXPENSES REPRECIATION AND-LEASE HOLD AND/RIGHT TO USE OADS, BRIDGES, CULVERTS, AERODROMES UILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT UILDING CONTAINING WORKSHOP UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT DOMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH EXPERATING PLANT AND MACHINERY LANT AND MACHINERY-SUB STATION REANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT OWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep MICCRAFT/BOATS	930121 930122 930201 930301 930302 930303 930321 930601 930701 930801 931001 931101 931201 931202 931401 931402 931501	909449 3820956 4998820 33905127 0 4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264 0 412056	436172 1818036 4861446 15658104 0 1936203 11732036 126031257 73268296 1456025 1692771 130366 185303 139113
LA LA RC BL BL BL AL HY GI PL CC W W W PC PC Ve	AND- LEASE HOLD AND/RIGHT TO USE OADS, BRIDGES, CULVERTS, AERODROMES UILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT UILDING CONTAINING WORKSHOP UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT DMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH STORAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH) SENERATING PLANT AND MACHINERY PLANT AND MACHINERY-SUB STATION RANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930122 930201 930301 930302 930303 930321 930601 930701 930801 931001 931101 931201 931202 931401 931402 931501	3820956 4998820 33905127 0 4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264 0	1818036 4861446 15658104 0 1936203 11732036 126031257 73268296 1456025 1692771 130366 185303 139113
LA RC BL BL BL BL CC WW WW PC PC Ve	AND/RIGHT TO USE OADS, BRIDGES, CULVERTS, AERODROMES UILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT UILDING CONTAINING WORKSHOP UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT IDMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH IYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH SENERATING PLANT AND MACHINERY LANT AND MACHINERY-SUB STATION RANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT OWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930122 930201 930301 930302 930303 930321 930601 930701 930801 931001 931101 931201 931202 931401 931402 931501	3820956 4998820 33905127 0 4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264 0	1818036 4861446 15658104 0 1936203 11732036 126031257 73268296 1456025 1692771 130366 185303 139113
RC BU BU BU AI HY GI PU CC W W V PC	OADS, BRIDGES, CULVERTS, AERODROMES UILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT UILDING CONTAINING WORKSHOP UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT DOMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH IYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH, SENERATING PLANT AND MACHINERY PLANT AND MACHINERY-SUB STATION RANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930201 930301 930302 930303 930321 930601 930701 930801 931001 931101 931201 931202 931401 931402 931501	4998820 33905127 0 4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264	4861446 15658104 0 1936203 11732036 126031257 73268296 1456025 1692771 130366 185303
BL BL BL AL HY GI PL CC W W W PC	UILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT UILDING CONTAINING WORKSHOP UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT DOMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH) SENERATING PLANT AND MACHINERY LANT AND MACHINERY-SUB STATION RANSMISSION LINES LANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER COWER SUPPLY SYSTEM-POWER PLANT OWER SUPPLY SYSTEM-POWER PLANT OWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930301 930302 930303 930321 930601 930701 930801 931001 931101 931201 931202 931401 931402 931501	33905127 0 4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264	15658104 0 1936203 11732036 126031257 73268296 1456025 1692771 130366 185303
BU BU AU HY GI PU TF PU CO W W	UILDING CONTAINING WORKSHOP UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT IDMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH IYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH) SENERATING PLANT AND MACHINERY ILANT AND MACHINERY-SUB STATION RANSMISSION LINES ILANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER OWER SUPPLY SYSTEM-POWER PLANT OWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930302 930303 930321 930601 930701 930801 931001 931201 931201 931202 931401 931402 931501	0 4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264	0 1936203 11732036 126031257 73268296 1456025 1692771 130366 185303
BU AU HY GI PL CC W W W PC	UILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT IDMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH IYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH IZENERATING PLANT AND MACHINERY PLANT AND MACHINERY-SUB STATION RANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930303 930321 930601 930701 930801 931001 931101 931201 931202 931401 931402 931501	4085166 11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264	1936203 11732036 126031257 73268296 1456025 1692771 130366 185303
AL HY GI PL TF PL CC W W PC	IDMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCH IYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECH, SENERATING PLANT AND MACHINERY PLANT AND MACHINERY-SUB STATION RANSMISSION LINES PLANT AND MACHINERY-OTHERS PLONSTRUCTION PLANT AND EQUIPMENT PLANT SUPPLY AND DRAINS/ SEWERAGE -PLANT PLANT SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Methicles other than Motor Car/Jeep Motor Car/Jeep	930321 930601 930701 930801 930901 931001 931201 931202 931401 931402 931501	11808994 265191599 154011121 1445172 1672920 131365 368133 139781 15264	11732036 126031257 73268296 1456025 1692771 130366 185303
HY GI PL TF PL CC W W V V PC	AYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHA SENERATING PLANT AND MACHINERY PLANT AND MACHINERY-SUB STATION RANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930601 930701 930801 930901 931001 931101 931201 931202 931401 931402 931501	265191599 154011121 1445172 1672920 131365 368133 139781 15264	126031257 73268296 1456025 1692771 130366 185303
GI PL TF PL CC W W PC	SENERATING PLANT AND MACHINERY PLANT AND MACHINERY-SUB STATION PRANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930701 930801 930901 931001 931101 931201 931202 931401 931402 931501	154011121 1445172 1672920 131365 368133 139781 15264	73268296 1456025 1692771 130366 185303 139113
PL TF PL CC W W PC	PLANT AND MACHINERY-SUB STATION PRANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930801 930901 931001 931101 931201 931202 931401 931402 931501	1445172 1672920 131365 368133 139781 15264	1456025 1692771 130366 185303 139113
TF PL CC W W PC PC Ve	RANSMISSION LINES PLANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	930901 931001 931101 931201 931202 931401 931402 931501	1672920 131365 368133 139781 15264	1692771 130366 185303 139113
PL CC W W PC PC	CANT AND MACHINERY-OTHERS CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER COWER SUPPLY SYSTEM-POWER PLANT COWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	931001 931101 931201 931202 931401 931402 931501	131365 368133 139781 15264 0	130366 185303 139113
CC W W PC PC	CONSTRUCTION PLANT AND EQUIPMENT VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER COWER SUPPLY SYSTEM-POWER PLANT COWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	931101 931201 931202 931401 931402 931501	368133 139781 15264 0	185303 139113
W W PC PC	VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER VOWER SUPPLY SYSTEM-POWER PLANT VOWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	931201 931202 931401 931402 931501	139781 15264 0	139113
W W PC PC	VATER SUPPLY AND DRAINS/ SEWERAGE -PLANT VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER VOWER SUPPLY SYSTEM-POWER PLANT VOWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Vehicles other than Motor Car/Jeep Motor Car/Jeep	931202 931401 931402 931501	15264 0	
W PC PC	VATER SUPPLY AND DRAINS/ SEWERAGE -OTHER OWER SUPPLY SYSTEM-POWER PLANT OWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK /ehicles other than Motor Car/Jeep //otor Car/Jeep	931401 931402 931501	0	15264 (
PO PO Ve	POWER SUPPLY SYSTEM-POWER PLANT POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Pehicles other than Motor Car/Jeep Motor Car/Jeep	931402 931501		(
P C	OWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK Yehicles other than Motor Car/Jeep Motor Car/Jeep	931402 931501	412056	
Ve	/ehicles other than Motor Car/Jeep Motor Car/Jeep	931501	12201	412056
7	Motor Car/Jeep		375119	165868
		931502	56076	42524
		931601	65556	16565
		931701	501243	63371
	CURNITURE, FIXTURES AND EQUIPMENT	931801	290436	20750
	COMPUTERS		138614	9216
	COMMUNICATION EQUIPMENTS	931901		30307
	OFFICE EQUIPMENTS	932001	261830	30307
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND N		0	
A	AMORTISATION OF INTANGIBLE ASSETS	932201	14187	3215
0	OTHER ASSETS	932501	1155728	91040
C	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	
F	FIXED ASSETS OF MINOR VALUE >7.50<5000	932801	445576	40663
	De	preciation for the y	486220288	242583043
D	Depreciation adjustment of account of FERV	939001	0	
	CO/ Regional Office Allocation to Units			
	Depreciation <corporate office="" regional=""></corporate>	939999	2557030	152262
	Depreciation <pid></pid>	939995	0	250
	Depreciation < Corporate/Regional Office>	980404	0	
U	Depreciation Corporate/Regional Offices	Allocated to units	2557030	1525133
		Total (Depreciation)	488777318	244108176
		Total (Depresident)		
	Depreciation transferred to EDC/ Units	980160	0	1552329
	DEPRECIATION DURING CONSTRUCTION	980194	0	44012
D	Depreciation <corporate office="" regional=""></corporate>	Transfer to EDC	0	1596341
			Janes III V	
Note no. 26 P	PRIOR PERIOD ITEMS (NET)			* II V .
fr	Income			
E	Expenditure			
D	DEPRECIATION & AMORTIZATION EXPENSES	950425	0	4495
C	OTHERS	950450	482240	4531811
	Total	(Prior Period Expend	482240	4536306
c	CO/ Regional Office Allocation to Units	- 1		
	Prior Period Adjustments (Net) < Corporate/Regional Office>	959998	39920	7259
	Prior Period Adjustments (Net) < PID>	959994	0	
	Prior Period Adjustments (Net) < Corporate/Regional Office>	980406	0	
	Thorac Hou Adjustments (Net) Scorporate/ Regional Philes	Allocated to Units	39920	7259

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	1	Prior Period (Net)		
-	Expenses transferred to EDC			
	Prior period expenses		74.11	
	PRIOR PERIOD EXPENSES	980165	0	45363068
	Prior Period Adjustments (Net) < Corporate/Regional Office>	980196	0	48429
	Disconsideration	Transfer to EDC 980179	0	45411497
	Prior period income	300173	U	
Note no. 28	EXPEND. DURING CONSTRUCTION			
NOTE NO. 20	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			-
1	Salaries, wages, allowances	980101	0	44428587
	Gratuity and contribution to provident fund (including administration		0	5988840
	Staff welfare expenses	980102	0	2025199
			0	2025133
	Leave Salary & Pension Contribution	980104	0	52442620
	Sub-total		U	52442620
	REPAIRS & MAINTENANCE	000110	0	2093384
	Building	980110	0	
	Machinery	980111	0	192743
	Others	980112	0	766896
	Sub-total		0	1168978
	ADMINISTRATION & OTHER EXPENSES	200444	0	E 42754
	Rent	980114	0	543754
	Rates and taxes	980115	0	6465323
	Insurance	980116	0	128533
	Security expenses	980117	0	139587
	Electricity Charges	980118	0	
	Travelling and Conveyance	980119	0	288809
	Expenses on vehicles	980120	0	12160
	Telephone, telex and Postage	980121	0	75965
	Advertisement and publicity	980122	0	72623
	Entertainment and hospitality expenses	980123-NA	0	
	Printing and stationery	980124	0	61049
	Design and Consultancy charges:			
	- Indigenous	980126	0	88695
	- Foreign	980127	0	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	
	Expenditure on land not belonging to corporation	980132	0	1029841
1 x 1 2 2 2 2	Land acquisition and rehabilitation	980133-NA	. 0	1
ALC: HERE	Assets/ Claims written off	980128-NA	0	
	Losses on sale of assets	980130-NA	0	15. 6.
	Remuneration to Auditors	980152	0	
	Exchange rate variation (Debit)	980150	0	162237
	Other general expenses	980125	0	452382
	Sub-total		0	9520963
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	
	b) Bonds	980141	0	93361
	c) Foreign loan	980142	OC LIMIX 0	
	d) Term loan	980143 and	0	8564085
	e) Cash credit facilities /WCDL	980145	0	

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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	3	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	C
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	
Miscellaneous receipts	980172	0	438541
Profit on sale of assets	980173-NA	0	(
Exchange rate variation (Credit)		- 0	(
Provision not required written back	980174	0	587756
Hire charges/ outturn on plant and machinery	980175	0	417068
Sub-total Sub-total		0	36688140
GRAND TOTAL	SPC LI	0	292629472

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Annexure to Note 11.1

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Salaries, wages, allowances Gratuity and contribution to provident fund (including administration fees) Staff welfare expenses Leave Salary & Pension Contribution Sub-total(a) Less: Capitalized During the year Sub-total(A) 3. REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437501 437502 437503 437504 - 438103 - 437510 437511 437512 437514	446046630 65873551 46279932 0 558200113 558200113	446046630 6587355: 46279932 (558200113
Gratuity and contribution to provident fund (including administration fees) Staff welfare expenses Leave Salary & Pension Contribution Sub-total(a) Less: Capitalized During the year Sub-total(A) S. REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437502 437503 437504 - 438103 - 437510 437511 437512	65873551 46279932 0 558200113 558200113	6587355 4627993 (55820011 55820011
(including administration fees) Staff welfare expenses Leave Salary & Pension Contribution Sub-total(a) Less: Capitalized During the year Sub-total(A) REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437503 437504 438103 - 438103 - 437510 437511 437512	46279932 0 558200113 558200113	46279932 (55820011 3 558200113
Staff welfare expenses Leave Salary & Pension Contribution Sub-total(a) Less: Capitalized During the year Sub-total(A) REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437504 - 438103 - 437510 437511 437512	46279932 0 558200113 558200113	4627993 55820011 55820011
Leave Salary & Pension Contribution Sub-total(a) Less: Capitalized During the year Sub-total(A) REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437504 - 438103 - 437510 437511 437512	558200113 558200113	55820011 55820011
Sub-total(a) Less: Capitalized During the year Sub-total(A) REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	438103 - 437510 437511 437512	558200113 558200113	55820011 55820011
Less: Capitalized During the year Sub-total(A) REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437510 437511 437512	558200113	55820011
Sub-total(A) REPAIRS AND MAINTENANCE 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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437510 437511 437512		
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437511 437512		
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437511 437512		
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437511 437512	12157868	1215786
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437512	7024067	702406
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign		50363025	5036302
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	43/314	48805889	4880588
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 Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437515	64948192	6494819
Security expenses Electricity Charges Travelling and Conveyance Expenses on vehicles Telephone, telex and Postage Advertisement and publicity Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437516	1715501	171550
Electricity Charges Travelling and Conveyance Expenses on vehicles Telephone, telex and Postage Advertisement and publicity Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign			
Travelling and Conveyance Expenses on vehicles Telephone, telex and Postage Advertisement and publicity Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437517	8001579 373188	800157 37318
Expenses on vehicles Telephone, telex and Postage Advertisement and publicity Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437518	373188 27090471	37318 2709047
Telephone, telex and Postage Advertisement and publicity Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437519	27090471 5955898	2709047 595589
Advertisement and publicity Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437520		
Entertainment and hospitality expenses Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437521	10196367	1019636
Printing and stationery Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437522	7912942	791294
Remuneration to Auditors Design and Consultancy charges: - Indigenous - Foreign	437523	82368	8236
Design and Consultancy charges: - Indigenous - Foreign	437524	4273211	427321
- Indigenous - Foreign	437552	0	
- Foreign		40.474.24	40.4740
	437526	1247121	124712
	437527	0	
Expenses on compensatory afforestation/ catchment area treatment/ environmental	437531		(m)
expenses	407770	0	
Expenditure on land not belonging to	437532	24045005	2.424.500
corporation		34015905	3401590
Land acquisition and rehabilitation	437533	0	
Loss on assets/ materials written off	437528	19461	1946
Losses on sale of assets	437530	1310	131
Other general expenses	437525	55802358	5580235
Sub-total (b)		339986721	33998672
Less: Capitalized During the year Sub-total(B)	438102	339986721 0	33998672
Sub-total(B)	·		
FINANCE COST			
i) Interest on : a) Government of India loan	437540	0	
b) Bonds	437541	933610	93361
c) Foreign loan	437542	0	
5/1010511	437543	U	9
d) Term loan	and 44	473114047	47311404
e) Cash credit facilities /WCDL	437545	4/311404/	4/511404
g) Exchange differences regarded as	437554	U	-
adjustment to interest cost	737334	0	
Loss on Hedging Transactions	437555	0	
ii) Bond issue/ service expenses	437546	72383	7238
iii) Commitment fee		, 2303	
iv) Guarantee fee on loan		146481	1/6/19
v) Other finance charges	437547	146481	
Sub-total (c)	437547 437548	0	
Less: Capitalized During the year	437547	9346699	934669
Sub-total (C)	437547 437548	0	9346699 483613220 483613220

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)	137300	147198627	147198627
Less: Capitalized During the year	438104	147198627	147198627
Sub-total(F)	430104	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)	50	0	0
H. LESS: RECEIPTS AND RECOVERIES			
i) Income from generation of electricity –	437570		
precommissioning		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	437575		
machinery		923199	923199
Sub-total (h)		221677709	221677709
Less: Capitalized During the year	438101	221677709	221677709
Sub-total (H)		0	0
C.O./Regional Office Expenses (i)	437599	635886300	635886300
Less: Capitalized During the year	438109	635886300	635886300
Sub-total(I)		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	(
Note: 11.1 EDC (CLOSING BALANCE)	OC LIMITY	0	
Difference		0	SEL Jane to C

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Name of Project:

NIMMO BAZGO POWER STATION

Annexure - I (A) Amount in Rs.

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

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upto 31.03.2015

4	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	1	19		13.5				
i) C.O. Mgt. Exp.(incl. PID)	(5,25,150)	23,15,940		1,00,29,570	1,130	4,17,930	20.240	7.00.00
ii)Reg. Off. Exp.	(29,843)	2,21,868		26,63,937	12	76,510	20,340	1,22,59,760
iii) PID - Siliguri					***	76,510		29,32,484
Sub-total	(5,54,993)	25,37,808		1,26,93,507	1,142	4,94,440	20,340	
Quarter 2						3,53,430	20,340	1,51,92,244
i) C.O. Mgt. Exp.(incl. PID)	(7,35,450)	38,86,660		24.22.42	}			
ii)Reg. Off. Exp.	(28,926)	2,34,537		94,98,400	2,680	7,11,360	(3,870)	1,33,59,780
iii) PID - Siliguri	(20,320)	2,34,337		34,70,521	9	59,835		37,35,976
Sub-total	(7.C4.27C)							- 8
Jun-total	(7,64,376)	41,21,197	-	1,29,68,921	2,689	7,71,195	(3,870)	1,70,95,756
Jarter 3								
) C.O. Mgt. Exp.(incl. PID)	(6,54,220)	30,82,930		98,04,970	Inco			
i)Reg. Off. Exp.	(93,634)	4,02,070		32,90,235	(390)	5,29,680	23,450	1,27,86,420
ii) PID - Siliguri				32,30,233	11	67,106		36,65,788
Sub-total	(7,47,854)	34,85,000		4 20 00 222				
	(1717)20 (7	34,03,000		1,30,95,205	(379)	5,96,786	23,450	1,64,52,208
Quarter 4								
C.O. Mgt. Exp.(incl. PID)	(6,38,000)	30,95,000		96,88,000		F. 52 000		
Reg. Off. Exp.	(1,27,773)	7,82,191		20,61,748	26	5,53,000		1,26,98,000
i) PID - Siliguri				20,02,740	20	1,41,609		28,57,801
Sub-total	(7,65,773)	38,77,191		1,17,49,748	200			
	n i			1,17,49,748	26	6,94,609		1,55,55,801
otal	(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	Towns of the	T AND THE PARTY OF								Amount in Ru	ıpees
		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 REIMBURSEM ENT 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	Water	Sc Sc							55 5422.7			
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER												
		33	3										
	SUB TOTAL .			*									
b)	CASES UNDER ARBITRATION/ADJUDICATION.		1							1			
1	Payment of additional cost incurred by the claimant in N 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		8	2,53,03,18,711	2,53,03,18,711		Claim has been rejected by the Committee of Directors.	
	Additinal cost incurred due to use of Aviation Turbine M Fuel (ATF) instead of High Speed Diesel (HSD) for continueing the work during winter seasons/Road	1/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	Under Arbitr Tribunal
3	Payment of compensation for the unrecovered element M costs and profits which remain uncompensated to the contractor due to reduction in scope of work and	1/s HCC Ltd	28,83,43,541	4,02,50,225	2	32,85,93,766	-		32,85,93,766	32,85,93,766	39	Claim has been rejected	Under Arbiti Tribunal
4	Increase in cost due to Susequent Legislation, (Letter M No. HCC/NBHEP/01/3845 dated 06.08.11)	1/s HCC Ltd	74,22,93,600	9,48,82,595	Ę	83,71,76,195	•	*	83,71,76,195	83,71,76,195	-	Claim has been rejected by the Committee.	Under Arbiti Tribunal
5	Reimbursement of building and other Construction M Worker	I/s HCC Ltd	6,85,07,405	76,01,747	7.a.	7,61,09,152		58%	7,61,09,152	7,61,09,152		Claim has been rejected	Under Arbitr Tribunal
	SUB TOTAL	(4)	3,41,11,58,568	43,80,21,494		3,84,91,80,062		120	3,84,91,80,062	3,84,91,80,062		by the Committee.	
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT								-10 110 11001002				
					_	-							
	SUB TOTAL												
5	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 I Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date unt 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 REIMBURSEM ENT TO BE MADE BY THIRD PARTY	REASONS FOR NON- ACCEPTANCE	PRESENT STATUS
В.	LAND COMPENSATION CASES												
		X 5								-			
_		100											
	SUB TOTAL- LAND COMPENSATION CASES (B)		•	5	3		- 1		•	· • •			
С	Disputed Tax Matters					•:							
	SUB TOTAL- Disputed Tax Matters (C)												
D	Others	3								-			-
1	Non grant of Time Extension without levy of penalt & non refund of Security Deposit & EMD	M/s V K Sales & Const. Co.	14,03,033	1,71,000	5	15,74,033	-	-	15,74,033	15,74,033	-	Under Trial with High court of J&K at Jaminu.	Under Tr with Hi court of J&
2	Employee complaint	Sh Tarik Ahmed Pathan	828	4.	¥	4	3	à	s 5	6		Under triał at High Court Srinagar	
		1 1 1											
	SUB TOTAL- OTHER CASES (D)	1 (h	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	i .		- 3,85,07,54,095	3,85,07,54,095	0		
								•	15,74,033	15,74,033		OP-	OP-

Note: Please provide detaile of provision made

Debited to Credited to G)~(O HOF



Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

- 2.1.1 Fixed assets are stated at cost of acquisition/construction less accumulated depreciation/amortisation and impairment losses, if any. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- 2.1.2 Assets created on land not belonging to the Company are included under fixed assets.
- 2.1.3 Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

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



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.

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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."

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

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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:

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



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

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

6. INVESTMENTS

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

7. INVENTORIES

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

8. FOREIGN CURRENCY TRANSACTIONS

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

9. EMPLOYEE BENEFITS

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

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

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- 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

- 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

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- 11.1 Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.
- 11.2 Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.
- 11.3 Insurance claims are accounted for based on certainty of realization.

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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



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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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

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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 Impact on accounts thereon If the Company has been selected for disinvestment, a complete status report in Not Not Not applicable applicable applicable 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. Please report whether there are any cases of waiver/write off of Not Not Not debts/loans/interest etc., if yes, the reasons there for and the amount involved. applicable applicable applicable Whether proper records are maintained for inventories lying with third Not Not Not parties & assets received as gift from Govt. or other authorities. applicable applicable applicable A report on age-wise analysis of pending legal/arbitration cases Age Wise Analysis:-As per Annexure"A".Further the project has Not As per Annexure"A". including the reasons of pendency and Existence/effectiveness of a monitoring seperate division which monitor the existence/effectiveness of applicable mechanism for expenditure on all legal cases (foreign and local) may be given. expenditure on all legal cases. For Gupta Gunta & Associates Chartered Accountants

Place: Jammu Date:-19.04.2015

(C.A Calit Magotra) M.No. 088613 FRN N6-001728N

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

_	1	8											Amount in R	Inone
Sr. No.		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 I 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 REIMBURSEM ENT TO BE MADE BY THIRD PARTY	REASONS FOR NON- ACCEPTANCE	PRESEN STATU
1	2	3	N. Strike	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be	12	13	14
	CAPITAL WORKS										egual)			-
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER	ya sa	r Re.							1)				
	L. L		3215											
1.1	SUB TOTAL		- 165			-					1			-
b)	CASES UNDER ARBITRATION/ADJUDICATION.							- 172			-			
1	Payment of additional cost incurred by the claimant	M/s HCC Ltd	1-2 years	2,24,36,96,038	28,66,22,673		2,53,03,18,711			0.50.00.40.544				
	in te extebded period of contract between 23.06.2010 to 30.06.2012			-/2 //88/109/300	20,00,22,010		2,55,05,16,711	6		2,53,03,18,711	2,53,03,18,711		Claim has been rejected by the Committee of Directors.	
2	Additinal cost incurred due to use of Aviation	M/s HCC Ltd	1-2 years	6,83,17,984	86,64,254		7.00.00.000							
	Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continueing the work during winter seasons/Road-closure.		8 : P	0,00,17,304	60,04,254	- 5	7,69,82,238	*	-	7,69,82,238	7,69,82,238		Claim has been rejected	Under Arbi Tribunal
3	Payment of compensation for the unrecovered	M/s HCC Ltd	1-2 years	28,83,43,541	4.00.50.005								Construction of the constr	
	element of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price		3.9	20,03,43,341	4,02,50,225		32,85,93,766	51	*	32,85,93,766	32,85,93,766		Claim has been rejected by the Committee.	Under Arbit Tribunal
4	Increase in cost due to Susequent Legislation.	M/s HCC Ltd	1-2 years	74.00.00.000	0.40.00.707									
	(Letter No. HCC/NBHEP/01/3845 dated 06.08.11)		21	74,22,93,600	9,48,82,595	3.5	83,71,76,195	-	•	83,71,76,195	83,71,76,195		Claim has been rejected by the Committee.	Under Arbit Tribúnal
5	Reinbursement of building and other Construction	Ma HOOT I											by the Continues.	-
Ů	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	Under Arbit Tribunal
c)	SUB TOTAL CASES UNDER EXAMINATION BY THE			3,41,11,58,568	43,80,21,494		3,84,91,80,062	5.0		3,84,91,80,062	3,84,91,80,062	- :	by the Collandiee.	
	MANAGEMENT	- 8							-		310 110 1100 1100			
							3.0							
	SUB TOTAL		184				(w)							1000
	OUD TOTAL		200	•							•			
	SUB TOTAL- CAPITAL WORKS (A)		316	3,41,11,58,568	42 00 24 404		204040000							
	MEDIAN CONTRACTOR		F333	0,41,11,00,008	43,80,21,494		3,84,91,80,062	•		3,84,91,80,062	3,84,91,80,062			
В.	LAND COMPENSATION CASES		135					O LIMI	1					
			500				/	1	10					
			19.4				7.4	/	1		-			

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		58.6											
SUB TOTAL-LAND COMPENSATION CASES (B)				9.5					•	9			
C Disputed Tax Matters													_
SUB TOTAL- Disputed Tax Matters (C)		9/5					•						
D Others	-												
Non grant of Time Extension without levy or penalty & non refund of Security Deposit & EMD	M/s V K Sales & Const. Co.	2-3 years	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.	Linder with court at Jam
2 Employee complaint	Sh Tarik Ahmed Pathan	Above 5 years			50	*	7			•	7.	Under trial at High Cour Srinagar	
SUB TOTAL- OTHER CASES (D)		\$21	14,03,033	1,71,000	. 1	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	-	X	1
910		No.											9



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		Annexure VI
	Nimmo Bazgo Power Station	(Rs. in Lakhs)
	ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2015	
No.	PARTICULARS	
	Part III	
1	Payment to Central Exchequer(Rs. in lakhs) (Actual on cash Basis)	
а	Central Sales Tax	
b	Excise Duty / CENVAT	
C	Service Tax	
d	Custom Duty	
e	Other Taxes & Duties	07.0
2		27.3
	Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)	
a	State Sales Tax / State VAT	128.5
b	State Excise duty	
С	Service Tax	
d	Other Taxes & Duties	10.4
3	Expenditure on Research & Development	NI
4	Rent/Royalty/Gess Paid	NI
5	Grant Detail	
	Purpose of Grant	NI
	Source of Grant	NI
	Revenue of Capital	NI
	Amount Received	NI
	Expenditure during the year	NI
-	Balance at the end of the year	
	balance at the end of the year	II
	Subsidy Detail	
	Purpose of subsidy/Grant	NI
	Source of subsidy	NI
	Amount Received/receivable	NI
	Cumulative	NI
6	Indirect Taxes Paid to Local Authorities (Actual on cash basis)	NII
	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	449.3
(ii)	HRA,Cost of leased accommodation	70.4
()		70.4
(iii)	Other perks. & Allowances including the allowances kept outside the 50%	211.5
	ceiling	
(iv)	Performance Related Pay (PRP)	73.5
(v)	Superannuation Benefits	156.3
	Total - a(i) to (v)	961.1
	The second secon	301.1
b	Non-Unionized Supervisor (IDA)	
(i)	Basic/ D.A	65.5
(ii)	HRA, Cost of leased accommodation	7.58
(iii)	Other perks. & Allowances including the allowances kept outside the 50%	28.2
	ceiling	
(iv)	Performance Related Pay (PRP)	6.90
(v)	Superannuation Benefits	18.1
	Total - b(i) to (v)	126.4
С	Unionized Supervisor (IDA)	120.4
(i)	Basic/ D.A	NII
(ii)	HRA,Cost of leased accommodation	NI
1,	Other perks. & Allowances including the allowances kept outside the 50%	
(iii)	pulso points, a minimances including the allowances kept outside the 50%	NII
(iii)		
(iii)	ceiling Performance Related Pay (PRP)	NII

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£8.60

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	PARTICULARS Total - c(i) to (v)	0.00
3		
d	Worker (IDA)	112.35
	Basic/ D.A	5.45
(ii)	HRA,Cost of leased accommodation	0.40
(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
(v)	Total - d(i) to (v)	227.42
•	Managerial/Executives (CDA)	
e (:\	Basic/ D.A	NIL
(i)	HRA,Cost of leased accommodation	NIL
(ii)		NIL
(iii)	Other perks. & Allowances	NIL
(iv)	Superannuation Benefits	NIL
_	Total - e(i) to (iv)	NIL
†	Non-Unionized Supervisor (CDA)	
(i)	Basic/ D.A	NIL NIL
(ii)	HRA,Cost of leased accommodation	
(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
***N	This amount should tally with 'Employees Remuneration & Benefits'	1315.02
ote	appearing in P&L A/c duly Audited.	
	PART VI	
	Total Casual / Daily Rated Workers	NIL
	Total Contract Workers/ Employees	76.00
	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
С	Workers	
i)	Notice Pay	0.00
ii)	Ex-gratia Payment	0.00
1	Total	
i)	Notice Pay - a(i)+b(i)+c(i)	0.00
ii)	Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	0.00
	No. of Employees on Leased Accommodations	
	Managerial/Executives	20.00
	Supervisors (unionized)	NI
1		NI
	Supervisors (Non-unionized)	NI

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	Accomodation Employees Eligible for accommodation in township (nos.) Houses constructed upto the year (nos.) Houses under construction (nos.) Housing facility provided to no. of employees Capital Cost of Township Township Maintenance & Administrative Expenditure Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms Recreation facilities	51.5 4.5 15.7 8.2 6.0 7.3 0.0
	Houses constructed upto the year (nos.) Houses under construction (nos.) Housing facility provided to no. of employees Capital Cost of Township Township Maintenance & Administrative Expenditure Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	51.5 4.5 15.7 8.2 6.0 7.3 0.0
	Houses under construction (nos.) Housing facility provided to no. of employees Capital Cost of Township Township Maintenance & Administrative Expenditure Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	51.5 4.5 15.7 8.2 6.0 7.3 0.0
	Housing facility provided to no. of employees Capital Cost of Township Township Maintenance & Administrative Expenditure Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	51.5 4.5 15.7 8.2 6.0 7.3 0.0
	Capital Cost of Township Township Maintenance & Administrative Expenditure Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	4.5 15.7 8.2 6.0 7.3 0.0
	Township Maintenance & Administrative Expenditure Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	4.5 15.7 8.2 6.0 7.3 0.0
	Depreciation for the year on Township Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	4.5 15.7 8.2 6.0 7.3 0.0
	Interest on Capital (Township) Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	4.5 15.7 8.2 6.0 7.3 0.0
	Expenditure on Company leased accomodation Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	4.5 15.7 8.2 6.0 7.3 0.0
	Rent & Other Receipts Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	15.7 8.2 6.0 7.3 0.0
	Medical Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	8.2 6.0 7.3 0.0 9.9 20.2
	Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	8.2 6.0 7.3 0.0 9.9
	a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	8.2 6.0 7.3 0.0 9.9
	b) Expenditure on Indoor Medical Reimbursement facilities c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	9.9 20.2
	c) Expenditure on Medicine Purchase for Hospital d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	9.9 20.2
	d) Expenditure on R&M of Project Hospital e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	9.9
	e) Premium on Health Insurance (if any) Educational Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	9.9
	Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	20.2
	Expenditure on schools, educational institutions including reimbursement Others Canteen Transport including conveyance reimbursement Uniforms	20.2
	Others Canteen Transport including conveyance reimbursement Uniforms	20.2
	Canteen Transport including conveyance reimbursement Uniforms	20.2
	Transport including conveyance reimbursement Uniforms	20.2
	Uniforms	
1		
	Recreation facilities	0.0
		0.0
6	Level wise break up of salary of 'EXECUTIVES (CDA)'	
а	E0	N
b	E1	N
С	E2 & E2A	N
d	E3	1
e	E4	N
ŧ.	E5	N
	E6	N
g		N
h	E7	
1	<u>E8</u>	N
<u>i</u>	E9	
k	Board Level Executives	
1	Functional Directors	
	Total - 6(a) to 6(l)	
7	Level wise break up of salary of 'EXECUTIVES (IDA)'	
а	E0	
b	E1	125
С	E2 & E2A	90
d	E3	58
е	<u>E4</u>	293
t C	E5	101
-11		68
<u>g</u>	E6	23
h	E7 =	
i	E8	
j	E9	
k	Board Level Executives	
	Functional Directors	
	Total - 7(a) to 7(i)	761
	Payment of incentive to Employees (Actual on Cash basis)	
8		21
-	PRP to Executives	OC LIMI
	PRP to Supervisors	(3)
	Payment of Productivity linked group incentive to Supervisor	((ESEE)) (S
	Payment of Productivity linked group incentive to workmen	+ (F/A/A/A)

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	PARTICULARS Payment of companies Overall Performance Reward to Workmen	1.10
9 a	Amount of outstanding dues, if any, as on 31.03.2015 - (Rs. in lakhs) Salaries & Wages	2.8
// ii)	Statutory dues	30.8
iii)	Others	2297.1
1/	Total outstanding dues	2330.7
b	Outstanding dues settled during the F.Y. 2014-15 - (Rs. in lakhs)	
i)	Salaries & Wages	1.6
ii)	Statutory dues	7.5
iii)	Others	3966.9
	Total outstanding dues	3976.1
0	1 Total procurement during the year	916.3
+	2 Annual procurement from Micro and Small Enterprises (MSEs)	190.8
	3 Annual procurement from MSEs owned by SC/ST Enterpreneurs	9.1
	Tamaa production nom more owned by coron and production	011
1	No. of workshos / seminars / training organised to sensitise on gender issues	Nil
2	Total numbers of Safai Karmacharis	7.0
	Numbers of Safai Karmacharis (SC)	710
	Numbers of Safai Karmacharis (ST)	7.0
	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.	
а	Surplus	N
	Amount	
	Period (age-wise break up)	
b	Obsolete	N
	Amount	
	Period (age-wise break up)	
С	Non-moving	N
С	Non-moving Amount	N
С	Amount Period (age-wise break up)	N
c 2	Amount Period (age-wise break up) Details of Environmental Expenditure	N
	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure	N
	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation	
2	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control	45.0
2 a	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b)	45.0
2 a	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure	45.0
2 a a a	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation	45.0 45.0
2 a a	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control	45.0 45.0
2 a a a	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b)	45.0 45.0
2 a a a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure	45.0 45.0 44.0 44.0
a a a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation	45.0 45.0 44.0 44.0
2 a a a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control	45.0 45.0 44.0 44.0
a a a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b)	45.0 45.0 44.0 44.0
a a b a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Revenue Expenditure	45.0 45.0 44.0 44.0 N N
22 a a a b b a b a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Revenue Expenditure Actual For Environmental upgradation	45.0 45.0 44.0 44.0 N N
a a b a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Revenue Expenditure Actual For Environmental upgradation	45.0 45.0 44.0 44.0 N N N
2 a a a b a b a b b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Revenue Expenditure Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental protection & pollution control Total Actuals (a+b)	45.0 45.0 45.0 44.0 44.0 N N
2 a a a b a b a b b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Revenue Expenditure Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental protection & pollution control Total Actuals (a+b) Cost of holding excess inventory:	45.0 45.0 44.0 44.0 N N
22 a a a b b a b a b	Amount Period (age-wise break up) Details of Environmental Expenditure Budgeted Capital Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Capital Expenditure Actual for Environmental up gradation Actual for Environmental protection & pollution control Total Actuals (a+b) Budgeted Revenue Expenditure Budgeted for Environmental upgradation Budgeted for Environmental protection & pollution control Total Budgeted (a+b) Actual Revenue Expenditure Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental upgradation Actual for Environmental protection & pollution control Total Actuals (a+b)	45.0 45.0 44.0 44.0 N N N

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lo.	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)	38491.8
С	2-3 Years (1 Case)	15.7
d	3-4 Years	
e	4-5 Years	
f	Above 5 Years (1 Cases)	
(ii)	Reasons for pendency (Statement to be enclosed)	
	Legal fees paid during the year	9.9
5	Detail of Employees drawing Rs. 5 lakhs or more per month or Rs.60 lakhs	
	Information to be enclosed in the following format:-	
12	S.No.	N
b b	Name & Designation	N
С	Remuneration	N
d	Nature of Employment	N
	Qualification & Experience	N
e	Date of commencement of employment in NHPC	N
1	Age (Years)	N
g h	Last employment held	N
	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.	
а	Partners	(Sh. Lalit Magora -
ŭ		Mandays)
b	Chartered Accountant Employees	
C	Other Employees	(Articles- Mandays
7	Data on Consultants	
	No. of Consultants	l l
	Expenditure on consultants including incidentals	<u> </u>
	Professional fees	1
	Note: Please fill '0' whereever amount is 'Nil'	an
	Note: Flease III o wilcrever amount to IVII	- WILL
	Note. Hease hir o whereover amount to 14ii	1 14
^	William of which cover amount to TVII	Hart
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cation of the Land/Address .1 State * .2 District * .3 City/Township/Village * .4 Municipal Area/ Notified Area/Ward * .5 Plot/House No6 Pin Code .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area .7 Built us .8 Built us .9 Encroachment Area, if any .9 Encroachment Area .9 Built us .9 Encroachment Area .9 Encroachment Area .9 Built us .	Leh Alchi Alchi 194101 3899990 8592 3891398
.1 State * .2 District * .3 City/Township/Village * .4 Municipal Area/ Notified Area/Ward * .5 Plot/House No6 Pin Code and Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	Alchi Alchi 194101 3899990 8592 3891398
.2 District * .3 City/Township/Village * .4 Municipal Area/ Notified Area/Ward * .5 Plot/House No6 Pin Code and Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	Leh Alchi Alchi 194101 3899990 8592 3891398
.3 City/Township/Village * .4 Municipal Area/ Notified Area/Ward * .5 Plot/House No6 Pin Code and Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	Alchi Alchi 194101 3899990 8592 3891398
.4 Municipal Area/ Notified Area/Ward * .5 Plot/House No6 Pin Code and Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	Alchi 194101 3899990 8592 3891398
.4 Municipal Area/ Notified Area/Ward * .5 Plot/House No6 Pin Code and Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	194101 3899990 8592 3891398
.5 Plot/House No6 Pin Code nd Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	3899990 8592 3891398
.6 Pin Code nd Area (in Sq. Meter) # .1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area	3899990 8592 3891398
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.1 Total Area * .2 Built up Area * .3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area and Status ee hold	3891398
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.3 Circulation Area .4 Area proposed to be used up during next five years .5 Encroachment Area, if any .6 Balance Area nd Status ee hold	3891398
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nd Management	
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ea for which land document in favour of Company	
ea for which land document not in favour of Company	
tion taken by Company to get title of remaining land	1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
ea under encrochment	0
ea under litigation	
o. of year since when the matter is under litigation in District Court	A CONTRACTOR A PARTY CONTRACTOR
o. of year since when the matter is under illugation in riigh court	######################################
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a	of year since when the matter is under litigation in High Court of year since when the matter is under litigation in Supreme Court ils are to be given seperately for each piece of land holding by a

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			NHPC Limite	d dis	1	
		Compi	rative analysis as on	31/3/2015		
Name of t	he Power Station		azgo Power Station,			
						Amount in Rs.
НОА	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					
20	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 & Consultance	у 0.00	0.00	0.00		
	Total	1526037368.00	761722348.00	764315020.00		
	OTHER INCOME					
21	Dividend	0.00	0.00	0.00		
-	Interest on deposites	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 Employeees as compared to previous year.
	Late payment surcharge	0	0	0.00		
	Others	2657015	1946362	710653.00	36.5	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.	GENERATION, ADMINISTRATION AND OTHER EXPENSES			7		
	(A) WATER USAGE CHARGES	187577889.00	207605697	-20027808.00	-9.6	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 a per respective regulation and prevailing rate.
	(B) Consumption of stores and spares	88779.00	PC LIMITE	88779.00	0	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			A		

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D. 3141	nd maintenanc			6527201.00	3936496.00	2590705.00	65 91	The increase in expenditure is mainly an account of :
Building				6527201.00	3936496.00	2590705.00		The increase in expenditure is mainly on account of :- 1) Expenditure of Rs. 3.25 incurred on account of cleaning of sep tanks of NBPS Office paid to Administrator, Municipal Committee, Leh.
					*			Expendture of Rs. 7.92 Lacs incurred on account of purchase of consumable for Guest House. Expenditure of Rs. 8.19 lacs incurred on account of variour repland modifications in power house at NBPS awarded to M/s Lobza Norboo. There is hike in the minimum wages (Labour Payment) as notified by Assisstant Labour Commissioner applicable in LEH.
		7.18						į.
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 ans annual maintenance work of power house awarded to Rs. 23 lacs awarded M/s SKP Buildcon Pvt. Ltd.Futher 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 expenditur 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 beems in both side of nhpc limited roads no 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 upkeeping of external road.
(E) ADMINIS	TRATION & OT	THER EXPENSE	S					
Rent	Translate Co.	TILITE EXTENSE		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 Exp	enses		- 3	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 Ch	arges		OC LIMITE	5888778	4105369	1783409.00	43.44	The expenditure pertains to the electricity consumed by Power station excludig 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 exceedes as compare to previous year on account of higher no of employees posted in Power Station.
Travelling &	Conveyance		*(1)*	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,Coveyance reimbursement as per HR Order.

	Expenses on Vehicles				504742	351588	153154	43.56	The increase in expenditure is on account of POL consumption by departement 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 the corrigendum published having FI of Rs. 25 Lacs and more as per prescribed guidelines of the Corporation.
	Expenses on compensatory affortreatment/ Environmental Expen		ent area		0	0	0.00	0.00	
	Expenditure incurred on mainter controlled by company		facilities not		0	10298411	-10298411.00	-100.00	Previous year expenditure was incurred on road not beloning to corporation. However no such expenditure persist for the current F ¹ 2014-15.
	Interest on Arbitration / Court ca	ses			0	0	0.00	0.00	
	Rebate to customer	57 (5.8)			0	0	0.00	0.00	
	CSR				19286983	4301841	14985142.00	348.34	The expenditure incurred with in approved budget on approved CS Activities.
	Other general expenses				20558410	17347918	3210492.00	18.51	The expenditure increase mainly on account of PM Visit to NBPS fits dedication to Nation. Expenditure of Rs. 33 Lacs (Approx.) incurred in relation to PM visit.
	Others				7				
	Total (A to E)		•		311334970.00	297617879.00			
	C O Mgmt. income/expenditure				12380530	10420508			Being booking done as per advices received.
-	Regional Office Mgmt. income/e	expenditure			1640666	1117491	523175.00	46.82	Being booking done as per advices received.
	Total	0.5			325356166.00	309155878.00			
		7758							
	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 scenarion exist in FY 2014 2015.
	C O Mgmt. income/expenditure	200			0	0	0.00		
	Regional Office Mgmt. income/e	expenditure			0	0	0.00	0.00	
	Total	25.55			0	217829	-217829		
	EMPLOYEES REMUNERAT	TION & BENEF	TS						
3	Salaries, wages, allowances			13	109412163.00	86567762.00	22844401.00	26.39	Salary is paid by the CO as per the prescribed HR policies. This hi is basically on account of hike in DA rates /Annual increment and hike in no. of employees posted in the project.
1	Gratuity, Contribution to P F	& Pension Sche	me		16097166	12958363	3138803.00	24.22	2DO
	Staff welfare expenses				5992656	6253233	-260577.00	-4.17	A CHANT OF THE PARTY OF THE PAR
V	Leave salary & pension sche	me			0	0	0.00	0.00	
	C O Mgmt. income/expenditu		۸ .		39020940	50054103	-11033163.00	-22.04	Being booking made as per advices received
			11						Being booking made as per advices received.

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	Total	182009366.00	165730867.00	16278499.00		
NOTE NO.	FINANCE COST					
24	FINANCE COST	257794805.00	210141769.00	47653036.00		The increase is basically on account of advices received from CO i respect of interest payable to Govt. for subordinate debt provided b GOI as per CCEA approval. The interest is chargeable w.e.f COD.
	2 2 M the state of	3420	11052	-7632.00	-69.06	Being booking made as per advices received.
	C O Mgmt. income/expenditure	58	56	2.00		Being booking made as per advices received.
	Regional Office Mgmt. income/expenditure	257798283.00	210152821.00	47645404.00		
	Total					
NOTE NO. 25	DEPRECIATION & AMORTISATION				* 1	
	Depreciation & Amortisation	486220288.00	242583043.00	243637245.00		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		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		
					0	
	266					
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		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					
	II eave Salary & Pension Continuution					
	Sub-total					
	Sub-total REPAIRS & MAINTENANCE					
	Sub-total REPAIRS & MAINTENANCE Building					
	Sub-total REPAIRS & MAINTENANCE Building Machinery					
	Sub-total REPAIRS & MAINTENANCE Building Machinery Others					· · · · · · · · · · · · · · · · · · ·
	Sub-total REPAIRS & MAINTENANCE Building Machinery Others Sub-total					GG LIMIN
	Sub-total REPAIRS & MAINTENANCE Building Machinery Others Sub-total ADMINISTRATION & OTHER EXPENSES					Sec LIMA
	Sub-total REPAIRS & MAINTENANCE Building Machinery Others Sub-total ADMINISTRATION & OTHER EXPENSES Rent					
	Sub-total REPAIRS & MAINTENANCE Building Machinery Others Sub-total ADMINISTRATION & OTHER EXPENSES Rent Rates and taxes					* (SC LIM)
	Sub-total REPAIRS & MAINTENANCE Building Machinery Others Sub-total ADMINISTRATION & OTHER EXPENSES Rent					

Traveling and Conveyance				China and the same of the same	7							,
Expenses on Vehicles					_							
Telephone, telex and Postage												
Advertisement and publicity												
Design and Consultancy charges:			-				 					
- Indigenous												
- Foreign												
Expenses on compensatory afforestration/ catchment area treatment/ Environmental Expenses												
Expenditure incurred on maintenance/ creation of facilities not controlled by company	7											
Land acquisition and rehabilitation					3							
Other general expenses												
Others												
FINANCE COST												
FINANCE COST												
PROVISIONS												
DEPRECIATION		_!-						-				
PRIOR PERIOD EXPENSES												
 RECEIPTS AND RECOVERIES						-			-			
Income from generation of electricity – precommissioning												7
Interest on loans and advances												
Others												
 CORPORATE OFFICE MANAGEMENT EXPENSES												
											X	A.
 Mr.	_	 	-			-	 			-	7	50

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



Annexure: VIII

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:

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Date:

Signature of Head of Finance

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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) Note **PARTICULARS** As at 31st March, 2016 As at 31st March, 2015 No. EQUITY AND LIABILITIES 0 (1) SHAREHOLDERS' FUNDS Share Capital (a) 23 Reserves and Surplus (b) 1484725819 276357614 0 **NON-CURRENT LIABILITIES** Long Term Borrowings 4 Deferred Tax Liabilities (b) 5 (c) Other Long Term Liabilities 6 4788102 Long Term Provisions 115470400 133576662 3 CURRENT LIABILITIES (a) Trade Payables 8 i) Outstanding dues of Micro and Small 3 Enterprises ii) Outstanding dues of Creditors other than Micro and Small Enterprises 3 10582559 15492499 Other Current Liabilities 9 163359185 217707374 Short Term Provisions 7 10685024 9365808 (4) FUND FROM C.O. 24 6934756502 8461079344 TOTAL 8724489429 9113457463 ASSETS. (1) NON-CURRENT ASSETS (z) Fixed Assets (i) Tangible Assets 10.1 8527455478 887.7607664 (ii) Intangible Assets 10.2 104940052 108761008 (iii) Capital Work In Progress 11,1 1975000 28154394 (iv) Intangible Assets under development 11.2 Non Current Investments 12 Long Term Loans and Advances 13 58078918 81830544 Other Non Current Assets 14.1 Sub-total 8692449448 9096353610 Non Current Assets - Regulatory Assets 14.2 8592449448 9096353610 (2) **CURRENT ASSETS** Current Investments 15 Inventories 16 8553167 4130693 Trade Receivables 17 Cash & Bank Balances 18 922914 410664 Short Term Loans and Advances 13 22293041 12184330 Other Current Assets 19 270859 378166 TOTAL 8724489429 9113457463 3 Significant Accounting Policies 1 Expenditure attributable to construction: during the year forming part of capital 28 work in progress for the year 29 Other Explanatory Notes to Accounts Note 1 to 29 form integral part of the Accounts P NIMMO BAZGO POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation. Con

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

> > (CA TRIPTI MITTAL Partner M.No. 504457

Sh B K Singh Manager(F)

CLIMI

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

	PARTICULARS	Note No.	As a	t 31st March, 2016	As a	t 31st March, 201
ş I.	EQUITY AND LIABILITIES	NO.				
(1)	SHAREHOLDERS' FUNDS					
(a)	Share Capital	2		72		
(b)	Reserves and Surplus	3		1484725819		27635761
İ				1		
(2)	NON-CURRENT LIABILITIES					
(a)	Long Term Borrowings	4		2		
(b)	Deferred Tax Liabilities	5		195		
(c)	Other Long Term Liabilities	6		149		4788102
(d)	Long Term Provisions	7		115470400		13357666
(3)	CURRENT LIABILITIES					
(a)	Trade Payables	8				
3	i) Outstanding dues of Micro and Small					
	Enterprises ii) Outstanding dues of Creditors other					
	than Micro and Small Enterprises			15492499		1058255
(b)	Other Current Liabilities	9		163359185		21770737
(c)	Short Term Provisions	7		10685024		936580
氯(4)	FUND FROM C.O.	2A		6934756502		846107934
	TOTAL			8724489429		911345746
11.	ASSETS					
(1)	NON-CURRENT ASSETS					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	8527455478		8877607664	
	(ii) Intangible Assets	10.2	104940052		108761008	
		11.1				
	(iii) Capital Work In Progress		1975000		28154394	
	(iv) Intangible Assets under development	11.2	20			
(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
(5)	CURRENT ACCETS					
(2) (a)	CURRENT ASSETS Current Investments	15				
1		15				
(b)	Inventories	16		8553167		413069
(c)	Trade Receivables	17				
(d)	Cash & Bank Balances	18		922914		41066
(e)	Short Term Loans and Advances	13		22293041		1218433
(f)	Other Current Assets	19		270859		37816
	TOTAL		-	8724489429		911345746
	TOTAL		omer contains	0724403423		911343740
To and	Significant Accounting Policies	1				Burgara Cr.
	Expenditure attributable to construction			100		
1	during the year forming part of capital	28				
	work in progress for the year					
		29				
	Other Explanatory Notes to Accounts	23				
	Note 1 to 29 form integral part of the					
	Accounts					
)	NIMMO BAZGO POWER STATION (A Unit of NI					
	accounts are audited for the purpose of Consolidati					
			- 1	N + of		
	For Gupta Gupta & Associates	~		100		
	Chartered Accountants (Firm Regn. No. 001728))	13%	OC LICH	7 -		
	(min Regit, No. 001/23)	121		and a	CL C	4-11-11
Ž.	(CA TRIPTI MITTAL)	IS!	Sh B K	(Singh		kas Adhikari ngineer(E)
	Partner	18	* 17/07-7		Cilier El	igiricer(L)
_	M.No. 504467	275	/ Carried	11 00-		
Camp:	Jammu 17.04.2016		(2000	0/ 388	3	

Camp: Jammu Date: 17.04.2016

NHPC LIMITED Name of the Unit: NIMMO BAZGO POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 315T MARCH, 2016

		Note	For the year ended		ear ended
		No.	31st March, 2016	315t Ma	rch, 2015
NCON	ME				
i)	Revenue from Operations	20	2612995683		152884571
11)	Other Income	21	7550739		765985
	TOTAL REVEN	JE	2620546422		153650557
					7,
EXPEN	NOITURE				
ì}	Generation, Administration and Oth Expenses	ner 22	292047384		3262122
11)	Employee Benefits Expense	23	202312145		1867165
(iii)	Finance Cost	24	252967413		2578008
įv)	Depreciation & Amortization Expense	25	488074482		4888979
	TOTAL EXPENDITU	RE	1235401424		12596275
Profit Extrac	before Prior Period Items, Exceptional ite ordinary items, Rate Regulated Activities	ems, and Tax	1385144998		2768779
	Prior Period Items (net)	26	(99580821) 6 (#C	5203
Profit	before Exceptional Items, Extraordinary	items, Rate	1484725819		2763576
Regul	ated Activities and Tax	8	1-0-7/23013		
	Exceptional items	. 0		14	
Profit Activi	before extraordinary items, Rate Regula- ties and Tax	ted ·	1484725819		2763576
	Extraordinary items				
rofit	before Rate Regulated Activities (RRA) a	nd Tax	1484725819		2763576
	Rate Regulatory Income / (Expenses)		12		
PROFI	T BEFORE TAX	lia .	1484725819		2763576
	Tax Expenses	27			
i)	Current Tax				
ii)	Adjustments relating to earlier years				
110)	Deferred Tax		*		
	Total Tax Expenses		<u> </u>		1000
Profit	for the year from continuing operations		1484725819		2763576
	Profit from discontinuing operations		~		
	Tax expense of discontinuing operations		angas is the		
	from discontinuing operations after tax		A Y B A B A A A A A A A A A A A A A A A		
Profit					

Significant Accounting Policies Expenditure attributable to construction during the year forming part of capital work in progress for the year Other Explanatory Notes to Accounts 29 Note 1 to 29 form integral part of the

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

Camp: Jammu Date: 17.04.2016

4

5h B K Singh SO LIMI

Manager(F)

Sh Suprakas Adhikari Chief Engineer(E)

384-

NHPC LIMITED Name of the Unit: NIMMO BAZGO POWER STATION

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

	Note No.	For the year ended 31st March, 2016	For the year ended 31st March, 2015
NCOME		2612005602	1528845718
i) Revenue from Operations	20	2612995683	7659855
ii) Other Income	21	7550739	1536505573
тот	AL REVENUE	2620546422	1530505575
XPENDITURE Generation, Administration	and Other	292047384	326212256
i) Expenses	and Other 22		186716512
ii) Employee Benefits Expense	23	202312145	
iii) Finance Cost	24	252967413	257800843
iv) Depreciation & Amortization E	xpense 25	488074482	48889796
	EXPENDITURE	1235401424	1259627579
Profit before Prior Period items, Exc	eptional items,	1385144998	27687799
Extraordinary items, Rate Regulated	Activities and Tax		52038
Prior Period Items (net)	26	(99580821)	
Profit before Exceptional items, Ext	raordinary items, Rate	1484725819	27635761
Regulated Activities and Tax		4	× .
Exceptional items Profit before extraordinary items, R	ate Regulated	1484725819	27635761
Activities and Tax	2.0g	1404723013	
Extraordinary items			07625761
Profit before Rate Regulated Activit	ies (RRA) and Tax	1484725819	27635761
Rate Regulatory Income / (Ex	penses)	*	
PROFIT BEFORE TAX		1484725819	27635763
Tax Expenses	27		
i) Current Tax			
ii) Adjustments relating to earlie	er vears	¥	
iii) Deferred Tax	, ,	Ē	:
Total Tax Expenses		÷	
Profit for the year from continuing	operations	1484725819	2763576
Profit from discontinuing ope			
Tax expense of discontinuing Profit from discontinuing operation			
Profit from discontinuing operation	3 31101 107		
Profit for the year		1484725819	2763576
Troncior the year			
Significant Accounting Poli	cies 1	AV 1.0	Constant of the Constant of the State
Expenditure attributable to			
during the year forming pa	rt of capital 28		
work in progress for the ye	ar		
Other Explanatory Notes to	Accounts 29		
Note 1 to 29 form integr	rai part of the		
ACCUUIICS			
NIMMO BAZGO POWER STAT			

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

As at 31st March, 2016

As at 31st March, 2015

PARTICULARS

MIL

E NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts)	(Amou	nt in Rupees)
PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	8737436958	8799799070
C.O.(FDB)	(2339326355)	(1088387370
UT Closing Entries - CO		
_O, MUMBAI		
_O_LUCKNOW		
RO-JAMMU	20688219	13723329
RO-ITANAGAR		
RO-SILIGURI	1945686	
LO-DEHRADUN	13.15050	
BAIRASIUL	(255713)	75
- CKTAK	(255,15)	/30
- "LAL	(217717)	(8093
TANAKPUR	(16937)	(27449
CHAMERA-I	(1140643)	(5060
URI - I	44771	10803
RANGIT	(296189)	6526
CHAMERA-II	43654	(1032)
DULHASTI	787971	100235
DHAULIGANGA-I	767971	100233
TEESTA-V	414765	181554
CHAMERA-III	(65243)	1458
CHUTAK	(03243)	(4370
TLDP-III	46601	
PARBATI -II	(1400)	(9913
PARBATI-III		33227
SEWA-II	(1400)	184521
URI - II	(2094241)	(24073
KISHANGANGA		67206
IRSUR		050
NIMMO BAZGO		950
TLDP-IV	152410	/1500
TEESTA-IV	163410	(1500
SUBANSARI LOWER	(3555)	
DIBANG		
TAWANG & II :: .	Maria Ma	Research Asia
KOTLIBHEL 1A		
INVESTIGATION PROJECTS, UTTRAKHAND	174794	
KOTLIBHEL IB & II		
RE CELL	21 %	
Wind Power Projects, Jaisalmer	(1620603)	328382
	· ·	
BRRP	121329	119
CHEQUE PAID ACCOUNT	105362465	10053900
CHEQUE COLLECTED ACCOUNT	(6552642)	(1244483
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT CENTRALIZED VENDOR PAYMENT ACCOUNT	PC LIM/ 113925916	10495623
	305192601	OTA & ASO 53465112



276357614

276357614

276357614

276357614

276357614



Dividend: - Interim - Proposed Tax on Dividend - Interim - Proposed

Balance carried forward

Transfer to Research & Development Fund

(Amount in Rupees)

	As	at 31st March, 2010	5	As	at 31st March, 201!	5
PARTICULARS	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured				:*		
- Unsecured	-					
Term Loans						
From Banks						
- Secured	2	120				2*
- Unsecured	21					
From Other Parties						
- Secured	100	3	-		÷	
- Unsecured		3"			*	
		721				
Aggregate amount of loans guaranteed by directors			27.0			7.0
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			4			e ^a

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: -

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

9	As	at 31st March, 20	16	As at 31st March, 2015				
PARTICULARS	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Llability	Long Term Liability		
Deposits/ retention money	15631933	15631933	59	13338215	8550113	4788102		
Income received in advance (Advance Against Depreciation)	9		*					
Deferred Foreign Currency Fluctuatio Liabilities	(€)	~	:4	4	77 2 7			
Deferred Income from Foreign Currenc Fluctuation Account	У							
	15631933	15631933	-	13338215	8550113	4788102		





	PARTICULARS		31st March, 201			t 31st March, 20	
(a)	PROVISION FOR EMPLOYEE BENEFITS	Long Term	Short Term	Total	Long Term	Short Term	Total
ps.	(provided for on basis of actuarial						
	unluntion)						
i)	Provision for leave encashment						
	As per last Balance Sheet	3	-			540	
	Additions during the year		2056290		141	1358545	
	Amount used during the year		2056290			1358545	
}	Amount reversed during the year				- 28	-	
	Closing Balance	×		_		1.0	
Ì	Closing Balance						
	Provision for REHS						
}	As per last Balance Sheet				1.7	53	
	Additions during the year				15	5	
•	Amount used during the year		2	-			
	Amount reversed during the year					8	
`	Closing Balance	-				-	
Ìii)	Provision for TTA (Baggage Allowance on Retirement)						
Tr.	As per last Balance Sheet	187					
	Additions during the year						
60	Amount used during the year		13			2	
200	Amount reversed during the year					-	
1	Closing Balance	•	: • :	*	*	•	
iv)	Provision for Memento						
λ.	As per last Balance Sheet		1				
					*	-	
`	Additions during the year	9.	***			-	
	Amount used during the year	1887	*			3.	
	Amount reversed during the year						
3	Closing Balance	*			•		
۸,	Dan data fas Warra Bardata			Α			
	Provision for Wage Revision					1222250	
	As per last Balance Sheet		3005398			1233359	
3	Additions during the year		(655142)			1772039	
	Amount used during the year	× .			=	77	
)	Amount reversed during the year	×					
	Closing Balance	·	2350256			3005398	
À	Less: Advance paid		2350256			3005398	
	Closing Balance (Net of advance)	-	-		E **	(a)	
3							
vi)	Provision for Performance Related						
è	Pay/incentive		0365000			4640323	
ð	As per last Balance Sheet	1	9365808		7.		
8	Additions during the year		10685024		9 2	9365808	
	Amount used during the year		8712253			2966737	
1	Amount reversed during the year		653555			1673586	
	Closing Balance		10685024	10685024	(*)	9365808	936580
)	Provision for Superannuation / Pension						
/ii)	Fund Superannuation / Pension		4		V40, 200, 28, 10		N. W.
3	As per last Balance Sheet	-5 0.45	The State of the S				ATTACANT OF THE STATE OF
	Additions during the year	20	I HOW SHIPE		20	201 70116	
)			9 4 1	- 4.,			
	Amount used during the year			- 1111		-	
V.	Amount reversed during the year				-		
E	Closing Balance		-			(-)	
51	Provision for Tayatian						
(b)	Provision for Taxation						
	As per last Balance Sheet						
	Additions during the year					-	
	Amount adjusted during the year	5			8 -	*	
	Amount used during the year	19			(#5		
	Amount reversed during the year				(191	-	
	Closing Balance			-	(*)	-	
5	crossing barance		1	The second secon			

PARTICULARS	As at 31s	t March, 2016		As at 31	lst March, 2015	
c) Provision for Proposed Dividend						
As per last Balance Sheet	2	-			-	
Additions during the year	€			3	: 4:	
Amount used during the year	•			- 20		
Amount reversed during the year	*			==/	(A)	
Closing Balance			-	•	-	
d) Tax on Proposed Dividend						
As per last Balance Sheet					= 1	
Additions during the year				*	+7	
Amount used during the year					•	
Amount reversed during the year	==					
Closing Balance			-	360		
e) Provision For Tariff Adjustment						
As per last Balance Sheet	(*)	19.7			3.	
Additions during the year				*	2	
Amount used during the year					:	
Amount reversed during the year	/4				*	
Closing Balance					(*/)	
Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year	133576662	-		145575150	20	
Additions during the year Amount used during the year	18106262			11998488	*-	
Amount reversed during the year					ā.	
Closing Balance	115470400		115470400	133576662	•	13357666
g) <u>Provision for Restoration expenses of Insured Assets</u>						
As per last Balance Sheet		-				
Additions during the year					-	
Amount used during the year			1		-	
Amount reversed during the year						
Closing Balance		•	*			
g) <u>Provision - Others</u>		1				
As per last Balance Sheet		31		3		
Additions during the year				*	-	11
Amount used during the year				E#	5°	
Amount reversed during the year				39		
Closing Balance	34/	*		<u>\$.</u>		
Closing Balance				J.S.		
Total	115470400	10685024	126155424	133576662	9365808	1429424

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





2	PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
)	Total outstanding dues of micro enterprise and small enterprise(s)	= 2	4
2	Total outstanding dues of Creditors other than micro enterprises and small enterprises	15492499	10582559
į			
į	Total	15492499	10582559
	Explanatory Note: -	()	-
	Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprise Explanatory Notes to Accounts.	s Development Act, 2006 is given in	n Note No. 29 - Other

ONOTE NO. 9 OTHER CURRENT LIABILITIES

0

()

(1)

(Ris

(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 deprecia 6)	ation) (refer Note No.	· ·
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		2" 2
Advances against cost of Project Mgt./ Consultancy Wo	ork -	
Less: Amount Spent in respect of Project Mgt./ Consult	ancy Works	*
Provision Toward Amt Recoverable in r/o Project Mgt /	Consultancy Works	
Grants in aid - pending utilization		
Tota	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)





SI	PARTICULARS	2/5	Filbba*		GROSS BLOCK			3		DEPRE	CIATION	. 1	- NÉT B	LÓČK
No	TANTICOCAIG	01-04-2015	ILIT	Others	Deduct		Other	31-03-2016	01-04-2015	For the	Adjustments	31-03-2016	31-03-2016	31-03-2015
i) Lan	nd - Freehold	- 0		Ottlers	101	Others	Adjustments	A		Period			AND THE	
ii) Lan	nd – Leasehold	63193032						63193032	1108449	1045054		0	0	
in) Roa	ads and Bridges	128571735		10721434				139293169		1842924	0	2951373	60241659	6208458
iv) Buil	ldings	1319342245		37423761			-3391326	1353374680		5109834	0	12446093	126847076	121235471
v) Rail	lway sidings	0		31423.02			.2391250	1333374080	69965621	44891879	0	114857500	1238517180	12493/662
	draulic Works(Dams, Water Conductor tem, Hydro mechanical gates, tunnels)	5033226271		13200188			-11859987	5034566472	391222856	264410796	0	655633652	4378932820	464200341
	nerating Plant and machinery	2921321784		27233522				2948555306	227279417	154330401		381609818		
viii) Plan	nt and machinerySub station	26159106						26159106	2132794	1445172	- 0		2566945488	269404236
ix) Plan	nt and machineryTransmission lines	26042845						26042845	2468906	1672920	0	3577966	22581140	2402631
x) Plan	nt and machinery Others	1925631				21352		1904279	291736	145692	-8548	4141826	21901019	23573939
xi) Con	struction Equipment	8271105	California de la constitución de	19749488				28020593		1657833		428880 2164210	1475399 25856383	1633899
Sew	ter Supply System/Drainage and verage	4711301						4711301	228499	185328	0	413827	4297474	7764726 448280
xiii) Elec	ctrical installations	4927377						4927377	608115	412056	- 0	1020171	3907206	421026
xiv) Veh		5092742		582463		59977		5615228	599719	517081	-15615	1101185	4514043	4319262
	raft/ Boats	690000				ATTACK TO SERVICE		690000	82121	65556	-13013	147677	542323	
	niture and fixture	8488610	50000	7597057	5	521504	-157200	15456958	1108918	666832	-151023	1624727	13832231	7379692
xvii) Com		1942432	159106	2295475	40000	113554	32.000	4243459	941393	682028	135788	1759209	2484250	1001039
	nmunication Equipment	1131782						1131782		99168	133700	280954	850828	
xix) Offic	ce Equipments	3653941		2330178	10617	403514	-9900	5560088	386345	293631	-87727	592249	4967839	949996 3267596
xx) Rese	earch and Development	0				7554	7300	0.00000	0	293031	707727	392249	4907039	320/390
xxi) Othe	er assets	26912206		26454633		181745	-11008	53174086	1548666	2906371	-40732	4414305	48759781	25363540
xxii) Tang	gible Assets of minor value >750 and <	827549		199725	1	20866	178108	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

SI.	DARTICHIANG			GROSS BLOCK			AMORTISATION					NET BLOCK						
lo.	PARTICULARS	01-04-2015	Additions		01-04-2015 Additio		Deductions		Other	21 02 2015	Other 21 03 2015 0	03.04.003.5	01 01 0015	For the				I de la companya de l
34			IUT	Others	IUT	Others	Adjustments	31-03-2016	01-04-2015	Period	Adjustments	31-03-2016	31-03-2016	31-03-2015				
	and- Right to Use	. 114400000						114400000	5638992	3820956	0	9459948	104940052	108761008				
C	Computer Software	151786						151786	151786	0	0	151786	104940032	100101000				
	Total	114551786	0	0	0		0	114551786		3820956	0	9611734	104940052	10876100				
	Previous year	114431736	120050	. 0	0		0	114551786	1838915	3835143	116720	5790778	108761008	11259282				

Explanatory Note: -

- 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:-

MONOROLL MIGIRE ASOTS O O O O O O

Class of Assets	As on 31 03 2016 (Amount in Rupees)	As on 31.03 2015 (Amount in Repeas)
Roads and Bridges	1/2 2 3 3 3	
Buildings	32	
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	- S	
Generating Plant and machinery		1.
Plant and machinerySub station	38	
Plant and machineryTransmission lines		
Plant and machinery Others	The state of the s	
Construction Equipment		
Water Supply System/Drainage and Sewerage	1 2	
Electrical installations		
Vehicles		
Aircraft/ Boats	30	
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		10 2/19 3/19
Research and Development	1 1	×
Other assets	30	
Obsolete / surplus assets	12	
	170	





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(3)

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(35)

63

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

	Head of account	Gross block Adjusted (Rs.)
ROADS	410201	230909
ROADS	410201	841234
BUILDING CONTAINING HYDRO E	410301	14320
BUILDING CONTAINING HYDRO E	410301	361284
RANSIT CAMP AND FIELD HOST	410321	12811
RANSIT CAMP AND FIELD HOST	410321	1841888
CLUB BUILDING	410324	3574
BUILDINGS-OTHERS BUILDINGS-OTHERS	410328	24152 293433
BUILDINGS-OTHERS	410328 410328	138516
BUILDINGS-OTHERS	410328	319783
BUILDINGS-OTHERS	410328	29843
BUILDINGS-OTHERS	410328	70606
BUILDINGS-OTHERS	410328	316683
BUILDINGS-OTHERS	410328	43344
BUILDINGS-OTHERS	410328	22012
BUILDINGS-OTHERS	410328	6142
BUILDINGS-OTHERS	410328	236736
BUILDINGS-OTHERS	410328	7239
DAMS AND BARRAGES	410601	184857
DAMS AND BARRAGES	410601	217106
DAMS AND BARRAGES	410601	136010
DAMS AND BARRAGES	410601	399540
DAMS AND BARRAGES	410601	382503
MAIN GENERATING EQUIPMENT	410701	2492
MISCELLANEOUS POWER PLANT	410713	17394
MISCELLANEOUS POWER PLANT	410713	17394
MISCELLANEOUS POWER PLANT	410713	10942
CAPITAL SPARES-GENERATING	410714	54278
CAPITAL SPARES-GENERATING	410714	31553
CAPITAL SPARES-GENERATING	410714	350
CAPITAL SPARES-GENERATING	410714	350
CAPITAL SPARES-GENERATING CAPITAL SPARES-GENERATING	410714	350
CAPITAL SPARES-GENERATING	410714	350 350
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FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	35530
FURNITURE-FIXTURES-OFFICE	411701	35530
FURNITURE-FIXTURES-OFFICE	411701	35530
	411701	35530
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	20878
FURNITURE-FIXTURES-OFFICE	411701	20878
FURNITURE-FIXTURES-OFFICE	411701	110707
	411701	110707
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	110707
FURNITURE-FIXTURES-OFFICE	411701	110707
FURNITURE-FIXTURES-OFFICE	411701	110707
	411701	110707
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	38557
FURNITURE-FIXTURES-OFFICE	411701	38557
FURNITURE-FIXTURES-OFFICE	411701	38557
	411701	38557
FURNITURE-FIXTURES-OFFICE		83319
FURNITURE-FIXTURES-OFFICE	411701	
FURNITURE-FIXTURES-OFFICE	411701	70754
FURNITURE-FIXTURES-OFFICE	411701	146620
	411701	146620
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	146620
FURNITURE-FIXTURES-OFFICE	411701	146620
FURNITURE-FIXTURES-OFFICE	411701	146620
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
	411701	1544
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
	411701	1544
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
	411701	1544
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	1544
FURNITURE-FIXTURES-OFFICE	411701	1544
	411701	9529
FURNITURE-FIXTURES-OFFICE		
FURNITURE-FIXTURES-OFFICE	411701	9529
		9529
FURNITURE-FIXTURES-OFFICE	411701	
FURNITURE:FIXTURES-OFFICE		
FURNITURE:FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701	9529
FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701	9529 9529
FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701 411701	9529 9529 9529
FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701 411701	9529 9529 9529
FURNITURE:FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701 411701 411701	9529 9529 9529 9529
FURNITURE:FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701 411701 411701 411701	9529 9529 9529 9529 9529
FURNITURE:FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701 411701 411701 411701 411701	9529 9529 9529 9529 9529 9529
FURNITURE:FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE FURNITURE-FIXTURES-OFFICE	411701 411701 411701 411701 411701 411701 411701 411701	9529 9529 9529 9529 9529 9525 9525





FURNITURE-FIXTURES-OFFICE	411701	9529
URNITURE-FIXTURES-OFFICE	411701	9529
URNITURE-FIXTURES-OFFICE	411701	9529
FURNITURE-FIXTURES-OFFICE	411701	9529
FURNITURE-FIXTURES-OFFICE	411701	9529
URNITURE-FIXTURES-OFFICE	411701	9529
URNITURE-FIXTURES-OFFICE	411701	9529
FURNITURE-FIXTURES-OFFICE	411701	9529
URNITURE-FIXTURES-CLUB	411705	28980
FURNITURE-FIXTURES-FIELD HQ	411707	4800
FURNITURE-FIXTURES-FIELD HO	411707	4800
		4800
FURNITURE-FIXTURES-FIELD HO	411707	
FURNITURE-FIXTURES-FIELD HO	411707	4800
FURNITURE-FIXTURES-FIELD HO	411707	3000
FURNITURE-FIXTURES-FIELD HO	411707	3000
FURNITURE-FIXTURES-FIELD HO	411707	3000
		3000
FURNITURE-FIXTURES-FIELD HO	411707	
FURNITURE-FIXTURES-FIELD HO	411707	3000
FURNITURE-FIXTURES-FIELD HO	411707	3000
FURNITURE-FIXTURES-FIELD HO	411707	3000
FURNITURE-FIXTURES-FIELD HO	411707	300
FURNITURE-FIXTURES-FIELD HO	411707	3000
FURNITURE-FIXTURES-FIELD HO	411707	300
FURNITURE-FIXTURES-FIELD HO	411707	300
FURNITURE-FIXTURES-FIELD HO	411707	1991
FURNITURE-FIXTURES-FIELD HO	411707	2900
FURNITURE-FIXTURES-FIELD HO	411707	2900
FURNITURE-FIXTURES-FIELD HO	411707	330
FURNITURE-FIXTURES-FIELD HO	411707	330
FURNITURE-FIXTURES-FIELD HO	411707	510
FURNITURE-FIXTURES-FIELD HO	411707	2190
FURNITURE-FIXTURES-FIELD HO	411707)	2190
FURNITURE-FIXTURES-FIELD HO	411707	5264
FURNITURE-FIXTURES-FIELD HO	411707	700
FURNITURE-FIXTURES-FIELD HO	411707	700
FURNITURE-FIXTURES-FIELD HO	41 1707	700





URNITURE-FIXTURES-FIELD HO	411707	7000
URNITURE-FIXTURES-FIELD HO	411707	7000
URNITURE-FIXTURES-FIELD HO URNITURE-FIXTURES-FIELD HO	411707	7000
URNITURE-FIXTURES-FIELD HO	411707	7000
URNITURE-FIXTURES-FIELD HO	411707	7000
URNITURE-FIXTURES-FIELD HO	411707	7000
URNITURE-FIXTURES-FIELD HO	411707	7000
OMPUTERS	411801	70485
COMPUTERS	411801	70485
OMPUTERS	411801	70485
COMPUTERS	411801	70485
	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	70485
	411801	70485
COMPUTERS		70485
COMPUTERS	411801	70485
COMPUTERS	411801	
COMPUTERS	411801	70485
COMPUTERS	411801	70485
COMPUTERS	411801	63270
COMPUTERS	411801	40000
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
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
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	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	56131
HOSPITAL EQUIPMENTS	412005	28785
HOSPITAL EQUIPMENTS	412005	9909
HOSPITAL EQUIPMENTS	412005	9667
HOSPITAL EQUIPMENTS	412005	10272
HOSPITAL EQUIPMENTS	412005	770
HOSPITAL EQUIPMENTS	412005	770
HOSPITAL EQUIPMENTS	412005	680
HOSPITAL EQUIPMENTS	412005	680
HOSPITAL EQUIPMENTS	412005	35695
HOSPITAL EQUIPMENTS	412005	35695
HOSPITAL EQUIPMENTS	412005	10877
HOSPITAL EQUIPMENTS	412005	10877
HOSPITAL EQUIPMENTS	412005	10877
HOSPITAL EQUIPMENTS	412005	235
	412005	235
THOSPITAL FOURMENTS		
HOSPITAL EQUIPMENTS HOSPITAL EQUIPMENTS	412005	235

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TRANSIT HOSTEL/GUEST HOUSE	412007	450
TRANSIT HOSTEL/GUEST HOUSE	412007	450
TRANSIT HOSTEL/GUEST HOUSE	412007	450
TRANSIT HOSTEL/GUEST HOUSE	412007	450
TRANSIT HOSTEL/GUEST HOUSE	412007	830
TRANSIT HOSTEL/GUEST HOUSE	412007	830
TRANSIT HOSTEL/GUEST HOUSE	412007	990
TRANSIT HOSTEL/GUEST HOUSE	412007	990
TELEVISONS/MUSIC SYSTEMS O	412501	655
TELEVISONS/MUSIC SYSTEMS O		
TELEVISONS/MUSIC SYSTEMS O	412501	655
	412501	382
TELEVISONS/MUSIC SYSTEMS O	412501	382
TELEVISONS/MUSIC SYSTEMS O	412501	382
TELEVISONS/MUSIC SYSTEMS O	412501	6150
TELEVISONS/MUSIC SYSTEMS O	412501	1225
MISC. ASSETS/EQUIPMENTS	412503	275
MISC. ASSETS/EQUIPMENTS	412503	275
MISC. ASSETS/EQUIPMENTS	412503	851
MISC ASSETS/EQUIPMENTS	412503	
		851
MISC ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS		
	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	, 851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS		
	412503	851
MISC ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	851
MISC. ASSETS/EQUIPMENTS	412503	1430
MISC. ASSETS/EQUIPMENTS	412503	1430
MISC. ASSETS/EQUIPMENTS	412503	1430
MISC ASSETS/EQUIPMENTS	412503	1430
MISC. ASSETS/EQUIPMENTS	412503	1430
MISC. ASSETS/EQUIPMENTS	412503	
		1430
MISC. ASSETS/EQUIPMENTS	412503	1430
MISC. ASSETS/EQUIPMENTS	412503	1430
MISC. ASSETS/EQUIPMENTS	412503	312
MISC ASSETS/EQUIPMENTS	412503	312
MISC ASSETS/EQUIPMENTS		
	412503	312
MISC ASSETS/EQUIPMENTS	412503	312
MISC ASSETS/EQUIPMENTS	412503	312
VISC. ASSETS/EQUIPMENTS	412503	312
VISC. ASSETS/EQUIPMENTS	412503	312
MISC. ASSETS/EQUIPMENTS		
VISC. ASSETS/EQUIPMENTS	412503	312
	412503	312
MISC. ASSETS/EQUIPMENTS	412503	620
JISC. ASSETS/EQUIPMENTS	412503	620
JISC ASSETS/EQUIPMENTS	412503	600
AISC. ASSETS/EQUIPMENTS	412503	600
MISC. ASSETS/EQUIPMENTS	412503	
		600
MISC. ASSETS/EQUIPMENTS	412503	43343
MISC. ASSETS/EQUIPMENTS	412503	41231
AISC. ASSETS/EQUIPMENTS	412503	6810
MISC. ASSETS/EQUIPMENTS	412503	691
IISC. ASSETS/EQUIPMENTS	412503	691
IISC. ASSETS/EQUIPMENTS	412503	691
MISC ASSETS/EQUIPMENTS	412503	691
AISC. ASSETS/EQUIPMENTS	412503	691
AISC. ASSETS/EQUIPMENTS		
	412503	691
MISC. ASSETS/EQUIPMENTS	412503	599
IISC. ASSETS/EQUIPMENTS	412503	11350
AISC. ASSETS/EQUIPMENTS	412503	1292
MISC. ASSETS/EQUIPMENTS	412503	1292
ISC. ASSETS/EQUIPMENTS	412503	1292
AISC. ASSETS/EQUIPMENTS	412503	1292
AISC. ASSETS/EQUIPMENTS		
	412503	1751
MISC. ASSETS/EQUIPMENTS	412503	1751
MISC. ASSETS/EQUIPMENTS	412503	1751
	440500	83337
	412503	00007
MISC. ASSETS/EQUIPMENTS MISC. ASSETS/EQUIPMENTS	412503	83337
		83337 233928

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MISC. ASSETS/EQUIPMENTS	412503	102158
MISC ASSETS/EQUIPMENTS	412503	275
MISC. ASSETS/EQUIPMENTS	412503	275
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503 412503	979
MISC. ASSETS/EQUIPMENTS	412503	979 979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	9795
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	9795
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC. ASSETS/EQUIPMENTS	412503 412503	979
MISC. ASSETS/EQUIPMENTS	412503	979
MISC ASSETS/EQUIPMENTS	412503	9798
MISC. ASSETS/EQUIPMENTS	412503	14500
MISC. ASSETS/EQUIPMENTS	412503	14500
MISC. ASSETS/EQUIPMENTS	412503	926160
MISC. ASSETS/EQUIPMENTS	412503	280550
MISC ASSETS/EQUIPMENTS	412503	2762367
MISC ASSETS/EQUIPMENTS	412503	6798504
MISC ASSETS/EQUIPMENTS	412503 -	02/012
MISC. ASSETS/EQUIPMENTS	412503	1470597
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE FIXED ASSETS OF MINOR VALUE		3121
FIXED ASSETS OF MINOR VALUE	412801 412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121 3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
FIXED ASSETS OF MINOR VALUE	412801	3121
IXED ASSETS OF MINOR VALUE	412801	3121
IXED ASSETS OF MINOR VALUE	412801	2951
IXED ASSETS OF MINOR VALUE IXED ASSETS OF MINOR VALUE	412801	2951
IXED ASSETS OF MINOR VALUE	412801	2951
IXED ASSETS OF MINOR VALUE	412801	2951
IXED ASSETS OF MINOR VALUE	412801 412801	2951
IXED ASSETS OF MINOR VALUE	412801	2951
IXED ASSETS OF MINOR VALUE	412801	4662 4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE		4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	3825
IXED ASSETS OF MINOR VALUE	412801	3825
IXED ASSETS OF MINOR VALUE	412801	3825
IXED ASSETS OF MINOR VALUE	412801	2100
IXED ASSETS OF MINOR VALUE	412801	2100
IXED ASSETS OF MINOR VALUE	412801	4662 4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	4662
IXED ASSETS OF MINOR VALUE	412801	1680
IXED ASSETS OF MINOR VALUE	412801	1680
	412801	1680
IXED ASSETS OF MINOR VALUE	440004	1680
IXED ASSETS OF MINOR VALUE	412801	1000
IXED ASSETS OF MINOR VALUE IXED ASSETS OF MINOR VALUE	412801	1680
IXED ASSETS OF MINOR VALUE		

0 0 0

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Total		147787924 ,
FIXED ASSETS OF MINOR VALUE	412801	1700
FIXED ASSETS OF MINOR VALUE	412801	1700
FIXED ASSETS OF MINOR VALUE	412801	4750
FIXED ASSETS OF MINOR VALUE	412801	4750

Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number
al			0		

(4)

(3)

Particular of assets	Head of Gross block of Assets (Rs.)	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	
DINNING TABLE (4 SEATER)-SH A	411702	17000	TLDP-III	114	
SOFA SET (3+1+1) - SH ADHIKAR	411702	33000	TLDP-III	114	
MOTOROLA XOOM TABLET-MZ60	411801	35070	TLDP-III	114	
APPLE MAC PRO15 MD332HN/A N	411801	124036	TLDP-III	114	
Total		209106			

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

450	Deductions of account of Others (San		Oilj
	Particular of assets	Head of account	Gross block Addition (Rs.)
	DIESEL GENERATING SETS	411002	12688
-	DIESEL GENERATING SETS	411002	8664
450	AMBULANCE	411506	59977
	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	7070
	FURNITURE-FIXTURES-OFFICE	411701	7016
	FURNITURE-FIXTURES-OFFICE	411701	6368
	FURNITURE-FIXTURES-OFFICE	411701	1
(600)	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	1
400	FURNITURE-FIXTURES-OFFICE	411701	1
eff.	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	1
639	FURNITURE-FIXTURES-OFFICE	411701	1
(2)	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	
	FURNITURE-FIXTURES-OFFICE	411701	1
	FURNITURE-FIXTURES-OFFICE	411701	5962
	FURNITURE-FIXTURES-OFFICE	411701	1
(3)	FURNITURE-FIXTURES-OFFICE	411701	17. 11. 14
	FURNITURE-FIXTURES-OFFICE	411701	7558
_	FURNITURE-FIXTURES-OFFICE	411701	10911
	FURNITURE-FIXTURES-OFFICE	411701	14444
	FURNITURE-FIXTURES-OFFICE	411701	13262
-	FURNITURE-FIXTURES-OFFICE	411701	9903
(FURNITURE-FIXTURES-OFFICE	411701	9903
	FURNITURE-FIXTURES-OFFICE	411701	11450
ecs.	FURNITURE-FIXTURES-OFFICE	411701	11450
(3)	FURNITURE-FIXTURES-OFFICE	411701	11450
	FURNITURE-FIXTURES-OFFICE	411701	11450
(E)	FURNITURE-FIXTURES-OFFICE	411701	11450
657	FURNITURE-FIXTURES-OFFICE	411701	
	FURNITURE-FIXTURES-OFFICE	411701	11450 11450
Cole	FURNITURE-FIXTURES-OFFICE	411701	11450
C.	FURNITURE-FIXTURES-OFFICE	411701	11450
43	FURNITURE-FIXTURES-OFFICE	411701	11450
(23)	FURNITURE-FIXTURES-OFFICE	411701	11450
·	FURNITURE-FIXTURES-OFFICE	411701	11450
.etts.	FURNITURE-FIXTURES-OFFICE	411701	7780
(%S)	FURNITURE-FIXTURES-OFFICE	411701	7781
	FURNITURE-FIXTURES-OFFICE	411701	5419
6	FURNITURE-FIXTURES-RESIDEN	411702	88257





URNITURE-FIXTURES-FIELD HO	411707	9644
URNITURE-FIXTURES-FIELD HO	411707	10473
URNITURE-FIXTURES-FIELD HO	411707	5199
URNITURE-FIXTURES-FIELD HO	411707	5828
URNITURE-FIXTURES-FIELD HO	411707	6605 6780
URNITURE-FIXTURES-FIELD HO	411707	
FURNITURE-FIXTURES-FIELD HO	411707	8368 8368
URNITURE-FIXTURES-FIELD HO	411707	8368
FURNITURE-FIXTURES-FIELD HO	411707	8367
URNITURE-FIXTURES-FIELD HO	411707	8367
URNITURE-FIXTURES-FIELD HO	411707	
URNITURE-FIXTURES-FIELD HO	411707	8367
URNITURE-FIXTURES-FIELD HO	411707	8367 9200
URNITURE-FIXTURES-FIELD HO	411707	9200
URNITURE-FIXTURES-FIELD HO	411707	
URNITURE-FIXTURES-FIELD HO	411707	9200 9200
URNITURE-FIXTURES-FIELD HO		9200
URNITURE-FIXTURES-FIELD HO	411707	9200
URNITURE-FIXTURES-FIELD HO	411707	9200
FURNITURE-FIXTURES-FIELD HO	411707	9200
URNITURE-FIXTURES-FIELD HO	411707	5750
FURNITURE-FIXTURES-FIELD HO	411801	14403
COMPUTERS		5911
PRINTERS	411803	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS		4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
OTHER EDP EQUIPMENTS	411804	4662
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PHOTOCOPY/DUPLICATING MAC	412003	19675
PHOTOCOPY/DUPLICATING MAC	412003	3072
TRANSIT HOSTEL/GUEST HOUSE	412007	
TRANSIT HOSTEL/GUEST HOUSE	412007	757
TRANSIT HOSTEL/GUEST HOUSE	412007	757
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TRANSIT HOSTEL/GUEST HOUSE	412007	757
TRANSIT HOSTEL/GUEST HOUSE	412007	656
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TRANSIT HOSTEL/GUEST HOUSE	412007	656
TRANSIT HOSTEL/GUEST HOUSE	412007	656
TRANSIT HOSTEL/GUEST HOUSE	412007	650
TRANSIT HOSTEL/GUEST HOUSE	412007	656
TRANSIT HOSTEL/GUEST HOUSE	412007	2155
TRANSIT HOSTEL/GUEST HOUSE	412007	936
TRANSIT HOSTEL/GUEST HOUSE	412007	565
TRANSIT HOSTEL/GUEST HOUSE	412007	
TELEVISONS/MUSIC SYSTEMS O	412501	207
TELEVISONS/MUSIC SYSTEMS O	412501	382
TELEVISONS/MUSIC SYSTEMS O	412501	382
TELEVISONS/MUSIC SYSTEMS O	412501	490
TELEVISONS/MUSIC SYSTEMS O	412501	558
TELEVISONS/MUSIC SYSTEMS O	412501	933
TELEVISONS/MUSIC SYSTEMS O	412501	191
TELEVISONS/MUSIC SYSTEMS O	412501	92
TELEVISONS/MUSIC SYSTEMS O		59
TELEVISONS/MUSIC SYSTEMS O	412501	902
TELEVISONS/MUSIC SYSTEMS O	412501 412501	78
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Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number
				(C) 110	
				(3)	(8)
otal	7	0		//252	240

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Deductions on account of Inter-unit Transfer

Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Assets Sent (T	Advice number	
			Name of Unit / Company	Code of Unit / Company	
sofa set (3+1+1)	411701				
sofa set (3+1+1)	411701	1			
sofa set (3+1+1)	411701	1			
sofa set (3+1+1)	411701	1			
sofa set (3+1+1)	411707	1			
HP LAPTOP ENVY 15-AE009TX	411801	40000			
1.5 T Window AC	412008	10617			
Samsung S 5233W	412801	1			
Total		50623			

idition / Deduction of Fixed assets on account of Adjustments , Reclassification, Capitalization Adjustments, Change in Head of Account)

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Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)
		40-0000
UILDING CONTAINING HYDRO ELECTRIC GE	410301	-3259809 -131517
xecutive Field Hostel - 2 (Package-2)	410321	-11859987
AMS AND BARRAGES		4800
URNITURE-FIXTURES-FIELD HOSTEUTRANS	411707	-4800
URNITURE-FIXTURES-FIELD HOSTEL/TRANS		-4800
URNITURE-FIXTURES-FIELD HOSTEUTRANS	411707	-4800
FURNITURE FIXTURES-FIELD HOSTEUTRANS	411707	-4800
FURNITURE FIXTURES-FIELD HOSTEUTRANS	411707	-4800
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-4800
FURNITURE FIXTURES-FIELD HOSTEL/TRANS	411707	-4800
FURNITURE-FIXTURES-FIELD HOSTEUTRANS	411707	-4800
FURNITURE FIXTURES-FIELD HOSTEL/TRANS		-3000
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FOOTURES FIELD HOSTEL/TRANS	411707	
FURNITURE FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FIXTURES-PIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3300
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3300
FURNITURE FIXTURES FIELD HOSTEL/TRANS	411707	-3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3300
FURNITURE-FIXTURES-FIELD HOSTEUTRANS	411707	-3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	411707	-3300
FURNITURE FIXTURES FIELD HOSTEL/TRANS		-3300
FURNITURE FIXTURES FIELD HOSTEUTRANS		-3300
FURNITURE-FIXTURES-FIELD HOSTEUTRANS		-3300
FURNITURE FIXTURES FIELD HOSTEL/TRANS		-3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS		-3300
	412005	-2350
HOSPITAL EQUIPMENTS	412005	-2350
HOSPITAL EQUIPMENTS	412005	-2350
HOSPITAL EQUIPMENTS	412005	-2850
HOSPITAL EQUIPMENTS	412503	-2752
MISC ASSETS/EQUIPMENTS	100000000000000000000000000000000000000	4800
FURNITURE-FIXTURES-FIELD HOSTEL/TRAN		4800
FURNITURE-FIXTURES-FIELD HOSTEL/TRAN		4800
FURNITURE FIXTURES FIELD HOSTEL/TRAN		4800
FURNITURE-FIXTURES-FIELD HOSTEL/FRAN		4800
FURNITURE FIXTURES-FIELD HOSTEL/TRAN		
FURNITURE-FIXTURES-FIELD HOSTEL/TRAN		4800
FURNITURE FIXTURES FIELD HOSTEL/TRAN	412801	4800
FURNITURE FIXTURES FIELD HOSTEL/TRAN		4800
FURNITURE-FIXTURES-FIELD HOSTEUTRAN		4800
FURNITURE-FIXTURES-FIELD HOSTEL/TRAN		4800
FURNITURE-FIXTURES-FIELD HOSTEUTRAN		4800
FURNITURE-FIXTURES-FIELD HOSTEL/TRAN	412801 45 412801	4800 3000



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FURNITURE FIXTURES FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3800
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3080
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3800
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3900
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3000
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3300
FURNITURE-FIXTURES-FIELD HOSTEL-TRANS	412801	3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3300
FURNITURE FIXTURES-FIELD HOSTEL/TRANS	412801	3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3300
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3390
FURNITURE-FIXTURES-FIELD HOSTEL/TRANS	412801	3300
HOSPITAL EQUIPMENTS	412801	2350
HOSPITAL EQUIPMENTS	412801	2350
HOSPITAL EQUIPMENTS	412801	2350
HOSPITAL EQUIPMENTS	412801	2850
MISC ASSETS/EQUIPMENTS	412801	2752
MISC ASSETS/EQUIPMENTS	412801	2752
MISC. ASSETS/EQUIPMENTS	412801	2752
MISC ASSETS/EQUIPMENTS	412801	2752



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Note no. 11.1 Capital Work in Progress

(Amount in Rupees)

Particulars	- Transa	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i) Roads and Bridges	X 22		10721434		10721434	
i) Buildings		28154394	13092941	(1848574)	37423761	1975000
iii) Railway sidings		27				
Hydraulic Works(Dams, Wiv) Hydro mechanical gates,			11351614	1848574	13200188	
v) Generating Plant and Mad			27233522		27233522	:
vi) Plant-and Machinery - Sul						
vii) Plant and Machinery - Tra	nsmission lines					
viii) Plant and Machinery - Oth						
ix) Construction Equipment			19749488		19749488	
x) Water Supply System/Dra	ainage and Sewerage	18				
xi) Other assets awaiting ins	tallation		39459531		39459531	
xii) CWIP - Assets Under 5 KM	1 Scheme Of the GOI					
xiii) Survey, investigation, cor	nsultancy and supervision charges	120				
xiv) Expenditure on compensa	atory Afforestation					
xv) Expenditure attributable	to construction *					
Less: Provided for			-			
CC33, 110VIGCO 101	Sub total (a)	28154394	121608530		147787924	1975000
* For addition during the	period refer Note No. 28					
Contraction Stages (for	valuation refer Accounting Policy no.7)					
Less: Provisions for con	Sub total (b)	0				
TOTAL	Sab total (b)	28154394	121608530		147787924	1975000
TOTAL Previous vear		25691810	114395340	(946463)	110986293	28154394

(Hide the Explanatory Notes which are not applicable) Explanatory Note: -

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)

\pr-2015				
				OTA & Ac
-				CONDING WOOD
LUC	ê	-	(100	12/
	· ·	NIMA .	NW.	HMO.

	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.
	shares/ bonds/	shares/ bonds/ share/ bond/	Number of shares/ bonds/ shares/ bonds/ shares/ bond/ Amount In Rs.	Number of shares/ bonds/ Shares/ bonds/ Amount in Rs. Number of shares/ bonds/	Number of shares/ bonds/ shares/ bonds/ Amount In Rs. Shares/ bonds/ shares/ bonds/ shares/ bonds/

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

	PARTICULARS	As at	31st March, 2016			31st March, 2015	
		Long Term	Short Term	Total	Long Term	Short Term	Total
C	CAPITAL ADVANCES						
S	Secured (considered good)	3.83		*	*		,
L	Insecured (considered good)						0000000
	– Against bank guarantee	476408		476408	2385908		2385908
	– Others	32417000		32417000	52486339		52486339
L	Less : Provision for expenditure awaiting utilisation certificate			-*			
Ę	Insecured (considered doubtful)	6		*			
L	ess : Provisions for doubtful advances *1	+5			* 9		
) [DEPOSITS						
•	Unsecured (considered good)		12	*	18	9	
-	Unsecured (considered doubtful)	2	74	-		*	
	Less : Provision against demand raised by Govt.Depts.	-	ā				
1	Less : Provision for Doubtful Deposits *2	•	560	: :	125	85	
	OTHER LOANS & ADVANCES						
1	Employees (including accrued interest)						
	- Secured (considered good)	24956311	2779403	27735714	26958297	3020738	299790
	- Unsecured (considered good)	229199	3197393	3426592		2589214	25892
	- Unsecured (considered doubtful)			(41)		- 100	
	Shipedarea (considerate account)	Long Term	Short Term	Total	Long Term	Short Term	Tot
	Advance to contractor / supplier						
	- Secured (considered good)		*	(40)		187	
	- Unsecured (considered good)						
	- Against bank guarantee	141		(*)		15	
	- Others		6220259	6220259			
	- Unsecured (considered doubtful)						
	Loan to State Government in settlement of dues from customer						
8	- Secured (considered good)						
	- Unsecured (considered good)				0 -	27 27	
	- Unsecured (considered doubtful)						
	Advance to Government of Arunachal						
	Pradesh						
	- Secured (considered good)			I what compare	Contract of Sandani		
	Unsecured (considered good)						
	- Unsecured (considered doubtful)			= 10 11 12 11			
	Other advances - Unsecured (considered good)		10095986	10095986	WOLH -	6574378	65743
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans	I B		8			
	& advances *3 Less: Provisions for expenditure awaiting			*		ě	
	utilization certificate Advance income tax & tax deducted at source			=		: · · · · · · · · · · · · · · · · · · ·	
	Total	58078918	22293041	80371959	81830544	12184330	940148

Explanatory Note: Loan & Advances due from directors or other officers of the company at the C L/M/
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 amount to AS NII)

(Previous year Rs.

-		Long Term	Short Term	Total	Long Term	Short Term	Total
Q-1	Provisions for Doubtful Capital Advances						
8	Opening Balance		(4)		-		
F	Addition during the year		323	*	*	*	-
2	Used during the year Reversed during the year		a ₁	*	*	8	*
/SBN	Closing balance			-			
(3)	Closing balance						
<u></u>		Long Term	Short Term	Total	Long Term	Short Term	Total
*2	Provisions for Doubtful Deposits Opening Balance						
	Addition during the year						
AS.	Used during the year				24	12	
	Reversed during the year			9	4	- 3	
a	Closing balance			*		3	
		Long Term	Short Term	Total	Long Term	Short Term	Total
+3	Provisions for Doubtful Loans & Advances						
	Opening Balance		2	3	-		-
8228	Addition during the year			3		- 100	
	Used during the year			9			
	Reversed during the year				3,87	5.40	
	Closing balance			58	5.5	- SE	
NO	TE NO. 14.1 OTHER NON-CURRENT ASSETS	5				(Ar	mount in Rupees)
(1)	PARTICULARS			As at 31st f	March, 2016	As at 31st N	March, 2015
6	Long term trade receivable Others						
	Interest accrued on: - Advance to Government of Arunachal Prac	desh					
	- Others				**		1,6
0	Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluc	ctuation			5		
•	Ä	Total					
Q o	TE NO. 14.2 OTHER NON-CURRENT ASSETS	- REGULATORY A	ASSETS				mount in Rupees)
	PARTICULARS		1-Apr-2015	~ ¯Addition	Adjustment	Amortisation/ Impairment	31-Mar-2016
0	Subansari Lower HE Project				*		
	TOTAL		- 41	146	-		
07.	Prévious year		9	17. E			
© Quo	TE NO. 15 CURRENT INVESTMENTS			As at 31st	March, 2016	As at 31st	(Amount in Rupe March, 2015
U.	PARTICULARS	Number of	Face value per	1538 T. J. 48 VI	Number of	Face value per	Marine U
•	PAKILBULAKS 1997 IN STANTING	shares/ bonds/ securities	share/ bond/ security (In Rs.)	Amount in Rs.	shares/ bonds/ securities	share/ bond/ security (in Rs.)	Amount in Rs.
0	7 -						
0			ACCOMPANIES INIT		:1		
0			WPC	LIMIT		SPTA & AS	
(1)				18		S A	SE SE
			(Cale	23/*)			(Sig)
with With			ARIDA	IBAD		TATERED ACCO	





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*

Closing balance

* CALLED *

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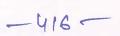


_		As at 31st Mar	ch. 2016	As at 31st I	March, 2015
	RTICULARS				
Pro	ovisions for Doubtful Claims		1967		(4)
Ор	ening Balance				74
Ad	dition during the year				
Us	ed during the year				227
Re	versed during the year				0
_	osing balance		0		
Pro	ovision for project expenses to be writen off				-
OF	pening Balance				
Αc	ddition during the year				*
Us	sed during the year				
Re	eversed during the year		0		0
CI	osing balance				
Pr	ovision for losses pending investigation / awaiting write off sanction				217829
0	pening Balance				22.023
	ddition during the year				217829
	sed-during the year				21/519
	eversed during the year		0		0
_	losing balance		0		- 0
-					
da	NO. 20 REVENUE FROM OPERATIONS			(Amou	nt in Rupees)
7	NO. 20 REVENUE FROM OPERATIONS		rear ended		e year ended
-	PARTICULARS	31st M	arch, 2016	315	t March, 2015
9	SALES			1510965161	
/	ALE OF POWER	2569465768		1519865161	
	ess:				
<	sales adjustment on a/c of Foreign Exchange Rate Variation				
	Fariff Adjustments	*			
	Regulated Power Adjustment	* - * - * - * - * - * - * - * - * - * -			
(ncome from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)		69465768		1519865161
,	ADVANCE AGAINST DEPRECIATION -Written back during the year				
	OTHER OPERATING INCOME Interest from Beneficiary States (Revision of Tariff)		43529915	*	8980557
)	interest from Beneficiary States (Revision of Tarm)	-			
),	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Contract Income	•			
,	Revenue from Project management/ Consultancy works				152884571
	TOTAL (A-B+C+D)	223	612995683	18 11 2	132004371
	Explanatory Note: -				
3	1) CERC tariff notification for the period 2014-19 has been notified Pending approval of tariff for the period 2014-19 by Central Electricity per tariff notified by CERC for the period 2009-14 except Bairasiul, Sa 19 and taking into account provision towards truing up of capital cost purpose of recognizing sales. Return on equity (a component of tariff	lal. Chamera-I & Loktak Power of the power station in line wi has been grossed up using MA	Station for whi th CERC tariff T Rate for the	regulation 2014. FY 2015-16.	ders for 201 Further for ti
3	2) Sales includes Rs. (Previous year Rs. year. 3) Sales includes Rs. (Previous year Rs. (on account or earlier year sal	eemed genera	ation' in respect	of Chutak a
Ì	Nimmorazon Power Stations do diluwed by				
?	4) Sales includes Rs(Previous year Rs				egulation No
	5) Due to non payment of dues by some of the beneficiaries, share of 1/42/2010-CERC Dated 28th September 2010 and accordingly sales towards regulated power, which has been sold through bidding at Pow after adjusting expenditure for effecting sale of regulated power Accordingly an amount of Rs	er Exchange. ibid regulation fu should be passed on to ber rore) has been adjusted agains	rther provides reficiaries, wh it the outstand	that margin earn ose power has b ling dues of those	ed on such s een regulat beneficiaries
	Tariff regulation notified by CERC vide notification dated 19.01.200 tariff period shall be subject to truing up at the end of the tariff perio Rs. (Previous year Rs. has been provided)	9 inter-alia provides that capita d, which may result in increase ed in the books during the year	l cost consider or decrease ir as an abundar	red for fixation of the tariff. Accordingly of the precaution	ariff for curry, an amoun
5		10/20/		(3)	12
	-415	RIDABA		(all	SRED WEST

OTE NO. 21 OTHER INCOME			For the year ended	For the year ended
PARTICULARS			31st Harch, 2016	31st March, 2015
A) Income from Non-Current Investm	nents			
Trade				2
 Dividend from subsidiaries 				*
- Dividend -Others	to set the first bands iss	and by the State		
- Interest - Government Securities	s (8.5% tax free bollos iss	ded by the state		
Governments) Non-Trade				
Dividend income Others				
- Interest				
2				1
B) Other Income				
Interest				-
- Fogu to State dovernment in se		stomers		
- Loan to Government of Arunach	hal Pradesh			
-Deposit Account			1699094	1570134
- Employee's Loans and Advance	es	~	9	-
- Others				- 1
Late payment surcharge				
Income From Sale of Self Genera				
lization of Loss Due To Busin	ness Interuption			_
July Strate of investments			18315	2742
Profit on sale of assets			708888	1673586
Liability/ Provisions not required	written back #		2849128	980687
Others			:#2	
Exchange rate variation		Sub-total	5275425	4227149
	ADID Expenses		2275314	3432706
Add/(Less): C.O./Regional Office	e/FID Expenses	Sub-total	7550739	7659855
Less: Income transferred to Exp	penditure Attributable to	Construction		*
Less: Income transferred to Adv	ance Deposit from Client	t/Contractees and	*	*
against Deposit Works			7550739	7659855
Total car	ried forward to Statemen	t of Profit & Loss		
			For the year ended	For the year ended
PARTICULARS			31st March, 2016	31st March, 2015
#Detail of Liability/Provisions n	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 & Adva	ancesm (*3 under Note 1	3)		140
d) Diminution in value of stores	s and spares (*1 under N	ote 16)		
) Bad and doubtful debts (*1	under Note 17)			/>
f) Bad and doubtful claims (*:	2 under Note 19)	10)		
g) Project expenses awaiting w	//o reversed (*3 under No	ine (#A under Note 19)		
h) Losses pending investigation	n/awaiting write on sanct	ion (-4 dilder Note 15)		
i) Provision for wage revision j) Provision for PRP / Incentive	Productivity Linkad Incar	ntive [Item (a) vi under Note 7	653555	1673586
i) Provision for PRP / Incentive	throadening mixed incer	water water of the second seco		
The reason of the second second	o/Pension Fund (Item (a)	vii under Note 71		
Provision for Superannuation	n/Pension Fund (Item (a)	vii under Note 7] cashment, REHS, Mommento e	tc)	
k) Provision for Superannuation I) Provision for Retirement ben	n/Pension Fund (Item (a) nefits (Gratuity, Leave End	ashment, REHS, Mommento e	(c)	
k) Provision for Superannuation I) Provision for Retirement ben m) Provision for tariff adjustment	n/Pension Fund [Item (a) nefits (Gratuity, Leave End ent [Item (e) under Note 1	cashment, REHS, Mommento e 7]		
k) Provision for Superannuation	n/Pension Fund [Item (a) nefits (Gratuity, Leave End ent [Item (e) under Note 1	cashment, REHS, Mommento e 7]	55333 708888	1673586



0





	D. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES		Contlan year and
	RTICULARS	For the year ended 31st March, 2016	For the year ende 31st March, 20
GEN	ERATION EXPENSES		40757700
Wate	er Usage Charges	125635948	18757788
Cons	sumption of stores and spare parts	1877856	8877
Direc	ct Expebditure on Contract, Project Management and Consultancy Works		
REP	AIRS & MAINTENANCE		
1,1	- Building	7428013	652720
	- Machinery	21481257	169616
	- Others	14997057	86119
A D M	MINISTRATION EXPENSES		
		11275474	97755
	at & Hire Charges	898212	5218
	es and taxes	27291467	185085
	urance	2/29140/	103003
Utili	ization of Self Insurance Fund		50551
Sec	curity expenses	18872618	
Elec	ctricity Charges	8089425	58887
Trav	velling and Conveyance	10903203	90224
Exp	penses on vehicles	911363	5047
Tele	ephone, telex and Postage	2398206	2551
Adv	vertisement and publicity	4459622	29669
,	ertainment and hospitality expenses	9000	8:
Prin	nting and stationery	1153818	814
	nsultancy charges - Indigenous	4974550	9983
	nsultancy charges - Foreign		
	dit expenses (Refer detail below)	79660	141
Exp	penses on compensatory afforestation/ catchment area treatment/ pironmental expenses		
Exc	penditure on land not belonging to company	*	
	ss on Assets	785135	619
	sses out of self insurance claims (upto excess clause)	12	
	oks & Periodicals		6
	nation	#	
	R/ Sustainable Development/ Community Development Expenses	4837525	19286
	rectors' expenses	*	
	search and development expenses	131	
	terest on Arbitration/ Court Cases		
	erest to beneficiary states	*	
	bate to customers		
	penditure on Self Generated VER's	3 (*)	
	penses for Regulated Power	A No. of the second	
Les	ss: - Exp Recoverable on Regulated Power		98
	change rate variation		
	her general expenses	13547751	14896
	Sub-total Sub-total	281907160	311334
	dd/(Less): C.O./Regional Office/PID Expenses	10140224	14873
Ad	10/(Less): C.O./Regional Office/Pib Expenses	292047384	326208



Total (i) = A to D

292047384

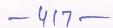
Less: Recoverable from Deposit Works

0

3

(%)





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

towards Employees Provident Fund

towards Employees Defined Contribution Superannuation

For the year ended 31st March, 2016

CLIA

6852812 9763859



7393060. (Corresponding Previous period Rs. 5156843) towards lease payments in respect of premises for residential use of employees. (Amount in Rupees) For the year ended 31st March, 2015

> 6337565 9311270

NO. 24 FINANCE COST	For the year ended	For the year ended
ARTICULARS	31st March, 2016	31st March, 2015
		108000000
terest on : overnment of India loan	108000000 6898252	3642430
onds	0030232	
preign loan	137781352	145067239
erm loan		
ash credit facilities /WCDL	<u></u>	256709669
ther interest charges Sub-total	252679604	256709009
other Borrowing Cost oss on Hedging Transactions	2	14001
oss on Hedging Transactions Bond issue/ service expenses	320	
Royalty		50490
Commitment fee		
Guarantee fee on foreign loan	283398	1020645
Other finance charges Sub-total	283718	1085136
Applicable net gain/ loss on Foreign currency transactions and translation		
Fuebasse differences renarded as adjustment to interest cost	86 2	
Less: Interest adjustment on account of Foreign Exchange Rate Variation Sub-total		78
335 1513.	#######	257794805
Total (A + B + C)	4091	6038
Add/(Less): C.O./Regional Office/PID Expenses TOTAL	252967413	257800843
	181	*
Less: Finance Cost transferred to Expenditure Attributable to Construction	985	
Less: Recoverable from Deposit Works Total carried forward to Statement of Profit & Loss	252967413	257800843
		(Amount in Rupees)
TE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES	For the year ended	For the year ended
PARTICULARS	31st March, 2016	31st March, 2015 486220288
Programiation & Amortisation Expenses	485534182	40022020
Depreciation adjustment on account of Foreign Exchange Rate Variation	2540300	2677680
Add/Less). CO/Regional Office / PID Expenses	488074482	488897968
500-60101	1000	
Less: Depreciation & Amortisation Expenses transferred to Expenditure		
Attributable to Construction Less: Recoverable from Deposit Works		488897968
Total carried forward to Statement of Profit & Loss	488074482	40007
		(Amount in Rupees)
E NO. 26 PRIOR PERIOD ITEMS (NET)	For the year ended	For the year ended 31st March, 2015
PARTICULARS	31st March, 2016	
INCOME	99553414	
Sale of Electricity Advance Against Depreciation written back		
Interest/Surcharge, from debtors	ie i dan de la companya de la compa	17,868,76 kpg-181e4
Others in the second se	99553414	A 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10
Sub-total	3933424	7
EXPENDITURE		
Salaries & Wages	9	(A)
Repair & Maintenance	*	÷.
Finance Cost		*
Depreciation & Amortization		482240
Others Sub-total		482240
TOTAL (Expenditure less Incomce)	(99553414)	38140
Add/(Less): C.O./Regional Office/PID Expenses	(27407) (99580821)	520380
TOTAL,	(99580821)	
Less: Prior Period items transferred to Expenditure 1		
Construction	101	GUPTA & ASSOC 520380
		F20380
Less: Recoverable from Deposit Works	(99580821)	B A S
	(99580821)	\$ 320500

MARKET TO THE RESERVE
EN	NO. 27 TAX EXPENSES	For the year ended	For the year ended
		31st March, 2016	31st March, 2015
Cui	rrent Tax		9
	come Tax Provision		
	ljustment Relating To Earlier periods		(2)
	eferred Tax .ss: Recoverable for tariff period upto 2009		
Le:	ss: Deferred Tax Adjustment Against Deferred Tax Liabilities	<u> </u>	
	Total Tay Expenses	*	
TEI	NO. 28 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION DURING THE YE	EAR	
			(Amount in Rupees
		For the year ended	For the year ende 31st March, 201
	PARTICULARS	31st March, 2016	320111010117
	MPLOYEE BENEFITS EXPENSE		
58	alaries, wages, allowances	3.	
	ratuity and contribution to provident fund taff welfare expenses	100	141
	tarr werrare expenses eave Salary & Pension Contribution	190	
r.c	Sub-tot	al	
	ARDITH NAS C. W. COUNTY CONTRACTOR OF THE		
R	EPAIRS & MAINTENANCE		2
	ilding	\$	*
	nachinery		*
O	Others Sub-to	tal	
. A	ADMINISTRATION & OTHER EXPENSES		
	Rent	₩	
	Rates and taxes	(0	
	nsurance	2	2
	Security expenses		9
Е	Electricity Charges	3	
	Travelling and Conveyance	257	
	Expenses on vehicles		2
	Telephone, telex and Postage		t:
	Advertisement and publicity	¥2	5
	Entertainment and hospitality expenses	×	8
	Printing and Consultancy Charges:		
	Design and Consultancy charges: - Indigenous		2
	- Indigenous - Foreign	*	3
-	Expenses on compensatory afforestation/ catchment area treatment/		9
- (environmental expenses		
	Expenditure on land not belonging to company	and the state of t	* J
	Assets/ Claims written off		183
	Losses on sale of assets	### ### ### ### ### ### ### ### ### ##	**
	Other general expenses		
	Remuneration to Auditors	121	In the
	Exchange rate variation (Debit)	e de Talle e de caracter de la serie e	and the second
	Sub-total FINANCE COST		
	Interest on :		ź
	Government of India loan		Ψ.
	Bonds .		2
	Foreign loan		끃
	Term loan Cash credit facilities /WCDL		9
	Exchange differences regarded as adjustment to interest cost		[4
	Loss on Hedging Transactions		9
ż	Bond issue/ service expenses Commitment fee	# # # # # # # # # # # # # # # # # # #	*
· A	Commitment fee Guarantee fee on loan		STA & ATO
ř ,	Other finance charges	<u> </u>	SUPTAGAS
ė.	* Sub-	total	13
16			3/1
j	PIDABAS	-420-	18 mil
		7,20.	100
9			C

		For the y 31st Ma	ear ended arch, 2016	For the y 31st M	rear ended arch, 2015
PARTICULARS					
		129			
PROVISIONS	Sub-total Sub-total				
	3dD-total				
DEPRECIATION AND AMORTISATION EXPENSES		*			
DEPRECIATION AND AMORTISMOST	Sub-total		-		
PRIOR PERIOD EXPENSES					
Prior Period Expenses		586		**	
Less: Prior Period Income	Sub-total				2
C.O./Regional Office Expenses:					
Other Income		*			
Generation, Administration and Other Expenses		*			
Employee Benefits Expense		*		- Ĉ	
Depreciation & Amortisation Expenses		÷			2
Finance Cost					
Provisions				181	
Prior Period Adjustment (Net)	Sub-total				
	305-10101				
LESS: RECEIPTS AND RECOVERIES					
Income from generation of electricity – precommissioning		160		2	
interest on loans and advances		45		2	
Profit on sale of assets Exchange rate variation (Credit)		*-		· ·	
Provision/Liability not required_written back		*			
Hire charges/ outturn on plant and machinery			K		
Miscellaneous receipts					
Magendicous receipts	Sub-total				
TOTAL (A+B+C+D+E+F+G+H	(- i)				
TOTAL (A+B+C+D+E+F+G+H					





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

3 3

(I) 40 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.

(Rs. in Crore)

31.03.2016 the claims on 31.03.2016 the claims on 31.03.2015 the claims on 31.03.2015 the claims on 31.03.2015 the claims on 31.03.2015 the claims on 31.03.2016 the claims	SI.N	Particulars	Claims as	Provision	Contingent	Contingent	Addition of
(1) (2) (3) (4) (5) (6) 1. Capital Works 235.71 0 235.71 384.92 2. Land Compensation 0 0 0 0 3. Disputed tax matters 0 0 0 0 4. Others 0.17 0 0.17 0.16	0.		on	against	liability as	liability as	contingent
(1) (2) (3) (4) (5) (6) 1. Capital Works 235.71 0 235.71 384.92 2. Land Compensation 0 0 0 0 3. Disputed tax matters 0 0 0 0 4. Others 0.17 0 0.17 0.16			31.03.2016	the claims	on	on	liability during
1. Capital Works 235.71 0 235.71 384.92 2. Land Compensation 0 0 0 0 3. Disputed tax matters 0 0 0 0 4. Others 0.17 0 0.17 0.16					31.03.2016	31.03.2015	the year
1. Capital Works 0 0 0 0 0 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)
2. Land Compensation 3. Disputed tax matters 0 0 0 0 0 4. Others 0.17 0 0.16	1.	Capital Works	235.71	0	235.71	384.92	(149.21)
4. Others 0.17 0 0.17 0.16	2.	Land Compensation	0	0	0	0	0
4. Others	3.	Disputed tax matters	0	0	0	0	0
Total 235.88 0 235.88 385.08	4.	Others	0.17	0	0.17	0.16	0.01
Total		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)

	Impact on Statement of Profit & Loss		
Accounting Policy/Practice	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 that 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)

			(III CIOIC)
SI.	Particulars	31.03.2016	31.03.2015
1.0	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)

		Arts. III 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)

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

^{*} Accrual basis.

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(*) (*)

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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	3
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	Yet to be paid	Total (a+b)
		(a)	(b)	
(i)	Construction/Acquisition	0.461		0.461
	of any asset	IM	8.0	
(ii)	On purpose other	0,008	0.015	0.023 TA & ASA
	than (i) above			(30)

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			1
Total	0.469	0.015	0.484

(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:-

(3)

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SI.	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

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

		(113. 111 61016)
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	NÎL
(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	NIL
	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.	

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 Workin-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 consequentia

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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.

(1)

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- 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	6
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	Exclse-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 Property	of	 Year Acquisiti	 Acquisition Cost	Reasons execution o	for non f title deed
5.			0	1 1		

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

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(CA Tripti Mittal) PARTNER M.NO. 504467

Camp: Jammu Date: 17/04/2016 (B K Singh)
MANAGER (FIN.)

(Suprakas Adhikari) Chief Engineer(E)



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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:

SI.	Details of the	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
-	-	-	ř	8	0

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

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(CA Tripti Mittal) PARTNER M.NO. 504467

amp : Jammu ate : 17/04/2016 (B K Singh)
MANAGER (FIN.)

(Suprakas Adhikari) Chief Engineer(E)

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 o claims	Closing . I balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Amount for which no probability of outflow (neither	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	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	7								
ii) Capital works — Claim under arbitrations	384.92	-	(149.21)	235.71	*		235.71	384.92	(149.21)
fii) Capital works - claims pending with Management		į i	STAN			As a configuration of the conf			
B) Land compensation cases									
C) Disputed tax matters									
D) Others	0.16	0.01		0.17		-	0.17	0.16	0.01
Total		Mary Mary							

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

8000in Head of Project

Head of Finance

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 claims	Closing of balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Amount for which no probability of outflow (neither	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	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	7	(149.21)	235.71	E		235.71	384.92	(149.21)
iii) Capital works - claims pending with Management									
B) Land compensation cases	3.								
C) Disputed tax matters	5								
D) Others	0.16	0.01		0.17	2	(2)	0.17	0.16	0.01
Total							ě		

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

Head of Project

Head of Finance

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

Sr. No.	PARTICULARS	NAME OF PARTYWORK	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)		ĻIKĘLY REIMBURSEM ENT TO BE	REASONS FOR NON- ACCEPTANCE	PRESENT STATUS
1	2	3	4	5	8	(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					27				302000			
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER												
	SUB TOTAL		A 100 A		V\$()								
b)	CASES UNDER ARBITRATION/ADJUDICATION.		The state of the s		0								
1	Payment of additional cost incurred by the claimant in te extebded period of contract between 23,06,2010 to 30,06,2012		2,53,03,18,711	E	(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 Mrs HCC is being countered by NHPC and next date of hearing is scheduled on 13.04.2016.
2	Additinal cost incurred due to use of Aviation Turbine Fuel (ATF) instead of high Speed Diesel (HSD) for continueing the work during winter seasons/Road closure.		7,69,82;238		(4,41,87,306)	3,27,94,932			3,27,94,932	3,27,94,932	1.0	Claim has been rejected by the Committee.	The case is before the Arbitral Tribunal and under progress. Cross examination before the Howble 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.
			13.50										
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.		32,85,93,766	170	(3,02,58,212)	29,83,35,554	T.		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 thorbite 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.
		Me HCC 1:4	00.74.70.405		(70 70 07 704)	12,99,48,404		-	12,99,48,404	12,99,48,404		Claim has been rejected	The case is before the
4	Increase in cost due to Susequent Legislation. (Letter No. HCC/NBHEP/01/3R45 dated 06.0R.11)	IVVS FILE, LIG	83,71,76,195		(70,72,27,791)	12,35,46,404			12,55,40,404	12,50,40,404	×	by the Committee.	Arbitral Tribunal and under progress. Cross examination before the Honble Tribunal or 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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Rendementary in building and other 65 a IEC I Consection Worker	7,61,09,152		(20,48,014)	7,40,61,138		16.	7,40,61,138	7,40,61,138	ly the Countillee.	Hie case i) fictione de Asintal Izibanol en nuntas propress from Cameratanos belore do
										Ideality Tributal or travers alone reducing to Mr. HCC or beauty to the first of heming to the first of heming to the first of the first to the first of the first of the first of the first to the first of the first of the first of the first to the first of the first of the first of the first to the first of the first of the first of the first of the first to the first of the firs
SUB TOTAL	1.84,91;80,062		(1,49,20,64,173)	2,35,71,15,889			2,35,71,15,689	2,35,71.15,889		
CASES UNCER EXAMINATION BY THE MANAGEMENT	D,uqa ipotraz		- Ulivin Tentant							
Sue rotal										
SUB TOTAL- CAPITAL WORKS (A)	3.84.91.80.462		(1.49.20.64,173)	2,35,71,15,600	74		2,35,71,15,889	2.35,71,15,889		
SUB-LUTING WILLIAM TOWNS (14)										
LAND COMPONSATION CASES								C. C		
				- 1						
SUR TOTAL - LAND COMPENSATION CASES (B)		- 4			255		•			
Disputed Tex Malters				-						1
SUBTOTAL Glassard Tax Mallery (C)		0.50								
Olhers							49.45.654	17,45,591	Hades Irish with His	h Under arbitrories e
Non-point of Time European walked lawy of Min V K.) parally & one refund of Security Departs & FARD & Court.	Sales 15,74,033 Co	1,71,468		17,45,501	- 0		17,45,501	17,95,591	court of ASK at James	ligh court of ISE
Employee complaint Sh Turk Almost to	rhan .			-	.5)			12	Lender tital at High Coli - Neimigut	in Uniter and at 19th Co Sciences
SUB TOTAL CIVER CASES (D)	15,74,033	1,71.468	9.	17,45,501			17.45,501	17,45,501		
STOP STREET, WINCOM WHITE 103			(1,49.26.64.173)	2,35,83,61,390		-	2,35,88,61,390)	2,35,88,61,390		
GRAND TOTAL (AHI+C+D)	3,85,07,54,095	1,71,468	11,43,20,64,113/	7						EAST- TOTAL OF THE PARTY OF THE

Signature
Note: Plusse provide dutails of provision made
Debited to
Cucked to

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						1000			W 45 Ct 420	. Claim has been rejected	The case is before th
Reimbursement of building and other Wa.1 Construction Worker	HCC Ltd	7.61.09,152		(20,45,014)	7,40,61,138	*	\$ P	7,40,61,138	7,40,61,138	by the Committee.	Arhitral Tribunal an under progress. Cros examination before the Honble Tribunal ovarious claims submitted by M/s HCC is bein countered by NHPC as next date of hearing acheduled on 13.04.2016.
		19						2,35,71,15,889	2.35.71,15,889		
		3,84,91,80,062		(1,49,20,64,173)	2,35,71,15,889		•	2,33,71,13,003	ajouji ijiojos		
SUB TOTAL.		3,04,51,00,500									
CASES UNDER EXAMINATION BY THE		15 15	1/4								
MANAGEMENT		1650									
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					*				PAY
SUB TOTAL		10.0						0.25.74.45.000	2,35,71,15,889		
		3,84,91,80,062		(1,49,20,64,173)	2,35,71,15,889	*:		2,35,71,15,889	2,33,71,13,003		
SUBTOTAL- CAPITAL WORKS (A)		3,04,91,00,002									
LAND COMPENSATION CASES		15.56									
EARD OOM ENGLISHED											
		130									
		(2)									
SUB TOTAL- LAND COMPENSATION CASES (B)		20.00	9 1	*		•				2011	
SUB TOTAL DATE COM LITERATURE (1.		186									
Disputed Tax Matters					201	150					The second second
		35, 12	-	351		-	0.00				
SUB TOTAL- Disputed Tax Matters (C)			- 37.								
								17.45.504	17,45,501	_ Under Trial with Hig	h Under arbitration
D Others 1 Non grant of Time Extension without levy of M	s V K Sales	1,5,74,033,	1,71,468		17,45,501	3		17,45,501	17,40,001	court of J&K at Jammu,	High court of J&I
penalty & non refund of Security Deposit & EMD &	Const Co.	8,5								Under trial at High Cos	rt Unifer trial at High C
2 Employee complaint Sh	Tarik mied Pathan	71.1		1 1	2.	7040	*			- Srinagar	(0)
								47.45.504	17,45,501		
		45 74 000	1,71,468	(9)	17,45,501		2.	17,45,501	17,40,001		
SUB TOTAL- OTHER CASES (D)		15,74,033	1,71,400						2,35,88,61,390		
		()	1,71,468	(1,49,20,64,173)	2,35,88,61,390			2,35,88,61,390	2,33,08,01,330		11-16-11-1
GRAND TOTAL (A+B+C+D)		3,85,97,54,095	1,/1,468]	(1,45,20,04,115)	1						

Signature Note: Please provide details of provision made Debited to Credited to g/q<u>U</u>

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Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

- 2.1.1 Fixed assets are stated at cost of acquisition/construction less accumulated depreciation/amortisation and impairment losses, if any. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- 2.1.2 Assets created on land not belonging to the Company are included under fixed assets:
- 2.1.3 Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

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



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

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- 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

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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.

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.
- 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

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

7. INVENTORIES

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

8. FOREIGN CURRENCY TRANSACTIONS

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

9. EMPLOYEE BENEFITS

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

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

10. REVENUE

- 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

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

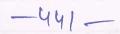
13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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



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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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 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

(%) 183h

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 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	3	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-tot:	(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	E E	1.03.84.090	1,490	5,49,970	9,210	1,26,42,660
ii)Reg. Off. Exp.	(31,917)	2,97,554	E	31,88,783	20	89,528	(10,200)	35,33,768
iii) PID - Siliguri								
Sub-tot:	(5,23,147)	24,86,684	(4)	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-tota	(4,90,494)	24,68,684		1,33,15,186	(352)	6,36,075	(18)	1,59,29,081
Quarter 4								
) 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					147.3		,,,,,	
Sub-tota	(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

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0 56372517

2540300

4091

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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	2-07			
	4312XX				

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

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

Signature Head of Finance Signature

Head of Project/Power

Station/Unit

- 444

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
SI. 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.

Signature Head of Finance * PC LIMITED *

Signature Head of Project/Power Station/Unit



-445

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	4	5	6	7	8	Depit as on 31.03.2016
SI. 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					p. 0 1, 000 (1 10)	(110)	
	2 4502XX	113						
	3 4503XX				NI	Ĺ		
	4 6604XX					1		
	5 6607XX	5.8						
	6 6608XX					100000000000000000000000000000000000000		

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



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
SI. 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	Sa.			NI	Ļ		
	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



Name of Unit:

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NIMMO BAZGO POWER STATION

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGUR DETAILS OF FOREIGN CURRENC	And the second s	RESHOULD TALLY WITH BA	LANCE SHEET	FIGURE	
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO PALI	REMARKS (IF
WOH WCM21			72		1000
i) INTEREST					
II) OTHER MISC MATTERS"	As below	As below	-		į

DETAILS OF CTHER MISC. MATTERS	ADVICE NO	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&U	REMARKS (II
EXPENDITURE ON	Corporate Office / RO Office		1		
a) DOWN PAYMENT					
b). FINANCING CHARGES		-		1915	
a) COMMITMENT FEE					
(1) WORK PAYMENT					
Name of party					
	Sub Total for Work Payment				
8) ADM. & DOCUMENTATION CHARGES					
I) AGENT FEES					
7 TRAVELING EXPENSES		1			
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!	REMARKS (IF ANY)
EARNINGS				i i	
} INTEREST				1 2	
il) other (if any, to be specified)					

Reconciliation of Expenditure In Foreign Currency on Accrual Santa

Crosing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e 31.03.2016 Add Payments made during the period

Less Opening Balance of Sundry Creditors in Foreign Currency I.e. 31 03.2015

Total expenditure in foreign currency on accruel basis

al Bridge Signature 1

NIL

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NIMMO BAZGO POWER STATION

Annexure-XIII

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE [TAILS OF FOREIGN CURRENCY EXPENDITURE]							
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/	REMARKS (IF		
KNOW HOW				IEDC	ANY		
) INTEREST			1				
i) OTHER MISC. MATTERS*	As below	As below		+			

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/	REMARKS (IF
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT					-
b) FINANCING CHARGES					-
c) COMMITMENT FEE					
J) WORK PAYMENT					
Name of party		7.4			
	Sub Total for Work Payment				
e) ADM & DOCUMENTATION CHARGES					
) AGENT FEES					
TRAVELING EXPENSES					
OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT			1		
TOTAL OTHER MISC. MATTER					

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

conciliation of Expenditure in eign Currency on Accrual Basis

sing Balance of Sundry Creditors In selgn Currency
s C Salance Sheet date
3.31 33.2016 ayments made during the period s Opening Balance of Sundry editors in Foreign Currency i.e. 03.2015 otal expenditure in foreign currency on accrual basis

Signature Head of Finance





NIL

Signature Head of Project/Pow Station/Unit



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NHPC LTD.

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NIMMO BAZGO POWER

STATION, ALCHI, LEH

BALANCE SHEET AS ON 31.03.2017





PARTICULARS		AT 31ST MAR	1011, 2017		V9412051/1/4/17/566
ASSETS	Not No.	An at 31st M	arch, 2017	As at 31st March, 201	(Aniount in 8) As at 01st April,
(1) NON-CURRENT ASSETS					The act of the Applit,
o) Property Plant & Equipment					
b) Capital Work in Prograss	2		-		1
c) Investment Property	2.	1 2,7	7,15,719	19.75.000	2,81,54
d) Other intangible Assets	2.4	1	3	**	1,01,01
e) Financial Assets i) Investments					
i) Loans	3 1				
iil) Omers	3.2			2.54.05.540	
f) Other Non Eurrent Assets	3.3	0,10,00	3,70,587	2,51,85,510 8.90,07,88,756	2,69,58,
(2) CURRENT ASSETS	1 4	3,04	1,49,000	3,28,93,40B	9,03,73,27, 5,48,72,2
n) Inventories					5,40,72,2
i) Investments	a series traffic			85,53,167	41 30,6
	6				
ii) Trade Receivables iii) Cash & Cash Equivalents	7		-	1	
iv) Bank balances	в	A	40 507	-	
v) Loans	9	٠٠,	42,507	9,22,914	4,10:6
vi) Others	10			100 (
c) Current Tax Assets (Net)	11	33,42,	24 808	55,52,472	52:28,08
d). Other Current Assets	12		27	38,33,92,052	89,89,10,00
TOTAL ASSETS	13	1,59,8	97,476	1,68,37,835	
Regulatory Deferral Account Debit Balances		9,16,31,9	90,097	9,35,61,01,114	70,56,41
	14				10,06,30,48,63
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT	1				*
		9,16,31,9	0,097	9,36,61,01,114	10,06,30,48,63
EQUITY AND LIABIL TIES 1 EQUITY (a) Equity Share Capital (b) Other Equity	15.1				
LIABILITIES NON-CURRENT LIABILITIES a) Financial Liabilities i) Burrowings ii) Trade Payables	15,2	2,35,04,84	1,026	2,05,84,77,812	1,24,38,08,121
Total outstanding does of inition enterprises and small enterprises Total outstanding does of Creditors other than micro enterprises and small enterprises iii) Other financial flabilities					*
b) Provisions	16.2	1,31,	086		
c) Deferred Tax timblings (No.)	17	10;50,54,		7.0	13,45,975
i) Other hon-current Liabilities	18	10,00,04,	- 1	10,44,37,414	11,58,98,727
CURRENT LIABILITIES	19		-		(5)
a) Financial Liabilities i) Trade Payables			0.	1	
Total outstanding dues of mirro auto-	20,1				
Total outstanding dues of Creditors other than micro enterprises and small enterprises	7				
	1. 1	1,84,51,7	738	15400	× .
ii) Other financial Habilities	20.2		I	1,54,92,499	1,05,82,559
Other Current Liabilities Provisions	20.2	4,84,02,3		6,35,41,789	11,17,01,710
Current Tax Liabilities (Net)	21	8,25,79,1		9,97,41,789	10,92,66,395
FUND FROM C.O.	23	1,41,63,6	07	1,08,85,024	93,65,808
TOTAL EQUITY & LIABILITIES	15.3	6,54,39,23,1	78	7 00 27 24 20-	342
		9,16,31,90,09	_	7,00,37,24,987	8,46,10,79,344
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 Disclosure on First time adoption of IND AS	32 33 34 35			9,35,61,01,114	10.06,30,48,639
Note 1 to 35 form Integral part of the Accounts NIMMO BAZGO POWER STATION (A Unit of NHPC Ltd) accounts are endited for I For Gupta, Gupta & Associates Charlered Accountants		Consolidation.			
(CA Lait Magay Arc)	Sig C	LIMITED	}		pooi

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Head of Finance

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 For the Year ended 31st For the Year ended 31st No. March, 2017 March, 2016 HICOME 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 Generation and Other Expenses 11 26 34,21,08,751 29,31,39,620 ij) Employee Banefits Expense 27 24,31,10,927 21,20,97,393 iili Finance Cost 28 33,49,81,732 25,97,76,343 ív) Depreciation & Amortization Expense 29 35,51,626 28,62,340 TOTAL EXPENSES 92,37,63,036 78,78,75,896 Profit before Exceptional Items, Rato Regulated Activities and Tax 1,70,93,64,261 99,14,64,224 Exceptional items PROFIT BEFORE TAX 1,70,93,64,261 99,14,54,224 Tax Expenses 30 i) Current Tax Adjustments relating to earlier years Ii) Bi) Deferred Tax Total Tax Expenses PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES 1,79,93,54,261 99,14;54,224 Movement in Regulatory Deferrel 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. 1,70,93,54,261 99,14,54,224 Profil for the year from continuing operations (A) 1,70,93,54,264 99,14,64,224 Profit from discontined operations Tax expense of discontinued operations Profit from discontinuing operations after tax OTHER COMPREHENSIVE INCOME (I) Items that will not be reclassified to profit or loss - Remeasurements of the defined benefit plans (15,90,513) i.ess: 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 - Irivestment 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 98,14:54,224 Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each) Basic & Diuled Earning per share after movemente 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 Expenditure antibuscular and and Risk Management Disolosure on Financial Instruments and Risk Management 32 33 Other Explanatory Notes to Accounts Disolosure on First lime adoption of IND AS Note 1-0-35 form integral part of the Accounts
NIMMO BAZGO POWER STATION (A Unit of NHPC Ltd) accounts are sudited for the purpose of Consolidation.

For Gupta, Gup a & Associates Chartered Accountants
(Firm Regri No. 0017284) STA & ASS

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(CA Lalit Mago 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

CE PRED ACCOUNT

PARTICULARS	As at 31st March,		(Amount in ₹)
	2017	As at 31st March, 2016	As at 1st April, 2015
	1		
440000			
Total			

€

C

	PARTICULARS		As at 31st March.		
			2017	As at 31st March, 2016	As at 1st April, 201
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	1 36
	Less : Provisions for doubtful Employees loans *1			-	120
		Sub-total			-
b)	Contractor / supplier	Out total	•	2,51,85,510	2,69,58,297
	- Secured (considered good)				
	- Unsecured (considered good)			-	
	- Against bank guarantee		(**		
	- Others		-		
	Unsecured (considered doubtful)	1		- 1	3
	Less : Provisions for doubtful advances to Contractor/ Supplier	*2			3
		Sub-total		•	-
;)	State Government in settlement of dues from customer	San total			
	- Secured (considered mond)				
	- Unsecured (considered good)				
	- Unsecured (considered doubtful)		•	/47	
	Less : Provisions for doubtful Loan to State Government *3				
)		Sub-total			
)	Government of Arunachal Pradesh			* .	
	- Secured (considered good)	1			
	- Unsecured (considered good)		2		
	Unsecured (considered doubtful) Interest accrued on:			59)	42
	interest accrued on:			-	
	- Loan to Government of Arunachal Pradesh - Others			-	3.2
	- Others				
		Sub-total	7.		
)	Deposits				
	- Unsecured (considered good)		1		
	Unsecured (considered doubtful)		180		191
	Less: Provision for Doubtful Deposits *4	4			
_		Sub-total	-		-
_	TOTAL	Sun-total			3
	Provisions for doubtful Employees loans *1			2,51,85,510	2,69,58,297
	Opening Balance				
	Addition during the year		*		
	Used during the year	1			
	Reversed during the year				
	Closing balance				
	Provisions for doubtful advances to Contractor/ Supplier *2				
	Opening Balance				
	Addition during the year		2		
	Used during the year				
	Reversed during the year				
	Closing balance				
	Provisions for doubtful Loan to State Government *3				
	Opening Balance				
	Addition during the year			-	:e:
	Addition during the year Used during the year Reversed during the year		136		







As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 B, 76,03,70,587 B, 90,67,88,756 B, 9,03,73,27,805 FNO. 4 OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As	Opening-Balance Addition during the year Used during the year			
Addition during the year Used during the year Reconstruct Statistic The year Reconstruct The Company of the end of the protot - For Company on the end of the protot - For Company on the Company of the end of the protot - For Company on the Company of the end of the protot - For Company on the Company of the end of the protot - For Company on the Company of the end of the protot - For Company on the Comp	Addition during the year Used during the year			
Used during the year Recreased during the ye	Used during the year			343
Closing balance Explanatory Note: i) Loan Included in Other Loans (Emptyone) due fron directors or other offices of the company the end of the sprinds - For Corporate Office only ii) Advance due by firms or private companys in which any Director of the Company is a Director or member Ii) Loans are one-derivative financial seaset within generate at fixed or variable interest income for the company. The Carrying value may be attered by the changes in the cent office of the company. The Carrying value may be attered by the changes in the cent office of the Company is a State of the Company. The Carrying value may be attered by the changes in the cent office of the Company. The Carrying value may be attered by the changes in the cent office of the Company. The Carrying value may be attered by the changes in the cent dist of the counterparties. PARTICULARS As at 31st March, 2017 ENO. 4. OTHER NON-CURRENT ASSETS (Amount in R) PARTICULARS As at 31st March, 2017 As at 31st March, 2016 ENO. 4. OTHER NON-CURRENT ASSETS (Amount in R) As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2016 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As at 31s	The Political Control of the Control			
Extractiony Note: (i) Loan included in Other Loans (Engloyeas) due from directors or other offices of the company at the end of the period. For Corporate Office only (ii) Advisors due by firms or private companies in which any Director of the Company in a director or member (iii) Loans are removed or manager. The Certifying value may be affected by the changes in the credit rise of his conscipant of the company and the end of the special which generate a fixed or variable interest income the face that are a fixed or variable interest income the face that are a fixed or variable interest income to fixed an are a fixed or the company of the changes in the credit rise of his conscipant on the credit rise of his conscipant on the company of the changes in the credit rise of his conscipant on the company of the changes of	Reversed during the year			
Explanatory Note:	Closing balance			
ii) Loan included in Other Loans (Employaea) due from directors or other or officers of the company at the and of the petiod *To Corporato 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-devivate financial assets which generate a foxad or variable interest income for the company. The Carrying value may be affected by the changes in the word make the company. The Carrying value may be affected by the changes in the word make the company. The Carrying value may be affected by the changes in the word make the company. The Carrying value may be affected by the changes in the word make the company. The Carrying value may be affected by the changes in the word make the company. The Carrying value may be affected by the changes in the word make the company. The Carrying value may be affected by the changes in the company. The Carrying value may be affected by the changes in the company. The Carrying value may be affected by the changes in the company. The Carrying value may be affected by the changes in the company. The Carrying value may be affected by the changes in the company. The Carrying value may be affected by the changes in the company. The Carrying value may be affected by the changes of the company. The Carrying value may be affected by the changes of the company. The Carrying value may be affected by the changes of	Explanatory Note: -			
ii) Advance due by firms or private companies in which any Director of the Company in a Director or member 101 Loans are non-derivative financial assets from counterparties in the company. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes in the congrany. The Carrying value may be affected by the changes of the congrany. The Carrying value may be affected by the changes of the congrany of the congrany. The Carrying value may be affected by the change of the congrany of the congrany of the congrany. The Carrying value may be at 34st March, 2016. As at	i) Loan included in Other Loans (Employees) due from directors as other			
a) Advance due by firms or private companies in which any Director of the Company is a Director or member ii) clacars are non-derivate financial assets which generate is fixed or variable interest income for the company. The Carrying value may be affected by the changes in the reads risk of the counterparties. FARTICULARS As at 31st March, 2016 As at 41st March, 2016 As at 51st March, 2017 As at 31st March, 2016 ENO. 4. OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2017 As at 31st March, 2017 As at 31st March, 2016 ENO. 4. OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2015 As at 31st March,	officers of the company at the end of the period - For Corporate Office and	.1		
Company is a Uniced or member II) Leans are non-derivative funcial assets which generate a fixed or variable interest morns for the company. The Carrying value may be affected by the changes in the cered max of the counterparties. ER NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS PARTICULARS As at 31st March, 2016 As at 41st March, 2016 B. Leas Rent receivable on lease TOTAL B. A6, 63,70,687 PARTICULARS As at 31st March, 2016 ENO. 4 OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2016 ENO. 4 OTHER NON-CURRENT ASSETS PARTICULARS A 5,66,370,687 A 5,80,67,85,765 PARTICULARS A 6,80,67,85,765 A 6,90,67,85,765 A 6,90,67,85,765 B NO. 4 OTHER NON-CURRENT ASSETS PARTICULARS A 6,76,83,70,687 A 8 at 31st March, 2016 A 9,83,73,78,78,78,78,78,78,78,78,78,78,78,78,78,	To the office of	1		
Company is a Uniced or member II) Leans are non-derivative funcial assets which generate a fixed or variable interest morns for the company. The Carrying value may be affected by the changes in the cered max of the counterparties. ER NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS PARTICULARS As at 31st March, 2016 As at 41st March, 2016 B. Leas Rent receivable on lease TOTAL B. A6, 63,70,687 PARTICULARS As at 31st March, 2016 ENO. 4 OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2016 ENO. 4 OTHER NON-CURRENT ASSETS PARTICULARS A 5,66,370,687 A 5,80,67,85,765 PARTICULARS A 6,80,67,85,765 A 6,90,67,85,765 A 6,90,67,85,765 B NO. 4 OTHER NON-CURRENT ASSETS PARTICULARS A 6,76,83,70,687 A 8 at 31st March, 2016 A 9,83,73,78,78,78,78,78,78,78,78,78,78,78,78,78,	ii) Advance due by firms or a inst			
is) Joans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Cerving value may be affected by the changes in the company the Cerving value may be affected by the changes in the credit risk of the counterparties. FRO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS PARTICULARS As at 34st March, 2015 PARTICULARS As at 34st March, 2015 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 2017 As at 34st March, 2016 As at 34st March, 20	Company is a Director or member			
Variable inferest prices do commentaries Variable inferest prices designed the company. The Carrying value may be affected by the changes in the commentaries. E NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS PARTICULARS As at 31st March, 2017 As at 31st March, 2017 As at 31st March, 2016 B Leass Perit receivable on lease TOTAL B, 76,03,70,587 B, 90,07,88,756 B, 90,0				
E NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS PARTICULARS PARTICULARS As at 31st March, 2015 PARTICULARS As at 31st March, 2015 E NO. 4 OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2016 As at 31st Ma	variable interest income for the company. The Carping value may be			
FE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS PARTICULARS As at 31st March, 2015 E NO. 4 OTHER NON-CURRENT ASSETS FARTICULARS As at 31st March, 2017 PARTICULARS As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2017 As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As at 1st April, 2015 As at 1st April,	affected by the changes in the credit risk of the counterparties.			
PARTICULARS As at 31st March, 2016 As at 31st March, 2016 As at 31st March, 2016 As at 1st April, 2016 B. Lease Rent receivable on lease FOTAL B. APARTICULARS As at 31st March, 2016				
PARTICULARS As at 31st March, 2016 As at 4 st April, 2015 As at 31st March, 2016 As at 4 st April, 2015 B. Lasse Rent receivable on lease TOTAL BOAND-CONTRICT STATES ST	E NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS			(Amount in ₹)
A Bank Deposits with more than 12 Months Maturity B. Lease Rent receivable B. Lease Rent receivable C. Interest recievable on lease TOTAL B. A 8,76,03,70,587 B. 8,90,67,88,766 B. 9,03,73,27,805 ENG. 4 OTHER NON-CURRENT ASSETS FARTICULARS A at 31st March, 2016 As at 31st Mar	PARTICULARS	As at 31st March.		
As at 31st March, 2016 C. interest receivable on lease TOTAL E. NO. 4. OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 31st March, 2			As at 31st March, 2016	As at 1st April, 2018
As at 31st March, 2016 C. interest receivable on lease TOTAL E. NO. 4. OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2016 As at 31st March, 2	A			
TOTAL Reference (e., %,0.0,4,0.987	A. Bank Deposits with more than 12 Months Maturity			.34
TOTAL 8,76,03,70,687 8,90,07,88,766 9,03,73,27,805 E.N. 4. OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2017 As at 31st March, 2016 As at 1st April, 2015 As at 1st		8,76,03,70,587	8.90,07.88.756	9 103 73 27 806
E NO. 4 OTHER NON-CURRENT ASSETS PARTICULARS As at 31st March, 2015 As at 31st March, 2016 As at 31st March, 2016 As at 31st March, 2016 As at 31st March, 2017 As at 31st March, 2016 As at 31st March, 2017 As at 3				01001101211000
PARTICULARS As at 31st March, 2015 As at 31st March, 2016 As at 31s	7.5 1716	8,76,03,70,587	8,90,07,88,756	9,03,73,27,805
PARTICULARS As at 31st March, 2015 As at 31st March, 2016 As at 31s				
As at 31st March, 2016 As at 1st April, 2015 As at 31st March, 2017 As at 31st March, 2016 As at 1st April, 2015 Secured (considered good) Unsecured (considered good) - Against bank quarantee - Others	E NO. 4 OTHER NON-CURRENT ASSETS			/Amount in ₹\
A. CAPITAL ADVANCES Secured (considered good) Unsecured (considered good) Against bank guarantee Others Less : Provision for expenditure awaiting utilisation certificate Unsecured (considered doubtful) Less : Provisions for doubtful advances *1 Sub-total 3,04,49,000 3,24,17,000 5,24,66,339 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.Oepts. Unsecured (considered doubtful) Less : Provision for Doubtful deposits *2 40 Other advances Unsecured (considered doubtful) Unsecured (considered coustful) Unsecured (considered coustful	PARTICULARS	As at 31st March.		(randam in c)
Gecured (considered good) Unsecured (considered good) - Against bank guarantee - Others - Oth			As at 31st March, 2016	As at 1st April, 2015
Unsecured (considered good) - Against bank guarantee - Others Less : Provision for expenditure awaiting utilisation certificate Unsecured (considered doubtful) Less : Provisions for doubtful advances *1 Sub-total ADVANCES OTHER THAN CAPITAL ADVANCES I) DEPOSITS - Unsecured (considered doubtful) Less : Provision for for Doubtful Advances *1 II) Deformation (considered good) / Less : Provision for Doubtful Deposits *2 III) Other advances - Unsecured (considered good) / - Unsecured (considered good) / - Unsecured (considered good) Unsecured (considered good) / - Unsecured (considered good) / - Unsecured (considered good)				
- Against bank guarantee - Others - Others Less : Provision for expenditure awaiting utilisation certificate Unsecured (considered doubtful) Less : Provisions for doubtful advances *1 Sub-total 3,04,49,000 3,28,83,408 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 of Doubtful Deposits *2 II) Other advances - Unsecured (considered doubtful) - Less : Provision of Doubtful Deposits *2 II) Other devances - Unsecured (considered doubtful) - Unsecured (considered doubtful) - Unsecured (considered Good) - Unsecured (considered Good) - Unsecured (considered Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation 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	Jecured (considered good)	40.0		4.
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 doubtful) - Unsecured (considered d	- Against hank guarantee			
Less: Provision for expenditure awaiting utilisation certificate Unsecured (considered doubtful) Less: Provisions for doubtful advances *1 Sub-total 3,04,49,000 3,24,17,000 5,24,86,339 5,48,72,247 Sub-total 3,04,49,000 3,26,93,408 5,48,72,247 Sub-total 3,04,49,000 3,26,93,408 5,48,72,247 Sub-total 3,04,49,000 3,26,93,408 5,48,72,247 Sub-total 3,04,49,000 3,26,93,408 5,48,72,247 Sub-total 3,04,49,000 3,28,93,408 5,48,72,247 Sub-total 3,04,49,000 3,28,93,408 5,48,72,247 Frovision for doubtful Deposite *2 Provision for doubtful Advances *1 Opening Salance Addition during the year Reversed during the year		* 3	4,76,408	23,85,908
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 (I) Other advances - Unsecured (considered good) - Unsecured (considered doubtful) Chers I) Deffered Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Gost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL TOTAL 1. 3,04,49,000 3,28,93,408 5,48,72,247 Provision for doubtful Advances *1 Opening Balance Addition during the year Reversed during the year	Less : Provision for expenditure awaiting utilisation certificate	3;04,49;000	3,24,17,000	5,24,86,339
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 1) Other advances - Unsecured (considered doubtful) - Unsecured (considered Good) - Unsecured (considered	Unsecured (considered doubtful)			**
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 good) - Unsecured (considered doubtful) - Unsecured (considered doubtful) - Others i) Oefferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL 7 Opening Salance Addition during the year Reversed during the year Reversed during the year Glosing balance Addition during the year Reversed during the year	Less: Provisions for doubtful advances *1		* 1	
B. ADVANCES OTHER THAN CAPITAL ADVANCES DEPOSITS Unsecured (considered good) / Less: Provision against demand raised by Govt.Depts.	Sub-total	3,04,49,000	3.28.93.408	E 48 72 247
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 good) - Unsecured (considered doubtful) Chers I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation 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 Reversed during the year Closing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Reversed during the year	B. ADVANCES OTHER THAN CARITAL ARMANA		5,20,50,100	0,40,72,247
- Unsecured (considered good) Less: Provision against demand raised by Govt.Depts Unsecured (considered doubtful) Less: Provision for Doubtful Deposits *2 ### Other advances - Unsecured (considered good) - Unsecured (considered good) - Unsecured (considered doubtful) Cothers Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered-Good	i) DEPOSITS	- 3		
Less: Provision against demand raised by Govt.Depts Unsecured (considered doubtful) Less: Provision for Doubtful Deposits *2 ill) Other advances - Unsecured (considered good) - Unsecured (considered doubtful) Others Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation 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 Addition during the year Used during the year Reversed during the year Used during the year Reversed during the year	- Unsecured (considered good)			
- Unsecured (considered doubtful) Less: Provision for Doubtful Deposits *2 ### Considered (considered good) - Unsecured (considered doubtful) ### Cothers ### Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Turrency Fluctuation ### Deferred Cost on Employee loans given Secured - Considered Good ### Employee loans - Unsecured ### TOTAL Less: Provision against demand raised by Gold Dente			* 1	
il) Other advances - Unsecured (considered good) - Unsecured (considered good) - Unsecured (considered doubtful) Cothers I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Expenditure on Foreign Currency Fluctuation III) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL TOTAL 3,04,49,000 3,28,93,408 5,48,72,247 Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year Closing Balance Addition during the year Used during the year Used during the year Used during the year Reversed during the year	- Unsecured (considered doubtful)			
10) Other advances - Unsecured (considered good) - Unsecured (considered doubtful) Cothers 1) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL To	Less: Provision for Doubtful Deposits *2	- 3		
- Unsecured (considered good) - Unsecured (considered doubtful) Cothers Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Expenditure on Foreign Turrency 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 Salance Addition during the year Used during the year Reversed during the year Closing balance Provision for doubtful Deposits *2 Opening Salance Addition during the year Used during the year Reversed during the year Reversed during the year Used during the year Reversed during the year Used during the year Reversed during the year Used during the year				
- Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL 7-TOTAL	II) Other advances			
Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL 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 Addition during the year Used during the year Reversed during the year Used during the year Reversed during the year Used during the year				
Uthers I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL 7OTAL 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 Addition for doubtful Deposits *2 Opening Balance Addition during the year Used during the year Reversed during the year Used during the year Reversed during the year Used during the year Closing balance Addition during the year Used during the year Closing balance Addition during the year Closing balance	- Unsecured (considered good)	1	12:	
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 70TAL 70T	- Unsecured (considered good) - Unsecured (considered doubtful)		9.15	
Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL 7 Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year Closing balance Addition during the year Reversed during the year Used during the year Reversed during the year Closing balance Addition during the year Used during the year Reversed during the year Used during the year Closing balance Addition during the year Used during the year	- Unsecured (considered good) - Unsecured (considered doubtful) Cothers		9.15	
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 Closing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Closing balance Addition during the year Closing balance Addition during the year Used during the year Closing balance Addition during the year Used during the year	- Unsecured (considered good) - Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation		9.15	
Secured - Considered Good Employee loans - Unsecured TOTAL 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 Closing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Closing balance Addition during the year Closing balance Addition during the year Closing balance Addition during the year Used during the year	- Unsecured (considered good) - Unsecured (considered doubtful) Others Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation	•	•	
Secured - Considered Good Employee loans - Unsecured TOTAL 70TAL 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 Glosing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Glosing balance Addition during the year Closing balance Addition during the year Used during the year	- Unsecured (considered good) - Unsecured (considered doubtful) Others Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets		•	
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 Closing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Used during the year Closing balance Addition during the year Used during the year Closing balance Addition during the year Used during the year Used during the year Used during the year Used during the year	- Unsecured (considered good) - Unsecured (considered doubtful) Others Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation			
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 Closing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Used during the year Closing balance Addition during the year Used during the year Used during the year Closing balance Addition during the year Used during the year	- Unsecured (considered good) - Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given			
TOTAL 3,04,49,000 3,28,93,408 5,48,72,247 Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year Closing balance Provision for doubtful Deposits *2 Opening Salance Addition during the year Used during the year Closing balance Addition during the year Used during the year Used during the year Closing balance Addition during the year Used during the year Used during the year Used during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) Cothers Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered Good			
Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year Closing balance Provision for doubtful Deposits *2 Opening Salance Addition during the year Closing balance Addition during the year Provision for doubtful Deposits *2 Opening Salance Addition during the year Used during the year Closing balance Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good			
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 Used during the year Used during the year Closing balance Reversed during the year Used during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured			
Opening Salance 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	- Unsecured (considered good) - Unsecured (considered doubtful) Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured			
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	- Unsecured (considered good) - Unsecured (considered doubtful) Others Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured			
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	- Unsecured (considered good) - Unsecured (considered doubtful) Others 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 Provision for doubtful Advances *1 Opening Salance			
Closing balance Provision for doubtful Deposits *2 Opening Balance Addition during the year Used during the year Reversed during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) Cothers Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL Provision for doubtful Advances *1 Opening Salance Addition during the year			
Provision for doubtful Deposits *2 Opening Salance Addition during the year Used during the year Reversed during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL Provision for doubtful Advances *1 Opening Balance Addition during the year Used during the year			
Opening Balance Addition during the year Used during the year Reversed during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) Others Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year			
Opening Balance Addition during the year Used during the year Reversed during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) Others Deferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year Closing balance		3,28,93,408	5,48,72,247
Used during the year Reversed during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) C. Others I) Defferred Foreign Currency Fluctuation Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation II) Deferred Cost on Employee loans given Secured - Considered Good Employee loans - Unsecured TOTAL 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		3,28,93,408	5,48,72,247
Reversed during the year Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) Others 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 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		3,28,93,408	5,48,72,247
Closing balance	- Unsecured (considered good) - Unsecured (considered doubtful) Others 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 Provision for doubtful Advances *1 Opening Salance Addition during the year Used during the year Reversed during the year Closing balance Provision for doubtful Deposits *2 Opening Salance Addition during the year		3,28,93,408	5,48,72,247
	- Unsecured (considered good) - Unsecured (considered doubtful) Others 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 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 Used during the year		3,28,93,408	5,48,72,247

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PARTICULARS	As at 31st March,	An at 24at 11 1	(Amount in ₹)
(Valuation as per Accounting Policy No. 10)	2017	As at 31st March, 2016	As at 1st April, 2016
Stores and spares		95 40 467	
Stores in transit/ pending inspection	-	85,49,467	41,13,393
Loose tools Scrap inventory		3,700	17,300
Material at site			17,500
Material issued to contractors/ fabricators			-
Inventory for Self Generated VFR's	1 20	2 17	-
Less: Provision for Obsolescence & Diminution in Value *1			1945
TOTAL		85,53,167	41,30,693
*1 Provision for Other		00,00,107	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			
Explantory Note:		•	
i) During the period/year, inventories written down to not spelled by		An	
(INIXV) and recognised as an expense in profit or loss			
II) Keter Note No. 34 for information of assets pleased with book as			
security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of			
inventories			
IO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS			(Americana III 20)
PARTICULARS	As at 31st March,		(Amount in ₹)
	2017	As at 31st March, 2016	As at 1st April, 2015
Total			
O. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES			(Amount in ₹)
PARTICULARS	As at 31st March,	As at 31st March, 2016	As at 1st April, 2015
Trade Receivables outstanding for a period exceeding six months from	2017		As at 1st April, 2016
the date they become due for payment			
- Secured - Considered good			
- Unsecured - Considered Good			
- Unsecured - Considered Doubtful	(4)	*	
Less: Provision for doubtful debts *1			. 36
Other Trade Receivables			
- Secured - Considered good			
- Unsecured - Considered Good			
- Unsecured - Considered Doubtful			
Less: Provision for impairment			
TOTAL			•
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			
obvoidily of Jointly With any other person or debts due by firms or article.			
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.			

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iv) Refer Note No. 34 for receivable pledged as security.-For Corporate Office only





E 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, 201
A Balances with banks			
With scheduled banks			
i) - In Current Account	3,84,639	8,61,039	2 42 00
ii) - In deposits account		0,01,000	3,13,22
(Deposits with maturity of three months or less)		19:	
With other banks			
- In current account		12	
Bank of Bhutan			
	3)		5.
Cheques, drafts on hand			
			06
Cash on hand			
Cash on hand	57,868	61,675	07.44
0.00	07,000	01,075	97,440
Other Bank Balances		9.00	
TOTAL			
TOTAL	4,42,507	9,22,914	4,10,664
Explanatory Note: -			
1) Cash on hand -(Includes stamps on hand)			
	0.1		
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		1	

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	(Amount in ₹) As at 1st April, 2018
Α	Balances with Banks			
	Deposits with maturity of more three months but less than / upto 12 months	341		
В	Deposit account-Unpaid Dividend / Interest	421		
	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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PARTICULARS	As at 31st March,		(Amount in ₹)
	2017	As at 31st March, 2016	As at 1st April, 201
OTHER LOANS			
Employees (including accrued interest)			
- Secured (considered good)		27,79,403	
- Unsecured (considered good)		27,73,069	30,20,73
- Unsecured (considered doubtful)	100	27,73,009	22,07,3
Less: Provisions for doubtful Employee loans & advances *1			
		55,52,472	20.00.00
Contractor / supplier		00,02,472	52,28,0
- 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)		1.5	
Less: Provisions for doubtful Other loans & advances	1	Fan	
		3	
Advances to Subsidiaries / JV's			-
TOTAL			
TOTAL		66,52,472	52,28,08
*1 Provisions for doubtful Employee loans & advances			
Opening Balance			
Addition during the year	•		(8)
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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7	PARTICULARS	As at 31st March,		(Amount in ₹)
		2017	As at 31st March, 2016	As at 1st April, 2015
Others a) Claims rec	overable -			
	isions for Doubtful Claims *1	63,498	1,73,593	2,77,99
2003. 1 100	=>-	*	5	
	Sub-total	63,498	1,73,593	2,77,99
b) Interest In	come accrured on Bank Deposits			
c) Receivable	from Subsidiaries / JV's		-	37
d) Interest re	coverable from beneficiary			
e) Lease Ren	t receivable-Current	32,96,51,310	20.70.44.004	22
	cievable on lease	45,10,000	26,79,11,631 9,53,06,828	66,36,55,675
TOTAL		33,42,24,808	36,33,92,052	23,49,76,368
*4 . D1-1			- John Stanfall	89,89,10,038
	s for Doubtful Claims	N. Carlotte	1	
Opening Ba		* .	- 1	
	ring the year	1		
Used during	uring the year			
Closing ba	lance	-		
		**		*
Explanator	y Note:-		3.	
1) Receivat	le from Subsidiaries / JV's includes claim of the company	4		
towards cap	ital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects			
which have	been transferred to M/s CVPPPL (a joint venture company of			
NHPC, JKS	PDC and PTC).		1	

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NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS

As at 31st March, 2016

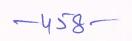
As at 31st March, 2016

As at 1st April, 2015

Advance Income Tax & Tax Deducted at Source

Less: Provision for Taxation

Net Income Tax Advance







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in settlement of dues from customers	Sub-total Sub-total Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324 4,24,324	As at 1st April, 20
pital Advances pital Advances pood) demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) lood) lood) lood) lood) lood) lood) lood) lood) lood) lood lood	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,87
pital Advances pital Advances pood) demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) lood) lood) lood) lood) lood) lood) lood) lood) lood) lood lood	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,8
pital Advances pood) demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) lood) lorantee ful advances respectively ful advances *2 ees lood) loubtful) in settlement of dues from customers all Interest *3	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,8
pital Advances pood) demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) lood) lorantee ful advances respectively ful advances *2 ees lood) loubtful) in settlement of dues from customers all Interest *3	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,8
pital Advances pood) demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) pood) prantee inditure awaiting utilization certificate pubtful) ful advances *2 ees pood) pubtful) in settlement of dues from customers	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,8
demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) ood) wrantee haditure awaiting utilization certificate bubtful) ful advances *2 ees ood) bubtful) in settlement of dues from customers	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,8
demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) ood) wrantee haditure awaiting utilization certificate bubtful) ful advances *2 ees ood) bubtful) in settlement of dues from customers	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259 62,20,259 4,24,324	3,81,8
demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) ood) wrantee haditure awaiting utilization certificate bubtful) ful advances *2 ees ood) bubtful) in settlement of dues from customers	Sub-total	63,79,902 63,79,902 7,18,881	62,20,259	3,81,8
demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) lood) lood) lirantee inditure awaiting utilization certificate loubtful) ful advances *2 ees lood) loubtful) in settlement of dues from customers all Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
demand raised by Govt Depts loubtful) ful Deposits *1 supplier d) lood) lood) lirantee inditure awaiting utilization certificate loubtful) ful advances *2 ees lood) loubtful) in settlement of dues from customers all Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
ioubtful) ful Deposits *1 supplier d) ood) irrantee inditure awaiting utilization certificate oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers ul Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
supplier d) ood) trantee nditure awaiting utilization certificate oubtful) (ful advances *2 ees ood) oubtful) in settlement of dues from customers	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
supplier d) ood) urantee nditure awaiting utilization certificate pubtful) Iful advances *2 ees ood) pubtful) in settlement of dues from customers ul Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
d) ood) irrantee inditure awaiting utilization certificate oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers util Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
d) ood) irrantee inditure awaiting utilization certificate oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers util Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
d) ood) irrantee inditure awaiting utilization certificate oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers util Interest *3	Sub-total	63,79,902 7,18,881	62,20,259	3,81,8
d) ood) irrantee inditure awaiting utilization certificate oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers util Interest *3		63,79,902 7,18,881	62,20,259	3,81,8
ood) irrantee diture awaiting utilization certificate oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers al Interest *3		63,79,902 7,18,881	62,20,259	3,81,8
erantee diture awaiting utilization certificate oubtful) ful advances *2 ees bod) bubtful) in settlement of dues from customers		63,79,902 7,18,881	62,20,259	3,81,8
ees bod) bubtful) in settlement of dues from customers al Interest *3		63,79,902 7,18,881	62,20,259	3,81,8
nditure awaiting utilization certificate bubtful) Iful advances *2 ees bod) bubtful) in settlement of dues from customers		63,79,902 7,18,881	62,20,259	3,81,8
oubtful) iful advances *2 ees ood) oubtful) in settlement of dues from customers ul Interest *3		7,18,881	4,24,324	3,81,8
ees ood) pubtful) in settlement of dues from customers		7,18,881	4,24,324	3,81,8
ees pod) pubtful) in settlement of dues from customers ul Interest *3		7,18,881	4,24,324	3,81,8
ood) pubtful) in settlement of dues from customers ul Interest *3		7,18,881	4,24,324	3,81,8
ood) pubtful) in settlement of dues from customers ul Interest *3		7,18,881	4,24,324	3,81,8
ood) pubtful) in settlement of dues from customers ul Interest *3	Sub-total		4,24,324	3,81,8
ood) pubtful) in settlement of dues from customers ul Interest *3	Sub-total			
in settlement of dues from customers	Sub-total			
in settlement of dues from customers	Sub-total			
in settlement of dues from customers	Sub-total	7,18,881	4,24,324	3,81,87
ul Interest *3		-	4,64,024	3,01,07
ul Interest *3		=		
ul Interest *3				
			- 1	
		1	-	
		7	-	
	Sub-total			
	Oub-total			
	1			
ment	1		A A	
expenses awaiting write off sanction *4		- 1	*	37
		-		
nction/pending investigation	Sub-total			
pending investigation pending investigation/awaiting write off / s				
rending investigation/awaiting write off / s	sanction			
				54
	Sub-total			
ss(on behalf of client)		125	-	
s(on behalf of client)				
unbilled revenue		100		
		88 80 029	1.00.05.006	05.74.07
		55,00,020	1,00,50,800	65,74,37
		50	7,6	2
held for disposal		0.004	(#)	•
The state of the s		8,664	97,266	1,00,17
	- 1	-	(15)	*
			·	
		7 27 27 27		
		1,59,87,476	1,68,37,835	70,56,41
nosite	10			
posits				
		=	(a)	
				•
vances (Contractors & Suppliers)	Country In Country	***************************************		* ****
vances (Contractors & Suppliers)				-
vances (Contractors & Suppliers)				
vances (Contractors & Suppliers)				
vances (Contractors & Suppliers)				
pe	eld for disposal osits ances (Contractors & Suppliers)	osits	1,59,87,476 osits	eld for disposal 8,664 97,266 1,59,87,476 1,68,37,835 osits



	*3 Provisions for Doubtful Accrured Interest Opening Balance Addition during the year Used during the year Reversed during the year Closing balance	*	-	ه)
	M. Sales Co.			*
	*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	ė	4	-
	Explanatory Note:-		2.0	
1	Loans and Advances due from Directors or other officers at the end of the year/ 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			
3	Receivable on account of unbilled revenue represents Difference of grossing up of ROE J&K water cess RLDC Charges Tax adjustment MEA Sales MAT Impact Effective Tax rate FERV Others (For Corporate Office Only)			
4	Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	8,664	97,266	1,00,171

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	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	(Amount in ₹) As at 1st April, 201
	Opening Balance			
	Add: Movement in Regulatory Deferral Account Balances		2.	*
a)	Employee Remuneration & Benefits			
b)	Generation & Other exps.		-	
c)	Provisions		- 1	
d)	Depreciation	-		
e)	Finance Cost		17.	
f)	Other Income		350	
g)	Exchange Differences on Monetary Items		1 - 1	
07	Add: Adjustment during the year		-	
	Less: Amortisation / Impairment during the year		1	
_	Closing Balance			
-	Closing Balance			



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Note	15.2	Other	Ec	uity	
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	DARTICUM ADO	As at 31st March,	As at 31st March.	(Amount in ₹)	
	PARTICULARS	2017	2016	As at 01st April, 20	
1	Capital Reserve	Sep. 1			
2	Capital Redemption Reserve	40	2		
3	Securities Premium Account	-			
4	Bond Redemption Reserve				
5	Self Insurance Fund	2 1			
6	Corporate Social Responsibility Fund	- 1			
7	Research & Development Fund		-		
8	General Reserve				
9	Retained Earnings	1	15		
	i) General Reserve - Opening Ind AS Adjustment	96,74,50,507	96,74,50,507	06.74.50.50	
	ii) Other Equity - Ind AS Adjustment	9,95,72,881	9,95,72,881	96,74,50,50	
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	(42,43,03,110)	3,33,72,001		
	iv) Opening balance Remeasurements of the defined benefit plans	(12, 10,00,110)		*	
	Transferred from OCI	(15,90,513)			
	Closing Balance Remeasurements of the defined benefit plans	(15,90,513)			
	v) Surplus	1,70,93,54,261	00.44.04.04	*	
10	EVTOCI Bosses		99,14,54,224	27,63,57,61	
10	FVTOCI Reserve-	* .			
	- Equity Instruments				
	- Debt Instruments	*		*	
	Total	2,35,04,84,026	2,05,84,77,612	1,24,38,08,12	
	* Surplus			1127100100112	
	Profit for the Year as per Statement of Profit and Loss				
	Adjustment arising out of transition provisions for recognising Rate	1,70,93,54,261	99,14,54,224	27,63,57,614	
	Regulatory Assets	22			
	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	99	* 1	721	
	Tax On Dividend Write Back	7.61		18	
	Write Back From Corporate Social Responsibility Fund				
	Write Back From Research & Development Fund		*	200	
	Balance available for Appropriation	-			
	Less:	1,70,93,54,261	99,14,54,224	27,63,57,614	
	Transfer to Bond Redemption Reserve	T.			
	Transfer to Self Insurance Fund	3. (140	
	Transfer to General Reserve	a. T	2		
	Transfer to Corporate Social Responsibility Fund	320	9		
	Transfer to Research & Development Fund	3. [8	÷€	
	Dividend :	-	-	===	
	- Interim				
	- Proposed	-	5	-	
	Tax on Dividend	3	•	+	
	- Interim				
			2	:*1	
	- Proposed	1		74	
	Balance carried forward	1,70,93,54,261	99,14,54,224	27,63,57,614	







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			(Amount in ₹)	
PARTICULARS ELINDS EDOM CORDONATE	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 20	
FUNDS FROM CORPORATE OFFICE C.O.(FDB)	8,41,94,82,321	8,73,74,36,958	8,79,97,99,070	
· · ·	42,26,29,028	(2,26,85,97,300)	(1,08,83,87,370	
IUT Closing Entries - CO	= =	- 1	(1/00/00/01/01/0	
L.O. MUMBAI	-			
L.O. LUCKNOW		2	8	
RO-JAMMU	3,13,13,168	1,89,27,649	1,37,23,329	
RO-ITANAGAR		1,00,21,000	1,57,25,529	
RO-SILIGURI	35,065	19,45,686		
BAIRASIUL	15,000	(2,55,713)	750	
RO-BANIKHET	(2,000)	(2,55,713)	758	
LOKTAK	(15,000)	-	(8,144)	
SALAL	(13,000)	(0.47.747)	4.	
TANAKPUR	7.055	(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 A	34,851	43,654	(1,03,215)	
DHAULIGANGA	1	7,87,971	10,02,351	
TEESTA-V	Mr. 79			
CHAMERA-III	(30,080)	4,14,765	18,15,540	
CHUTAK	8,996	(65,243)	14,588	
			(43,701)	
TLDP-III	(8,968)	46,601	(99,135)	
PARBATI -II	39,647	(1,400)	3,32,272	
PARBATI-III	(50,000)	(1,400)	18,45,219	
SEWA-II	2,006	(20,94,241)	and the second s	
URI - II		(20,54,241)	(2,40,736)	
KISHANGANGA			6,72,067	
BURSUR			0.50	
NIMMO BAZGO	0.1		9,50.	
TLDP-IV	(1,00,000)	1.02.440	8000	
TEESTA-IV	(1,00,000)	1,63,410	(15,000)	
SUBANSARI LOWER		(3,555)	-	
DIBANG		-		
TAWANG I & II	-		*	
KOTLIBHEL 1A	-	-		
INVESTIGATION PROJECTS, UTTRAKHAND	**:	1,74,794	3	
RE CELL		-		
WIND POWER PROJECTS, JAISALMER	(13,97,21,354)	(16,20,603)	32,83,829	
BRRP	4.81	-	2	
CHEQUE PAID ACCOUNT		1,21,329	1,191	
	14,43.28,694	10,53,62,465	10,05,39,000	
CHEQUE COLLECTED ACCOUNT	(1,41,10,464)	(65,52,642)	(1,24,44,838)	
COMMERCIAL - IUT	(2,88,57,17,615)		(1161,14,000)	
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	12,29,37,858	11,39,25,916	10,49,56,236	
CENTRALIZED VENDOR PAYMENT ACCOUNT	44,27,06,075	30,51,92,601	53,46,51,129	
Total	6,54,39,23,178	7,00,37,24,987	8,46,10,79,344	





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. 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		1	
- Unsecured		257	30
Term Loans		650	- 4
From Banks		1	
- Secured		1 .1	
- Unsecured	(€	2/ "	
From Other Parties	- DE		
- Secured		1	
- Unsecured		- 1	24
TOTAL	-		
Redeemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1			
Maturity Analysis of Borrowings The table below summarises the maturity profile of the company's borrowings based on contractual payments:	۸.,		
Particulars			
More than 1 Year & Less than 3 Years More than 3 Year & Less than 5 Years More than 5 Years			
TOTAL		(42)	

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

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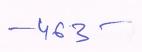
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PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	1,31,055	- 1	13,45,975
TOTAL	1,31,055		13,45,975
Maturity Analysis of Deposit / Retention Money The table below summarises the maturity profile of the deposits/retention money based on contractual payments () Particulars			
More than 1 Year & Less than 3 Years More than 3 Year & Less than 5 Years More than 5 Years	1,45,997		15,27,371
TOTAL	1,45,997	2	15,27,371







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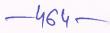
			(Amount in ₹)
PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS			
(provided for on basis of actuarial valuation)			
i) Province for Leave and the			
i) Provision for leave encashment As per last Balance Sheet			
Additions during the year	-		1,00
Amount used during the year			
Amount reversed during the year	-		
Closing Balance			
		(4)	
ii) Provision for REHS			
As per last Balance Sheet		1	
Additions during the year	-		
Amount used during the year		4	
Amount reversed during the year			
Closing Balance			
III) Provision for TTA (D			
iii) Provision for TTA (Baggage Allowance on Retirement) As per last Balance Sheet			
Additions during the year	1		
Additions during the year Amount used during the year			
Amount reversed during the year	4		
Closing Balance			
			*
iv) Provision for Memento	The state of the s		
As per last Balance Sheet			
Additions during the year			-
Amount used during the year			
Amount reversed during the year		l I	
Closing Balance			3)
B. OTHERS			
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	40.4400.444		
Additions during the year	10,44,37,414	11,58,98,727	12,78,97,215
Amount used during the year	50 00 054	4 00 40 10	
Amount reversed during the year	58,82,651	1,80,12,425	1,19,98,488
Unwinding of discount	65,00,178	65,51,112	*
Closing Balance	10,50,54,941	10,44,37,414	11,58,98,727
ii) Descriptor Forti III			11,00,00,727
ii) Provision For Livlihood Assistence			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year Amount reversed during the year	2	3	18:
Unwinding of discount	3		145
Closing Balance			
Street St		•	
TOTAL	10,50,54,941	40 44 07 444	
	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







The state of the s			(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		श <u>ई</u> स स	â.
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	(\$1)	*	

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





Note no. 2.2 Capital Work In Progress

	Particulars	Linkage	As at 01-Apr-2016				/A
)	Roads and Bridges		AS at 01-Apr-2016	Addition	Adjustment	Capitalised	(Amount in ₹) As at 31st March, 20
)	Buildings	4302					AS at 3 IST MISICIN, 20
i)	Railway sidings	4303	1975000	21547222		4242851	1730437
	Hydraulic Works(Dams, Water Conductor system,	4305	1975000	16763524		14327176	
)	Hydro mechanical gates, tunnels)					1021110	441134
	Generating Plant and Machinery	4306	4				
1	Plant and Machinery - Sub station	4307		122723		122723	
)	Plant and Machinery - Transmission lines	4308	-	99889158		99889158	
)	Plant and Machinery - Others	4309	•	253632			
/	Construction 5		-			253632	
	Construction Equipment	4310					
	Water Supply System/Drainage and Sewerage	4311		4693940			
- 1	Other assets awaiting installation	4312				4693940	
	CWIP - Assets Under 5 KM Scheme Of the COL	4414, 6114,4318		2848891		2848891	
	Survey, investigation, consultancy and supportion to	4327		13020932		13020932	
/	- Portolitate Off Collingensation, Attorophish	4340					
	Expenditure attributable to construction *	4350					
	Less: Provided for	4375, 4380, 4381					
		350922					
7	For addition during the period refer N. ()	UUUUZZ					
+	For addition during the period refer Note No. 32		1975000	159140022		139399303	(2)
1	Construction Stores					135355303	21715719
10	for valuation refer A						
1	for valuation refer Accounting Policy no.10)						
+	Less : Provisions for construction stores				1		
T	OTAL Sub total (b)						
	revious year		0				· ·
1.	romous year		1975000	159140022		139399303	0
	Explanatory Note: -		28154394 ase check the figures m	121608530			21715719

ie figures mannually 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.

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

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) dide ground Works amounting to 'NIL (Previous Year 'NIL) created on Land - Right to use, are included under respective heads of CWIP. Refer Note no. 34 for information of non-current assets pledged with bank as security for related berrowings (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.

Note no. 2.2 Capital Work In Progress

	Particulars	As at 04 And 2045	Accepted to		E POSTO STORY	(Amount in ₹)
		As at 01-Apr-2015	Addition	Adjustment	Capitalised	As at 31-Mar-201
)_	Roads and Bridges					
1)	Buildings	00454004	10721434	and the same of the	10721434	
ii)	Railway sidings	28154394	13092941	(1848574)	37423761	1975000
	Hydraulic Works(Dams, Water Conductor system,					1375000
1)	I Hydro mechanical dates, tunnels)		areas I			
1)	Generating Plant and Machinery		11351614	1848574	13200188	
i)	Plant and Machinery - Sub station		27233522	15. 50. 50. 50. 50. 50.	27233522	
ii)	Plant and Machinery - Transmission lines					
iii)	Plant and Machinery - Others	5 100 2		EFFORM COLUMN		
()	Construction Equipment					
	Water Supply System/Drainage and Sewerage		19749488		19749488	
)	Other assets awaiting installation				10100	
j)	CWIP - Assets Under 5 KM Scheme Of the GOI		39459531		39459531	
ii)	Survey, investigation, consultancy and supervision charges					
v)	Expenditure on compensatory Afforestation					
()	Expenditure attributable to construction *					<u>-</u>
	Less: Provided for					
	* For addition during the state of the state					
	* For addition during the period refer Note No. 32	28154394	121608530		147787924	1975000
	Construction Stores					
	(for valuation refer Accounting Policy no. 10)					
	Less : Provisions for construction stores					
-0	Sub total (b)					
-	TOTAL	28154394	121608530			0
7	Previous year	25691810	114395340	101010	147787924	1975000
		23031010	114395340	(946463)	110986293	28154394

Explanatory Note: - 1) Expenditure during construction (EDC) includes Rs.NIL (Correspondences.	(Hide the Explanatory Notes which are not applicable) nding previous period Rs. NIL Crore) towards borrowing cost capitalised d	during the period - Only for construction
CWIP includes a cumulative expenditure of ' (Previous Year ' which had been decided by Govt of Arunachal Pradesh to be handed amount 'has been provided for in the books as an abundant precaution in respect of provided as an abundant precaution in the provided as an abundant precaution as a provided as a	over to a Private Developer, however pending handing over of the project 8 recaution. Out of the balance of	

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.

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)

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

CUMMULATIVE EDC			(Amount	in Rupees)
Particulars	Linkage	31-03-2017	31-03-2016	01-04-2015
. EMPLOYEES BENEFITS EXPENSES				
Salaries, wages, allowances	437501	446046630	446046630	4460466
Gratuity and contribution to provident fund (including administration	437502			
fees)		65873551	65873551	658735
Staff welfare expenses	437503	46279932	46279932	462799
Leave Salary & Pension Contribution	437504	0	0	102733
Sub-total(a)	1,5	558200113	558200113	5582001
Less: Capitalized During the year/Period	438103	558200113	558200113	5582001
Sub-total(A)	130103	0	0	3382001
. REPAIRS AND MAINTENANCE				
Building	437510	12157868	12157868	101570
Machinery	437511	7024067	7024067	121578
Others	437512	50363025		70240
Rent			50363025	503630
Rates and taxes	437514	48805889	48805889	488058
Insurance	437515	64948192	64948192	649481
Security expenses	437516	1715501	1715501	17155
	437517	8001579	8001579	80015
Electricity Charges	437518	373188	373188	3731
Travelling and Conveyance	437519	27090471	27090471	270904
Expenses on vehicles	437520	5955898	5955898	59558
Telephone, telex and Postage	437521	10196367	10196367	101963
Advertisement and publicity	437522	7912942	7912942	79129
Entertainment and hospitality expenses	437523	82368	82368	823
Printing and stationery	437524	4273211	4273211	
Remuneration to Auditors	437552	0	42/3211	42732
Design and Consultancy charges:	43/332	U	_	
- Indigenous			0	
- Foreign	437526	1247121	1247121	12471
<u> </u>	437527	0	0	
Expenses on compensatory afforestation/ catchment area treatment/	437531			
environmental expenses		• 0	0	
Expenditure on land not belonging to corporation	437532	34015905	34015905	340159
Land acquisition and rehabilitation	437533	0	0	
Loss on assets/ materials written off	437528	19461	19461	194
Losses on sale of assets	437530	1310	1310	13
Other general expenses	437525	55802358	55802358	558023
Sub-total (b)	-	339986721	339986721	3399867
Less: Capitalized During the year/Period	438102	339986721	339986721	3399867
Sub-total(B)	E Z -1769	0	0	333307
FINANCE COST				
i) Interest on :				
a) Government of India Ioan	437540	0	0	
b) Bonds		1.77	_	0005
c) Foreign loan	437541	933610	933610	9336
sy roteign roun	437542	0	0	
d) Torre land	437543			
d) Term loan	and 44	473114047	473114047	4731140
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	723
iii) Commitment fee	437547	146481	146481	The second second
iv) Guarantee fee on Ioan				1464
v) Other finance charges	437548	0	0	
	437549	9346699	9346699	934669
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-	437581			
ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST		0	0	
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437583			
ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST		0	0	
VIII) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585			
		0	0	GUPTA & A
Sub-total (c)	LIMIN	483613220	483613220	4836132
Less: Capitalized During the year/Perlod	438105	483613220	- /	48361322
Sub-total (C)	101 -	0	.030132207	3 7 7 7 7 7
*	State -	0	9	
	W. Transf. Lake		19	× 1
	39/7/			25.4

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Less: Capitalized During the year/Period GRAND TOTAL (A+B+C+D+E+F+G-H+I)		2097837845	2097837845	2097837845
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		2097837845	2097837845	2097837845
	-	0	0	0
Sub-total(I)	438109 _	635886300 0	635886300	635886300
Less: Capitalized During the year/Period	437599	635886300	635886300	635886300
C.O./Regional Office Expenses (i)	427500	C25005200	62506555	and company
Sub-total (H)		0	0	221077703
Less: Capitalized During the year/Period	438101	221677709	221677709	22167770 9 221677709
Sub-total (h)		221677709	221677709	221677700
		0	0	C
EXPENDITURE	437584			
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL	437582	0	0	(
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437575	923199	923199	92319
vi) Hire charges/ outturn on plant and machinery	437574	26465706	26465706	2646570
v) Provision not required written back	437573	0	0	
iv) Profit on sale of assets	437572	8899012	8899012	889901
iii) Miscellaneous receipts	437571	124229407	124229407	12422940
ii) Interest on loans and advances		61160385	61160385	6116038
precommissioning	437570			
i) Income from generation of electricity ~				
H. LESS : RECEIPTS AND RECOVERIES				
Sub-total (G)	-	0	0	0437072
Less: Capitalized During the year/Period	438107	64570729	64570729	6457072
Sub-total (g)	-	64570729	64570729	6457072
Less Prior period income	437579	0	0	0.13.1072
G. PRIOR PERIOD EXPENSES (NET) Prior period expenses	437565	64570729	64570729	6457072
	S-			
Sub-total(F)	430104	0	14/19862/	14719862
Less: Capitalized During the year/Period	438104	147198627	147198627 147198627	14719862
F. DEPRECIATION & AMORTISATION Sub-total (f)	437560	147198627 147198627	147198627	14719862
	-	27.02.10000	270240000	17824600
Sub-total(E)	130100	178246000	178246000	8912300 17824600
Less: Capitalized During the year/Period	438106	89123000	89123000	8912300
Sub-total(e)	437561	89123000 89123000	89123000 89123000	8912300
E. PROVISIONS	127561	00433000		
Sub-total(D)		0	0	3300
Less: Capitalized During the year/Period	438108	936844	936844	93684
Sub-total (d)		936844	936844	93684
Less: ii) ERV (Credit balance)	437551	-1009250	-1009250	-100925
i) ERV (Debit balance)	437550	1946094	1946094	194609

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

OTHER EQUITY

Attributable to equity holders	-				Reserve & S	urplus						(Amount in ₹)	
	Capital	Capital	Securities Premium	Bond Redemption	Self	Corporate	Research &			Other Comprehe	nsive Income		
.	Reserve	Reserve	Redemption Reserve		Reserve	Insurance Fund	Social Responsibility Fund	Development Fund	General Reserve	Suplus/Retained Earnings	Equity instruments through OC1	Debt instruments through OCI	Total
Balance as at 1st April, 2016		The Vist			-	1 11111							
Change in Accounting Policy Prior Period errors (Net)									64,27,20,278			64,27,20,278	
									1 y == 1/2 == 1/2			W4127,201270	
Restated Balance at the Beginning of the Reporting Period (A)							<u> </u>						
Profit for the year	1								54.27,20,278			64.27,20,27	
Other Comprehensive Income									1,70,93,54,261				
Total Comprehensive Income			-		-		2/		-15,90,513			1,70,93,54,291	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.0	4 4					- 33				-15,90,513	
									1,70,77,53,748	-		1,70,77,63,748	
Transfer to Retained Earning					e de la companya de							11 -12/130,00	
Amount written back from Bond Redemption Reserve				2									
Amount written back from Corporate Social Responsibility Fund				N									
Tax on Dividend - Write back							750					(4 27 T	
Amount utilised from Seif Insurance Fund	-												
Others				-									
Transfer from Retained Earning													
Dividend													
ax on Dividend													
ransfer to Bond Redemption Reserve	1											-	
ransfer to Self Insurance Fund	1												
ransfer to Research & Development Fund									. 37 1			*	
rfr to General Reservo									34				
otal as on 31,03,2017	-1							**				*	
								- 1	2,35.04,84,026			2,35,04,84,025	

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				000		unt in ₹)						
	Capital	Capital	Securitles Premium	Bond Redemption	Reserve & Surp Self Insurance	Corporate	Research &	General Reserve			hensive Income	
	Reserve	Redemption Reserve		Reserve	Fund	Social Responsibility Fund	Development Fund	General Reserva	Suplus/ Retained Earnings	Equity instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2015		13.5				-			95.74.50.507			96,74,50,507
Change in Accounting Policy									55,11,50,50			30,74,2U.ZU/
Prior Period errors (Net)									9 95 72 881			0.00000
Restated Balance at the Beginning of the Reporting Period (A)			-			- Ver			1,06 70 23,388	-3		9 95,72,881
Profit for the year			4		(4)				99 14 54 224			1,05,70,23,388
Other Comprehensive Income					-				35 (4) 34 224			99,14,54,224
Total Comprehensive Income			-	•					99,14,54,224			99 14 54 224
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve			- 3	-	4		1					
Amount written back from Corporate Social Responsibility Fund					-49							
Tex on Dividend - Write back					147		74					
Amount utilised from Self Insurance Fund	4											
Transfer from Retained Earning			0									***************************************
Dividend (FY 2014-15)						 						
Tax on Dividend (FY 2014-15)												
Dividend (Interim 2015-16)			- 0						4			
Tax on Dividend (Interim 2015-16)												
Transfer to Bond Redemotion Reserve			- 14									
Transfer to Self Insurance Fund			- 10			A SECTION OF SECTION						
Transfer to Research & Development Fund						A	La company		4			
Trfr to General Reserve			13									
Total as on 31.03.2015		A	-		140			D -	2.05.84.77.612			2.95.84.77.612

A A S A TOWN ES & SWITTER

For Gupta, Gupta & Associates
Chartered Accountants
(Firm Regn. No. 0917281)

(CA Lain 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 sategory

(Amount in ')

		As at 31st	March, 2017	As as 31s	t March, 2016	Δs at 01e	st Apr. 2015
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost		
Non-current Financial assets				111001	Amortised Cost	FVTOCI	Amortised Cost
(i) Non-current investments							
a) In Equity Instrument (Quoted)	1 . 1		1		t H		
a) in Equity instrument (Quoted)	3.1	*		303		1045	
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	*		201	±	-	20
Sub-	total					3	-
(ii) Loans	3.2				1		
a) Employees	3.2						
b) Loan to Government of Arunachal Pradesh			.75		2,51,85,510		2,69,58,297
			Sa L (1)				2,09,50,29
c) Contractors/Suppliers and Others			- 1				•
(iii) Others			II.		Z 1		-
-Bank Deposits with more than 12 Months			H H				
Maturity	3.3				- 11		
Total Non-current Financial assets	3.3					560	
			•		2,51,85,510		2,69,58,297
Current Financial assets			2		-		
(i) Current Investments	6				11		
(ii) Trade Receivables	7		-		- 11		2
(iii) Cash and cash equivalents	8						
(iv) Bank balances	9		4,42,507		9,22,914		4,10,664
, (v) Loans			*		•		145
()	10		-		55,52,472		52,28,082
(vi) others					1		
(a) Claims recoverables							
(b) interest receibable on investments and	11		63,498		1,73,593		2,77,995
bank deposits							2,77,555
	11		125		- 1		- 1
(c) interest receibable from beneficiery (d) other receivables	11				=		
	11		200		- 1		
Sub total Fotal Current Financial Assets			63,498	-	1,73,593		2 77 005
Cotal Cianadal Assets			5,06,005	-	66,48,979		2,77,995 59,16,741
Total Financial Assets			5,06,005		3,18,34,489		3,28,75,038





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A THE RESERVE OF THE		As at 31st March,	2017	A 24-4 88 1	A COLUMN TO THE PARTY OF THE PA		
inancial Liabilities	Notes	FVTOCI		As as 31st March,		As at 01st Apr, 201	5
	110163	PVIOCI	Amortised Cost	FVTÓCI	Amortised Cost	FVTOCI	Amortised Cost
i) Long-term borrowings							
a) Non-Convertible and Non Cumulative Bonds	16.1					Shar	
b) Term Loan From Banks	16.1						12
c) Term Loans from other parties	16.1		3				199
d) Subordinate Debts	16.1		-				
Sub-total				Var	*		22
i) Deposits/Retention Money-non current	16.2						
y a position content money-non content	10.2		1,31,055		9 3		13,45,97
ii)Trade Payables including MSME	20,1		1,84,51,738		1,54,92,499		1,05,82,55
Other Current financial liabilities					/ / -/ / /		1,03,02,33
a) Current Maturity of Non-Convertible and							
Non Cumulative Bonds	20.2						
b) Current Maturity of Term Loans from banks					5		
	20.2						
c) Current Maturity of Term Loans from other parties							
d) Deposits/Retention Money	20.2				18.		
e) Liability against Capital Works/Supplies	20.2		1,46,75,823		1,55,56,326		1,18,10,84
f) interest payable on borrowings	20.2		3,37,26,571		4,79,85,463		9,98,90,86
g) Other Payables	20.2		-		(%)		3
ıb total		tion of	4,84,02,394		6 25 44 700		
tal			6,69,85,187		6,35,41,789 7,90,34,288		11,17,01,71

Note:

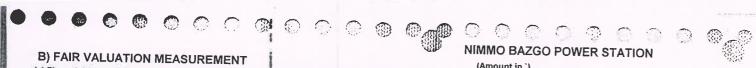
1. The company does not classify any financial asset/financial liability at fair value through profit or loss (FVTPL).





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B) FAIR VALUATION MEASUREMENT



(Amount in ')

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement: As at 31st March, As at 31st March, 2017 2016 As at 01st Apr, 2015 Note No. Level 1 Level 1 Level 1 Financial Assets at FVTOCI (i) Investments-- In Equity Instrument (Quoted) 3.1 - In Debt Instruments (Govt./PSU)-Quoted 3. 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		A	s at 31st March, 2017			An of 24 - 12 - 12 2040				
	Note No.	Level 1	Level 2	Level 3	Level 1	As at 31st March, 2016 Level 2			s at 01st Apr, 2015	
Financial assets	1 1					LEVELZ	Level 3	Level 1	Level 2	Level 3
(i) Loans	3.2									
a) Employees			1							
b) Loan to Government of Arunachal Pradesh			0			0			26958297	
c) Contractors/Suppliers and Others			0			0			0	
(li) Others	3.3					- 0	-		0	
-Bank Deposits with more than 12 Months Maturity	5.5									
Total Financial Assets		0	0		0			0		
The second of the state				0	U	0	0	0	26958297	
inancial Liabilities										
i) Long-term borrowings a) Bonds	16.1									
b) Term Loans			0			0			0	
c) Subordinate Debts			0			0			0	
				0			0			
i) Other Long Term Financial Liablities	16.2									
-Deposits/Retention Money	10,2									
otal Financial Liabilities		0	0	132381			0			134597
				132381	0	0	0	0	0	134597





		ortised Cost	Annual Control			(Amount i	·· <i>)</i>		
	Note No.	As at 31st Mar Carrying Amount	G11, 2017	As of 31.03.2	2016	As of 01.4.			
Financial assets	3.2	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value		
(i) Loans						J. S. Mileant	r all value		
a) Employees									
b) Loan to Government of Arunachal				2,51,85,510		2,69,58,297	2,69,58,297		
Pradesh	. 1						2,03,00,237		
c) Contractors/Suppliers and Others							-2		
				•					
ii) Others	3.3						-		
-Bank Deposits with more than 12 Months Maturity	9.0	*			5.4				
otal Financial Assets									
		•		2,51,85,510		2 60 50 007			
inancial Liabilities	1 11					2,69,58,297			
) Long-term borrowings	16.1								
a) Bonds	+	- 1							
b) Term Loans	4				-				
c) Subordinate Debts	-								
i) Other Long Term Financial Liablities									
-Deposits/Retention Money	16.2								
otal Financial Liabilities		1,31,055	1,32,381			12.45.000			
	4 -	1,31,055				13,45,975	13,45,975		







(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 your Ended 24-4 March on

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	Year & Less	(Amount in ') More than 5 Year
Borrowings	16.1 & 20.2				than 5 Years	
Other financial Liabilities (Retention	16.2 & 20.3	4,85,55,543				
Money)	70.2 0.20.0	4,00,00,043	4,84,09,546	1,45,997		
Trade Payables	20.1	4.54.54.55				
PERCONAL PROPERTY.	20.1	1,84,51,738	1,84,51,738	-		
Total Financial Liabilities		0.70.07.004				
955000 H		6,70,07,281	6,68,61,284	1,45,997		

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	(Amount In ') More than 5 Year
Воггоwings	16.1 & 20.2	-			than 5 Years	-
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		· · ·	

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		-		tilali 5 Tears	
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		



(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

	THE RESIDENCE OF THE PARTY OF T	2.200	(Amount in
Particulars	31.03.2017	31.03.2016	01,04,2015
Financial Liabilities:			37.37.2013
Foreign Currency Loans			
Other Financial Liablities (Sundry Creditors, Retention Money/Security Deposits etc.)			
Net Exposure to foreign currency (liabilities)	0	0	0

For Gupta, Gupta & Associates

Chartered Accountants

(Firm Regn. No. 001728N)

Partner M.No. 088613 (P K Sahoo)

(Head of Finance)

(Suprakas Adhikari)

(Head of Project)













NIMMO BAZGO POWER STATION

Appendix-I to Note-35

Name of the Unit : (A) RECONCILIATION

	Note	1	As 21 31st March, 2016		7		District Control
ASSETS	- tro	Previous GAAP	1	1		As 21 01st April, 2015	(Amount in
NON-CURRENT ASSETS			Adjustments	HD AS	Provious GAAP	Adjustments	400 AG
a) Property Plant & Equipment	1 7					1	CA DAN
b) Carpital Work in Progress	2.1	8,52 74,55,476	(8,52,74,55,478)			4	
c) Investment Property	5.5	19,75,000		19.75,000	8,67,76,07,862	(8 87, 76,07 -4)	
o) Other Inlangible Assets	7.3			15,73,500	2,81,54,394		2.61
c) Financial Assets	2.4	10 49,40,052	(10 49 40,052)			10.0	
i) Investments ID Loans	3 1	1			10,87,61,008	(10,67,51,008)	
®) Others	32	5,80,78 918	8.1				
f) Other Non Current Assets	3.1	3,66,66,8	(3, 28, 93, 408)	2.51,65,510	8 18 30 544	(5 40 30 4	
CURRENT ASSETS	4		8,90,07,88,755 3,28,93,408	6,90,07,88,756		(5.48,72.247) 9.03,73,27.805	2.69,
Inventories		4	0.20,93 408	3,28,93 408		5,43,72,247	9 03,73
Financial Assets	5	85.53 157	2.1				5,45
i) Investments				85,53,167	41 30,693	- 1	41.3
ii) Trade Receivables	6						44.
in) Cash & Cash Equivalents	7	-	3 4	- 1	500	* 1	
rv) Bank befores	8	9,22,914		0.00.0	2		
V) LOANS	. 5	16		9.22 914	4 10,664		4 1
vi) Others	10	2,22,93,041	(1.67,49,569)	***		20 10	-
Current Tax Assets (Net)	11	8 4	36 33,92,052	55.52.472 36.33,92.052	1,21,54,330	(69,55 248)	52.2
Other Current Assets	12	± 1		30 33,92 052		89 89 10 038	59.89,1
7074. 45444	124	2,70,859	1,65,66,976	1 68,37,835		2.07	2
Regulatory Deformal Account Outsit Balances	- 1	8,72,44,89,429	63,16,11,665	9,35,61,01,114	3,78,166	65,78,253	70,5
1	14	_ i		e,00,01,114	9,11,34,57,463	94,95,91,176	10,06,30,4
Total assets and regulatory deferral account debit balances		8,72,44,89,429				74	
	-	0'15'45'63'553	63,16,11,685	9,35,61,01,114	9,11,34,57,463	94 95,91,175	40.55
EQUITY AND LIABILITIES						34 33,31,176	10,06,30,48
EGRITA			i				
Equity Share Capita: Other Equity					İ		
Tropies and the second	15.2	1,41 57 57 334		720			
LIABILITIES NON-CURRENT LIABILITIES		1,47 37 37 334	64 27,20,278	2.05.84.77.612	27,53 57 614	96 74,50 507	
Financial Liabilities			i			20 74,30 907	1.24 36,08
) Borrowings							
	16 ;	2.	= 1				
Total existending dues of micro enterprises and small anterprises							
otal outstanding dues of Corollions other than micro enterprises and small enterprises							
Other financial liabilities	1						
	15 2			1			
Yovisions Defected Tax Liabitities (Net)	17	11 64 70 400	10-50-50			13,45,975	
Mor non-current Labilities	18	11,54,70,400	(1.10,32,965)	10 44,37 414	13,35,76,662	(1,75,77,935)	13,45,
URRENT LIABILITIES	19			*		(1,75 (1935)	11,58,98,7
inancial Liabilities	1		~]		47,89,102	(47,98,102)	5
Trade Payables	20 1	45.55					
a series and prises and situal enletterises	- 1	1 54,92 499	-	1,54,92 499	1,05 82,559	1	
otal outstanding three of Creditors when then micro enterprises and small enterprises	1	1		1	1.5.1000		1,05 82,5
Other financial febilities	. 1						
her Current Liabilities	0.2	n B	6.35.41,789				
DVÍSIDIS	21	16 33,59,185		6 35 41 769	1.2	11,17 01 710	11,17,01,7
rent Tax Liabilities (Net)	22	1 06,85,024	(6,36,17,396)	9,97,41 789	21 77 07 374	(10.84,40.929)	
IND FROM C D.	23	T 1		1 06,85,024	93,65,806	17 11574	10,92,65,31 93,65,60
TOTAL EQUITY & LIABILITIES	5.3	7,00 37,24,987 5,72,44,89,429		7,00 37,24 987	5,45 10,79,344		
THE COURT & LIABILITIES!			63,16,11,685				







NIMMO BAZGO POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

	Note No.	For	the Year ended Jist Marci	(Amo _{act} in E)
INCOME	T	Plevious GAAP	Asjontosens	EA DNI
I) Rowcoun foun Operations	1			IND AS
ii) Other Income	24	2 55 27,44,606	(00.00.00.00	
	25	99,10,529	(80,33,25,215)	1,74 94 19 39
EXPENSES TOTAL INCOME		2,56,26,55,135	(20) 21 46 710	99 10,52
Furcing and the second			(80,23,25,215)	1,75,93,29,92
The same of the sa	26	20.24.00		
b) Employee Benefas Expense ui) Finance Cost	27	79,30,08,244	1,31,376	29,31 39,62
	26	21,20,97,393 25,29,68,523		21,20,97,30
(v) Depreciation & Americation Expense	29		68,07,520	25 97,76,34
TOTAL EXPENSES		48,83,96,522	(48,55,34,162)	25,52,34
Prior Period flores	- 3	1,24,64,70,682	(47,85,94,986)	76,78,75,698
totit before Exceptional items.Rate Regulated Activities and Tax		(9,95,77,881)	9,95,72,881	
	1	1.41,57,57,334		
Exceptional items		11-15-15-15-15-15-1	(32,47,30,229)	99,14,54,224
ROPIT BEFORE TAX	1			
Tax Expenses	30	1,41,57,57,334	(42,43,03,110)	99,14,54,224
anny tex	30			, , ,
ii) Adjustments retaining to deliver yours		- 1	- V I	
id) Delevred Tax	- 1	* 4	4	
Total Tax Expenses		* 1		a a
	- 1	* 1	- 1	
COULT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT		1		
LANCES LIGHT ACCOUNT		1.41,57,57,334	(42.42.22.44)	
Meyonnesi in Regulatory Deferral Account. Balancias frigiet of Tax on Regulatory Deferral Accounts	31	1.	[42,43,03,110]	99,14,54,224
May creen to Requisitory Deferral Account Salances (Net of Tax)	31			
OFIT FOR THE YEAR AND MET MONCHESTER	1	10.		
COUNT BALANCES.	1			
fit for the year from continuing operations	1	1,41,57,57,334	[42,43,63,110]	99,14,54,224
Profit from discontined operations		1,41,57,57,334	(42,43,03,110)	
Tax expanse of discountaged pogrations	1		112,100,00,110)	99,14,54,224
fit from discontinuing operations after tax	1	(4)		
				- 1
OTHER COMPREHENSIVE INCOME	i			34.5
(i) Items that will not be reclassified to profit or loss			1	
- Remeasurements of the defield bonefit plans		1	1	1
Less: Income Tax on remeasurements of the defined benefit plans				
				3.
· Equity Investment			3 (1)	- 1
Less: bicome Tax on Equity knyesiment	1	15		
		·	5 4	
(i) Hems that will be reclassified to profit or loss				
Investment in Orbit Instruments	1			
Less: Income Tax on Investment in Debt Instructionts		9	-	
		4		
Other Comprehensive (neome (A+B)				
TOTAL COMPREHENENT INCOME				
TO THE YEAR THE YEAR THE YEAR THE		1,41,57,57,334	(42,43,03,110)	
Ch. I	-		(42,43,03,110)	99,14,54,224
CHOM .			CE	2000
(Head of Finance)			(Head of Proj	





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

Particulars		(Amount in ₹)
Total Equity(Shareholder's Fund) as per Previous GAAP	31st March 2016	1st April 2015
rajustificitis:	1,41,57,57,334	27,63,57,612
Impact of arrangements/contracts containing a lease		7,70,07,012
- an amation of investmente	63,16,11,685	94,95,91,176
Fair valuation of Financial Assets and Financial Relative		
Tetinolity	75,607	1,81,396
Rebate to Customers (Upfront Provision)		2,01,390
Discounting of Provisions		
Proposed Dividend	1,10,32,986	1,76,77,935
Rectification of Depreciation		1/2///335
nvestments-adjustment of premium/discount on acquisition		
Remeasurement of defined Benefit plan-Tax effect	161	
hange in policy for recognition of Proporty, Plant and		
ax effect of adjustments		
otal 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 Adjustments:	1,41,57,57,334
Impact of arrangements/contracts contracts	7.7777.100
Fair valuation of Financial Assets and Financial liabilities other than	-31,79,79,491
	-1,05,789
Investments-adjustment of premium/discount on acquisition	
Reside to Customers (Uniford Provision)	
Discounting of Provisions	
Change in policy for recognition of Property Pt	-66,44,949
Impact of Prior Period expenses transferred to Opening reserves	-10
Remeasurement of defined Benefit plan	-9,95,72,881
Tax effect of adjustments	7
Total Adjustments	
Profit after tax as per IND AS	-42,43,03,110
ther comprehensive income	99,14,54,224
otal comprehensive income	
6	99,14,54,224

(Head of Finance)

(Head of Project)

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Financial Liabilities

I) Berrowings

II) Trade Payables

III) Other financial liabilities
Other Current Liabilities

Provisions
Current Tax Liabilities (Net)

Entries relating to prior period passed through natural head of accounts relating to prior period passed through natural head of accounts relating to prior period.

5.200	Head Of Account	so or accounts relating to Income & Expen	diture, Assets 6	Liabilities during	Period and or
1		Account Description	Dr/Cr	Amount of Prior Period	Reasons for neior period
	92-50-11	Training Expenses	Debit	91337	Bill relates to m/o tan'16
77			-		-

Summary of Prior Period Adjustments made during Period ended 31.03-2017 S.No Nature Amount of Prior Period Year from Adjustment which error pertains ncome Revenue from Operations Other Income Total income (A) Expense Generation, Administration and Other Expenses 91,337 Employee Benefits Expanse 201G Finance Cost Depreciation & Amortization Expenses total expenses (6) ASSETS NON-CURRENT ASSETS
Property Plant & Equipment Capital Work in Progress Investment Property Other Intangible Assets Financial Assets d lovestments ii) Trade Receivables m) Loans v) Others Deferred Tax Assets (net) Other Non Current Assets Non-Corrent Assets - Regulatory Assets CURRENT ASSETS Inventories Firuncial Assets ij Investments ii) Trade Receivables iii) Cash & Cath Equivalents iv) Bank balances vi Loans vi) Others Current Tax Assets (Net) Other Current Assets TOTAL ASSETS (C) LIABILITIES 2 NON-CURRENT LIABILITIES Financial Liabilities ij Borrowings o) Trade Payables total outstanding dues of micro entosprises and small enterprises. Total outstanding dues of Creditors other than rolero enterprises and iii) Other financial liabilities Provisions Deferred Tax Liabilities (Net) Other non-current Liabilities CURRENT LIABILITIES





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(Head of Finance)



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

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	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Sub-total		24956311 229199 - 25185510	26958297 26958297
Sub-total			-
	¥ **		-
		Sub-total -	Sub-total - 25185510 Sub-total

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

OTHER LOANS	As at 31st	As at 31st March,	As at 1st April
	March, 2017	2016	2015
- Secured (considered good) - Unsecured (considered good) - Unsecured (considered good) Less: Fair Value Adjustments (Secured) Less: Fair Value Adjustments (Unsecured)		2779403 2773069	3020738 2207344

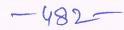
SUB NOTE NO. 16.1 FINANCIAL LIABILTIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April
Bonds			
- Secured			
- Unsecured		1/=:1	
Term Loans	- I I I I I I I I I I I I I I I I I I I	(E)	
From Banks			
- Secured			
- Unsecured	3		
From Other Parties	3,	-	
- Secured			
- Unsecured		187	
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







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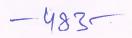
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В.	OTHERS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
i)	Provision For Committed Capital Expenditure			
	As per last Balance Sheet Additions during the year	115470400	133576662	145575150
	Amount used during the year Amount reversed during the year	2978449	18106262	11998488
	Closing Balance	112491951	115470400	133576662
	Less: Fair Value Adjustment	(7437010)	(11032986)	(17677935)
	Closing Balance after Fair Value Adjustment	105054941	104437414	115898727
ii)	Provision For Livlihood Assistence As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year	-		. .
	Closing Balance	-1		
	Less: Fair Value Adjustment			- 134 65
-	Closing Balance after Fair Value Adjustment	-	-	· ·
	Fair Value Adjustment-Provision for Committed Capital Expenditure			
	Opening Balance Addition during the year	11032986	17677935	17677935
	Used during the year Reversed during the year	(2904202)	93837	
	Unwinding of discount	6500178	6551112	
	Closing balance	7437010	11032986	17677935
	Fair Value Adjustment-Provision For Livlihood Assistence		1	
	Opening Balance Addition during the year Used during the year		-	*
]	Reversed during the year Unwinding of discount			
	Closing balance			
-	A CONTRACTOR OF THE CONTRACTOR	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)		







SUB NOTE NO. 22 CURRENT - PROVISIONS

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	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
В.	OTHERS			
ii)	Provision For Committed Capital Expenditure			
	As per last Balance Sheet			
	Additions during the year			
	Amount used during the year			
	Amount reversed during the year			
	Closing Balance			
	Less: Fair Value Adjustment			
	Closing Balance after Fair Value Adjustment	-	*	
v)	Provision For Livlihood Assistence		350	
٠,	As per last Balance Sheet			
	Additions during the year			-
	Amount used during the year			
	Amount reversed during the year		4	
	Closing Balance			
	Less: Fair Value Adjustment			
	Closing Balance after Fair Value Adjustment	2		
	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			
	Reversed during the year			
	Unwinding of discount			
	Unwinding of discount Closing balance			
	Unwinding of discount Closing balance	o	0	(
	Closing balance Fair Value Adjustment-Provision For Livlihood	o	o	(
	Closing balance Fair Value Adjustment-Provision For Livlihood Assistence	o	0	(
	Fair Value Adjustment-Provision For Livlihood Assistence Opening Balance	0	0	
	Fair Value Adjustment-Provision For Livlihood Assistence Opening Balance Addition during the year	0	-	
	Closing balance Fair Value Adjustment-Provision For Livlihood Assistence Opening Balance Addition during the year Used during the year	0	-	
	Fair Value Adjustment-Provision For Livlihood Assistence Opening Balance Addition during the year	0	-	\- <u>-</u>





NOTE NO. 2.1 Property, Plant and Equipme			90						0 0		0	<u> </u>			10	*	B	+4 F		30 0 -	
NOTE NO. 2.1 Property, Plant and Equipme	nt as on 31.03.20	16			ROSS BLOCK											<i>a</i>					
SI.		Classified						7						DEPREC	(ATION)						
No. PARTICULARS	As at 01-Apr-2016	Under Finance Lease as at 01-	Affer Finance Lease as at 01-	Add	litions	Deductions		Other Adjustments	As at			As at 61-Apr-	Classified unde	After Finance	TION.		T	Classified		NET BLOCK	1
		Apr-2015	Apr-2015	IUT	Others	IUT	Others	Adjustments	31-Mar-2016	31st March 2016	March 2016	2015	as at 01-Apr		For the Period	Adjustments	As at 31-Mar-	under Finance	After Financial Lease as at 31st	After Financial	After Fi
Land - Freehold	t d	0	0				Olivida B						2015	Apr-2015			2016	Lease as al 31st	March 2016		
li Land - Lessehold	63193032	-63193032	- 6		-					0		-						March 2016	March 2076	March 2016	March
Roads and Bridges	128571735								63193032	-63193032		0	. 0	0							
) (Buildings	1319342245				10721434				139293169			1108449		0	1842924	- K	2951373		- 0		
Railway sidings	10,000,000	4010042240	9		37423761			-3391326	1353374680		0	7336259	-7336259		5109834	- 0		-2951373	0	- 1	00
Hydraulic Works(Dams, Water Conductor system,	- 0					- 1		0001020	1000014000	-1353374680	0	6P965621	-69965621	- 0	44591879	- 4	12446093	-12446093			
Histo mechanical pates, Junnels)	5033226271	-5033226271	n		13200188					G	0	_ 0	0	0	44081013	- 0	114857500	-114857500	0	1	
Generating Plant and machinery	2921321784	Mary and the second second			13200168		1	-11859987	5034566472	-5034566472		20100000				. 0	0	0	0	7	
() (Plant and machinerySub station	26159106				27233522					1		391222856	-391222856	0	264410796	0	655633652	-655633652			1
Plant and machinery Transmission lines			0						2948555306		0	227279417	-227279417		154330401	-			0	0	3
Plant and mechinery Others	26042845	-28042845	0						26159106		0	2132794	-2132794		1445172	. 0	381609818	-381609818	0		
Construction Equipment	1925631	-1925631	0	2			21352		26042545		0	2468906	-2468906			0	3577966	-3577966	0		-
Water Supply System/Drainage and Syvenage	8271105	-6271105	0		19749488		21332		1904279		0	291736	-291736		1672920	. 0	4141826	-4141826	0		-
) Electrical installations	4711301	4711301	0						28020593		D	506377	-505377		145692	-3548	425580	-428880	0	<u>c</u>	
Vehicles	4927377	-4927377	0						4711301		0		-228499	- 0		9	2164210	-2164210	0		
Aircraft/ Bosts	50927421	-5092742	0		582463		59977		4927377		0	228499 608115 599719	-608115		185328	0	413827	-413827	0		-
) Furnities and flature	690000	-690000	0;		502.00		289//	-	5615226		0	599718	-599719	- 91	412056		1020171	-1020171	0		
Computers	8485610	-8488610	0	50000	7597057		521504	-	690000	-690000	0	82121	-82121	- 0	517081	-15615	1101185	-1101185			-
I) Communication Equipment	1942432	-1942432	. 0	150105	2295475	40000	113554	-157200	15456958		0	1108918	-1108918	- 0	65556	0	147677	-147677			
Office Equipments	1131782	-1131782				40000	113554		4243459	-4243459	0	941393	-941393	- 0	686832	-151023 135788	1624727	-1624727	Ö		
Research and Development	3653941	-3853941	0		2330178	10617	403514		1131782	-1131782	. 0	181786	-181786	- 0	682028	135788	1759209	-1759209	- 0		
Other assets	0	. 0	0		2000110	10017	403514	-9900	5560088	-5560088	o o	386345	-386345	- 0	99168		280954	-280954	- 0		
SAME APPLIE	20912206	-26912206	0		26454633		104745		0	. 0	0	300343	-300343	- 0	293631	-87727	592249	-592249	- 0		
Tangible Assets of minor value >750 and < Re 5000	827549	-827549	a		199725		181745 20886	-11008	53174086	-53174086	0	1548668	-1548866	0	2906371	-40732	4414305	-4414305	0	0	
Total	9506431684	-9586431694	-	200404				178108	1184515	-1184515	0	826053	-826053	0	377724	-20601	1183176	-1183176	0	0	-
As at 01/04/2015	9423023030			209106		50823	1322512	-15251313	9717804276	-9717804276	0	708824030	-709824030		481713226					0	
				2424083	160986294		591691	-10630	9586431694	9586431694					441113220	-188458	1190348798	-1190548798			£1:

- 1) Title deeds/file in respect of freehold and amounting to Rs. NIL. (Previous year Rs. NIL.) covering an area of NIL hectare (Previous year NIL hectare) and lesse deeds in respect of lessehold land amounting to Rs. 0.05 Crore.) Covering an area of 243.81 hectare (Previous year 341.29 hectare) are yet to be executed/passed
- 2) Land Lessehold includes hectare taken from Sashetra Seema Bal (SSB) for Subansiri Upper Project on lesse for a period of 99 years at notional value of 11- (Applicable for Subansari Lower Project only)
- 3) Freehold Land includes eight hectare of land being used by Loldak Downstream Hydroelectric Corporation Limited (LDHCL) (A Jomt 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 Seva III, Chamera III, Teesta Low Dam III. Un 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)

5) Foreign Exchange Rate Variation included in Advantages to 1997

Class of Assets	As on 31.03,2014 (Amount in Rupees)		As on 31 03 2010 (Amount in
Roads and Bridges			
Buildings		-	The second second
Hydraulic Works Dams, Water Conductor system, Hydro mechanical outes, turnels!			
Generating Plant and machinery			
Plant and machinerySub station			
Plant and machinery Transmission lines			Alexander and the second
Plant and machinery Others			
Construction Equipment			
Water Supply System/Dramage and Severage Electrical installations			
Venicles			
Aircraft/ Boets			
Furniture and fixture	100		
Computers			
Communication Equipment			
Office Equipments			
Research and Development			
Other assets			
Dosolete / surplus assets			
	40		- 0





NOTE NO. 2.3 INVESTMENT PROPERTY

NET BU			AMORTISATION		T	Other	Deductions	Additions		As at 01-Apr-2015	No. PARTICULARS
ME1 BL	 As at 31-Mar-	Adjustments	For the Period	As at 01-Apr- 2015	As at 31-Mar-2018	Adjustmenta	IUT Others	IUT Others	+	0	() Land Freehold
	2014	0	0	0	,		0 0	0 0	-	0	Total Previous wase
	2016	0	0	0	6 8	ó	0 0	ú c		Diazze check the figures mennu	Total Previous year

NII

NOTE NO. 2.4 Other Intangible Assets

SL	PARTICULARS		Classified	Aller Finance	Ad	ditions	Ded	uctions	1					AMORTISATION						NETRLOCK		
Land Month II		As at 01-Apr-2015	Linder Finance Lease as at 01- Apr-2015	Lease as at 01. Apr-2015	lut	Others	IUT	Others	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		After Finance Lease as at 01- Apr-2016	For the Period	Adjusiments	As at 31-Mar- 2016	Classified under Finance Lease as at 31st	After Financial Lease as at 31st	After Financial Lease as at 31st	After Financ
Computer Software	re Total	114400000	-114400000 -151785	0						114400000	-114400000		5638992	2015	0	3830066		9459948	March 2016	March 2016	March 2016	March, 20
	Previous year	114551786 114431736		0	12005	0			0 (114551786	-151786 -114551786	0	1517M0 5790778	-151786 -5790778	0	0 3#20956	0	151786 9E11734	-151786	0		





	1 1					-	G	ROSS BLO	K						000								
31				Olavara di Sala		Α.	dditions	Durtu								DEPREC	TATION						
PARTICULARS	1400		As at	Classified under Finance Lease	After Finance			Deduc	tions			Classified										NET	BLOCK
	1		01-Apr-2016	as at 01-Apr- 2016	Lease as at 01. Apr-2016	IUT	Others	IUT	Others	Other fjustments	As at 31st March, 2017		After Financial Lease as at 31st March 2017	As at 01-Apr- 2016	Classified under Finance Lease #5 at 01-Apr-2016	Lease as at 01-	For the Period	Adjustments	As at 31st	Classified under Finance	After Financial	After Financial	
Land - Frenhold	410101	470101				1			- 1			march 2017		1	at 01-Apr-2016	Apr-2016		ecapacitie matri	March, 2017	Lease as at 31st	Lease as at 31st March 2017		
Land - Leasehold	410111		0	. 0		7		1												March 2017	Wall Ch 2017	March 2017	March, 201
Roads and Bridges	4102	470111	53193032	-63193032		1		-			. 0	- 0											
Buildings		4702	139293169	-139293169		-	4242851	_			63193632	-63193032	- 0	0	- 0								
Railway sidings	4103	4703	1353374680	-1353374680							143536020	-143536020	- 0	2951373		. 0	1842924			0	. 0		
	4105	4705	. 0	0			14327176				1367701656	-1367701856	- 0	12446093	-12446093	0	5417563	- 0	4794297	-4794297	- 0		
Hydraulic Works(Damis, Water					-						0	*1,001,101000	0	114857500	-114857500	0	45680690	. 0	17863656		- 0		
Conductor system, Hydro	4106	4706	MAN VALUE OF THE PARTY OF THE P	CONTRACTOR SPECIAL CO.		1						- 0	D)		0		*SINGUETRU	. 0	160538190	160535190		- 0	
mechanical gates, tunnels)	-1100	97,00	5034566472	-5034566472		rl l	122723		- 11	- 1	ARRESTANCE					- 0	- 0	0		01	0		
		-				1	1,000,00	1 1	- 1		5034689195	-5034689195		655633652	20000000						-	U	
Generating Plant and machinery	4107	4707	2948555306	-2948555306						- 1				033033652	-655633652	0	265834205		921467857				
Plant and machinery	4100				- 0		99889158				3048444464	A Print Control		The state of the s			171755		341401001	-921467857	.0	ā.	Į.
Sub station	4108	47D8	26159106	-26159106			253632				304844464	304844464	0	381609818	-3816096181		- Charles				2		Í
Plant and machinery		1000					100007				26412738	-26412738		1000000		- 0	155276853	9	536886671	-536886671		-	
Transmission lines	4109	4709	26042845	-26042845	7.				-			-ANT-1A-199	U U	3577966	-3577966	-0	1454999	0.00			- 0	. 0	
Plant and machinery Others	4110					1					26042845	-26042845					1101000		5032985	-5032965	0	n	
Construction Equipment	4111	4710	1904279	-1904279	- B						The second second	-26042845	0	4141826	-4141826	0	1672920						
Water Supply System/Orainage	4111	4711	28020593	-28020593	0		4693940				1904279	+1904279	- 0	100000			1012970	0	5614746	-5814748	0		
and Sewerage	4112	4712	4711301			-	4083940				32714533	-32714533	- 0	425550)	-428880	- 01	142812	- 0	677700			U	
Electrical installations	537,039		4/11301	⊸ 4711301	.0		2848891				II STORES		0	2154210	-2164210	0	2257741	0	571692	-571652	01	0	
	4114	4714	4927377	4927377						- 0	7660192	+7560192	0	413827	-413827			U	4421951	-4421951	0	0	
Vehicles	4115	47151	5615228	-5615228	- 0		1	1 2 2			4927377	-4927377		41000	-413827	0	256971	0	670798	-670798		· ·	
Altoraft/ Boats	4116	4716	690000		. 0		3574708				9189936		0	1020171	-1020171	0	412056	-	11111111111	401.01.98	0	0	
Furniture and fishure	4117	4717	1545695B	-690000	- 0	/ -	10311			-		9189936	0	1101185	-1101185	- 0		. 0	1432227	-1432227	P.	- 4	
Computers	4118	4715		-15456958	. 0		130900	-	22003		690000	-690000	- 01	147677	-147877		635744	0	1738929	-1736929	- 01	0	
Communication Equipment	4119	4719	4243450	-4243459	0		1984398	_	57712		15565855	-15565855	n n	1624727	-1624727	0	65556	0	213233	-213233	- 01	.0	
Office Equipments			1131782	(1131782)	. 0		1404200		21116		5170145	-6170145	71			. 0	1054668	-2530	2676863	-2576863	- 01	0	1000
Research and Development	4120	4720	\$560068	-5560088	0.0		40.4400.4	-	- L	-	1131782	-1131782	- 0	1759209	+1759209	0	1160584	-53075	2866718	-286871A	0	0/	
Other assets	4121	4721		01	- 0		1644394	-	99188		7105294	-7105294	- 0	280954	-280954	D	99168	0			0	0	
	4125	4725	53174086	-53174086	0		-000		21/4		n.	1,102014	- 0	592249	-592249	0	396191	34510	380122	-380122	0	. 0	
Tangible Assats of minor value				- POUNTAINE	0		5618262	11-77	53109		58639239	aneste UI	01		0	0	4001211	34510	953930	-953930	0	0	
>750 and < Rs 5000	4128	4728	1184515	-1184515						-	2/019539	-58639239	0	4414305	-4414305	- 0	2004200	- 0		0	0.1	0	
	- 72			1104310	.01	6645	68270	1	8359		1251071	-1251071					3681222	-49701	8045826	8045826	- 0	U	
Total			9717804276	Married Co.		-			02375		12310/1	141201093	.0	1183176	+1183175		74888	of	The state of			- 0	
			3717804276	-97178042EE	. 0	6645	139399303		40371		AUGUSTON TO	-		V.11.62 (17.0)			/4666	-8343	1249721	-1249721	10		
As at 01/04/2016			9586431694	-9586431694			The same	-	10.0	0	9958883853	-9756863953	0	1190348798	-119034879R				2275/224			9	
				20104010p4	0	209106	147787924	50623 13	22512	15251313	9717804276	9717804276			-1130348798		487417753	-140159	1677612292	-1677618192	-		
										.,,,,,,	24 (1/2042/S)	97.17804276	0	708824030	-70E824030		481713226					O.	
Explanatory Note: -											figures manifemally a							-188458	1190348798	-1190348798			

1) 'Title deeds/Attle 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. 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. 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. 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.

hectare taken from Sashatra Seema Bal (SSB) for Subansigi 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.

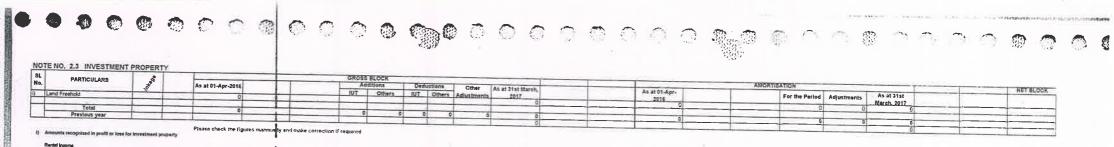
5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project, inter-head reclassification of assets & misclassification corrections.

6) Pending approvel of revised cost estimates (RCE) of Sews II, Chamers III, Teesta Low Dam III, the III & 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 accusar for related borrowings. (For Corporate Office)

8) Foreign Exchange Rate Variation include		STREET BY STREET	1	-
Class of Assets		As on 31.12.2018 Amount in Rupees)		As on 31,03,2016 (Amount in
Roads and Bridges	-	The second second		Rupees)
Buildings	-			
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical pates, tunnels)			1	
Generating Plant and machinery	4			
Plant and machinerySub station	_			
Plant and machinery Transmission lines	-			
Plant and machinery Others Construction Equipment			1	-
Water Supply System/Drainage and Sewerage			+	-
Electrical vistalizations		The state of the s	-	
Vehicles			41	
Aircraft/ Boets	-		Li .	
Furniture and foture			L.	
Computers	-			
Communication Equipment	1			
Office Equipments	-	and the second second		
Research and Development	-			
Other masets				
Obsidete / surplus assets	1		1	
Te	tel.			





(#) Fair Value of Investment property

The above land is cartied in the financial statements at smst. However, the fair value of investment property has been survived on the basis of circle rates notified by the state god, prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

						GROSS	BLOCK	-					nd make correction :	T .		AMORTI	TENNE		10				
PARTICULARS	***		n at 01-Apr-2016	Classified under Finance Lease	After Finance	Ad	ditions	De	ductions			Classified	After Financial				A IIION	144				NET BLOCK	
	7	r	at or -Apr-2016	ns at 01-Apr- 2016	Lease as at 01- Apr-2016	lut	Others	IUT	Others	Other Adjustments	As at 31st March, 2017	Lease as at 30th 6ep, 2016	1 0000 00 00 000	As at 01-Apr- 2016	Classified under Finance Lease as at 01-Apr-2018	After Finance Lease as at 01- Apr-2016	For the Period		As at 31st March, 2017	Classified under Finance Lease as at 30th	After Financial Lease as at 30th	After Financial Lease as at 30th	After Financia Lonse as at 31
Land- Right to Use	410121	470121	114400000	-114400000								Gep. 2016				24pt-2010	II. 13			Sep. 2016	Sep. 2016	Sep. 2016	March, 2016
Computer Software	4122	4722	151786	-151786	. 0				3059002	2	111340996	-1113409nm	- 0	9459948	- alver-					000, 2010			
Total			114561786	-114551786		293920					445706	-445706	- 6	151786	-9459946 -151786		3795414	0	13255362	-13255362	0		
Previous year			114551786		0	293920		9	0 3059001	2 0	111786704	-111786704	- 0	9611734		0	46800		320986	-320986	0	- 0	
			[14]01/00	-114551768	. 0	0)	0 0	21 0	114551788	-114551786		5790778	-9611734 -5790778	0	3842214	122400	13576348	-13576348			





Note No. - 34: Other Explanatory Notes to Accounts

Disclosures relating to Contingent Liabilities:

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

(i) Capital works

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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.

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(iv) Others

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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:

CI	Doublesslave	GI :				(Amount in F
SI. 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	2250061200	1144000120

The above is summarized as at 31.03.2016 as below:

(Amount in Rs)

SI.	Particulars	Claims as on	Provision	C	I a	(Amount in
	r articulars			Contingent	Contingent	Addition of
No.		31.03.2016	against	liability as on	liability as on	contingent
			the	31.03.2016	01.04.2015	liability for
			claims			the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	2357115889	0	2357115889	3849180062	-1492064173
2.	Land	0	0	0	0	0
	Compensation	-				O
	cases					
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.

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- (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:

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(Amount in Rs)

	TOTAL	1213871260	0	1213871260	2358861390	-1144990130
4	Others	1213871260	0	1213871260	2358861390	-1144990130
3	CPSEs	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0
1	Central Govt. departments	0	0	0	0	0
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
SI. 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

- 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 surenge



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)

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(3)

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:

01	This is a second of the second	-		(Amount in
SI.	Particulars	As at	As at	As at
No.		31.03.2017	31.03.2016	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	1 0
	Total	0	0	0

3. Estimated amount of contracts remaining to be executed on capital account and not provided for is as under:

J.	Intangible assets Total	143692478	44800000	67400000
3.		-	-	
2.	Investment Property	0	0	0
1,	Property Plant and Equipment (including CWIP)	143692478	44800000	67400000
(i)	(ii)	(iii)	(iv)	(v)
	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
S.No				(Amount in R

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 Workin-Progress/property plant & equipment.

5. Other disclosure under IND AS – 11 on Construction Contracts are as under:

SI.	Particulars	31.03.2017	31.03.2016	Amount in Rs) 01.04.2015
(i)	(ii)	(iii)	(iv)	E (wh a
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on	0	C CIMITO	13/8/

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	contracts in progress upto reporting date.			
2.	Amount of advances received.	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)
	No.	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:

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- 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 CLIMING	During the FY	2016-17	During the FY	2015-16
*(2)	Government	Entities	Government	Entities
POLOAGAO	-4	91-		

	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:

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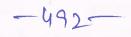
(

(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:						X
(a) For purchase of PPE/CWIP/goods/Inventor y/Services by the Company	0	0	0	0	0	0
(a) For sale of PPE/CWIP/goods/Inventor y/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:-







	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.

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

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

(Amount in Rs)

Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as or 31.03.2017
0	0	0
81638138	36402612	36513902
59561725	4540203	50848673
1933120	1933120	5216800
	amount as on 31.12.2016 0 81638138	amount as on 31.12.2016 0 0 81638138 36402612 59561725 4540203

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

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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:-

C 11	1 %		(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:-

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(a) Details of expenditure incurred during the year ended on 31.03.2017 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

				(Amount in Rs)
		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	12974433	0	12974433
(ii)	On purpose other than (i) above	1487460	0	1487460
	Fotal	14461893		-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):-

SI. Particulars

As at

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:

			(Amount in Rs
	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:

SI. No.	Description	
1	No. of VERs held as Investment & the basis of valuation	AIII
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:

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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 precondition 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:

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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)

Particulars	Tas		
	31-Mar-17	31-Mar-16	01-Apr-15
Within one year	1618188961	1725057521	
After one year but not more than five years	6073132697		1 220017
More than five years	26192965727		6460036120
Total			
Total	33884287384	35557113617	37489931824

(b) Present value of minimum lease payments receivable:

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(Amount in Rs)

		Tourte III (S)
31-Mar-17	31-Mar-16	01-Apr-15
329651310	377749425	
1411808876		1359041823
7348561712		
9090021897		9700983480
	1411808876 7348561712	31-Mar-17 31-Mar-16 329651310 377749425 1411808876 1329860880 7348561712 7461090082

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

(Amount in Rs)

31-Mar-17	31-Mar-16	01-Apr-15
33884287384		
00004207304	33337113617	37489931824
23797399692	25405177624	26919940000
		26818849996
		970098348 9,70,09,83,480
	31-Mar-17 33884287384 23797399692 996865795 9,09,00,21,897	33884287384 35557113617 23797399692 25405177624 996865795 983235606

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:-

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

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Works Contract Tax	Works Contract Tax	NIL	NIL I	NII
Please specify	Any other levies	NIL	NII.	MH

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

SI.	Details of the	Year of	Acquisition	Written	(Amount in Rs) Reasons for non execution of title deed
No.	Property	Acquisition	Cost	Down Value	
		1,111,111	NIL		excedibility fille deed

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:

CI					(Amount in Rs)
SI. 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
1.,	Leasehold	533906	475778	105.496	Mutation/Exection of Lease Deed under process.

(b)

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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)

Partnerous

M. No. 088613

(P.K. Sahoo)

Head of Finance

(Suprakas Adhikari)

Head of Project

Place: Jammu



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Annexure-J	
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		1		Category of Agency (a:Central	1	1									Amount in Rupees
Sr. No.			Name of arty/Work	GovL departments, b: State Govt departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01_04.2016	Addition of claim during the period on account of new claims/updation of old claims	Settlement/ac justment of claim during the period	balance of	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liablity)	Total	Likely Reimburseme t to be Made b Third Party		Present Status
			2	3	•	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn	12	13	
A	CASES A CANONICAL MARKS			4.32.1	Empley-Corps		200 0年					7 & 11 must be			14
41	CASES AGAINST WHICH ARBITRATION AWARD	COUR	ORDER H	AS BEEN PASSED				-				- mquany	300	In refer to be the regular	
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 FI9	Others	1821975861	0	820300626	1001675235	0	0	1001675235	1001675235	0		
2	Additinal cost incurred due to use of Aviation Turbine Fuel (ATF) instead of High Speed Diesel (HSD) for continueing the work during winter seasons/Road closure.	1	HCC FI9	Others	32794932	2883623	8880023	26798532	0	0	26798532	26798532			Address
	Payment of compensation for the unrecovered element	H									20730332	20790532	0		Arbitration Award was conferred Arbitral Tribunal on 10,01,2017. Further, the award is under process challenging the same before the Dis Court, Faridabad.
3	of costs and profits which remain uncompensated to the contractor due to reduction in scope of work and contract price.	Low 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) Reimbursement of building and other Construction		HCC LId	Others	129948404	0	3433607	126514797	0	0	126514797	126514797			
5	Worker SUB TOTAL	M/s	HCC LId	Others	74061138	0	74061138	0	0	0	0	0	0		-
)	CASES UNDER ARBITRATION/ADJUDICATION.		-	-	2357115889	2883523	1148044752	1211954760	0	0	1211954760	1211954760	0		
-	SUB YOU'L										10.1001.00	1211934760			
1	SUB TOTAL CASES UNDER EXAMINATION BY THE MANAGEME	MT			0	0	0	0	0	0					
1		1						- 1		*	. 0	0	0		
+	SUB TOTAL				0	0	0	0	0						
15	SUB TOTAL- CAPITAL WORKS (A)	-					4.6	- 0		. 0	0	0	0		
					2357115889	2883623	1148044752	1211954760	0	0	1211954760	1211954760	0		
+	LAND COMPENSATION CASES				-										
\rightarrow		[_						0.00		
	SUB TOTAL- LAND COMPENSATION CASES (B)	- [-			- 1		
					-										
10	DISPUTED TAX MATTERS										7 2 3 3 3	11/21	3 1		
S	SUB TOTAL- DISPUTED TAX MATTERS (C)	A			- 100										
		*	-		- 0	. 0	0	0	0	0	n	0	0		
	OTHER CASES														
	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD SUB TOTAL- OTHER CASES (D)	M/s V() & Con	K Sales at. Co.	Others	1745501	170999	0	1916500	0	0	1916500	1916500	0	Inder Trial with High court	Under arbitration with High court of J
	GOO TOTAL OTHER CASES (D)	-	-		1745501	170999	0	1916500	0	0	1916500	454654 (1)	. 0	J&K at Jammu	al Jammu.
G	GRAND TOTAL (A+B+C+D)				2358861390	3054622 1:	148044752	1213871260	0		1213871260	1916500	0		

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

(P.K.Sahoo) (HOF)

* ARIDASIO

(Suprakas Adhikari) (HOP)

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			Category of			1		MMO BAZGO POWER LIABILITIES AS ON	31.63.2017					A
Sr. No	Particulars	Name of Party/Mork	Agency (a:Centra 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/updatio n of old claims	claim during	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 Alcs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	/ No Reliable		Likely Reimbursemen Lio be Made b Third Party	n Reasons For Hai Acceptance	Amquet in Rupe
		2	3		5				and the second					
4 6	CAPITAL WORKS			100		4	(4+5 6j=7		- 9	10	(ligure in elcumn			
a) (ASES AGAINST WHICH ARBITRATION AWARD! (10	7 & 11 must be	12	13	
1	TO THE PARTY OF TH	UURI ORDER H	AS BEEN PASSED								equal)			14
. [F	Payment of additional cost incurred by the claimant in	1 1												
	30,05,2012	M/s HCC Ltd	Others	1821975861	0	820300625	100 1575235	0	o	1001675235	1001575235			
	Additional poor incurrent date to use of Avisacon Turbins Fuer (ATF) instead of High Speed Discel (HSD) for continueing the work during winter reasons/Road closure.	W/a HCC Lkd	Others	32794932	2883623	DOCTOR					1001073235	0		
	remard of compensation for the unrecovered element					8060023	26795532	0	0	25798532	267 9 8532	0		Adultation Award was poster Arbitral Tribunal on 10 0 :
"	contract price.	M/s HCC Ltd	Others	798235554	0	24135905B	58966196	0	0	55966196	56968196	0		chailprojing the same before of Court, Favidabas
		M/E HOC LIST	Others	129948404	0	-						0		2600
	Worker	M/s HOC LId	Others	74061135		3433607 74061139	126514797	0	0	126514797	126514797	0		ġ.
CAS	SES UNDER ARBITRATION/ADJUDICATION.			2357115859			0	0	0	0	0			
-					2023023	1148044752	1211954760	0	- 1			0		1
Cee	SUB TOTAL	10 miles	-							1211954760	1211954760	0		
PAG	ES UNDER EXAMINATION BY THE MANAGEMENT	ī		0	C	0	0	0						-
	SUB TOTAL			-					0	0	0	0		
-				0	0	0								
SU3	TOTAL-CAPITAL WORKS (A)						Đ	0	0	0				
Aber	1 CHANGE CONTRACTOR		- 2	157115889	2853623 11-	18011752 17	11954760	0			0	0		
CANAL	COMPENSATION CASES								0	211934750	1211954740	0		
sua	TOTAL- LAND COMPENSATION CASES (B)													
	ITED TAX MATTERS													
	OTAL- DISPUTED TAX MATTERS (C)													
	CUO			0	0									
MER	CASES WOLGUPTA					3	9		0	0				
9		V K Sales								-		0 1		
	SUB TOTAL STYLER CARRESTON	onst Co	Others 1	745501	170999	0 10	16500							
		 -	1	745501 1				0	0	916500	1916500	0 Under	final with Miss or	
AND	TOTAL IA		1112			1	6500	0	0 -	914500	1916500	0 02.85#	at James a	inder orbitation was High court of Historie
	of agencies are Central Constitution of the Co		OG WIN	1	054622 11485	12134	871250	C	0 121	J871260 12	113871260			

NIMMO BAZGO POWER STATION

Summary of contingent liabilities

Appendix-I to Note 34

Particulars		ount Addition of on claims during the year or account of new claims/updation of old claims	Adjustment claims	Closing balance of of claims as on 31.03.2017	Upto date Provisi on made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor	No Reliable estimate can be made (shown as	e amount of Contingent Liabilities as on 01.04.16	Addition to the amount o Contingent Liabilities during the year
(1)	(2)	(2)				Contingent Liabilities)			
A) Capital works		(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)		
i) Capital works-							(0)-(3-6-7)	(9)	(10)=(8-9)
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	-					31143101123
iii) Çapital works - claims				0	0	0	0	0	0
pending with Management	0	0	0	0	0	0			0
B) Land compensation cases	0	0	0	0	0		0	0	0
C) Disputed tax matters	0	0			O .	0	0	0	0
D) Others	1745501		0	0	0	0	0	0	
Total	1745501	170999	0	1916500	0	0	1916500		0
*	2358861390	3054633					1910200	1745501	170999
:- Individual case wise detail			1148044752		0	0	213871260	2358861390	-1144990130



- 501 Head of Finance

Head of Project

NIMMO BAZGO POWER STATION

Summary of contingent liabilities-Agency Wise

Appendix-II to Note 34

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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 claims	Closing balance of 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	No Reliable	amount of Contingent Liabilities as on	of
(1)	(2)	(3)	(4)	(5)-(2,2,0)		Liabilities)			
Central Govt.				(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
departments	0	0	0	0	0	0			(/ (0 5/
State Govt.			was in An			0	0	0	0
departments or Local Bodies	0	o	0	0	0	0	0	0	
CPSEs			ison, it is			de la la la la la la la la la la la la la		U	0
	0	0	0	0	0	0	0		
Others		1 1 1 1	120 20 0	+			U	0	0
	2358861390	3054622	1148044752	1213871260	0	0	1213871260	2250054202	
Total						1 381 38		2358861390	-1144990130
	2358861390	3054622	1148044752	1213871260	0	9	1213871260	2358861390	-1144990130

we's individual case wise detail needs to be given in the Annexure-X enlcosed.

Head of Finance

Head of Project

14	ount Account Desc 0101 FUNDS FROM CORPORATE OFFICE	Op Bal Dr	Op Bal Cr 841948232	Period Dr	Period Cr	Closing Bal Dr	
15	0101 DEBIT/CREDIT ADVICES-CORPORATE OFFICE 0102 CHEQUE PAID ACCOUNT		841940202	18396753			84194 4226
15	0106 COMMERCIAL DEBIT/CREDIT ADVICES CORPORATE OFFICE			253833 354770234		2885717615	1443
15	0108 CENTRALISED VENDOR PAYMENT ACCOUNT 0109 CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			652327	449229350	2003/1/013	4427
150	0120 CHEQUE COLLECTED ACCOUNT 0301 DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU			319985 1411046		14110464	1229
1 150	3302 CHEQUES PAID ACCOUNT-E D. REGION-I				31313168		313
150	0320 CHEQUES COLLECTED ACCOUNT-E D.REGION-I 0401 DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET						
1 150	0601 [DEBIT/CREDIT ADVICES-E D.REGION.IV.CHANDIGARH			2000)	2000	
152	1301 DEBIT/CREDIT ADVICES-REGION-SILLIGURI P101 DEBIT/CREDIT ADVICES-BAIRASIUL POWER STATION			79742	The second second		-1-11-
1 152	2201 DEBIT/CREDIT ADVICES-LOKTAK POWER STATION 301 DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			15000		15000	
152	401 DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			8855	10010		
152	501 DEBIT/CREDIT ADVICES-CHAMERA-I POWER STATION 601 DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION			1067	14477		
152	701 DEBIT/CREDIT ADVICES RANGIT POWER STATION	1		527 324		527	
152	801 DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION 901 DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			1423	36274		1
153	101 DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION 201 DEBIT/CREDIT ADVICES-PARBATI-II PROJECT	- 4		38875	8795	30080	
1 153	301 DEBIT/CREDIT ADVICES-PARRATI STAGE III PROJECT	- As		65590	105237		
153	401 DEBIT/CREDIT ADVICES-SEWA-II PROJECT 501 DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			50000		50000	
153	701 DEBIT/CREDIT ADVICES-URLII PROJECT				8996		
153	201 DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT 201 DEBIT/CREDIT ADVICES-BURSUR PROJECT						
1 1540	001[DEBIT/CREDIT ADVICES-PAKEE DUL PROJECT						
1 1043	401 DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION 501 DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			70320	61352	8968	
154	701 DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT 201 DEBIT/CREDIT ADVICE- RE WORKS RESIDUARY CELL			112000	12000	100000	
7 555	01 DEBIT/CREDIT ADVICES, KOTI IBHEL IA BROJECT			158921981	19200627	139721354	
1559	101 DEBIT/CREDIT ADVICES-KIRU PROJECT 101 DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL						
1500	WILDEBIT/CREDIT ADVICES, KOTI IRHEL IR PROJECT						
1562	01 DEBIT/CREDIT ADVICES-KOTLIBHEL-II PROJECT 01 DEBIT/CREDIT ADVICES-TEESTA-IV PROJECT						
1566	01 DEBIT/CREDIT ADVICES - INVESTIGATION PROJECTS OF UTTRAKHAND REGION 01 DEBIT/CREDIT ADVICES-MYANMAR PROJECTS, MAYANMAR						
1585	UTIDEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT LEUR MARCH						
1 1001	01 DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN 01 DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR						
1000	VITUEDIT GREDIT ADVICES-RIHAR RITRAL DOAD DOG ICCT						
1601	01 GENERAL RESERVE - OPENING IND AS ADJUSTMENT 02 OTHER EQUITY - IND AS ADJUSTMENT			14628	967465135		96748
1601	04 IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F.Y 2015-16) 01 EARNEST MONEY DEPOSIT			426734763	99572881 2431653	424303110	9957
3102	01 SUNDRY CREDITORS-CAPITAL WORKS INDIAN CURRENCY		3358000 2868442	10412025	13424595	12 1000110	637
3102	03 SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY 07 SUNDRY CREDITORS-OTHERS-CAPITAL-INDIAN CURRENCY		45117021	31785276 131825201	29637898 119713687		3300
	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/DETENTION						
31030	00 CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC 01 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY	10165897	2222425	38171154	44634010	3703041	
0.1000	33 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY 35 SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY 36 SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		6383465 191522	6457849 205878	3119537 20081		304
1 31030	QUECURITY DEPOSIT/RETENTION MONEY EODETON CUIDARNOY		3590910	6515748 12667	3577001		65
31040	1 SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL INDIAN CURRENCY			4887668	12667 6861804		197
01040	TISONORT CREDITORS-OTHERS-OTHER THAN CARITAL INDIAN CURRENCY		2351061 13141438	17229887 407755420	16479980 409490430		160
303	10 STORES PAYMENT CONTROL ACCOUNT CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-			156325291	156325291		1487
91050	STATE OF THE PROPERTY OF THE P	2108036		9414639	10008916	1513759	
31050	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		1201002			1515755	
31050	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN 3 CURRENCY		1201803	1319072	1412443		129
31050	5 SECURITY DEPOSIT-RETENTION MONEY OTHER THAN CARITAL INDIAN CURRENCY		14350 891883	1363707	676059		1
31060	5 OTHER EXPENSES PAYABLE TO EMPLOYEES						20
31070	1 ELECTRICITY/POWER CHARGES PAYABLE 3 OTHER EXPENSES PAYABLE		11432 17982006	191217 22954848	292811 4972842		11
31115	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT		79304226	287095392	207791166		
31120	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	400		120000 251404	120000 251404		
31120	LEMPLOYEES CONTRIBUTION TOWARDS OPERIT TURIET SOCIETY BAYARIES			141404	141404		
1.0.1.16.01	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC		5100	15500 94000	15500 136750		47
				599	599		
311302	INCOME TAX DEDUCTED AT SOURCE CONTRACTORS-INDIAN		120468	3016843	3117715		22
311306	DINCOME TAX DEDUCTED-SERVICES		18611 125937	224027 423532	243149		37
2440	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION) STATE SALES TAXIVAT-WORK CONTRACTS				448571		150
311312	IROYALTY		2097522	29149878 381039	29092858 381039		2040
311312 311402 311404	ILIADII ITV COD CONTROL OF THE CONTR		76487	53469262	133360506		79967
311402 311404 311407 312101	LIABILITY FOR OTHER STATE LEVIES SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIAL II THES (CARITAL MODICS)			23017487 6563796	23017487 6563796		
311402 311404 311407 312101 312102	SUNDRY CREDITORS QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)				9000130	DIARA	
311404 311404 311407 312101 312102 312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT: RETENTION MODELS CAPITAL WORKS			32652247	32652247		
311402 311404 311407 312101 312102 312104 318301	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- NON CURRENT SECURITY DEPOSIT/ RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-			32652247	/6	0, 0,	0
311402 311404 311407 312101 312102 312104 318301	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- NON CURRENT SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT			32652247 156530	156530	0,000	00
311402 311404 311407 312101 312102 312104 318301 318501	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- NON CURRENT SECURITY DEPOSIT/ RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-	6 LIM		32652247	/6		124
311312 311402 311404 311407 312101 312102 312104 318301 318501 319301	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- NON CURRENT SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- CURRENT	SEC LIM/	6383465	32652247 156530	156530	CA CA)24
311312 311402 3114004 311407 312101 312104 318301 318501 319301	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON CURRENT SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT	RC LIMI	6383465	32652247 156530 442914	156530 588913 15719269	CA	200 5
311312 311402 3114004 311407 312101 312104 318301 318501 319301	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS) SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES) SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- NON CURRENT SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY- CURRENT	RO LIMI	1 / 6	32652247 156530 442914 19057581	156530 588913 15719269	TRED ACCOUNT) 234

I 🖘	SECURITY DEPOSIT DETENTION MONEY OUDS							
437	SECURITY DEPOSIT-RETENTION MONEY-SUPP					22906		20000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHE 319315 OVERDUE FOR MORE THAN 15 DAYS					2070299		22906
F	SECURITY DEPOSIT/ RETENTION MONEY-CONT 319501 CURRENCY-CURRENT			1201803	Fanagae			2070299
	SECURITY DEPOSIT-RETENTION MONEY-SUPPL 319503 CURRENCY-CURRENT				5389626	5337000		1149177
(E)	SECURITY DEPOSIT-RETENTION MONEY-OTHER			14350	57400	57400		14350
	SECURITY DEP/RETEN MONEY-CONTRACTOR- 319511 OVERDUE FOR MORE THAN 15 DAY	OTHER THAN CAPITAL-IND CUR-CURRENT-		891883	4184931	3497283		204235
1	SECURITY DEPOSIT-RETENTION MONEY-OTHER 319515 OVERDUE FOR MORE THAN 15 DAYS	R THAN CAPITAL-IND CURR-CURRENT-				358674		358874
γ.	350401 PROVISION FOR WAGE REVISION			653929	819695	573528 165766		573528
4	350402 PROVISION FOR INCENTIVE/PLI IN LIEU OF BON 350421 PROVISION FOR SUPERANNUATION/PENSION F	US UND-CURRENT			946649			
(350425 PROVISION FOR PRP- EXECUTIVE 350426 PROVISION FOR PRP- SUPERVISOR			9243153	11062900	946649 7205150		5385403
	350427 PROVISION FOR PLGI - WORKMAN 350428 PROVISION FOR COMPANY'S OVERALL PERFOR	MANCE BASED DEWARD WORKAN		65615 1141056	78533 1369358	51672 228302		38754
	350430 PROVISION FOR WAGE REVISION - THIRD PRO PROVN FOR EXP ON WORK/SUPPLY/SERVICES			235200	289800	54600 8739450		8739450
<u>(</u>)	350904 UTILIZATION CERT - LONG TERM 351201 PROVISION AGAINST COMMITTED CAPITAL EXP							
	SECURITY DEPOSIT-RETENTION MONEY-CAPITA 380601 FAIR VALUATION ADJUSTMENT	AL WORKS -CAPITAL-INDIAN CURRENCY -		115470400	2978449			112491951
()	SECURITY DEPOSIT-RETENTION MONEY-CONTR	ACTOR-OTHER THAN CAPITAL-INDIAN			11567	11567		
(380801 PROVISION AGAINST COMMITTED CAPITAL EXPE	ENCES DESCENTIVALUE AS INSTITUTE			55883 14091989	40941	14942	
100	382601 CURRENT-FAIR VAL. ADJ	L WORKS -CAPITAL-INDIAN CURRENCY -				6654979	7437010	
(E)	SECURITY DEPOSIT-RETENTION MONEY-OTHER 382603 FAIR VALUATION ADJUSTMENT				69258	65277	3981	
60	SECURITY DEPOSIT-RETENTION MONEY-CONTR 382701 CURRENCY-CURRENT-FAIR VAL. ADJ.				15997	15997		
	410001 ASSET RECLASSIFICATION CONTROL ACCOUNT				13298 32748442	10127 32748442	3171	
	310121 LAND-RIGHT OF USE 410201 ROADS		63193032 114400000			3059002	63193032 111340998	
	410203 BRIDGES AND CULVERTS 410204 AERODROMES, HELIPAD AND AIR STRIPS		118893830 20399339		4242851	4242851	118893830 20399339	
100	410301 BUILDING CONTAINING HYDRO ELECTRIC CENER	RATING PLANT	1007489796		4242851		4242851	
200	410305 OFFICE BUILDINGS-TEMPORARY		122452246				1007489796 122452246	
	410306 STORES AND GODOWN BUILDINGS 410321 TRANSIT CAMP AND FIELD HOSTEL		1				8	
(C)	410323 HOSPITAL BUILDINGS 410324 CLUB BUILDING		113351445 8033901		7824888	18100	121158233 8033901	
100	410325 RESIDENTIAL BUILDING-PERMANENT 410326 RESIDENTIAL BUILDING-TEMPORARY		14276216 44900678				14276216 44900678	
N 0	410328 BUILDINGS-OTHERS 410601 DAMS AND BARRAGES		42870388		6555865	35477	1 49390776	
20 Y	410605 PENSTOCKS 410606 TAILRACE CHANNELS		4440300163 59877778		502930	380207	4440422886 59877778	
	410608 HYDROMECHANICAL WORKS-DAMS AND BARRAG	ES	87859813 413439451				87859813 413439451	
	410611 HYDROMECHANICAL WORKS-TAIL RACE INCLUDI 410701 MAIN GENERATING EQUIPMENT	NG DRAFT TUBE GATES	33089267 1433714655				33089267 1433714655	
1000	410702 GENERATOR STEP UP TRANSFORMER 410703 OTHER POWER PLANT TRANSFORMER		350005282 71770681				350005282	
- 4	410704 COOLING WATER SYSTEMS 410705 EHV SWITCHGEAR SYSTEMS		72080557 222066943				71770681 72080557	
4	410707 DC SYSTEMS/BATTERY SYSTEMS 410708 POWER AND CONTROL CABLES		41043553 184584962				222066943 41043553	
600	110709 AIR CONDITIONING AND VENTILATION SYSTEMS 110710 POWER LINE CARRIER COMMUNICATION SYSTEM	S	76817685				184584962 76817685	
120	110711 CONTROL, METERING AND PROTECTION SYSTEM 110712 AUXILIARY AND ANCILLARY SYSTEMS		14160610 220101418		1447442		14160610 221548860	
Comment	10713 MISCELLANEOUS POWER PLANT EQUIPMENTS 110714 CAPITAL SPARES-GENERATING PLANT AND MACH		68652736 162152462		12710916		68652736 174863378	
	10801[SUBSTATION-TRANSFORMERS		31403762 26159106		85730800		117134562 26159106	
€ 4	TRANSFORMER KIOSKS, TRANSFORMER SUB STA 10802 APPARATUS	The state of the s			253632		253632	
6	10904 INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND 10905 STREET LIGHTING, ETC.	WORK SITES, ETC.	7061462 18981383				7061462	
4	11002 DIESEL GENERATING SETS 11102 LOADERS		1904279 2319350				18981383 1904279	
4	11104 TIPERS 11109 CRANES (UP TO 100 TONS)		1511965				2319350 1511965	
C . 4	11112 PUMPS 11114 WIELDING SETS		17164747 4285437		4693940		17164747 8979377	
4	11115 AIR COMPRESSORS 11118 FORK LIFTERS		92162 881676				92162 881676	
(4 A	11130 OTHER EQUIPMENT 11201 WATER SUPPLY		1695961 69295		afthing marks o		1696961 69295	-
4	11202 SEWERAGE AND FEELLIENT DISPOSAL SYSTEM		4347427 363874		2945843	96952	7196318 363874	
54	11402 POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK 11502 JEEPS-STATION WAGONS INCLUDING INSPECTION 11504 PICK UP VAN	VEHICLES	4927377 574405				4927377 574405	
(41	1505 FIRE TENDERS		628586 3025833		2574700		628586	
41	1506 AMBULANCE 1508 TRUCKS/TANKERS		753174 633230		3574708		753174	
41	1603 BOATS 1701 FURNITURE-FIXTURES-OFFICE		690000				633230 690000	& ASSOCIATION OF THE PROPERTY
CL 41	1702 FURNITURE-FIXTURES-RESIDENTIAL		11626189 379919		18250	40253	11604186	& ASS
41	1706 FURNITURE-FIXTURES-HOSPITAL 1707 FURNITURE-FIXTURES-FIELD HOSTEL (TRANSIT HO	over Caller	28980 113225				Q 13225	181
3 41	1803 PRINTERS	STEL CC LIM	3308645 2980429		130900 1175988	41499	Canada 1	160
41	1804 OTHER EDP EQUIPMENTS 1805 SATELLITE COMMUNICATIONS SYSTEMS	The same	621906 348475			12 16201	C 621894	5
41	1902 TELEPHONE TELEV MACHINES	A (INITIAL) X	70334 222315		808410		70834 1030726 A	L. OUITE
41	1903 INTERIOR COMMUNICATION EQUIPMENTS 2003 PHOTOCOPY/DUPLICATING MACHINES		529749 602033				529749 602033	
	2005 HOSPITAL EQUIPMENTS	GIDARY	515115 3666658				515115	
STICKED SANDA		304	THE STREET				366658	

	412006 CLUB EQUIPMENTS 412007 TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS 412011 AIR COOLERS/WATER COOLERS/FANS	16565 19087	3	14530 214773		18018 1. 38764	
	412013 REFRIGERATORS FOR OFFICE	10378 4268	1			1037B	1
1 4	412014 TELEVISION/MUSIC SYSTEM FOR OFFICE 412020 OTHER OFFICE EQUIPMENTS	57386	В	767077		4268 134094	5
4	412201 INTANGIBLE ASSETS-COMPLITER SOFTWARE	30145 15178		648014 293920		7 86828 44570	4
1	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUA EQUIPMENTS	LS 128654			400,000		
1 4	412502 LABORATARY TESTING AND METER TESTING EQUIPMENTS 412503 MISC. ASSETS/EQUIPMENTS	3427616	3		7348 7962	6 334799	
1	412505 REFRIGERATOR OTHER THAN FOR OFFICE 412801 FIXED ASSETS OF MINOR VALUE >750<5000	48442416 17513		6782537	116427	5 54060678 1751:	-
1 4	413001 JASSETS AWAITING DISPOSAL	1184515 97266	0	103115	-	9 125107	1
1.4	420101 ACCUMULATED DEPRECIATION-LAND-LEASE HOLD 420102 ACCUMULATED DEPRECIATION-LAND-RIGHT OF USE	51200	2951373	8147	9674 184292		41
4	420201 ACCUMULATED DEPRECIATION POADS PRINCES CHINERTO ASSESSMENTS		9459948 12446093	955239 79120	475065 549668		1;
-	ACCUMULATED DEPRECIATION HYDRAULIC WORKS (DAME, WATER SOURCES)		114857500	35021	4571571		160
4	120601 SYSTEM, HYDROMECHANICAL GATES) ACCUMULATED DEPRECIATION-GENERATING PLANT AND MACHINERY (INCLUDING		655633652	163855	265998060		921
4.	2070 (FOUNDATION)		381609818				
4:	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY SUB STATION (INCLUDING 120801 FOUNDATION)				155276853	3	536
1	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY-TRANSMISSION LINES (INCLUDING FOUNDATION)		3577966		1454999		5
42	21001 ACCUMULATED DEPRECIATION PLANT AND MACHINERY OTHERS	-	4141826		1672920		5
1 44	21101 ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT 21201 WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		428880 2164210		142812 2257741		4
1 42	2 1402 MOGUMULA LED DEPRECIATION-POWER SURDI V EVETEME ADMINISTRATION - CONTINUE ADMINISTRATION		413827 1020171		256971		
42	21601 ACCUMULATED DEPRECIATION AIRCRAFT/ROATS		1101185		412056 635744		1
42	21701 ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT 21801 ACCUMULATED DEPRECIATION-COMPUTERS		147677 1624727	2555	65556 1054691		2
1 42	21901]ACCUMULATED DEPRECIATION COMMUNICATION FOLLOWERS		1759209	53075	1160584		2
1 42	22001 ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT 22201 ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE		280954 592249	34582	99168 396263		
***	AZDULIMUCUMULALED DEPRECIATION OTHER ASSETS		151786 4414305	373423	169200 4004944		
1.40	22801 ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000 30201 CWIP-ROADS		1183176	8343	74888		1.
43	30304 CWIP-OFFICE BUILDINGS-PERMANENT 30321 CWIP-TRANSIT CAMP AND FIELD HOSTEL			23918291 501000	6613920 375000		
43	303241CWIP-CLUB BUILDING			13457389 4071442	13457389 1834590		
43	80325 CWIP-RESIDENTIAL BUILDING-PERMANENT 80327 CWIP-CANTEEN			407 1442	1834590	2236852	
43	30328 CWIP-BUILDINGS-OTHERS 30329 CWIP-OTHER CIVIL WORKS			12081525	10033029	2048496	
430	0501 CWIP-DAMS AND BARRAGES	1975000		5092851	7067851	2040430	
430	0701 CWIP-MAIN GENERATING EQUIPMENT 0711 CWIP-CONTROL, METERING AND PROTECTION SYSTEM			3169602 17235211	3169602 17235211		
431	0905[CWIP-STREET LIGHTING FTC			1370026 2626786	1370026 2626786		
437	1201 CWIP-WATER SUPPLY AND DRAINS 7501 IEDC-WAGES, ALLOWANCES AND BENEFITS	440040005		10453817	10453817		
	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME 7502 (INCLUDING ADMINISTRATION FEE)	446046630				446046630	
437	7503 HEDG-STAFF WELFARE EXPENSES	65873551 46279932				65873551	
43/	7510 IEDC-REPAIR AND MAINTENANCE-BUILDING 7511 IEDC-REPAIR AND MAINTENANCE-CONSTRUCTION PLANT MACHINERY AND EQUIPMENT				7-4	46279932 12157868	
	7512 IEDC-REPAIR AND MAINTENANCE-OTHERS 7514 IEDC-RENT/HIRING CHARGES	7024067 50363025				7024067 50363025	
437	7515 IEDC-RATES AND TAXES	48805889				48805889	
437	7516 IEDC-INSURANCE 7517 IEDC-SECURITY EXPENSES	64948192 1715501				54948192 1715501	
437	7518 IEDC-ELECTRICITY EXPENSES	8001579 373188				8001579	
437	519 IEDC-TRAVELLING AND CONVEYANCE 520 IEDC-EXPENSE ON VEHICLES/STAFF CAR	27090471				373188 27090471	
43/	521 IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES 522 IEDC-ADVERTISEMENT PUBLICITY	5955898 10196367				5955898 10196367	
4371	523 IIEDC-ENTERTAINMENT AND HOSPITALITY EVENINGS	7912942 82368				7912942	
4375	525 IEDC-PRINTING AND STATIONERY 525 IEDC-OTHER EXPENSES	4273211				82368 4273211	
4375	526 IEDC-DESIGN AND CONSULTANCY INDIGENOUS	55802358 1247121				55802358	
4375	528 IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF 530 IEDC-LOSS ON SALE OF ASSET	19461				1247121 19461	
	EDC- EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT 532 CONTROLLED BY COMPANY	1310				1310	
4375	541 JEDC-INT ON BORROWED MONEY BONDS	34015905 933610				34015905	
4375	543 JEDC-INT ON BORROWED MONEY-TERM LOAN BANKS/FIS	473114047				933610 473114047	
43/5	547 IEDC-COMMITMENT FEE 549 IEDC-OTHER FINANCE CHARGES	72383 146481				72383	
43/5	550 I EDC-EXCHANGE RATE VARIATION/DEBIT RALL	9346699				146481 9346699	
4375	60 IEDC-EXCHANGE RATE VARIATION(CREDIT BAL.)	1946094	1009250			1946094	100
43/5	1 IEDC-PROVISIONS	147198627 89123000				147198627	100
43/5	165 IEDC-PRIOR PERIOD EXPENSES 170 IEDC-INCOME FROM GENERATION OF ELECTRICITY-PRE-COMMISSIONING PERIOD	64570729	-			89123000 64570729	
			61160385 124229407				6116
101.01	772 IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES 774 IEDC-PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK		8899012				12422 889
13759	99 IEDC-CORPORATE/RECIONAL OFFICE EXPENSES AND		26465706 923199				2646 92
THE STATE OF THE	MITOMETRALICATION OF FIRE OTHER INCOME	635886300 221677709				635886300	92
3810	03 CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER EXPENDITURE		339986721			221677709	33998
			558200113 147198627			OTARA	
3810	06 CAPITALIZATION OF EDG. INTEREST ABD FINANCIAL CHARGES		483613220		K	JA & AT THE	
3010	TOAT HALIZATION OF EDG. PRIOR REGION AS HIGHLIEUT	1	89123000 64570729		145		1912
	OB CAPITALIZATION OF EDC. CORPORATE PERCHANA COSTOS EXPENSES	- / Jan 19	936844		99	CA	093
4610	INDIGENOUS TORES-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY	Variable V	635886300		12	013	6358
5020	DS ADVANCES TO SUPPLIEDS INDIAN SUPPLIED	RIDARA	/	29570506 160299	29570506	CON	13
	CAPITAL ADVANCES TO SUPPLIERS (ACAMET DAME)	32417000		100299	1968000	ERED AGES	
	UNSECURED UNSECURED					-	

	470121	1 LAND- LEASE HOLD-ADJUSTMENT FOR LEASE 1 LAND- RIGHT OF USE- ADJUSTMENT ON ACCOUNT OF LEASE	3059002	63193032	63
	470201	1 ROADS - ADJUSTMENT ON ACCOUNT OF LEASE 3 BRIDGES AND CULVERTS- ADJUSTMENT ON ACCOUNT OF LEASE	3059002 4242851	The state of the s	111
	470204	4 AERODROMES, HELIPAD AND AIR STRIPS, AD JUSTMENT ON ACCOUNT OF LEASE		20399339	118
		BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT, ADJUSTMENT ON		4242851	4
	470301	1IACCOUNT OF LEASE		1007 100700	
	470302	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT- ADJUSTMENT ON ACCOUNT		1007489796	1007
	470305	5 OFFICE BUILDINGS-TEMPORARY, AD HISTMENT ON ACCOUNT OF 1 5405		122452246	122
	4/0306	SISTORES AND GODOWN BUILDINGS, AD HISTMENT ON ACCOUNT OF LEAST		8	
	4/0321	I I RANSH CAMP AND FIELD HOSTEL-ADJUSTMENT ON ACCOUNT OF LEACE	11034	1	
	4/0323	SINUSPITAL BUILDINGS: ADJUSTMENT ON ACCOUNT OF LEASE	11231		121
7	1 470324	ICLUB BUILDING- ADJUSTMENT ON ACCOUNT OF LEASE	-	8033901 14276216	147
	470326	RESIDENTIAL BUILDING-PERMANENT-ADJUSTMENT ON ACCOUNT OF LEASE RESIDENTIAL BUILDING-TEMPORARY-ADJUSTMENT ON ACCOUNT OF LEASE		44900678	142
1	470328	BUILDINGS-OTHERS- ADJUSTMENT ON ACCOUNT OF LEASE		1	100
	470601	DAMS AND BARRAGES- ADJUSTMENT ON ACCOUNT OF LEASE	7205	100 To 10	493
	470605	PENSTOCKS-ADJUSTMENT ON ACCOUNT OF LEASE		4440422886	44404
	470606	TAILRACE CHANNELS: ADJUSTMENT ON ACCOUNT OF LEASE		59877778 87859813	598
	TOTOTA	HYDROMECHANICAL WORKS-DAMS AND BARRAGES- ADJUSTMENT ON ACCOUNT OF LEASE		01000010	878
		HYDROMECHANICAL WORKS TAIL RACE INCLUDING DRAFT THRE CATES AD INSTITUTE		413439451	4134
	47.00.11	ION ACCOUNT OF LEASE			
	470701	MAIN GENERATING FOURMENT, AD JUSTMENT ON ACCOUNT OF LEASE		33089267	330
+	4/0/02	IGENERATOR STEP UP TRANSFORMER- AD JUSTMENT ON ACCOUNT OF LEADS		1433714655 350005282	14337
- 1	41.01.02	COOLING WATER SYSTEMS FORMER ADJUSTMENT ON ACCOUNT OF LEASE		71770681	3500
-	470704	EHV SWITCHGEAR SYSTEMS: AD JUSTMENT ON ACCOUNT OF LEASE		72080557	717
- 1	4/0/0/	IDU SYSTEMS/ BATTERY SYSTEMS, AD ILISTMENT ON ACCOUNT OF LEASE		222066943	2220
- 1	4/0/00	POWER AND CONTROL CARLES, AD HISTMENT ON ACCOUNT OF LEADE		41043553	410
-	470709	AIR CONDITIONING AND VENTILATION SYSTEMS. ADJUSTMENT ON ACCOUNT OF LEASE		184584962 76817686	1845
				76817685	768
	4/0/10	POWER LINE CARRIER COMMUNICATION SYSTEMS- ADJUSTMENT ON ACCOUNT OF LEASE		14160610	141
	470711	CONTROL, METERING AND PROTECTION SYSTEM, AD ILISTMENT ON ACCOUNT OF A DECE			
A 11	410114	AUNILIART AND ANCILLARY SYSTEMS, ADJUSTMENT ON ACCOUNT OF LEAGE		221548860	2215
63	-11011311	WISCELLANEOUS POWER PLANT FOUIPMENTS, AD HISTMENT ON ACCOUNT OF LEASE		68652736	686
1.0	700	CALLIAL SPAKES - GENERATING PLANT AND MACHINERY- AD JUSTMENT ON ACCOUNT OF		174863378	1748
	41.01.141	LEMBE		117134562	
- 1	1	SUBSTATION-TRANSFORMERS- ADJUSTMENT ON ACCOUNT OF LEASE TRANSFORMER KIOSKS TRANSFORMER SUBSTATION FOUNDMENT AND OTHER SUBSTATION FOUNDMENT FOUNDM		26159106	11,
10	TOUGUZ /	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS ADJ. ON A/C OF LEASE			20.,
- 1	- 1	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES FTC. AD ILIETMENT ON		253632	2
1	1100011	ACCOUNT OF LEASE			
-	47090513	STREET LIGHTING, ETC ADJUSTMENT ON ACCOUNT OF LEASE		7061462	706
1.4	47 1002 L	DIESEL GENERATING SETS, AD JUSTMENT ON ACCOUNT OF LEAST		18981383 1904279	1898
	471102 1	TIPERS- ADJUSTMENT ON ACCOUNT OF LEASE		2319350	190
14	471109[0	CRANES (UPTO 100 TONS), AD JUSTMENT ON ACCOUNT OF LEASE		1511965	151
0100	9/11/2/1	FUMPS-ADJUSTMENT ON ACCOUNT OF LEACE		17164747	1716
1.5	4/1114 V	WIELDING SETS- ADJUSTMENT ON ACCOUNT OF LEASE		8979377	897
1 6	47 1115 [0	AIR COMPRESSORS, AD JUSTMENT ON ACCOUNT OF LEASE		92162 881676	9
- 22	4/11/10/15	ORK LIFTERS, ADJUSTMENT ON ACCOUNT OF LEASE		881676 1695961	169
4	47113016	OTHER EQUIPMENTS: ADJUSTMENT ON ACCOUNT OF LEASE NATER SUPPLY- ADJUSTMENT ON ACCOUNT OF LEASE		69295	169
				7196318	719
4	471202 S	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM- ADJUSTMENT ON ACCOUNT OF LEASE			
				363874	36
4	171402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK- ADJUSTMENT ON ACCOUNT OF LEASE		4927377	
	372	REEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES- ADJUSTMENT ON ACCOUNT OF LEASE		4921311	492
4	171504 P	PICK UP VAN- ADJUSTMENT ON ACCOUNT OF LEASE		574405	57
1.4	1/1505 F	IRE TENDERS- ADJUSTMENT ON ACCOUNT OF LEASE		628586	62
1.9	17 1506 A	MBULANCE- ADJUSTMENT ON ACCOUNT OF LEARS		6600541	660
4	17 1508 [1]	RUCKS/TANKERS, ADJUSTMENT ON ACCOUNT OF LEASE		753174	75
- 4	17 1003 6	UATS- ADJUSTMENT ON ACCOUNT OF LEASE		633230	63
4	71701JFI	URNITURE-FIXTURES-OFFICE, AD HISTMENT ON ACCOUNT OF LEASE	22003	11626189	69
1000	A LINE IL	UKNITUKE-FIXTURES-RESIDENTIAL - AD HISTMENT ON ACCOUNT OF LEASE		11626189 379919	1160
100	71706 Ft	URNITURE-FIXTURES-CLUB- ADJUSTMENT ON ACCOUNT OF LEASE URNITURE-FIXTURES-HOSPITAL- ADJUSTMENT ON ACCOUNT OF LEASE		28980	3
	100	ORNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL - AD INSTMENT ON ACCOUNT OF		113225	10
47	, II OI ILL	LAGE		5456.994	
47	71801 C	OMPUTERS- ADJUSTMENT ON ACCOUNT OF LEASE	2.100	3439545	343
4/	/1803 PF	RINTERS- ADJUSTMENT ON ACCOUNT OF LEASE	6429	4121347	411
4/	/18041O	THER EDP EQUIPMENTS, ADJUSTMENT ON ACCOUNT OF LEASE	12 16201	621906	62
47	1005 57	ATELLITE COMMUNICATIONS SYSTEMS, ADJUSTMENT ON ACCOUNT OF LEASE	10257	348475 70334	33
47	71902 TE	ELEPHONE TELEX MACHINES, AD JUSTMENT ON ACCOUNT OF LEASE		1030725	103
39.6	USOSTIM	HERIOR COMMUNICATION FOLIPMENTS, AD HISTMENT ON ACCOUNT OF LEAST		529749	103
2.7	11000	TO TOCOP IT DUPLICATING MACHINES, AD HISTMENT ON ACCOUNT OF LEASE		602033	60
12.6.8	2000111	OSPITAL EQUIPMENTS: ADJUSTMENT ON ACCOUNT OF LEACE		515115	51
4/	72006 CL	LUB EQUIPMENTS- ADJUSTMENT ON ACCOUNT OF LEASE		3666658	366
100.00				180184	18
47	2007 III	RANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS: ADJUSTMENT ON ACCOUNT OF LEASE	18000	405645	38
47	72013 RE	FRIGERATORS FOR OFFICE, AD HISTMENT ON ACCOUNT OF LEASE		103781	387
47	72014 TE	ELEVISIONS/MUSIC SYSTEM FOR OFFICE, AD HISTMENT ON ACCOUNT OF LEASE		42682	103
				1340945	1340
47	EZUT III	TANGIBLE ASSETS-COMPUTER SOFTWARE, AD HISTMENT ON ACCOUNT OF LEASE		868284	866
				445706	445
41.	No. 198	THUS ON ACCUPILENSE	73483	1000544	
	2502 OF	BORATARY TESTING AND METER TESTING EQUIDMENTS, AS INSTRUCTOR	7,575.5	1286541	1213
47:	2503 MIS	SC. ASSETS/FOUIPMENTS, AD HISTMENT ON ASSOCIATION	79626	3427616	3347
				54060678	TA & A 564060
472	2801 FIX	KED ASSETS OF MINOR VALUE - 750-5000 AS INSTITUTE ON ACCOUNT OF LEASE			17 A CO 4060
480	0101 DE	P PROV J AND LEASE HOLD ADJUSTMENT ON ACCOUNT OF LEASE	725	1251071	125
480			4794297	/5/479	4297
	0201 LEA		13255362	100 11376	5365
480	0201 DE	ASE	17863656	10 786	3858
		P. PROVBUILDING- ADJUSTMENT ON ACCOUNT OF LEASE P. PROVHYDRAULIC WORKS, JOANS, WATER CONDUCTOR OVER 11	160538190	2 786 35053	3656
	0601 HY	DROMECHANICAL GATESLADI ON AIC OF LEASE	0/	CAC	Past Coult
		P. PROV. GENERATING AND ON AC OF LEASE	921467857	92146	PAN CON
480		JUSTMENT ON ACCOUNT OF LEASE			

		DEP_PROV -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)-	1					
£ :	400007	ADJUSTMENT ON ACCOUNT OF LEASE DEP PROV -PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)- ADJ ON A/C OF LEASE			503296	35	503296	5
	481001	DEP PROV -PLANT AND MACHINERY OTHERS ARE MOTHERS			581474		5814746	3
		DEP PROV -WATER SUPPLY & DRAINS/SEWERAGE PLANTS, AD JUSTIMENT ON ASSOCIATE			57169 442195		571692 442195	
		DEP. PROV. POWER SUPPLY SYSTEMS ADMINISTRATING DURING			67079	8	670798	3
Kis.	481501	DEP PROV -VEHICLE- ADJUSTMENT ON ACCOUNT OF	-		143222		1432227	,
0	40 1001	DEP PROV. FURNITURE FIXTURES AND FOLIPMENT, AD HISTMENT OF LEASE			173692 21323		1736929 213233	
	481801	DEP PROV -COMPUTERS, ADJUSTMENT ON ACCOUNT OF			267686		2676863	
1	482001	DEP. PROV -OFFICE FOLIPMENT, AD JUSTMENT ON ACCOUNT OF LEASE			286671 38012		2866718 380122	
1	482201	LEASE	F		95393		953930	
	482501 [DEP PROVOTHER ASSETS ADJUSTMENT ON ACCOUNT OF LEASE		-	320986 8045826		320986	
-					124972		8045826	
ASSESS OF		NVENTORIES (OTHER THAN CONSTRUCTION STORES)-RECLASSIFICATION CONTROL NVENTORIES (OTHER THAN CONSTRUCTION STORES)-STEEL			241809	115-115-115	1249721	
	610301 F	AVENTORIES (UTHER THAN CONSTRUCTION STORES) OTHER CARL DUE DATE			20000			
5 E	11	NVENTORIES (OTHER THAN CONSTRUCTION STORES) ASSESS	209985		68144	27812	9	A .
. 11		NVENTORIES (OTHER THAN CONSTRUCTION STORES), OTHER CENTRUS STORES	5405143		85652693	91057836	6	
	610701 IN	NVENTORIES (OTHER THAN CONSTRUCTION STORIES	665193		11837142		5	
630	110	VENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR VEHICLES	276666		68321 252036			
a E	611001 IN	VENTORIES (OTHER THAN CONSTRUCTION STORIES) BETTER	307730		12560965			
	311101 C	OMMUNICATION/ADMIN ITEMS	1631476		4719014	6350490		
000000000	≎11201 IN 611401 IN	IVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS	53274 3700		4924105 223126			
16	612001 0	F INVENTORY INDIGENOUS			36693810			
. 6	517101 IN	VENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS ASH IN HAND			29894546	29894546		
6	640102 IM	IPREST WITH STAFF ASH/BANK CONTRA CONTROL ACCOUNT	61875		533898 66000	537905	57868	
10	940501161	HEQUE ISSUED ACCOUNT NO 1	22539		117926561	66000 117926561		
	- 1	HEQUE COLLECTION ACCOUNT-ACCOUNT NO. 1	838500		156013114 13888509	156034014 14344009		
		TEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	446049			446049		
6	50121 IN	TEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT TEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CLE ADVANCE-SECURED NON CURRENT	184159			184159		
	INT	TEREST ACCRUED AND DUE ON EMPLOYEE ASSAURCES						
(0.5	INT	FEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES LIBA LINGSOLDER						
65		RRENT EREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON RRENT						
-	INT	EREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES USA				3		
	INT	EREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES OAS ARVENUE	7996656			7996656		
65		N CURRENT EREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED- URFD.	904168			904168		
9	INT	EREST ACCRUED BUT NOT DUE ON EMBLOYEE ADVANCES	88879			88879		
4ccd 65			4209			4209		
65		EREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- SECURED-NON CURRENT VTRA- INTEREST ON EMPLOYEE ADVANCES- SECURED				4209		
	OSTOTELE	CTRICITY CHARGES RECOVERABLE FROM EMPLOYEES OSIT WITH OTHER GOVT. DEPARTMENT	13583	306530	306530 136718	262722		
1 000	UTUTTINS	USIN WITH OTHER GOVT. DEPARTMENT URANCE-PREPAID UER PRE-PAID EXPENSES-CURRENT	10095986			151139		8
000	UDUSICIA	IM RECOVERABLE FROM CONTRACTORS			26141137 236770	27379167 214697	8857956 22073	
000	DRZ0101H	IMS RECOVERABLE FROM EMPLOYEES ER CLAIMS RECOVERABLE	160010		59323 589071	59323 684745	64336	
651	15201INTE	SES PENDING INVESTIGATION REST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	020.107					
659	412 DEP	OSIT WITH OTHER GOVE DEPTT, CURRENT	232437 74093			232437 74093		
660	102 CAR	SE BUILDING ADVANCE-SECURED-NON CURRENT ADVANCE-SECURED NON CURRENT	16644656		19296	19296 16644656	-	
660	104 COM	PUTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	1103458			1103458		
660	202 CAR-	ADVANCE-UNSECURED NON CURRENT	367689			367689		
660	205 FURN	VITURE ADVANCE-UNSECURED-NON CURRENT	294230			294230		
660	300 CONT	TPURPOSE ADVANCE	2696929			2600000		
6603	302 TOUR	R TRAVELLING ALLOWANCE ADVANCE	20000	2472873	2472873	2696929		
			252000 152324		840025 2743200	448810 2805534	411215 189666	
5000	SOUTH	E TRAVEL CONCESSION ADVANCE RTMENTAL ADVANCE TO STAFF	102024		1587511	152324 1509511	189666 GV 78000	
6603	20 OTHE	R ADVANCES TO STAFF T			8502835	8462835	40000	12/
6604	03 ADVA	NCES TO SUPPLIEDS INSULANCE TO EMPLOYEE	653929		194778	84870V A	(A	18
6605	O1 INCOM	ME TAX DEDUCTED ADVANCES UNSECURED	6220259	69240	112302258 69240	112142618	6379902	15/
6615	02 CAR A	DVANCE, SECURED CURRENT	2035890			2035890	CRED ACCOUNT	
0010	DATECOME	HIER ADVANCE CECURES	294280			294280		
1 00 10	02 CAR-A	DVANCE- UNSECURED-CURRENT	142703 69240			142703		

5	681000 LEASE RE	E ADVANCE-CURRENT CEIVABLE TOWARDS POWER PLANT-CONTRA	69	00		690		
(681001 LEASE RE	CEIVABLE TOWARDS POWER PLANT CEIVABLE TOWARDS POWER PLANT-CURRENT			767556: 996865655		9968656557	3296513
	681003 RECOVER	Y OF LEASE RECEIVABLE TOWARDS POWER BLANT			33732687	7675563 878634666	3 329651310	0700040
(681101 INTEREST	RECEIVABLE ON LEASE TOWARDS POWER PLANT- CONTRA RECEIVABLE ON LEASE TOWARDS POWER PLANT			886688	13376882	2	8786346 45100
61	681102 INTEREST 810101 SALE OF P	RECEIVABLE ON LEASE TOWARDS POWER PLANT-CURRENT			1337688			
(W	810104 INCOME FI	ROM FINANCE LEASE		17.1	53424379		5	18681157
	812002 EARLIER Y	OWER - NOT BILLED EAR SALES			523099643	613083583	3	13349281 899839
1	819101 SALE OF P 820103 TARIFF AD	OWER -ADJUSTMENT ON ACCOUNT OF FINANCE LEASE			1640703986		8650316 1640703986	
22.	840101 LATE PAYN	MENT SURCHARGE			27034219		27034219	
10	840901 LIABILITY N 840902 PROVISION	OT REQUIRED WRITTEN BACK NOT REQUIRED WRITTEN BACK				851556539 18725096		8515565 187250
r	841001 OTHER INC 841201 TOWNSHIP	OME			118879	1135958		11359
	841401 INTEREST	ROM BENEFICIARY STATES On a/c of Payering of tools			23832	78868		8969 550
()	841501 PROFIT ON 841702 LEASE REC	SALE-DISPOSAL OF FIXED ASSETS			230745	115232766		1150020
	841710 GUEST HO	JSE RECOVERY			23250	769250 300561		7692
638	880401 AMORTISA	OME <corporate office="" regional=""> TION OF DEFERRED INCOME-GRANTS IN AID-FROM GOVERNMENT</corporate>			116477	3841099		2773 37246
	COUDDITIONING VALUE	GAIN - SECURITY DEPOSIT-RETENTION MONEY			1149634	25383793 170708		242341
0111	BBITOTIRECOGNISI	NT FOR DEPRECIATION à€° DISPOSAL/TRANSFER OF FIXED ASSET ED AS FINANCE LEASE					3. 4	176750
100	900111 (EXECUTIVE	INTERIM PAY-DEPUTATION PAY/FAMILY PAY/NON PRACTICE ALLOWANCE				89083		890
1	900112 DEARNESS	ALLOWANCE (EXECUTIVE)		-	26611147 30336851		26611147 30336851	
657.5	900116 SITE COMPI	IT ALLOWANCE (EXECUTIVE) ENSATORY ALLOWANCE (EXECUTIVE)			1646436	6545	1639891	
36.7	900118 NIGHT SHIF	T ALLOWANCE/OVERTIME (EXECUTIVE) EASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			4561827 189990	2040	4561827 187950	
19850	900127 HUNOKARIL	JM (EXECUTIVE)			8340617 2100	5208	8335409	
102.0	9001291PRODUCTIV	AVE ENCASHMENT (EXECUTIVE) ITY LINKED INCENTIVE (EXECUTIVE)			1720481		2100 1720481	
6.5	900131 ISPECIAL DU	TY ALLOWANCE (EXECUTIVE) DE REIMBURSEMENT (EXECUTIVE)			10844644 3208989	138	10844644 3208851	7-4
	900159 PRODUCTIV	ITY LINKED INCENTIVE (SUPERVISOR)			171572 77508	14940	156632	4 /
(a) -	900166 BASIC PAY-I 900167 DEARNESS	NTERIM PAY-DEPUTATION PAY/FAMILY PAY (WORKMEN)			4119201		77508 4119201	
	900169 HOUSE REN	T ALLOWANCE (WORKMEN)			4606987 635757		4606987 635757	
5972	900174 NIGHT SHIF	NSATORY ALLOWANCE (WORKMEN) ALLOWANCE/OVERTIME (WORKMEN)			694555		694555	
6- 1	900184 EARNED LEA 900185 PRODUCTIV	AVE ENCASHMENT (WORKMEN)			26520 474552	540	25980 474552	
2563	900187 SPECIAL DU	TY ALLOWANCES (WORKMEN)	+		3142376 484452	902355	2240021	
\$200 C	900211ICOMPANY'S	ASHMENT ACTUARIAL VALUATION EXPENSES CONTRIBUTION TO PF (EXEC.)			1651681	853972	484452 797709	
	900212 COMPANY'S	CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.) CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			5899264 860000		5899264 860000	
30.000	JUUZJUI CUMPANY S	CONTRIBUTION TO BE AWORKMEN			8217448 838523		8217448	
1123	SUNSOS COMPANYS	CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN) CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			188750		838523 168750	
£. 1.4	POUSO LILL WOMINIST	RATION CHARGES CTUARIAL VALUATION EXPENSES			1248631 329346		1248631 329346	
5	900401 LEAVE TRAV	EL CONCESSION NON TAXABLE			1275729		1275729	
V. 9	000411 MEDICAL REI	EL CONCESSION TAXABLE MBURSEMENT OUTDOOR (NON TAXABLE)			2008740 486057		2008740 486057	
9	JUU412 MEDICAL REI	MBURSEMENT OUTDOOR (TAXABLE)			689965 784248	6127	689965 778121	
9	100414 [MEDICAL REI	MBURSEMENT INDOOR (NON-TAXABLE) MBURSEMENT INDOOR(TAXABLE)			647617	6127	641490	
9	00424 GRANTS AND	SUBSIDY TO SPORTS, CANTEEN, CLUB THER GIFTS TO STAFF			14254		14254	
9 9	00430 COST OF MEI	DICINES/APPLIANCES ETC			50400 877806	4700	50400	
E	OUT TENS	CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE) CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			346500	4700	873106 346500	
	DOMODIO THEK EXPE	NSES			56625 359297	9697	56625 349600	
100 March	TERMS & ALL	PLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE DWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL			927939	5557	927939	
9	00627 PERKS & ALL	DWANCES (CAFFTERIAL EXECUTIVE CHILDREN EDUCATION ALL ONLINE			1241960		1241960	
90	00628 PERKS & ALL	DWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			1628291 165432		1628291 165432	
90	00629 PERKS & ALL	DWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE						
90	00630 ALLOWANCE	OWANGES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT			757818		757818	-
90	00631 PERKS & ALLO	DWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			1574186 360712		1574186	
90	00632 ALLOWANCE	DYVANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE			20071-02-0-0		360712	
90	0633 PERKS & ALLO	OWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE OWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			544726 443542		544726 443542	
	IL CUINO & MELL	WANCES (CAFFTERIA) EXECUTIVE NEWEDADED (DEGEROLO)			344336		344336	
90	00636 PERKS & ALLO	WANCES (CAFFTERIA) EXECUTIVE DRIVER ALLOWANCE			772904		772904	
- 00	1000 IL EKING & ALLC	WANCES (CAFETERIA) EVECUTIVE HOUSE HOVERD ALLOWANCE			639635 311193		639635 311193	
90	0639 PERKS & ALLC	WANCES (CAFETERIA) EXECUTIVE SELF DEVELOPMENT ALLOWANCE			740815		740815	
90	0641 PERKS & ALLO	WANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			77196 74264		77196 74264	
- 50	DOUGH FULLO OF WELL	WANCES (CAFETERIA) EXECUTIVE OTHER ALLOWANCE			2407696 167959	500	2407696	
90	0677 PERKS & ALLO	WANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			244223	533	167426 2442 20	_
					148076 43747		148076	ASS
90	0680 PERKS & ALLO	WANCES (CAFETERIA) WORKMAN-SELF DEVELOPMENT ALLOWANCE	SOC LIV		196041		244229 48976 98747 98747 986041	18
900	0682 PERKS & ALLO	WANCES (CAFETERIA) WORKMAN-FESTIVAL CELEBRATION	15	150	248549 211028		S 48549 0 21 1028	
900	0683 PERKS & ALLO	WANCES (CAFETERIA) WORKMAN-GREEN MEASURES	/	101	10310 63326		A 10010 F	0 / >4
	PERKS & ALLO	WANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION WANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE WANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE	* (13/97)		80783		€ 63326 980783	
900	0686 PERKS & ALLO	WANCES (CAFETERIA) INCORMAN CAREUEI ALL COLORS	10	//	49024		1950410	OUNT
779		WANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE WANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE WANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY	PIDA		133155		133155 235550	
	688 PERKS & ALLO				235550			

- 13	900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	127477 50984		127477	
1	901111	EMPLOYEE REMUNERATION: WAGE REVISION THIRD PRC-EXECUTIVES EMPLOYEE REMUNERATION: WAGE REVISION THIRD PRC. WASHINGTON	7536622		50984 7536622	
-	9099991	EMPLOYEES' REMUNERATION AND RENEETS -COPPORATE/PEGIONAL OFFICE	1202828 92255411		1202828	3
	910301	EFFECTIVE INTEREST			92255411	
		INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF	20585321		20585321	
TO S	9104011	EFFECTIVE INTEREST COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	93437	109	93328	
		REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) LEAVE	6654979		6654979	
F	910/011	ENCASHMEN I	1212994	1212994		
	910/031	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) RETIRED EMPLOYEES MEDICAL BENEFIT		10.12.00.1		
1	911001	DEPRECIATION-ADJUSTMENT ON ACCOUNT OF FINANCE LEASE	1590513	× 491259967	1590513	
,	arrior	ADJUSTMENT FOR DEPRECIATION & DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE		7 431233301		491
1	920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT FOLIDMENT, OTHERS	114842 13761428	389809	114842	
(920201	WATER USAGES CHARGES REPAIR AND MAINTENANCE-MATERIAL CONSUMED-POWER PLANT BUILDING	286455541	154739893	13371619 131715648	
1 5	92020211	SEPAIR AND MAINTENANCE PAYMENT TO OUTSIDE ACCINCY DOWER STATES	21330	505050	21330	
1 3	320203 [1	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ADMINISTRATIVE/OFFICE BUILDING	1148801 530260	565000 524447	583801 5813	
	92020011	SCIAN AND MAINTENANCE OTHER EXPENSES ADMINISTRATIVE OFFICE OF THE PARTY	91792		91792	
1 3	32021011	SCHAIN AND MAINTENANCE-MATERIAL CONSUMED DECIDENTIAL DUBBAGO	2653818 1579807	1358213 587619	1295605 99218B	
	35051211	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER BUILDING	926500	926500	992 100	
1 9	920214 [1	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE ACCROSS OTHER BUILDING	18180 354192	13290 354192	4890	124
9	920217]1	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING REPAIR AND MAINTENANCE-HOSPITAL BUILDING	2145658	715917	1429741	
1.9	920304]F	REPAIR AND MAINTENANCE-MATERIAL CONSUMES DAMAND SESSOLOUS	1431766	355145	1076621	
1 9	12030311	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	157670 2125580	613847	157670	
9.	20307 F	EPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR EPAIR AND MAINTENANCE-MATERIAL CONSUMED-HYDRO MECHANICAL WORKS	124555	15550	109005	
			4729121	1423829	3305292	
		EPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS EPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS	3837802		3837802	- 2
	2040111	SEAR AND MAINTENANCE MATERIAL CONCURSED ORGANISM SOURCE STATE	4301983	2937783	1364200	
CONT. PA	EUHUZ IN	EPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT EPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	18664887 20411320	6744455 10116480	11920432 10294840	
3000	100		74478	32086	42392	
92	20404 R	EPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER POWER EQUIPMENTS/PLANT	7977872	1776202	6201670	
92	20405 E	QUIPMENTS/PLANT	7077072	1710202	6201670	
92	20406 R	EPAIR AND MAINTENANCE-OTHER EXPENSES OTHER POWER FOURTH FOR	1889915 6823612	1247664	642251	
	113	EPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND ACHINERY	0023612	2784085	4039527	
92	20601 R	EPAIR AND MAINTENANCE DG SET OTHER THAN DECIDENTS	290578		290578	
32	ZUOUZIK	EPAIR AND MAINTENANCE DG SET-RESIDENTIAL EPAIR AND MAINTENANCE-COMPUTERS EPAIR AND MAINTENANCE-COMPUTERS	68650 165293	83000	68650 82293	
92	20613 R	FAIR AND MAINTENANCE WATER SUPPLY INSTALLATIONS	244307	3750	240557	
92	20614 RI	PAIR AND MAINTENENCE-ELECTRICAL INSTALLATION	179191 14495332	6914294	179191	
92	20702 RI	PAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	14400002	0914294	7581038	
			1609581	521541	1088040	
92	207 12 1181	PAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES PAIR AND MAINTENANCE-MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN	61001 50030	61001 20340	29690	
92	0/13/15/	MASEEF			25050	
92	20714 RE	PAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	30000 26115		30000 26115	-
92	0715 RE	PAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP			20113	
1721	07 10 116	CAIR AND MAINTENANCE-DEFICE EQUIPMENTS	30295 327469	-	30295	
921	0/31 RE	PAIR AND MAINTENANCE-FURNITURE AND FIXTURE PAIR AND MAINTENENCE-OTHERS	85530		327469 85530	_
92	1108 HII	RING OF VEHICLES-CAR/JEFP	179731	2720000	179731	
92	1204 RA	TES AND TAXES-VEHICLES TES AND TAXES-OTHERS	18199	2739693	12104746 18199	
92	1310 INS	SURANCE PREMIUM-PLANT AND MACHINERY	482240		482240	
92	1312 INS	SURANCE PREMIUM OF VEHICLES OTHER THAN CARJEEP	6560 147900	6560	147900	_
921	1316 INS	SURANCE-CASH IN TRANSIT/CHEST/COUNTER	3378		3378	
921	1317 JINS	SURANCE-TRANSIT INSURANCE	1315		1315	
927	1401 SE	CURITY EXPENSES-CISF-RESIDENTIAL	27509829		14002 27509829	
921	1402 SE	CURITY EXPENSES-OTHERS-RESIDENTIAL	952231	952231		
921	1404 SE	CURITY EXPENSES-OTHERS-OTHER THAN RESIDENTIAL CTRICITY EXPENSES-RESIDENTIAL	21736595 19868673	12480204 5905679	9256391 13962994	
921	1510 ELE	CTRICITY EXPENSES OTHER THAN OFFICE & DESIDENTIAL	4972842	4972842	10002334	
321	BUILCO	NVEYANCE EXPENSES - OTHER THAN TRAINING AND TRAVEL	181932 493742	90966 6970	90966	
921	1603 INL	AND TRAVEL-TRAINING	7708539	196495	486772 7512044	
921	604 INL	AND TRAVEL-CONSULTANTS/OTHERS	356235	29280	326955	
921	612 DAI	ANSFER TA EXPENSES	1106282	65748	54019 1040534	
A	O LO LONG	LY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING LY ALLOWANCE/BOARDING AND LODGING CHARGES-TRAINING	1522803	16110	1506693	
02.11	014 001	NVETANCE EXPENSES, TRAINING	9286		9286	
321	TOTIFUL	CIAL DISLOCATION INCENTIVE ON TRANSFER EXPENSE ON CARS/JEEPS	438730		750 438730	
921	702 POL	EXPENSE ON TRANSPORT VEHICLE	1800		1800	
921	7031POL	EXPENSE ON HEAVY VEHICLE EX AND POSTAGE	899308 74981		899308 74981	-
9220	003 COL	JRIER CHARGES	850153	613876	236277	
9220	004 TEL	EPHONE CHARGES	518695	145450	6521	
3220	OUT LEWIS	ELLITE COMMUNICATION EXPENSES UL/INTERNET EXPENSES	4241381	146459 2349218	372236	_
3221	101 ADV	ERTISEMENT RECOLUTIONENT	393564	1380	CN392187	122
3221	IUZIAUV	ERTISEMENT TENDERS LICITY NEWSPAPERS	64408 3444726	34408	30000 3444726	13
9221	108 MIS	PUBLIC RELATION	800	181	800	
9221	120 ADV	ERTISEMENT OTHERS	219314 19000	7075	212030	100
9224	101 PRIN	ERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES ITING AND STATIONERY	11000	1/2	11000	10
9224	1061CON	PUTER CONSUMARIES	1322446	165558	1156888	
02.40	O I LECT	KS PERIODICALS JOURNALS-INDIAN CURRENCY AL EXPENSES	102726 8190	-+	8190	/
4520	colmann	MENT TO CONSULTANTS	5217799	690000	4527799	
9226	OZ PAYI	MENT TO INTERNAL AUDITORS	1802436	891193	911243	

923108 COST AUDIT FEES				
923701 LOSS ON SALE OF ASSET 925001 OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL	62875 13422	2 6711	62875	
925005 HORTICULTURE EXPENSES	2700444	4	2700444	
925008 TENDER EXPENSES	131852 58425	The state of the s	89352	
925009 OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL 925011 TRAINING EXPENSES	12585395	4342833	8242562	
925013 EXPENSES ON DEPARTMENTAL MEETING	5696396	2681666	3014730	
925018 FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENDENCE DEPUBLIC D	28470 DAY 258998		28470 153748	
925019 INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES 925020 MISCELLANEOUS EXPENSES	258998		153748 14110	
925021 CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	2067221	1147676	919545	
EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING			400000	
925023 CENTRE	ING 191042		1040491	
925027 PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC	191042		191042	
925030 OPERATIONAL/RUNNING EXPENSES OF OFFICE 925031 BRIEFCASE REIMBURSEMENT	54233	7000	47233	
925032 OPERATIONAL/RUNNING EXPENSES OF HOSPITAL	5000		5000	
925103 CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE	6775		6775	
925104 CSR & SD - EDUCATION & SKILL DEVELOPMENT			199797 1287663	
925112 CSR & SD - RURAL DEVELOPMENT EXPENDITURE 925114 CSR & SD - SWACHH VIDYALAY ABHIYAN	11302159		1287663	
925115 CSR & SD å€* SWACHH BHARAT ABHIYAN	10770		10700.00	
GENERATION, ADMINISTRATION AND OTHER EXPENSES < CORPORATE/REGIONAL			2568000	
929999 OFFICE>				
930121 DEPRECIATION-LAND-LEASE HOLD	14412443 1842924		14412443	
930122 DEPRECIATION-LAND/RIGHT TO USE	1842924 4750653		1842924	
930201 DEPRECIATION-ROADS, BRIDGES CULVERTS, AERODROMES 930301 DEPRECIATION-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	5496683	79120	5417563	
1 930303 DEFRECIATION-BUILDING CONTAINING TRANSMISSION DI ANT EQUIDMENT	33650136		33650136	
DEPRECIATION-ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD LIGG:	4089900 STEL.		4089900	
1 930321 SCHOOL, HOSPITAL ETC.)	7975751	35007	7040054	
DEPRECIATION-HYDRAULIC WORKS (DAMS, WATER REGILATING SYSTEM	1313131	35097	7940654	
1 93000 THTDROMECHANICAL GATES)	265998845	164640	265834205	
930701 DEPRECIATION-GENERATING PLANT AND MACHINERY 930801 DEPRECIATION-PLANT AND MACHINERY-SUB STATION	155276853		155276853	
930901 DEPRECIATION-TRANSMISSION LINES	1454999		1454999	
931001 DEPRECIATION-PLANT AND MACHINERY OTHERS	1672920		1672920	
33 931101 DEPRECIATION-CONSTRUCTION PLANT AND FOLIPMENT	142812 2257741		142812	
931201 DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE BLANT	2257/41		2257741 241707	
931202 DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-OTHER 931402 DEPRECIATION-POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	15264		15264	
931501 DEPRECIATION-VEHICLES OTHER THAN MOTOR CARVIEED	412056		412056	
931502[DEPRECIATION-MOTOR CAR/IEEP	579668		579668	
931601 DEPRECIATION-AIRCRAFT/BOATS	56076 65556		56076	4 17
931701 DEPRECIATION-FURNITURE FIXTURES AND FOURMENT	65556 1054691	25	65556 1054666	
931801 DEPRECIATION-COMPUTERS 931901 DEPRECIATION-COMMUNICATION EQUIPMENTS	1160584		1160584	
932001 DEPRECIATION-OFFICE EQUIPMENTS	99168		99168	
932201 DEPRECIATION-AMORTISATION OF INTANGIBLE ASSETS	396263	72	396191	
932501 DEPRECIATION-OTHER ASSETS	46800	322200	46800	
932801 DEPRECIATION-FIXED ASSETS OF MINOR VALUE >750-5000	4005128 74888	323906	3681222	
9382 INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS	15550		74888	-
939999 DEPRECIATION <corporate office="" regional=""> 940101 INTEREST ON GOVERNMENT OF INDIA LOAN</corporate>	3551626		3551626	
940207 INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CHAIN BONDS	178608000		178608000	
940216 INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CHIM NON CON BONDS	1459184	3490	1455694	
1 940401 JINTEREST ON TERM LOAN	4730615 122828967	8865	4721750	
941006 BOND EXPENSES-LISTING FEES	122828967	216819	122612148 317	
941501 LC CHARGES-INDIAN CURRENCY 941503 OTHER BANK CHARGES-INDIAN CURRENCY	707893	523821	184072	_
941601 INTEREST TO BENEFICIARY STATES	14314	399	13915	
942001 LOAN MANAGEMENT FEE/ARRANGEMENT FEE	5413224	2157148	3256076	
942002 OTHER FINANCE CHARGES	2719	12502	2719	
949999 INTEREST AND FINANCE CHARGES < CORPORATE/REGIONAL OFFICE>	56716 6336	13563	43153 6336	
950906 FIXED ASSETS WRITTEN OFF 959999 PROVISIONS <corporate office="" regional=""></corporate>	308104	161035	6336 147069	
950906 FIXED ASSETS WRITTEN OFF 959999 PROVISIONS <corporate office="" regional=""> GRAND TOTAL</corporate>	7857	1988	5880	
SIMILE TOTAL	12482428979 12482428979 22714540211 2	22714540211 3	1147767774 3	3114778
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Note No. -35: First Time adoption of IND AS

Transition from IGAAP to IND AS

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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:

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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 the come 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 ioan 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:

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Place:Jammu



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Name of Unit :- Nimmo Bazgo Power Station

					Det	ail of T	ransac	ctions an	id Ba	alances	with R	elated I	Parties							_	Annexure	e-H
		Transaction Fo	r the Year 20	16-17/ Openin	ng Balanc	ces as at or	04.2016	and closing	Release			temeted 1				_			_		75	
		Central Government	Othe	rentitier Con	tue W. J.L	4 0							Transac	tion For the	Year 2015-1	6/ Openin	g Balances	as at 01.04.20	015 and	closing Bal	nnces as at	nount in R
			e.g.Transa	ctions with C	PSUs (CI	PSU wise d	letail to b	mennt e provided)			Governm	ent	Govern	Other e	ntities Contr	olled by th	to Control	Jovermennt detail to be	T	State	Governme	nt
									J&K	Madhya Pradesh	Uttar Pradesh	Manipur	ment		SACOVES WIT	provided	(CPSU Wise	detail to be	J&K	Madhya	Charles and the state of the st	Maninus
			BHEL	IOCL	1.			T 100 00000						7.51								
A)	Transactions in the Ordinar	Course of Busine	BHEL	IOCL	SAIL	PGCIL	NTPC	TOTAL						BHEL	10CL	SAIL	PGCIL	TOTAL	-	-	-	
1	Purchase of Goods :	Tourse of Dusine	299												-			5500000			-	
(i)	Opening Balance (Payable)														-							
	Add: Transactions (Purchase) during the year									27												
	Less, Amount Paid during the year			-																		
	Closing Balance	-											_	_	-	-						
VE 3	Streeting Durantes										-											
(ii)	Opening Balance (Advances Recoverable	a).																				-
	Add: Released during the year	e)	-																			
	Less:- Adjusted during the year																					
	Closing Balance								-51					_	-							
iii)	Nature of Advance-Secured/Unsecured																					
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above																					
	advance															3	-					
2	Sale of Goods :			-												- 2						
(i)	Opening Balance (Receivable)			_	-	_																
	Add: Transactions (Sold) during the year			-								1							_			
	Less:-Amount Received during the year			_	-																	
	Closing Balance																					
3	Purchase of Assets/Property									_	-										-	
(i)	[Opening Ralance (Doughte)								-	_		_	-									
	Add. Transactions (Purchase) during the year		43558723					43658723	-	-	-											
	Less:- Amount Paid during the year		74459915					74459915	_						0			57381278				
	Closing Balance		89727734					89727734		-				0	605964			605964				
			28390904					28390904					- 1	3722555 13658723	605964	_		14328519				
ii)	Opening Balance (Advances Recoverable)		4933209	-								5050		13050723	0			43658723				
	Add: Released during the year		61372045	2276716		-		5539182					-	570480	0							
	Less:- Adjusted during the year		64186556	288268q				63648761	-						3038620			2570480 20017021				
225	Closing Balance		2118698	0		-		67069245							2432647			26948319		-	_	
ii) iv)	Nature of Advance-Secured/Unsecured		Secured				-	2118698	-						605973			5539182		-	-	
vj	& Collaterals received against above advance								1					288.12				20022375				
									-													
	Sale of Assets/Property						-		-	-												
	Opening Balance (Receivable)						-		-	-			1								-	
	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 Polared P

		4		Control Cryst of the Central Government Transactions with Cryst of Cryst of Control of the Control of Control of Control of Control of Control of Cryst of Control of Cryst o																		
		Central Government	(3)	er entitie	Control	led by the C					KARA PERIODA	2017	Transact	on For the	Year 2015	16/ Ouen	for the fact				(4	thorn
			c.g.Tran	ractions w	ith CPSL	strist e	er detail to	ermennt de provided		Stat	e Governa	ient	Central	4941			- THE STREET	1016	D15 and c	rlosing Ral	atters 25 2	at 3151
	1		1					OWNER DOORTHOM	150	Madley	Untar	IN.	Gatern	e g.l'ra:	ntities Cont	indied by	the Central	Gavernienal v detail in he	-		Gosernine	
-	4									Praded	Pradest	100000	1144.00			pendid	et i	extension los	JAK			
	See 1		-							1	1	1	1						week.	Pradesh	Pradesh	M
4)	Services Received by the Comp	any:		-					+			1	l							1	To Chileson	1
-			-					_	+-	-					-					4		1
-	IPOO I thrispeliane down at 1					0.	1	+				Die en en	-					1	-			1
	Course Published Paid Human the hand					27167	0	0										-	-			1
_	Closing Balance		-		337	3/179								-	1		6					1
(ii)	Opening Balance (Advances Recoverable					23257		The second secon								-	10000					
	Add: Released during the year			-			-	232825	1							1	189374	189374				+-
	Less - Adjusted thinks the year							-	1							1	0	189374		200		-
1				-	-	-/4/		-	+				-				1	D				+-
G.	Nature of Advance-Secure 471			-	-					-			-					†	-			1
1.)				-	-														-			1
	The Collaboration of the Colla			_		-	-		-						-							
	advance against shove	1								-					-					-		
-	1	1				1			1 1							-				-		
					- 1	1	1 1		1		1	1	+									-
-	Services Provided by the Compar	v ·					-						- 1	1				1		1		
_						100	-							-				1 3		- 1	1	
							-									100	-					
						-			4			-										_
	Giosing Balance											-										
	lower at			-			-					-	-									-
	App. Received during the year			-				-	-	-1												
	Less - Adjusted during the year			-					-					-	-			-	-			
-	Closing Balance			+	-			-		-				-	-				-			
				1	-	-			-	-		0.012		-					-		-	
- 1	Outstanding value of Bank Guarantees & Collaterals given against above advance				1			- 3													_	
454.7	And agents above sevance			1		1						-							-	-	-	_
					+	1	1			-	- 1	- 4	1		1	-					-	-
-					1-	-						- 1		- 1	- 1		1	1	1		-70	-
	Settlement by company on behalf of	(Dalets d D			_	-	-				-					- 1		1	1	1	- 1	
	Sottlement by Related Party on bet	Rolated Party					-				-	_				-					1	
-	THE LOCAL MAY ON BOT	alf of Company			1	-	-										-					-
	Balance out of Commitments made		300				-					-							-			
_ 1	or purchase of goodwasens/broperty by the Compa	by the company:			1	-	-				-					-			-	- 1		
16	Of Sale of woods tory state	rty.			+						-											
						-					-	-						-				
- 1	or services provided by the Company			7.5	1		-				-					-				1		
																					-	-
- 0	Material Individual transactions	which are not					-										-	-				
-		withch are not on	an Arm'	s Lengt	h Basi	s (if Any)			-					-			-		-	-		_
. 16.						177			-					-					-			
- 15a	rrhase of courts shall include purchase of rehase of sacrivaryments shall include pur stal of each transaction (purchase, axis, servi	renewantiles to a v					-						-									
170	and all the property shall include the	rhanc of spares of section	item like of	eri, Police	omanue)	de source et			100				-							- 1		
								Lawrence T					_						-	-		
Air	neunt of each transment		sessuited BU	gor the 25h	otata eali	min (Entities	Controlled	by the same (Carrie W				-11-				-1111		_			
	to so saction (purchase cale to	vice) with Central Gov. 5	half be press	ntod			- Christian		9-5-W. 1. 64	the true con	tirel over Ni	HPC of Reta	led party Tra	Psaction in	Material Control				_		-	
Gio	Time between as at 14 of the			Treat winds	Table Same	rate column	f Gay, That	has control o	Tor His	inc Lat Ca					1400 WS 25	of Salan	DE Shells				-	-
Tu	oring batances as at 31,012017, 31,012016 a presention and balances with Oleta Gavila as a	3007.17	0 01110	m may 20les	nesemb	mentione	desert the	il be presente	ed to the	a Delete ex	D				5 5175594		1				-	-
1	9 25 /	intrinued avove are requi	and for Great	p Consolis	Intest Bal	thee 25	ALCOHOL:		o m th	P increased t	torty Disease	ture in note	24 of balanc	s talement.								
				STEEL STATES	- Comments	apoct a	CHECTIC	So disciption	to of th	ese 217052	clions and	halaman / h	March Control And	Till the same				1				-
									-	E tente	- Total	er anous sas	ment be disc	lased in the	Note 34 of	trattere e	heet	-	-			
											-		-			34	4					-





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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	la: 00 00:=
Outstanding non-current undiscount as per Detail Note 16.2 of balance shauluation)	ed Amount -		31.03.2017
Fair Value- Non Current portion			1,45,997
Discount Post for fi		0	132381
Discount Rate for fair value disclosur	e	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	31-Mar-17	o	132381
10-May-17	0		31-May-18	145997	15-501
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			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

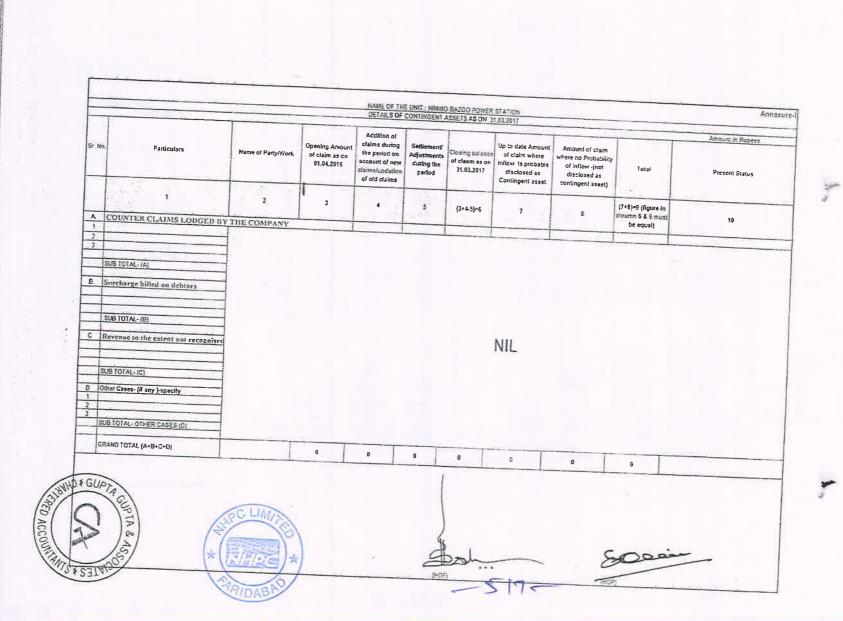
Note:

- 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 vaue of security deposit/Retention Money for disclosure purpose.
- 3. Amount and date for refund of security deposit shall be taken from the data in the Summary Sheets prepared by Units for fair valution of Security Deposit as per Annexure-II of Circular No. IND AS/06.
- 4. Carrying amount shown above are only for illustrative purpose.





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Name of Unit :Nimmo Bazgo Power Station

Annexure-K

Detail of Outstanding Financial Liabilities Payable in Foreign Currency

Payable in Foreign Currency	Foreign	le	31.03.2017					31.03.2015							
•	Currency	Sundry Creditors-	Retention	Other	Total	Foreign	Sundry	Retention	Lavia				01.04.201	15	-
	Loans	Other than Indian Currency	Money/Se curity Deposit - Other than Indian Currency	Financial liabilities in FC- (if any please specify)		Currency Loans	Creditors- Other than Indian Currency	Money/Sec urity Deposit - Other than Indian	Financi al liabiliti	Total	Loans	Sundry Credito rs- Other than Indian Curren cy	Retenti on Money/ Securit y Deposit	Other Financia I liabilitie s in FC-	1
EURO (Number)													cy		
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0								-					
			0	0		0	0	0	0						-5:
PY (Number)											0	C	0	С	
onversion Rate on balance sheet date															
Corresponding amount in INR	0	0													
		0	0	0		0	Q	0	0						
SD (Number)					-						0	С	0	0	
onversion Rate on balance sheet date															-
orresponding amount in INR	0	0	0						-						
DE OF 1	1	-	0	0		0	0	0	a l			-			
HF (Number)									-	-	0	0	0	0	
onversion Rate on balance sheet date					-					123					
orresponding amount in INR	0	0	0	0											
AD (Number)	1					0	0	0	0		0	0	0		
owersion Rate on balance sheet date	1												0	0	
presponding amount in INR	1					-							-		
see see and the se	0	0	0	0		0									
y other FC (specify sapeartely)	-					0	0	0	0		0	0	0	0	
inversion Rate on balance sheet date	1													-	11015
cresponding amount in INR															
Mary 11 11 11 11 11 11 11 11 11 11 11 11 11	0	0	0	0		0	0	0							-
Total in INR (Rs)	+ + +						-	U	0		0	0	0	0	
	0	0	0	0	0	0	0	0						/	

1.Outstanding financial fiabilities 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 in the 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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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)

SI. No.	Wood of	Name of the and	4	5	6.*
OI. 140.	Head of account (HOA)	Name of the contract under which work is being executed	Amount	Scheduled date of	Reason for non-
1	430201	Construction of Road around Right Bank of NBPS	(Rs)		capitalisation
2	430304	Structural Design/drawings of Permanent Office Building	17304371	14 09 2016	Work-in-Progress
3	430324	Construction of Ped	126000	15 07 2018	Work not completed
	430328	Construction of Badminton Court Landscaping of Open area at NBPS	2236852	31 10 2016	Work-in-Progress
	Dumn no (4) shall falls with	TOTAL	2048496 21715719	21.01 2017	Work-in-Progress

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

(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

	1	3 1	ilisation advances/ advance aga 4	inst material mad	hinenes given to	parties/Govt D	epit as no 31 n	2:20+7
SI, No.		I Name of D		9	5	7	8	3,2017
31. 140,	(HOA)	to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/	Balance outstanding	Reason for non-adjustment/
1	450207	DY COMMISSIONER, LEH (S013167)	For Construction of Motorable Suspension Bridge	26 02.2014	50000000	provided (Rs)	(Rs)	Provision
		COMMISSIONER	perioloff Bridge		30000000	19866000	30134000	Work-in-progress
2	450207	SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES (\$031632)	For Fisheries Development	27 08 2015	4402500	4087500	315000	Work-in-progress
3	660403	S.K. SALES COMPANY	Advance					
		(S001346)	Advance against supply	20 01.2017	3032910	0	3032910	Supply - Miles
4	660403	BHEL POWER SECTOR (SPARES & SERVICES) (S004203)	Advance against Capital Spares	07 03.2017 09.03 2017 09.03 2017	2118698	0	2118698	Supply still to be executed Capital Spares still to be
5	660403	(S023457)	Advance against drilling of 8 dia Bore Weti and installation of Submersible Pump at NHPC Residential Colony, Alchi	08 06.2016	926500	0	926500	supplied Work-in-progress
6	660402	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
		. TOTAL						supplied
					60782402	23953500	36828902	5.0

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.

Manager (Finance)
Head of Finance

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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:

SI. No.	Directions	Auditors' Reply
2	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. Whether there are any cases of waiver/write off of	
	amount involved.	There is no such case
	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:

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Date:





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(Amount in Rs.)

DETAILS OF FOREIGN CURRENCY E EXPENDITURE ON	ADVICE NO.	Î.		CHARGED TO DALL	Leaven		
	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/	REMARKS (IF		
) KNOW HOW				TILLO	LANTI		
ii) INTEREST NIL							
ii) OTHER MISC MATTERS*							
	1			1			
	Charles and the second	ACCOUNT HEAD (GL		CHARGED TO DOLL	DE144 DIG		
DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	Code)	AMOUNT (Rs.)	CHARGED TO P&L/	REMARKS (IF		

	No.			A	
DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/	REMARKS (III
EXPENDITURE ON	Corpoarte Office / RO Office				1
a) DOWN PAYMENT		<u> </u>			ļ
b) FINANCING CHARGES					
c) COMMITMENT FEE			NIL		
d) WORK PAYMENT					
Name of party		T			
				 	
	Sub Total for Work Payment (d)				
e) ADM & DOCUMENTATION CHARGES					
) AGENT FEES					
) TRAVELING EXPENSES			NIL		
D) OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT					
TOTAL OTHER MISC. MATTER			-		

ADVICE NO./ VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/	REMARKS (IF	
			1250	ANY)	
		NiL			
		ADVICE NO./ VOUCHER ACCOUNT HEAD NO.	NO. ACCOUNT HEAD AMOUNT (Rs.)	NO. ACCOUNT HEAD AMOUNT (Rs.) IEDC	

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

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Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e.31.03.2017	
Add Payments made during the period	AIII
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03,2016	NiL
Total expenditure in foreign currency on accrual basis	

* RIDAB NO

CUPTA & ASSOCIATES + S

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		NIMMO BAZGO POWER STATION	Annexure V
	T	ADDITIONAL INFORMATION FOR THE VEAR ENDER	Rs. in Lakh
S.	No.	ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2017	
	1	Part III PARTICULARS	
1		Payment to Central Exchequer(Rs. in lakhs) (Actual on cash Basis)	
	а	Central Sales Tax	
	b	Excise Duty / CENVAT	0.00
	C	Service Tax	0.00
-	d	Custom Duty	1 0.00
	е	Other Taxes & Duties	0.00
2		Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)	35,75
	а	State Sales Tax / State VAT	
	b	State Excise duty	265.15
	С	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	2019
		Source of Grant	0.00
		Revenue of Capital	0,00
		Amount Received	0,00
- 2		Expenditure during the year	0.00
		Balance at the end of the year	0.00
			0.00
		Subsidy Detail	
		Purpose of subsidy/Grant	0.00
		Source of subsidy	0.00
		Amount Received/receivable	0.00
- 1		Cumulative	0.00
6		Indirect Taxes Paid to Local Authorities (Actual on cash basis)	
-		Part V	0.00
1			
	а	Break-up of salaries, wages and benefits - Charged to P&L A/c (Rs. in lakhs) Managerial/Executives (IDA)	
		Basic/ D.A	
		HRA, Cost of leased accommodation	569.48
	(iii)	Other perks & Allowances including the attention	99.75
-	(iv)	Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP)	1007.39
	(v)	Superannuation Benefits	54.59
-		Total - a(i) to (v)	181.88
	bl	Non-Unionized Supervisor (IDA)	1913.09
	(i) (Basic/ D.A	
		IRA, Cost of leased accommodation	0.00
	(iii) C	Other perks. & Allowances including the allowers	0.00
	(iv) F	Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP)	0.00
	(v) 5	Superannuation Benefits	0.00
		otal - b(i) to (v)	0.00
	c l	Inionized Supervisor (IDA)	0.00
		asic/ D.A	
		IRA, Cost of leased accommodation	0.00
	(iii) C	Other perks. & Allowances including the allows	0.00
+	(iv) P	Other perks. & Allowances including the allowances kept outside the 50% ceiling erformance Related Pay (PRP)	0.00
	(V) S	uperannuation Benefits	0.00
1	T	otal - c(i) to (v)	0.00
	dw	Vorker (IDA)	0.00
		asic/ D.A	
-			87.26
	(iii)	RA, Cost of leased accommodation	6.36
	(iv) P	ther perks. & Allowances including the allowances kept outside the 50% ceiling	163.61
	(iv)	erformance Related Pay (PRP)/PLGI/Performance based awards	22.79
-			27.99
_	110	otal - d(i) to (v)	308.01

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	S. No.	PARTICULARS	
		Managerial/Executives (CDA) Basic/ D.A	
		HRA,Cost of leased accommodation	0.00
	700	Other perks. & Allowances	0.00
	fix	Superannuation Benefits	0,00
	(IV	Total - e(i) to (iv)	0.00
	-	Non-Unionized Supervisor (CDA)	0.00
	16	Basic/ D.A	
		HRA,Cost of leased accommodation	0.00
	/iii	Other perks. & Allowances	0.00
		Superannuation Benefits	0.00
	1,0	Total - f(i) to (iv)	0.00
	1	Unionized Supervisor (CDA)	0.00
		Basic/ D.A	
		HRA,Cost of leased accommodation	0.00
-	(iii	Other perks. & Allowances	0.00
		Superannuation Benefits	0.00
-	T.V.	the second secon	0.00
	1	Total - g(i) to (iv) \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	0.00
-		Basic/ D.A	
		HRA,Cost of leased accommodation	0.00
		Other perks. & Allowances	0.00
+		Superannuation Benefits	0.00
	()	Total - h(i) to (iv)	0,00
-	-	TOTAL SALARIES, WAGES AND BENEFITS (a to h) ***	0.00
-	***Not	This amount should tally with 'Employees Remuneration & Benefits' appearing in P&L	2221.10
	е	A/c duly Audited.	
-	1	PART VI	
1			
2	-	Total Casual / Daily Rated Workers	0.00
3	-	Total Contract Workers/ Employees	0.00
	а	Amount spent on payment under VRS	0.00
		Executives Notice Pay	
		Ex-gratia Payment	0.00
==		Supervisors	0.00
		Notice Pay	
			0.00
-		Ex-gratia Payment Workers	0.00
-		Notice Pay	
-			0.00
-	11)	Ex-gratia Payment	0.00
7	, n	Total Notice Pay - a(i)+b(i)+c(i)	
	10	Fy. Gratia Payment - a(i) - b(i)	0.00
	11)	Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	0.00
		No. of Employees on Leased Accommodations	
		Managerial/Executives	25.00
		Supervisors (unionized)	0.00
		Supervisors (Non-unionized)	0.00
		Vorkers	0.00
		SOCIAL OVERHEADS	0.00
		Accomodation	
		Employees Eligible for accommodation in township (nos.) Houses constructed upto the year (nos.)	Nil
		Houses under construction (nos.)	Nil
-		Journa facility provided to as of	Nil
		Housing facility provided to no. of employees	Nil
-		Capital Cost of Township	Nil
-		ownship Maintenance & Administrative Expenditure	Nil
1	l l	Depreciation for the year on Township Interest on Capital (Township)	Nil
	11	HEIESLON CARRIED / Township)	
		(Township)	Nil
	E	expenditure on Company leased accomodation	Nil Nil

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S	No.	PARTICULARS	
	1	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 e) Premium on Health Insurance (if any)	0.00
	-	Educational	0.00
	-	Expenditure on schools, educational institutions including reimbursement	
	twee	Others	0.00
-		Canteen	
		Transport including conveyance reimbursement	0.00
		Uniforms	0.00
T		Recreation facilities	0.00
			0.00
6		Level wise break up of salary of 'EXECUTIVES (CDA)'	
	a	E0	0.00
	b	E1	0.00
	C	E2 & E2A 3 3	*0.00
	d	E3	0.00
-	e	E4	0.00
		E5	0.00
-	g h	E6	0.00
-	-	E8	0.00
=		E9	0.00
	k	Board Level Executives	0.00
	T	Functional Directors	0.00
		Total - 6(a) to 6(l)	0.00
		Level wise break up of salary of 'EXECUTIVES (IDA)'	0.00
	а	E0	
	b	E1	0.00
	С	E2 & E2A	152.72
	d	E3	87.50
	е	E4	172.19
	f	E5	77.25 416.19
	9	E6	28.37
	h	E7.	33.45
-		E8	0.00
4	J	E9	0.00
-	k	Board Level Executives	0.00
-+		Functional Directors	0.00
=		Total - 7(a) to 7(l)	967.67
		Payment of incentive to Employees (Actual on Cash basis)	
1		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
	a	Amount of outstanding dues, if any, as on 31.03.2017 - (Rs. in lakhs)	
1	- 1)	Salaries & Wages	0.00
1		Statutory dues	0.00
	-	Others	0.00
-		Total outstanding dues	0.00
+	b	Outstanding dues settled during the F.Y. 2016-17 - (Rs. in lakhs)	0.00
	- 1)	Salaries & Wages	0.00
-		Statutory dues	0.00
+		Others Table 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00
-		Total outstanding dues	0.00
		Fotal procurement during the year	
	2	Annual procurement from Micro and Small Enterprises (MSEs)	1563.25
	3 /	Annual procurement from MSEs owned by SC/ST Enterpreneurs	0.00
1			0.00
-	!	lo. of workshos / seminars / training organised to sensitise on gender issues	0.00
-		otal numbers of Safai Karmacharis	
1		lumbers of Safai Karmacharis	
-	- 1	lumbers of Safai Karmacharis (SC)	0.00
-		MINOR OF CORM DATINGCORDS (A.I.)	
-	N N	lumbers of Safai Karmacharis (OBC)	0.00

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1	D. PARTICULARS			
1	No. of employees other than casual			
2	Emoluments paid to these employees	0.00		
3	Bonus percentage as percentage of pay	0.00		
	Percentage of other incentive payments (e.g. production incentive) as percentage of	Bonus Act - N.		
4	pay	0.00		
	Donation and grants to hospitals, wives' welfare association and other such			
5	organisations (Private Schools etc.)	0.00		
6	Voluntary Retirement Scheme (YES or NO)	0.00		
	i) Funding agency			
	ii) Amount received from agency			
- 1-	iii) Expenditure incurred			
	iv) Reduction in Man power during the year	0.00		
7	v) Further recruitments made during the year Research and Development	0.00		
- 1	i) Total expenditure on Development	0.00		
	i) Total expenditure on Research and Development	0.00		
8	ii) New product or process on which patents obtained 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		
- 4	Borrowings by the Companies in foreign markets	0.00		
	Failure to repay Government loans-Loan Overdue 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			
	Period			
	Remarks	0.00		
12	Foreign exchange spent	0.00		
A	Township details:	0.00		
	i) Township maintenance	0.00		
	ii) Township depreciation	0.00		
	iii) Interest on capital outlay	0.00		
	Total	0.00		
	iv) Less Rent			
	v) Net	0.00		
-	Housing facilities provided to No. of employees	0.00		
	Social overheads (others)	0.00		
-		0.00		
	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	77		
13	attached Annexure.			
-1	Years 0-1 1-2 2-3 3-4 4-5 Above 5 Yrs.			
а	Surplus	0.00		
	Amount	0.00		
ь	Period (age-wise break up)	0.00		
- 12	Obsolete Amount	0.00		
		0.00		
С	Period (age-wise break up) Non-moving	0.00		
- -	Amount	0.00		
	Period (age-wise break up)	0.00		
	1-30 mod bleak up)	0.00		
	Per capita expenditure on township Residential estate, Medical, Transport etc. for the			

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S. No.	PARTICULARS Contribution to National Equations 1.5			
(i)	Contribution to National Ex-chequer Direct Taxes			
7	Corporate Tax			
		0.00		
	Dividend Taxes	0.00		
ii)	Central Excise Duty & Service Tax	0.00		
iii)	Customs	0.00		
iv)	Dividend			
v) 16	Others	0.00		
16	CORPORATE SOCIAL RESPONSIBILITY (CSR)*			
9	Amount Committed for CSR	219.49		
44	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		
		Mutation under		
	Action Taken by PSUs to get title of the remaining land	process		
	Area under encrochment	NIL		
	Area under litigation	NIL		
	No. of years since when the matter is under ligitation District Court	NIL		
	No. of years since when the matter is under ligitation High Court	NIL		
40	No. of years since when the matter is under ligitation 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		
0.0		11115		
19	DATA ON CONSULTANTS			
	No. of Consultants	NIL		
	Expenditure on Consultants including incidentals	NIL		
-	Professional Fees	NIL		
20	ABSORPTION OF TECHNOLOGY TRANSFERRED (TOT)	1		
	Subsisting No. of TOT Agreements	NIL		
_	Targets (%age)	NIL		
	Achievements (%age)	NIL		
1				
	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	10-20-00-00-00-00-00-00-00-00-00-00-00-00		
	E-AUCTION All and a second and			
	Number	NIL		
	Value	NIL		
	Reverse E-Auction	NIL		
	Value	NIL		

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NIMMO BAZGO POWER STATION

LAND DETAILS

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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 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
		3033330
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 encrochment	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	NII a

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



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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	.=.:	7.85	
Property Plant & Equipment	Reconcilation of net tangible PPE as per Balance Sheet and Note No-2.1		\ <u>\</u>	
Property Plant & Equipment	Reconcilation of net intangible PPE as per Balance Sheet and Note No-2 4			
CWIP	Reconcilation of CWIP as per Balance Sheet and Note No- 2.2			
Note No-16.1	Maturity Analysis		140	
Note No-16.2	Maturity Analysis		32	
Note No-33 (IB)	Fair Value Other Financial Long term Liablities	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 ₹) Note PARTICIU ARS As at 31st March, 2018 As at 31st March, 2017 **ASSETS NON-CURRENT ASSETS** a) Property Plant & Equipment 2.1 b) Capital Work in Progress 22 477 75 990 217.15.719 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 42 265,25,400 304,49,000 TOTAL NON CURRENT ASSETS 88125,35,306 84913,32,613 1 (2) CURRENT ASSETS a) Inventories 13.43.551 b) Financial Assets i) Investments 6 ii) Trade Receivables iii) Cash & Cash Equivalents 8 (29, 151)4,42,507 iv) Bank balances 9 v) Loans 10 vl) 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 Regulatory Deferral Account Debit Balances 14 649,27,393 326,74,167 TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT 88821,18,034 91958,64,264 **EQUITY AND LIABILITIES** EQUITY (1) (a) Equity Share Capital (b) Other Equity 15.2 10700,57,919 23317,31,647 **TOTAL EQUITY** 10700,57,919 23317.31.647 **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 **CURRENT LIABILITIES** a) Financial Liabilities i) Borrowings 20.1 Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of Creditors other than micro enterprises 167,90,351 184.51.738 and small enterprises iii) Other financial liabilities 20.3 254,20,874 488,18,550 b) Other Current Liabilities 869,80,929 21 824,18,282 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 32 part of capital work in progress Disclosure on Financial Instruments and Risk Management 33 Other Explanatory Notes to Accounts 34 Note 1 to 34 form integral part NIMMO BAZGO POWER STATION (A Unit of NHPC-Ltd) accounts are audited for the purpose of Consolidation. For Arc a Vohra & Co. Charter d Accountants No. 009487N) (Firm Reg Johra 2000 (CA Vinod Partne M.Na. 090 FRN:009487N

Sed Voola

Place: Jammu Date: -20/04/2018

P.K.Sahoo Head of Finance

Suprakas Adhikari Chief Engineer (Electrical) 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, 2018

	Note No.	For the Year ended 31st March, 2018	For the Year ended 31s March, 2017
INCOME			
i) Revenue from Continuing Operations	24	15634,90,825	17225,62,059
ii) Other Income	25	4155,87,401	9024,97,78
TOTAL INCOME		19790,78,226	26250,59,840
XPENSES			
i) Generation and Other Expenses	26	3218,57,604	3422,17,58
ii) Employee Benefits Expense	27	2737,44,894	2822,66,70
iii) Finance Cost	28	3424,80,416	3359,76,67
iv) Depreciation & Amortization Expense	29	13,90,634	37,58,76
TOTAL EXPENSES		9394,73,548	9642,19,73
Profit before Exceptional items, Rate Regulated Activities and Tax	1	10396,04,678	16608,40,11
Exceptional items ROFIT BEFORE TAX	1	10306 04 630	16608,40,11
A-250-125	30	10396,04,678	10000,40,113
Tax Expenses i) Current Tax	30		
ii) Adjustments for Income Tax		183	
iii) Deferred Tax			(4)
Total Tax Expenses	1		
ROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL CCOUNT BALANCES		10396,04,578	16608,40,11
Movement in Regulatory Deferral Account Balances (Net of Tax)	-31	322,37,218	318,02,61
ROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL CCOUNT BALANCES.		10718,41,896	16926,42,72
rofit for the year from continuing operations (A)		10718,41,896	16926,42,72
Profit from discontinued operations		-	
Tax expense of discontinued operations	- 1	200	
ofit 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)	(45,02,91)
Less: Income Tax on remeasurement of the defined benefit plans			
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		12	12
-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)	- 1	(17,83,977)	(36,31,356
(b)Investment in Equity Instruments	1	= 1	*
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		ŷ.	- 2
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

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 1 32 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.

FRN:009487N

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phra & Co. countants 0.009487N For Arora Chartered (Firm Regn. Nohra.

(CA Vinod G Partne

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

8000 Suprakas Adhikeri Chief Engineer (Electrical) Head of Project

Place: Jammu Date: -20|04|20|8





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				Ğ	ROSS BLOCK				Sign	55000	SILWIS			(Amount in ₹)
SI.	PARTICULARS	As at	Additio		Deduc	tions			the same	DEPRE	CIATION		NET E	LOCK
No.	NIE GENERAL DE LA COMPANION DE	01-Apr-2017	IUT	Others	IUT	Others	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
i)	Larid - Freehold	0	0	0	0	Others			Annual Contract of			2010	2010	515(Walcii, 2017
ii) .	Land - Leasehold	0	0	0	0	0	0	.0	0	the state of the second state of the second		0	0	
iii)	Roads and Bridges	0		0	- 0	- 0		. 0	0	110.100.0	-1842924		0	(
iv)	Buildings	0	0	6032960	0	0	0	. 0	0	5444724	-5444724		0	
v)	Railway sidings	0	- 0	0032900	- 0	0	0	155 T SALE 0	0	46067964	-46067964	0	. 0	
		- 0	U.	0	0	0	0	0	0	0	·e* 0	0	+ 0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	o	o	4003588	0	0	0		0	265995564	-265995564	0	0	C
vii)	Generating Plant and machinery	0	0	20949303	0	0	0	0	0	158325953	-158325953	0	0	
viii)	Plant and machinery Sub station	0	0	0	0	0	0	0	0	1458564	-1458564	0	0	
ix)	Plant and machinery Transmission lines	0	0	0	0	0	0	0	0	1672920	-1672920	0	0	
x).	Plant and machinery Others	0	0	1389771	0	679750	0		0	155905	155005	-		200
xi)	Construction Equipment	. 0	0	4905922	0	0,0,00	0		0		-155905	0	- 0	
xii)	Water Supply System/Drainage and Sewerage	0	0	0	0	0	0	0	0	280476	-2663755 -280476		0	(
xiii)	Electrical installations	0	0	16497	n n	0	0			440000	110000		The same of the same	Alexander Control
xiv)	Vehicles	0	0	0	0	46123	0		0		-412083		0	
xv)	Aircraft/ Boats	0	0	0	0	0	0	O. C.	0	870360 65556	-870360 -65556		- 0	
xvi)	Furniture and fixture	0	112527	1274414	0	0	0		0		-1084834		0	-
	Computers	0	0	603891	0	265109	0		0		-1370861		0	1
	Communication Equipment	0	0	414648	0	0			0		-138453			,
xix)	Office Equipments	. 0	0	1162946	0	196755	-19300		0		-520792			
	Research and Development	0	0	0	0	0	10000	0	0		-520192	0		
xxi)	Other assets	0	Ó	3917128	0	0	-5990	25 A CO	0	The second secon	-3923649			
xxii)	Tangible Assets of minor value >750 and <	0	21590	225483	0	51283		0	0	227539	-227539	-	0	(
	Total	0	134117	44896551	0	1239020	(0	0	492520876	-492520876	0	0	-
	Previous year	9717804276	6645	139399303	0	340371	(9856869853	1190348798	487417753	-148159	1677618392	8179251461	8527455478

Explanatory Note: -

- 1) 'Title deeds/fitle 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 Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of 1/-. (Applicable for Subansari Lower Project only)
- 3) Freehold Land includes eight hectare of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Company of NHPC and the Government of Manipur) for a consideration of 100 per annum as rent, for which a lease agreement has been entered between NHPC and LDHCL. (Applicable for Loktak Power Station only)
- 4) Underground works amounting to Rs. (Previous Year Rs.), created on Land Right to use, are included under the relevant heads of Property, Plant & Equipment.
- 5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.
- 6) Pending approval of revised cost estimates (RCE) of Sewa II, Charmera III, Teesta Low Dam III, Uni 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 borroeings. (For Corporate Office)



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8) Foreign Exchange Rate Variation included	in Adjustments to asse	ts are as (willows;- (Amount in ₹))			 		• 16	1539	(i)	*	(4.9)	13,3	- Ç	(8)1°	199 3	iy (
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)																		
Senerating Plant and machinery																		
Plant and machinerySub station																		
Plant and machinery																		
Transmission lines																		
Plant and machinery Others																		
Construction Equipment																		
Water Supply System/Drainage and																		
Sewerage		W N. D.																
lectrical installations																		
/ehicles																		
Aircraft/ Boats																		
urniture and fixture																		-
Computers																		
Communication Equipment																		
Office Equipments																		
Research and Development																		
Other assets																		
Obsolete / sumlus assets										5								







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1 1	€ NO.	2.3	O INVEST	MENT	PROPE	RTY	•	•	8	(4)	0	1	GROSS BLO		3	9 (0	0 9 (B 0 0	् र्	00		(Ampunt In 2)
SI. No.		P	ARTICU	LARS			240			A	dditions	5		eductions		4				AMOR	TISATION		NET	BLOCK
	Land Fre	eehold			-7.6	A	s at 01-	Apr-201	6	IUT	0	Others	IUT		Others	Other Adjustment		31st March, 2018	As at 01-Apr- 2017	For the Year	Adjustments	As at 31st March 2018	As at 31st March 2018	n, As at 31st March, 2017
	- A		Tota Previous			1			D		. 0		0	0		0	0	0	0	0 0		0 0		0 0

Please check the figures mannually and make correction if required (Amount in ₹) i) Amounts recognised in profit or loss for investment property As at 31,03,2018 As at 31.03.2017 Rental income Direct operating expenses from property that generated rental income Direct operating expenses from property that did not generate rental income

(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.

As at 31.03.2017

(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.

As at 31.03.2018

NOTE NO. 2.4	Other	Intangible Assets
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	the state of the state of	Late of		GROSS BLOCK	(Variation and	AMORTISATION) (Amount in ₹) NET BLOCK	
PARTICULARS	As at 01-Apr-2017	Addi	itions	Dedu	uctions	Other	As at 31st March,	As at 01-Apr-					7
and the second second	A3 at 07-Ap1-2017	IUT	Others	lut	Others	Adjustments	2018	2017	For the Year	Adjustments	2018	As at 31st March, 2018	As at 31st Marcl 2017
Land- Right to Use	0	4454	0		1				200			20 10 10	
Computer Software	n		0 0				U	0	3718788	3718788	0	0	- x
Total	0		0				0	0	62400	-62400	0	0	
	-	Alan In-	0				0		3781188	-3781188	0	0	
Previous year	0		0 0) () (0	0	ó		-		





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PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
		101	
Income received in advance			
(Advance Against Depreciation)		250	
Deferred Foreign Currency Fluctuation Liabilities			
Deferred Income from Foreign Currency Fluctuation Account	196		/=
Grants in aid-from Government-Deferred Income	740	140	12
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			5.5
Grants in Aid-from Government-Deferred Income (Current)	21		
Grants in Aid-from Government-Deferred Income			
(Non-Current)	-		2.4%

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

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(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, 2018
Current maturities of long term debt *			
- Bonds	120	(2)	2
- Term Loan -Banks-Secured	22	i.	
- Term Loan -Banks-Unecured			
- Other Parties-Secured			
- Other Parties-Unsecured			
Bond application money			2
Liability against capital works/supplies	3,37,26,571	4,79,85,463	9,98,90,866
Interest accrued but not due on borrowings		1,10,00,100	0,00,00,000
Interest accrued and due on borrowings			
Deposits/ retention money	1,46,75,823	1,55,56,326	1,18,10,844
Due to Subsidiaries	(#1)	1,00,00,020	1,10,10,04-
Unpaid dividend			
Unpaid interest			
TOTAL	4,84,02,394	6,35,41,789	11,17,01,71

* 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

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(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		2.100,020	30,00,70-
Less: Amount Spent on Deposit Works			
Advances against cost of Project Mgt./ Consultancy Work			
Less: Amount Spent in respect of Project Mgt./ Consultancy Works		- î	*
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	1,00,010	5,75,02,764	10,00,00,00
Grants in aid-from Government-Deferred Income			
TOTAL	8,25,79,168	9,97,41,789	10,92,66,395







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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 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 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 used during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount reversed during the year Closing Balance Closing Balance Less: Advance paid Closing Balance (Net of advance)	As at 31st March, 2017	30,05,398 (6,55,142) 16,96,327	As at 1st April, 201
i) Provision for leave encashment As per last Balance Sheet Additions during the year Amount used during the year Closing Balance ii) Provision for REHS As per last Balance Sheet Additions during the year Amount used during the year Amount used during the year Amount used during the year Amount reversed 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 reversed during the year Amount reversed during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount used during the year Amount used during the year Additions during the year Additions during the year Amount used during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
i) Provision for leave encashment As per last Balance Sheet Additions during the year Amount reversed during the year Closing Balance ii) Provision for REHS As per last Balance Sheet Additions during the year Amount reversed 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 used 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 Amount reversed during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount reversed during the year Amount used during the year Amount used during the year Amount used during the year Amount reversed during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 reversed 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 Additions during the year Amount reversed during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount used during the year Amount used during the year Amount used during the year Amount used during the year Amount used during the year Amount used during the year Amount used during the year Amount reversed during the year Amount gear Amount reversed during the year Amount gear Amo	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 used during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount reversed during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount used during the year Amount used during the year Amount used during the year Amount reversed during the year Amount reversed during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount reversed during the year Closing Balance Closing Balance Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
Closing Balance ii) Provision for REHS As per last Balance Sheet Additions during the year Amount used 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 Additions during the year Amount reversed during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
As per last Balance Sheet Additions 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 Additions during the year Amount reversed during the year Closing Balance closing Balance ty) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Closing Balance iv) Provision for Memento As per last Balance Sheet Additions during the year Amount used during the year Amount used during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount used during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
Additions during the year Amount used 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 used during the year Amount reversed during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount reversed during the year Closing Balance Closing Balance Sheet Additions during the year Amount used during the year Closing Balance Sheet Additions during the year Amount reversed during the year Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Closing Balance iv) Provision for Memento As per last Balance Sheet Additions during the year Amount used 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 Additions during the year Amount reversed during the year Amount used during the year Amount used during the year Closing Balance Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
Closing Balance iii) Provision for TTA (Baggage Allowance on Retirement) As per last Balance Sheet Additions during the year Amount used 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 Additions during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
iii) Provision for TTA (Baggage Allowance on Retirement) As per last Balance Sheet Additions during the year Amount used 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 Additions during the year Closing Balance closing Balance ty) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount used during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	
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 Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	30,05,398
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 Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	30,05,398
Amount used during the year Amount reversed during the year Closing Balance V) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	30,05,398
Amount reversed during the year Closing Balance v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	30,05,398
v) Provision for Wage Revision As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	6,53,929 (6,53,929)	30,05,398 (6,55,142)	30,05,398
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)	(6,53,929)	(6,55,142)	30,05,398
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)	(6,53,929)	(6,55,142)	30,05,398
Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	:	(6,55,142)	18:
Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)		16,96,327	741
Closing Balance Less: Advance paid Closing Balance (Net of advance)		~ 1	177
Less: Advance paid Closing Balance (Net of advance)		2 52 000	00.00.00
		6,53,929 6,53,929	30,05,398 30,05,398
	•	-	00,00,00
vi) Provision for Performance Related Pay/Incentive	, 1		
As per last Balance Sheet	1,06,85,024	02.05.000	40.40.000
Additions during the year	(52,60,867)	93,65,808 1,06,85,024	46,40,323 93,65,808
Amount used during the year	(87,12,253	29,66,737
Amount reversed during the year Closing Balance		6,53,555	16,73,586
Citating Balance	54,24,157	1,06,85,024	93,65,808
vii) Provision for Superannuation / Pension Fund		A	
As per last Balance Sheet	- 1	124	2
Additions during the year Amount used during the year	* 1		- 8
Amount reversed during the year		-	#
Closing Balance			
iii) 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		-	
Clusing Balance	87,39,450		
OTHERS			
i) Provision For Tariff Adjustment			
As per last Balance Sheet	540	-	
Additions during the year Amount used during the year			** *
Amount reversed during the year			-
Closing Balance		•	
i) Provision For Committed Capital Expenditure			
As per last Balance Sheet	- 1	€	
Additions during the year	3		
Amount used during the year Amount reversed during the year		*	·
Unwinding of discount		1.61	
Closing Balance	•		
) Provision for Restoration expenses of Insured Assets			
As per last Balance Sheet	-		
Additions during the year Amount used during the year		GUPTA &	40
Amount reversed during the year		GUI	A550
Closing Balance	101	18/	131 :
		15/ C/A	
* ZETE		() VT	1 /2/
(m)	6/-50		2

TOTAL	1,41,63,607	1,06,85,024	93,65,808
Closing Balance			
Amount reversed during the year	-		
Amount used during the year	4 4	- 1	
Additions during the year	-	2 1	
As per last Balance Sheet	- 1	**	
Provision - Others			
Closing Balance after Fair Value Adjustment			
Unwinding of discount			22
Amount reversed during the year	1 - 1	98.	
Amount used during the year	4 - 1	-	
Additions during the year	ad an spin	-	
As per last Balance Sheet	(*):		2
iv) Provision For Livlihood Assistence	I i	1	

Explanatory Note: -

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

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 201
Income Tax			
As per last Balance Sheet	7		
Additions during the year			
Amount adjusted during the year		-1	
Amount used during the year	1		
Amount reversed during the year			
Closing Balance		1	
Less: Current Advance Tax			
Net Current Tax Liabilities (Net)			-
Wealth Tax			





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	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Α	SALES		
	SALE OF POWER	30,87,45,364	29,22,17,104
	Less:		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	- 2	€
	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
В	Income from Finance Lease	1,33,49,28,174	1,41,36,72,372
С	Income from Operating Lease		3.51
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	* 12
E	OTHER OPERATING INCOME	4	
	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	12	547
	Revenue from Project management/ Consultancy works		12/
	Sub - Total (F)		1.00
	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 interalia 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	For the year ended 31:
A) 1-		March, 2017	March, 2016
	ncome from Non-Current Investments		
	Dividend from subsidiaries		-
	Dividend -Others		-
	Interest - Government Securities (8,5% tax free bonds issued by the State	2	
	overnments)		13
N	on-Trade		
-	Dividend income -Others		74
-	Interest	8	
B) O	ther Income		
	terest		
-	Loan to State Government in settlement of dues from customers		
	Loan to Government of Arunachal Pradesh Deposit Account	6.0	
	Employee's Loans and Advances		16,99,09
	Employee's Loans and Advances-Adjustment on a/c of Effective Interest		10,00,00
	Others		1
	ate payment surcharge	85,15,56,539	AMONG .
	come From Sale of Self Generated VERs		
Re	ealization of Loss Due To Business Interuption	37	
Pr	ofit on sale of investments		
Pr	ofit on sale of assets	90,994	18,31
	come from Insurance Claim		<u> </u>
	ability/ Provisions not required written back #	1,98,61,054	7,08,88
	hers	19,98,589	28,49,12
	change rate variation		
	ljustment on a/c of Effective Interest		
	Others Grant in aid	2 42 24 450	
	fective Interest On Investments - Debt Instruments	2,42,34,159	*
	Sub-total	89,77,41,335	52,75,42
Ad	d/(Less): C.O./Regional Office/PID Expenses	37,24,622	46,35,10
	Sub-total Sub-total	90,14,65,957	99,10,52
Le	ss: Income transferred to Expenditure Attributable to Construction		
	ss: Income transferred to Advance/ Deposit_from Client/Contractees and		
aga	ainst Deposit Works	* 1	
	Total carried forward to Statement of Profit & Loss	90,14,65,957	99,10,52
	planatory Note: -		
	tail of Liability/Provisions not required written back # d & Doubtful Employees Loans (*1 under Note 3.2)		
	d & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	- 1	
D) Da	a boubtidi Advances to Contractori Supplier i 2 unider Note 3.21		
c) Bac		* 1	
	8 Doubtful Loan to State Government (*3 under Note 3,2)		
d) Bad	d & Doubtful Loan to State Government (*3 under Note 3,2) d & Doublful Deposits (*4 under Note 3,2)	*	
d) Bad e) Bad	Boubtful Loan to State Government (*3 under Note 3,2) Boubtful Deposits (*4 under Note 3,2) Boubtful Capital Advances(*1 under Note No, 4)		
d) Bad e) Bad f) Bad	8 Doubtful Loan to State Government (*3 under Note 3,2) 8 Doubtful Deposits (*4 under Note 3,2) 8 Doubtful Capital Advances(*1 under Note No. 4) 8 Doubtful Deposits(*2 under Note No. 4)		
d) Bac e) Bac f) Bac g) Dim	8 Doubtful Loan to State Government (*3 under Note 3,2) 8 Doubtful Deposits (*4 under Note 3,2) 8 Doubtful Capital Advances(*1 under Note No, 4) 8 Doubtful Deposits(*2 under Note No, 4) 8 Inuition in value of stores and spares (*1 under Note 5)		
d) Bac e) Bac f) Bac g) Dim h) Bac	d & Doubtful Loan to State Government (*3 under Note 3,2) d & Doubtful Deposits (*4 under Note 3,2) d & Doubtful Capital Advances(*1 under Note No, 4) d & Doubtful Deposits(*2 under Note No, 4) dinution in value of stores and spares (*1 under Note 5) and doubtful debts (*1 under Note 7)		
d) Bad e) Bad f) Bad g) Dim h) Bad i) Bad	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inution in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10)		
d) Bad e) Bad f) Bad g) Dim h) Bad i) Bad j) Pro	d & Doubtful Loan to State Government (*3 under Note 3,2) d & Doubtful Deposits (*4 under Note 3,2) d & Doubtful Capital Advances(*1 under Note No, 4) d & Doubtful Deposits(*2 under Note No, 4) dinution in value of stores and spares (*1 under Note 5) and doubtful debts (*1 under Note 7)		
d) Bac e) Bac f) Bac g) Dim h) Bac i) Bad j) Pro k) Pro	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inultion in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No.11) # visions for Doubtful Deposits (*1 under Note No. 13)		
d) Bac e) Bac f) Bac g) Dim h) Bac i) Bad j) Pro k) Pro l) Pro	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inultion in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No.11)		
d) Bac e) Bac f) Bac g) Dim h) Bac i) Bac j) Pro k) Pro n) Pro	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inition in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No.11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)		
d) Bac e) Bac f) Bac g) Dim h) Bac i) Bac j) Pro k) Pro n) Pro n) Pro	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inution in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No. 11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful advances (Contractors & Suppliers) (*2 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13)		
d) Bace e) Bace f) Bace g) Dim h) Bace i) Bace j) Proce k) Proce m) Proce n) Proce o) Proce No.	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # # # # # # # # # # # # # # # # # # #		
d) Bace e) Bace f) Bace g) Dim h) Bace i) Bace j) Pro- k) Pro- n) Pro- No. p) Pro-	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inition in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No.11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # vision for project expenses awaiting write off sanction (*4 under Note No. 13) # vision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) # vision for wage revision (SLno-A(v) of Note No-22)		
d) Bace e) Bace f) Bace g) Dim h) Bace i) Bace j) Pro- k) Pro- n) Pro- o) Pro- p) Pro- q) Pro- q) Pro-	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # # # # # # # # # # # # # # # # # # #		6,53,55
d) Bace e) Bace f) Bace g) Dim h) Bace i) Bace j) Prov k) Prov n) Prov No. p) Pro q) Prov 22)	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inultion in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # visions for Doubtful claims (*1 under Note No. 11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Advances (Contractors & Suppliers) (*2 under Note No. 13) # visions for Doubtful Advances (Contractors & Suppliers) # under Note No. 13) # vision for Doubtful Advances (*3 under Note No. 13) # vision for project expenses awaiting write off sanction (*4 under Note No. 13) # vision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) # vision for wage revision (\$1.no-A(v) of Note No-22) # vision for PRP / Incentive /Productivity Linked Incentive (\$1.no-A(vi) of Note No-		6,53,55
d) Bace e) Bace f) Bace g) Dim h) Bace j) Prov l) Prov n) Prov No. p) Pro q) Pro 22) r) Pro Pare	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inition in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No.11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # vision for project expenses awaiting write off sanction (*4 under Note No. 13) # vision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) # vision for wage revision (SLno-A(v) of Note No-22)		6,53,55
d) Bace e) Bace f) Bace g) Dim h) Bace j) Pro k) Pro n) Pro n) Pro No. p) Pro 22) r) Pro s) Pro s) Pro c) P	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # # # # # # # # # # # # # # # # # # #		6,53,55
d) Bace e) Bace f) Bace g) Dim h) Bace j) Pro k) Pro n) Pro o) Pro No. p) Pro 22) f) Pro etc) () Prov	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # # # # # # # # # # # # # # # # # # #		6,53,55
d) Bace e) Bace f) Bace g) Dimo h) Bace i) Bace j) Prov l) Prov n) Prov No. p) Prov 22) r) Prov etc) f) Prov u) Prov	## & Doubtful Loan to State Government (*3 under Note 3.2) ## & Doubtful Deposits (*4 under Note 3.2) ## & Doubtful Capital Advances(*1 under Note No. 4) ## & Doubtful Deposits(*2 under Note No. 4) ## & Doubtful Deposits(*2 under Note No. 4) ## inition in value of stores and spares (*1 under Note 5) ## and doubtful debts (*1 under Note 7) ## & Doubtful Employees Loans - current (*1 under Note 10) ## ivisions for Doubtful claims (*1 under Note No. 13) ## ivisions for Doubtful Deposits (*1 under Note No. 13) ## ivisions for Doubtful Advances (Contractors & Suppliers) (*2 under Note No. 13) ## ivisions for Doubtful Accrured Interest (*3 under Note No. 13) ## ivision for project expenses awaiting write off sanction (*4 under Note No. 13) ## ivision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) ## ivision for wage revision (Sl.no-A(v) of Note No-22) ## ivision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vi) of Note No- ## ivision for Superannuation/Pension Fund (Sl.no-A(vii) of Note No-22) ## ivision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento (Sl.no-A(I,ii,iii,iv) of Note No-22) ## ivision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) ## ivision for Note No-17 and Sl.no-B(ii)		6,53,55
d) Bace e) Bace f) Bace g) Dim h) Bace i) Bace j) Prov l) Prov n) Prov No. p) Pro etc) l) Prov etc) l) Prov of Ne.	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inition in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No. 13) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # vision for project expenses awaiting write off sanction (*4 under Note No. 13) # vision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) # vision for wage revision (\$Lno-A(v) of Note No-22) # vision for PRP / Incentive /Productivity Linked Incentive (\$Lno-A(vi) of Note No- # vision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento (\$L.no-A(t,ii,iii,iii) of Note No-22) # vision for tariff adjustment [\$I. No B(i) under Note 22] # vision for Committed Capital Expenditure (\$I.no-B(i) of Note No-17 and \$I.no-B(ii) # vision for Committed Capital Expenditure (\$I.no-B(i) of Note No-17 and \$I.no-B(ii) # vision for Committed Capital Expenditure (\$I.no-B(i) of Note No-17 and \$I.no-B(ii) # vision for Committed Capital Expenditure (\$I.no-B(i) of Note No-17 and \$I.no-B(ii) # vision for Committed Capital Expenditure (\$I.no-B(i) of Note No-17 and \$I.no-B(ii) # vision for Committed Capital Expenditure (\$I.no-B(i) of Note No-17 and \$I.no-B(ii)		6,53,55
d) Bac e) Bac f) Bac g) Dim h) Bac j) Pro k) Pro n) Pro n) Pro o) Pro y) Pro 22) f) Pro etc) f) Prov of No. v) Prov of No. v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov v) Prov	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inition in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No. 11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # vision for project expenses awaiting write off sanction (*4 under Note No. 13) # vision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) # vision for wage revision (SLno-A(v) of Note No-22) # vision for PRP / Incentive /Productivity Linked Incentive (SLno-A(vi) of Note No- # vision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento (SLno-A(I,ii,iii,iv) of Note No-17 and SLno-B(ii) of Note No-17 and SLno-B(ii) # ision for Committed Capital Expenditure (SLno-B(i) of Note No-17 and SLno-B(ii) # ision for Livlihood Assistance (SLno-B(ii) of Note No-17 and SLno-B(ii) of Note No-17 and SLno-B(ii) # ision for Livlihood Assistance (SLno-B(ii) of Note No-17 and SLno-B(iv) of Note		6,53,556
d) Bac e) Bac f) Bac g) Dim h) Bac i) Bac i) Bac i) Pro l) Pro n) Pro n) Pro 22) r) Pro 22) r) Pro c) Pro of Ne. v) Pro of Ne. v) Pro of Ne. v) Pro of Ne.	# & Doubtful Loan to State Government (*3 under Note 3.2) # & Doubtful Deposits (*4 under Note 3.2) # & Doubtful Capital Advances(*1 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # & Doubtful Deposits(*2 under Note No. 4) # inition in value of stores and spares (*1 under Note 5) # and doubtful debts (*1 under Note 7) # & Doubtful Employees Loans - current (*1 under Note 10) # vision for doubtful claims (*1 under Note No. 11) # visions for Doubtful Deposits (*1 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # visions for Doubtful Accrured Interest (*3 under Note No. 13) # vision for project expenses awaiting write off sanction (*4 under Note No. 13) # vision for losses pending investigation/awaiting write off / sanction (*5 under Note 13) # vision for wage revision (SLno-A(v) of Note No-22) # vision for PRP / Incentive /Productivity Linked Incentive (SLno-A(vi) of Note No- # vision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento (SLno-A(I,ii,iii,iv) of Note No-17 and SLno-B(ii) of Note No-17 and SLno-B(ii) # ision for Committed Capital Expenditure (SLno-B(i) of Note No-17 and SLno-B(ii) # ision for Livlihood Assistance (SLno-B(ii) of Note No-17 and SLno-B(ii) of Note No-17 and SLno-B(ii) # ision for Livlihood Assistance (SLno-B(ii) of Note No-17 and SLno-B(iv) of Note		6,53,55
d) Bace e) Bace f) Bace g) Dim h) Bace i) Bace j) Prov l) Prov n) Prov No. p) Prov 22) r) Prov etc) t) Prov of Nv v) Prov	## & Doubtful Loan to State Government (*3 under Note 3.2) ## & Doubtful Deposits (*4 under Note 3.2) ## & Doubtful Capital Advances(*1 under Note No. 4) ## & Doubtful Deposits(*2 under Note No. 4) ## ## ## ## ## ## ## ## ## ## ## ## ##		6,53,55
d) Bace e) Bace f) Bace g) Dimo h) Bace j) Pro l) Pro m) Pro No. p) Pro 22) r) Pro etc) t) Pro of No. v) Pro vo No. v) Pro vo No. v) Pro vo No. v) Pro vo No. v) Pro vo No. v) Pro vo No. v) Pro vo No. v) Pro vo No. v) Pro vo Pr	## & Doubtful Loan to State Government (*3 under Note 3.2) ## & Doubtful Deposits (*4 under Note 3.2) ## & Doubtful Capital Advances(*1 under Note No. 4) ## & Doubtful Deposits(*2 under Note No. 4) ## & Doubtful Deposits(*2 under Note No. 4) ## & Doubtful Deposits(*2 under Note No. 4) ## ## ** ** ** ** ** ** ** ** ** ** ** *	1,98,61,054	6,53,55

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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	PARTICULARS	2	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Α.	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
В.	Direct Expenditure on Contract, Project Management an	d Consultancy	No.	
	Works	,	541	
C.	REPAIRS & MAINTENANCE)		
	- Building	1	55,01,781	72.70.240
	- Machinery		3,34,31,690	73,76,316
	- Others		2,02,34,301	2,14,81,257
D.	OTHER EXPENSES		2,02,34,301	1,49,97,057
	Rent & Hire Charges		1 21 04 746	4 40 75 474
	Rates and taxes		1,21,04,746	1,12,75,474
	Insurance		5,00,439	8,98,212
	Security expenses		2,76,76,424	2,72,91,467
	Electricity Charges		2,32,19,385	1,88,72,618
	Travelling and Conveyance		90,966	80,89,425
	Expenses on vehicles,		1,13,75,783	1,09,03,203
	Telephone, telex and Postage		9,76,089	9,11,363
	Advertisement and publicity		28,99,381	23,98,206
	Entertainment and hospitality expenses		37,06,765	44,59,622
	Printing and stationery		11,000	9,000
	Consultancy charges - Indigenous		12,59,614	11,53,818
	Consultancy charges - Foreign		55,44,881	49,14,550
	Audit expenses (Refer explanatory note-3 below)	1		*
	Expenses on compensatory afforestation/ catchment area tre		62,875	1,39,660
	environmental expenses	atment/		2
	Expenditure on land not belonging to company			
	Loss on Assets			
	Losses out of insurance claims (upto excess clause)		2,68,622	9,73,593
	Losses out of insurance claims (beyond excess clause)		(*)	€.
	Books & Periodicals		200	*
	Donation		8,190	£
	CSR/ Sustainable Development			U 15
	Community Development Expenses		1,44,61,893	48,32,140
	Directors' expenses		#A 1	(e)
	Research and development expenses			96
	Interest on Arbitration/ Court Cases		-	- Cal
	Interest to beneficiary states			-
	Expenditure on Self Generated VER's		32,56,076	30
	Expenses for Regulated Power		3 (1)	3.50
	Less: - Exp Recoverable on Regulated Power		*	30
	Exchange rate variation		- 1	
	Other general expenses			
	other general expenses		1,60,12,271	1,35,47,751
	Addill ass): C O (Posicard Office (PID F	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
	Less: Amount transferred to Committee and a co	Sub-total	34,21,02,882	29,31,39,620
	Less: Amount transferred to Expenditure Attributable to Const	ruction	-	2
	Less: Recoverable from Deposit Works			
E.	BBOWEIONE		34,21,02,882	29,31,39,620
	PROVISIONS			
	Bad and doubtful debts provided			
	Expected Credit Loss Allowance-Trade Receivables		191	
	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		-	107
	Project expenses provided for			(37)
	Provision for fixed assets/ stores provided for		= 1	
	Diminution in value of Inventory of Self Generated VER's Providence	to dec		
	Provision for catchment area treatment plan	ied tot	*	
	Others		= 1	:50
		- 24.070 gr. 1		(#).
	Add/(Loss): C.O./Basiasastorra (DID =	Sub-total	-	(4)
	Add/(Less): C.O./Regional Office/PID Expenses		5,869	
		Sub-total	5,869	
	Loop: Amount for the second se			
-	Less: Amount transferred to Expenditure Attributable to Constru	uction	*	*
-	Less: Amount transferred to Expenditure Attributable to Constru Less: Recoverable from Deposit Works	uction		
-	Less: Amount transferred to Expenditure Attributable to Constru Less: Recoverable from Deposit Works	uction	5.869	
-	Less: Amount transferred to Expenditure Attributable to Constru Less: Recoverable from Deposit Works Total carried forward to Statement of Profit & Los		5,869 34,21,08,751	29,31,39,620





Explanatory Note: -

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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.

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

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

(Amount in ₹	
For the year ended 31st March, 2016	For the year ended 31st March, 2017
	-
A	
- 5	3
5	30
	- 1
60,00	62,875
79,66	
1,39,66	62,875

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





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Salaries, wages, allowances 12,46,32,322 12,18,55,5 Gratuity, Contribution to provident fund & pension scheme (incl. administration fees) 1,88,57,691 2,10,11,0 Staff welfare expenses 73,65,503 1,05,51,6 Leave Salary & Pension Contribution Amortisation Expenses Of Deferred Employee Cost Sub-total 15,08,55,516 15,34,18,1 Add/(Less): C.O./Regional Office Expenses 9,22,55,411 5,86,79,1	Vij recom i strenden jijengenoci		(Amount in C)
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees) 1,88,57,691 2,10,11,0 1,05,51,6 1,05,51,6 1,05,51,6 2,10,11,0 1,05,51,6	PARTICULARS		For the year ended 31st March, 2016
2,10,11,0 2,10,11,0 2,10,11,0 2,10,11,0 2,10,11,0 3,65,503 3,65,503 1,05,51,6 3,65,503 1,05,51,6 3,65,503 1,05,51,6 3,65,503 1,05,51,6 3,65,503 1,05,51,6 3,65,51,6		12,46,32,322	12,18,55,549
Leave Salary & Pension Contribution 3.3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	1,88,57,691	2,10,11,040
Leave Salary & Pension Contribution 15,08,55,516 15,34,18,11 Amortisation Expenses Of Deferred Employee Cost Sub-total 15,08,55,516 15,34,18,11 Add/(Less): C.O./Regional Office Expenses 9,22,55,411 5,86,79,11 Sub-total 24,31,10,927 21,20,97,31	Staff welfare expenses	73.65.503	1 05 51 607
Add/(Less): C.O./Regional Office Expenses 9,22,55,411 5,86,79,1		3	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Sub-total 24,31,10,927 21,20,97,3			15,34,18,196
	Add/(Less): C O /Regional Office Expenses	9,22,55,411	5,86,79,197
Less: Employee Cost transferred to Expenditure Attributable to Construction	Sub-total Sub-total	24,31,10,927	21,20,97,393
	Less: Employee Cost transferred to Expenditure Attributable to Construction	3	
Less: Recoverable from Deposit Works	Less: Recoverable from Deposit Works		3:
Total carried forward to Statement of Profit & Loss 24,31,10,927 21,20,97,39	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:

i) towards Employees Provident Fund

ii) towards Employees Defined Contribution Superannuation Scheme

For the year ended 31st March, 2017	For the year ended 31st March, 2016
67,37,787	68,52,812
1,05,14,829	1,11,96,035

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.

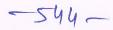
NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 201
A	Interest on :		
	Government of India loan	17,86,08,000	10,80,00,000
	Bonds	61,77,444	68,98,252
	Foreign loan		20,00,000
	Term loan	12,26,12,148	13,77,81,352
	Adjustment on account of effective Interest - Grant in Aid	2,05,85,321	5
	Sub-total	32,79,82,913	25,26,79,604
В	Other Borrowing Cost		
	Loss on Hedging Transactions	2	
	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
С	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	341	
	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		
1.1	Total carried forward to Statement of Profit & Loss	33,49,81,732	25,97,76,343

Explanatory Note: -

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







NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

1.

(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	(4)	
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	3400	-
Less: Recoverable from Deposit Works	- P	2
Total carried forward to Statement of Profit & Loss	35,51,626	28,62,340

Explanatory Note: -

(%)

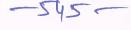
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Total carried forward to Statement of Profit & Loss includes `----- (Previous year `------) relating to Subansiri Lower Project as explained in Note no-34. However Rate Regulatory Assets for an equivalent amount of `------pertaining to Subansari Lower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







	PARTICULARS	For the year ended	(Amount in ₹) For the year ende
		31st March, 2017	31st March, 201
	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	2	-
	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	796	
	Total deferred tax expenses (benefits)	- F	•
	Less: Recoverable for tariff period upto 2009	1 -	•
	Less: Deferred Tax Adjustment Against Deferred Tax Liabilities Net Deferred Tax		
	Net Deferred Tax	\%:	
	Total carried forward to Statement of Profit & Loss		- 3
	Explanatory Notes:-		
	Reconciliation of tax expense and the accounting profit multiplied by	For the year ended	For the year ended
i)	India's domestic rate.	31st March, 2017	31st March, 2016
	Accounting profit/loss before income tax	1,70,93,54,261	99,14,54,22
	Applicable tax rate		
	Computed tax expense Tax effects of amounts which are not deductible (Taxable) in calculating taxable	· ·	
	income.		
	Del yarada	7	
	0.01 (0.00 (0.00))		
	M		
	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 lax	*********	***************************************
	Total		
ii)	Tax losses		
	Unused tax losses for which no deferred tax asset has been recognised	*********	********
	Potential tax benefit @ 30%	¥	2,000,000
- 2	Note: The unused tax losses were incurred by a		
	that is not likely to generate taxable income in the foreseeable future.		
	income in the foreseeable future.		
v)	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		
	the hands of the recipient. An assessable temporary difference exists, but no		
- 1	deferred tax liability has been recognised as the parent entity is able to control the	1	
- 1	timing of distributions from the subsidiary and is not expected to distribute these		

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NOTE NO. 31 Movement in Regulatory Deferral Account Balances

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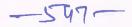
(3

(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	2	. 90
b) Generation & Other exps.		98
c) Provisions		-5.
d) Depreciation	- 1	W. 1
e) Finance Cost	- 1	(4)
f) Other Income		*
g) Exchange Differences on Monetary Items		
TOTAL		







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

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

Provisions



Sub-total



н.	LESS: RECEIPTS AND RECOVERIES		
	Income from generation of electricity – precommissioning		
	Interest on loans and advances	(4)	
	Profit on sale of assets		
	Exchange rate variation (Credit)		
	Provision/Liablity not required written back		
	Hire charges/ outturn on plant and machinery		
	Miscellaneous receipts	200	
	Sub-total Sub-total		
	TOTAL (A+B+C+D+E+F+G-H)		

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SI.				GR	OSS BLOCK					DEBBE				(Amount in ₹)
No.	PARTICULARS	As at	Additio	ons	Dedu	ctions	0.1			DEPREC	IATION		NET S	SLOCK
		01-Apr-2016	IUT	Others	IUT	Others	Other Adjustments	As at 31st March, 2017	As at 01-Apr- 2016	For the Period	Adjustments	As at 31st March,	As at 31st March,	
	Land - Freehold	0	0	0					2010			2017	2017	31st March, 2016
	Land - Leasehold	0	0	0	0) ((0		
	Roads and Bridges	0	0	- 0	0			0	1	0	0			
	Buildings	0	0	0	0	-		W.	. (0		0		
1)	Railway sidings	0	0	0	0		-	0	(0	0	0	- 0	4.1
ri)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0		0	0		0	0	0		
rii)	Generating Plant and machinery	0	0	0							dr .			
iii)	Plant and machinery Sub station	0	0	0	0		0	0	C	0	0	0	0	
,	Plant and machinery Transmission lines	0	0	0	0	0		0	0	0	0	0	0	
	Plant and machinery Others	0	0	0	-					0	0	0	0	31
	Construction Equipment	0	0	0	0			0	(0	0	0	0	
rii)	Water Supply System/Drainage and Sewerage	0	0	0	0		0	0		0	0			
ciii)	Electrical installations	0	-					, i		Ü	0	0	0	
iv)	Vehicles	0	0	0	0	C	0	0		0	0	0		
v)	Aircraft/ Boats	0	0	0	0		0	0			0		0	
	Furniture and fixture	0	0	0	0		0	0	0			0	0	
vii)	Computers		.0	0	0	0	0	0	0		0		- 0	
viii)	Communication Equipment	0	. 0	0	0	0	0	0	0		0		0	
(xi	Office Equipments	0	0	0	0	0	0	0	0			0	· W	
(X)	Research and Development	. 0	0	0	0	0		0	0		0	0	0	
vi)	Other assets	0	0	0	0	0	0	0	0		0	0	0	1
VAI7	Tangible Assets of minor value >750 and <	0	.0	0	0	0		0	0		0		-0	1
XII)	Rs 5000	0	0	0	0	0	0	0		0	0		. 0	
	Total	0	0	0	0	0	0	0		U	0	0	0	(
	Previous year						0	0	0	0	0	0	0	- 1

Explanatory Note: -

- 1) 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 Loklak Downstream Hydroelectric Corporation Limited (LDHCL) (A Joint Venture Corflpany of NHPC and the Government of Manipur) for a consideration of `100 per annum as rent, for which a lease agreement has been entered
- 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)







	ALCOHOL: N	(Amount in ₹)
Class of Assets	For the year ended on 31.03.2017	For the year ended or 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	1000	
Vehicles		2 - 1
Aircraft/ Boats		-
Furniture and fixture		
Computers		
Communication, Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		





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SI.	PARTICULARS	A	Addi		ROSS BLOCK Dedu	ictions				AMORTI	SATION		NET E	(Amount in ₹)
i)	and Freehold	As at 01-Apr-2016	IUT	Others	IUT	Others	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
	Total Previous year	.0		0 0				0 0		0 0	0		0	0

Please check the figures mannually 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

(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 fates notified by the state govt, prevailing in the locality where property is situated

Rs.

NOTE NO. 2.4	Other	Intangible	Assets
--------------	-------	------------	--------

				Gf	ROSS BLOCK			Please check the fig		AMORT	20 10 10		NET	(Amount in ₹)
S1. No.	PARTICULARS	As at 01-Apr-2016	Addit	ons	Ded	uctions	Other	As at 31st March.						
		AS 21 01-Ap1-2016	JUT	Others	IUT	Others	Adjustments	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
	Land- Right to Use													
	Computer Software	10		- 0			0	0		0	0	0	0	
	Total	10		0			0	0		0	0	0	0	
	Previous year	6		0			0	0		0	0	0	0	







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

(Amount in ₹

					GROSS BLOCK	<				DEPRE	CIATION		METE	(Amount in ₹)
SI. No.	PARTICULARS	As at 01-Apr-2015	Add	itions	Dedu	ctions	Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015		Adjustments	As at 31-Mar-2016	NE 1 8	As at
			IUT	Others	IUT	Others	Aujustments	31-War-2016			710,2511101112	A3 at 01-Mai-2016	AS 41 31-1W41-2016	31st March, 2015
	Land - Freehold	0		0	0						ura V			
	Land – Leasehold	0		0	0 0		0		0	- U		0	. 0	
	Roads and Bridges	0		0 0	0 0		0		0	0		0	. 0	
	Buildings	. 0		0	0				0	0		0	. 0	
	Railway sidings	0		ol c	0 0					V		0		N T I
ri)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0		0 0	0 0		0		0 0	0	ا سوا	0	0	12,42
/ii)]	Generating Plant and machinery	0		0	0			The second second			- American		0	
	Plant and machinerySub station	0		0 0	0		0		0	U		0	0	
	Plant and machineryTransmission lines	0		0 0	0		0	.//	0	U		0	0	
)	Plant and machinery Others	0			0		0		0	- Y		0		
0	Construction Equipment	0		0	0		0		0			0	0	
	Water Supply System/Drainage and Sewerage	0		0 0	0		0		0			0	0	
iii)	Electrical installations	0					0		0	0		0	0	Two controls
	Vehicles	0			0	-	0		0	0		0	0	
	Aircraft/ Boats	0			0		0	0	0			0	0	
vi)	Furniture and fixture	0	A COLUMN TO A COLU	-	0 0	-	0		0	-		0	0	1.6
	Computers	0	The state of the s	9	0 0		0		0		and the second second second	0	0	
viii)	Communication Equipment	0			0		0		0	- 0		0	0	
ix)	Office Equipments	0		4	0 0		0		0	0		0	0	
x)	Research and Development	0			0 0		0				and the same of th	0	0	
	Other assets	0			0 0		0		0			0	- 0	
xii)	Tangible Assets of minor value >750 and < Rs 5000	0		0 0	0 0		0 0	(0 0	0				
	Total	0		0 0	0 0		0		0	0			0	
	Previous year								3				-	

Please check the figures mannually and make correction if required.

Explanatory Note: -

- 1) 'Title deeds/litte 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.'
- 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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B) 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	1	
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	1	
Furniture and fixture		
Computers	1	
Communication Equipment		
Office Equipments	-	
Research and Development		
Other assets		
Obsolete / surplus assets		





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	lo.	ARTICULARS	As at 01-Apr-2015	Add	itions	Ded	luctions	T			AMORT	SATION		NETE	LOCK
	Land Freehold		AS at 01-Apr-2015	IUT	Others	IUT	Others	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 Marc
Total 0 0 0		÷			0		0	0 0		0	0		0 0	0	2010

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

(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.

Rs.

NOTE NO. 2.4 Other Intangible Asset	N	OTE NO). 2.4 Other	Intangible Assets
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				GROSS BLOC	K			T	AMORT	ISATION			(Amount in ₹)
PARTICULARS		Addi	itions	Dedu	uctions				AMORT	ISATION		NETE	BLOCK
	As at 01-Apr-2015	IUT	Others	IUT	Others	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 Marc
Land- Right to Use			0				- 2-12 Tall (2015
Computer Software	0		0 0			0 0		0	0		0	0	
Total	0		0 0			0		0	0		0	0	
Previous year			0			0		0	0		0	0	





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Annexure to Note 2.1 & 2.4 as at 31.03.2017

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1.1 S	Particular of assets	VIP Capitalized) Head of	Gross block
N		410204	Adjusted (Rs 4242851
2	in analyzoration in the state of the state o	410321	1948949
3	The state of the s	410321	791323
4	The state of the s	410321	2740550
5		410321	973336
6	The state of the s	410321	1352630
7	Guest House(1st & 2nd Floor) CONSTRUCTION OF SECURITY HUT AT RIGHT BANK DAM AREA	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	The state of the s	410328	1305937
11	and the second for Constitution of political on Complex for	410328	1274781
12		410601	38820
13	THE TENTH OF THE TOTAL OF BUILD OF MININEL, BOTTOW	410601	83903
14	OF TAIL POOL WALL DOWNSTREAM OF THE WEIR TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS	410711	142383
15	0.2. DIGITAL TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS	410711	142383
16	0.2, DIGITAL TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS	410711	142383
17	0.2 DIGITAL TRIVECTOR ENERGY METER 3 PHASE, 4 WIRE, 110 V, 5 A, CLASS	410711	142383
18	0.2. DIGITAL TEMP. CALIBRATOR, OPERATING RANGE-35 DEG C TO 150 DEG	410711	877910
19	C INCLUDING ALL ACCESSORIES - FLUKE 6102 DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ		
20		410713	58664
21	DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ	410713	58664
22	DUCT HEATERS FOR HVAC SYSTEM, 12 KW, 415 V, 50 HZ	410713	58664
	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	410713	4423188
34	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH	410713	4613205
15	STANDARD ACCESSORIES, MALE - GE, MODEL - TRANSPORT X 220 VOLT, 200 AMP, BATTERY LOAD DISCHARGE RESISTANCE	410713	423820
16	BOX WITH ALL ACCESSORIES, MAKE PRIME, MODEL; RB MOTORISED CHAIN PULLY BLOCK, 5 TON CAPACITY, 20 METER	410713	421748
7	LIFT HYDRAULIC JACK 100 TON - MAKE: - HYDROPACK, MODEL NO. :-	410713	156063
8	HLP-100/200 SI, NO, 9632*9633 HYDRAULIC JACK 100 TON - MAKE:- HYDROPACK, MODEL NO. :-	410713	156063
9	HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL	410713	50664
0	HYJACK HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL	410713	50664
1	HYJACK HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL	410713	50664
2	HYJACK HYDRAULIC STUD TENSIONER M64, HYDROPACK, MODEL	410713	
3	HYDRAULIC TORQUE WRENHOES, TORQUE CAPACITY 14500NM,	CARLES CONTROL OF THE PARTY OF	50664
4	1.5 SQ, INCH DRIVE	410713	355521
	INVERTER BASED POTABLE WELDING SET,AMP-200,VOLT-230,1 PHASE, MAKE-ESAB, MODEL-BUDDY ARC200	410713	35785
	NVERTER BASED PORTABLE WELDING SET, AMP-400, VOLT-440, 3 PHASE, MAKE-ESAB, MODEL BUUDDYARC 4001 XC	410713	85032
5	ELECTRO HYDRAULIC TRANSDUCER(EHT), DRGNO 1 208 39 49023 & 1 208 39 49022	410714	210872
	ELECTRO HYDRAULIC TRANSDUCER(EHT), DRGNO 1 208 39 49023 & 1 208 39 49022	410714	210872
3	TGB PADS WITH BABIT LINING (1 SET=8NOS) DRG NO.02060117401.ITEM NO.21835	410714	3777649





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49	TGB COOLER DRG NO 02301491001/12	410714	402597
50	The state of the s	410714	599133
51	DRG NO.2050117401.ITEM NO.23824 FIXED LABYRINTH (BOTTOM), DRG. NO.2030117404	410714	2230521
52	TGB COOLERSDRG, NO'02301491001/12	410714	386940
53	TGB COOLERSDRG 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. NO2030117405,ITEM NO-4	410714	1752485
58	FIXED LABYRINTH (TOP), DRG_NO2030117405, ITEM NO-4	410714	1752485
59	GUIDE VANE LINK ASSEMBLY, DRG. NO '02-203-01-17401, ITEM NO		3143909
60	29 TO-37 GUIDE VANE BUSH HOUSING (UPPER, LOWER, MIDDLE), DRG.	410714	11866464
61	NO'02292017401 RUNNER AIR ADMISSION VALVE, DRG. NO12101416706 &	410714	1495861
62	02101417401,ITEM NO96		
	TURBINE GUIDE BEARING PADS, DRG. NO 02060117401, ITEM NO 21,36		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.	410714	167986
69	'02010417401 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/PROPOTIONAL VALVE DRG	410714	403166
74	NO 02000017402.BOM NO 40 EMERGENCY CLOSING ♦ALVE DRG NO 02000017402.BOM	410714	100792
75	SI NO 236 SPEED SENSING DEVICE/TOOTHED WHEEL ASSY DRG	410714	403166
76	NO 32084417401 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		
79	21520910007	410714	60507
	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
1	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 1DVA, 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 CAPILLIARY ARRANGEMENT FOR 11/66KV	410714	45986
89	GT, DRG. NO-04500050052 W. T. INDICATOR WITH CAPILLIARY ARRANGEMENT FOR 11/66KV	410714	45986
90 (GT, DRG, NO-04500050052 O. T. INDICATOR WITH CAPILLIARY ARRANGEMENT: FOR TIMBRY	499744	45986
	GT, DRG, NO-04500050052 D. T. INDICATOR WITH CAPILLIARY ARRANGEMENT. FOR 11/66KV	410714	45986
	GT, DRG, NO-04500050052 NEUTRAL C.T, CORE1-250/1, ACCU, CLASS 5P20, VK=10, CORE 2-	410714	
93	250/1,ACCU.CLASS PS, VK>=50RCT+250V, DRG, NO 145KV, B00AMPS H. V. BUSHING, DRG, NO.34500050092	Technology and the	331664
94		410714	509039
	36KV, 2000AMPS L. V. BUSHING, DRG. NO-34500050093	410714	114965
	HV CT 2 CORE-I, 250/1, ACCU.CLASS PS, VK=220RCT+150, DRG. NO-14501950052	410714	10840
	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
- 1	HS LUB PUMP MOTOR SET AC, DRG. NO3-255-00-21601, ITEM NO- 2,19	410714	202917
99	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392
00	ROTOR POLE COILSDRG. NO12530221605,ITEM NO-12	410714	297392

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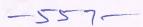
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101		410714	297392
102	The state of the s	410714	297392
103	The state of the s	410714	297392
104	TO THE SECOND NOTES OF THE WORLD	410714	297392
105	Section 140 140 140 140 140 140 140 140 140 140	410714	297392
106	ROTOR POLE COILSDRG. NO12530221605,ITEM 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	
118	11KV VCB TRUCK		435509
119		410714	435509
	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-	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	410714	1073446
132	NO.4,5.6 THRUST BEARING PADS WITH LINING,1-255-01-21602,ITEM NO.1	410714	4313728
133	CENTRIFUGAL PUMP MOTOR SET(2800 LMP), DRG, NO.	410714	598030
134	02292017401, ITEM NO40 CENTRIFUGAL PUMP MOTOR SET(2800 LMP), DRG. NO.	410714	578833
35	02292017401, ITEM NO40 ELECTRONIC PRESSURE SWITCH (EDS 1700) P01.	410714	
36	CP605T,510T,C611T		139705
37	ELECTRONIC PRESSURE SWITCH (EDS 1700) P01, CP605T,610T,C611T	410714	139705
	ELECTRONIC PRESSURE SWITCH (EDS 1700) P01, CP605T,610T,C611T	410714	139705
38	EHT ASSEMBLY OF BHEL G-40 GOVERNOR	410714	584680
	SP/SP CB MECHANISM FOR 145 KV SF6 CIRCUIT BREAKER, CGL MAKE, TYPE: 120SFM-32B	410714	259845
40 S	P/SP CB MECHANISM FOR 145 KV SF6 CIRCUIT BREAKER , CGL MAKE, TYPE: 120SFM-32B	410714	259845
41	COMPLETE POLE UNIT ASSEMBLY FOR 145KV SF6 CIRCUIT BREAKER, PART NO. 971807, CGL MAKE 120SFM-32B	410714	453383
12	COMPLETE POLE UNIT ASSEMBLY FOR 145KV SF6 CIRCUIT	410714	453383
43	BREAKER, PART NO. 971807, CGL MAKE, 120SFM-32B COMPLETE POLE UNIT ASSEMBLY FOR 145KV SF6 CIRCUIT	410714	453383
14	BREAKER, PART NO. 971807.CGL MAKE 120SFM-32B 145 KV SP-SP SF6 CIRCUIT BREAKER. (TYPE: 120SFM32B/40A)	410714	1111185
15 1	145 KV SP-SP SF6 CIRCUIT BREAKER. (TYPE: 120SFM32B/40A)	410714	1111185
6	THREE POLE, 132 KV, 1250A, 31.5 KA, ISOLATOR WITHOUT	410714	137098
7	EARTH SWITCH, DC NO 525 THREE POLE, 132 KV, 1250A, 31.5 KA, ISOLATOR WITHOUT	410714	137098
	EARTH SWITCH, DC NO 525 MOVING AND FIXED CONTACT ASSEMBLY FOR ONE POLE OF		10/10/10/2014
	132 KV, 1250 A HDB ISOLATOR, DC NO 525	410714	19693
	MOVING AND FIXED CONTACT ASSEMBLY FOR ONE POLE OF 132 KV, 1250 A HDB ISOLATOR, DC NO 525	410714	19693
	THREE POLE, 132KV, 1250A, ISOLATOR WITH SINGLE EARTH SWITCH, WITHOUT POST INSULATION, DC NO 525	410714	181547
	PERATING MECHANISM FOR 132 KV, 1250 A, 31.5 KA ISOLATOR, DC NO 525	410714	23444
2 OF	PERATING MECHANISM FOR 132 KV, 1250 A, 31.5 KA ISOLATOR;	410714	23444

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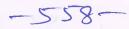
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15	(MANUAL OPERATED), DC NO 525		15004
15	(MANUAL OPERATED), DC NO 525	410714	15004
15	5 AIR CIRCUIT BREAKER 1000A,0.415KV 4P ACB ELECTRICAL O/P.MDO TYPE WITH O/L & S/C REL WITH OTHER AUX.	410714	165210
15	AIR CIRCUIT BREAKER 1000A, 0.415KV 4P ACB ELECTRICAL O/P,MDO TYPE WITH O/L & S/C REL WITH OTHER AUX.	410714	165210
15	7 UAT, 500KVA, 11KV/415V, ONAN TYPE, DYN11, BHEL - S. NO. 2041970	410714	4323902
15		V 410714	45584
159	WOUND PRIMARY CT RESIN CAST, CORE1 RATIO 300/1A,17.5K	V 410714	45584
160		V 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, CLASS5P20, CORE2:10VA, CLASS 0.2	410714	53399
165	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1- 1A.17.5KV.CORE1:10VA, CLASS5P20, CORE2:10VA, CLASS 0.2	410714	53399
166	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1- 1A.17.5KV.CORE1:10VA. CLASS5P20, CORE2:10VA, CLASS-0:2	410714	53399
167	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1- 1A.17.5KV.CORE1:10VA, CLASS5P20, CORE2:10VA, CLASS 0:2	410714	53399
168	WOUND PRIMARY CT RESIN CAST, RATIO 100/1- 1A.17.5KV.CORE1:10VA, CLASS5P20, CORE2:10VA, CLASS.0.2	410714	53399
169	WOUND PRIMARY CT RESIN CAST, RATIO: 100/1- 1A.17.5KV.CORE1:10VA. CLASS5P20. CORE2:10VA. CLASS 0:2	410714	53399
170	V T RESIN CAST 1 PH. 1POLE WITH H.V FUSE 12KV, SEC:100 VA	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 HV FUSE, 12KV, SEC:100 VA	410714	49492
173	HYDRAULIC JACK, LIFTING HEIGHT: 15 FT, PLATFORM SIZE:	410714	496238
174	1500X2000 MM. ELECTRICALLY OPERATED HYDRAULI 30 POINT CHART RECORDER, MODEL DX2030-3-4-2 /A3/C3 , MAKE	410714	384901
175	YOKOGAWA 30 POINT CHART RECORDER, MODEL DX2030-3-4-2 /A3/C3 , MAKE	410714	384901
176	- YOKOGAWA 12 POINT CHART RECORDER MODEL NO. FX1012-4-2-L	410714	205486
177	NON-CLOG SUBMERSIBLE PUMP 20 HP,415 V/50 HZ,HEAD-50 M	410714	302405
178	AW CONTROL PANEL MAKE MODY MODEL M702TM NON-CLOG SUBMERSIBLE PUMP 20 HP,415 V/50 HZ,HEAD-50 M AW CONTROL PANEL MAKE MODY MODEL M702TM	410714	302405
179	COLD STARTING DEVICE FOR AL 1616IL FITTED WITH H SERIES	410714	40075
180	ENGINE, OPERATING AT BELOW -30 DEGREE TEM ALUMNIUM 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	ALLUMUNIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH	410802	11344
184	PLATFORM, SIZE 8 FEET ALLUMUNIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH	410802	11344
185	PLATFORM, SIZE 8 FEET ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH	410802	17078
186	PLATFORM AT TOP, 12FEET ALUMINIUM LADDER, FIRE BRIGADE TYPE, SIZE WHEN CLOSED	410802	15569
187	12 FEET & EXTENDED 20 FEET ALUMINIUM LADDER, FIRE BRIGADE TYPE, SIZE WHEN CLOSED	410802	15569
188	12 FEET & EXTENDED 20 FEET ALUMINIUM LADDER, WIDE STEP TROLLEY LADDER WITH	410802	165458
189	PLATFORM. 12 FEET GROUT PUMPING UNIT, CAPACITY 50LPM, MAX PRESSURE 12	411112	3542058
90	BAR, MAKE-SURFACE, MODEL-G-12-3000 E (CM) CENTRIFUGAL TYPE MONOBLOCK PUMP 3PHASE, 2HP	411112	25402
91	CENTRIFUGAL TYPE MONOBLOCK PUMP 3PHASE, 2HP	411112	25402
92	1HP MONOBLOCK WATER PUMP, MAKE: CROMPTON GREAVES	411112	18008
93	MODEL: MINI MARVO 1 SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 2 HP WITH	411112	28000
9#	STARTOR & ACCESSORIES SUBMERSIBLE DRAINAGE/DEWATERING PUMP, 2-HP-WITH	- 444142	28000
95	7.5 KW (10HP), 2850RPM, 3PHASE, 415V AC WITH 20M CABLE	411112	195255
96	7.5 KW (10HP), 2850RPM, 3PHASE, 415V AC WITH 20M CABLE	411112	195255
97	AND CONTROL PANNEL, MODY & M554T SUBMERSIBLE PUMP MODEL-KRTK-100-315,27 KW, HEAD(MTR)-	411112	636560
98	30 DISCHARGE-2000 LPM MAKE-KSB (COMPLETE SET) Laying of u/g Pipeline for PP-R Water Supply Line, Providing of PUF	411201	2848891
99	Water Tank at Alchi FIRE TENDER WITH ASSESSORIES, ASHOK LEYLAND 1616 IL	411505	3574708
00	CHASIS GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
)1	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
)2	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
3	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
4	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
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20	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
20	6 GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
20	7 GEYSER 25 LTR RACOLD MAKE, MODEL ALTRO-2	411707	9350
20	B GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
20	9 GEYSER 25 LTR RACOLD MAKE, MODEL ALTRO-2	411707	9350
21	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
21	1 GEYSER 25 LTR, RACOLD MAKE, MODEL ALTRO-2	411707	9350
21:	2 GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
213	GEYSER 25 LTR. RACOLD MAKE, MODEL ALTRO-2	411707	9350
214		411801	5450
215	MICROTEK	411801	5450
216	MICROTEK	411801	5450
217	MICROTEK	411801	5450
218	MICROTEK		
219	MICROTEK	411801	5450
SATIAN	MICROTEK	411801	5450
220	MICROTEK MICROTEK	411801	5450
221	MICROTEK 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,	411801	29510
228	MAKE - LIBERTY, MODEL NO. 8X10 MOTORISED PROJECTOR SCREEN WITH MATT WHITE FABRIC.	411801	45968
229	MAKE - LIBERTY MODEL NO. 9X12 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-TOUGH	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 WIFH CELLULAR 256 GB (S 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-TOUGH	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	SAMMAN	18900
243	PRINT SCAN COPY FAX HP LASERJET PRO MFP M128FN,MULTIFUNCTION	411801	
244	PRINT, SCAN, COPY, FAX	411801	18900
	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.	411806	5650
254	MICROTEK HP SERVER ML350 GEN9	411806	467305
255	CYBEROAM CR100ING APPLIANCE	411806	329805
256	JUICER MIXER GRINDER	412006	14530

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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).	412007	18250
267	L.G., P1515R3S MUSIC SYSTEM WITH ALL ACCESSORIES, MAKE- JBL, MODEL-	412014	464877
268	JRX215_JRX-218S_ PA-XLS1502 LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	3 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	
274	LED SONY TV, HD, 32 - SONY & KLV-32R306C		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 LED SONY TV, HD, 32 - SONY & KLV-32R306C	412014	26500
278	W. M. P. P. SMOO TRANSPORTATION II	412014	26500
279	LED SONY TV, HD, 40 - SONY & KLV-40R352C	412014	37200
	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
91	OIL FILLED RADIATOR/HEATER	412020	10007
92	OIL FILLED RADIATOR/HEATER	412020	10007
93	OIL FILLED RADIATOR/HEATER	412020	10007
94	OIL FILLED RADIATOR/HEATER	412020	10007
95	OIL FILLED RADIATOR/HEATER	412020	10007
96	OIL FILLED RADIATOR/HEATER	412020	10007
97	OIL FILLED RADIATOR/HEATER	412020	10007
98	ON FILLED RADIATOR/HEATER	412020	10007
9	OIL FILLED RADIATOR/HEATER	412020	10007
00	OIL FILLED RADIATOR/HEATER	412020	10007
)1	OIL FILLED RADIATOR/HEATER	412020	10007
12	OIL FILLED RADIATOR/HEATER	412020	10007
3	OIL FILLED RADIATOR/HEATER	412020	10007
4 F	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE,	412020	5862
	MODEL EE5301 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE.	412020	5862
_	MODEL EE5301 IUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE,	412020	5862
	MODEL EE6301		10 10 10 10 10 10 10 10 10 10 10 10 10 1
7 H	IUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862

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36	9 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR. MAKE CRANE, MODEL EE5301	412020	5862
3	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EE5301	412020	5862
31	HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR. MAKE CRANE, MODEL EE5301	412020	5862
31	2 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE,	412020	5862
31	MODEL EES301 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE, MODEL EES301	412020	5862
31	4 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE,	412020	5862
31	and the state of t	412020	5862
31	The state of the s	412020	5862
31	The state of the s	412020	5862
31	The state of the s	412020	5862
31	The state of the s	412020	5862
32	MODEL EE5301 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE,	412020	5862
32	MODEL EE5301 HUMIDIFIER, WATER TANK CAPACITY 3.3 LTR, MAKE CRANE,	412020	5862
322	MODEL EE5301	412020	5862
323	MODEL EE5301	412020	5862
324	MODEL EE5301	412020	5862
325	MODEL EE5301	1	
326	MODEL EE5301	412020	5862
	MODEL EE5301	412020	5862
327	MODEL EE5301	412020	5862
328	MODEL EE5301	412020	5862
329	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 -	412503	132300
336	MAKE: JAQUARE, MODEL: GWP-WHT-CS00CG34X SHOWER PANEL (SHINNY) 160 X 20 CM-MAKE: JAQUARE, MODEL	412503	34442
337	JPL-CHRST8896 SHOWER ENCLOSURE SIZE:1200X1200X2100-MAKE: JAQUARE,	412503	44650
338	MODEL JSE-CHR 840G 2224HX STEAM POWER GENERATOR 4.5 KW-MAKE: ARTIZE, MODEL:	412503	133000
339	ASG-WHT-PIUVAP1116 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		
349		412503	5951
	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
52	UNDER VEHICLE TROLLEY MIRROR, GODREJ MAKE	412503	5333
53	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
54	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
55	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
56	CHAIN PULLEY BLOCK 10 TON WITH 10M CHAIN, MAKE: RELI	412503	55094
_	AUTOMATIC WATER LEVEL RECORDER(DIGITAL) WITH SENSOR PR. TRANDUR.SEN.INPPR. TYPE.DWLR-P-D-100-HS	412503	1927035
58	SITC OF 05 nos. HIGH MAST LIGHTS AT NBPS (LOA P208 of 2015- 16/CW-36/851-854)	412503	2626786
59	ELECTRIC IMPACT WRENCH, MAKE-BOSCHM MODEL -GDS 18V-LI	412503	47468
50 E	LECTRIC IMPACT WRENCH, MAKE-BOSCHM MODEL -GDS 18V-LI-	412503	70531

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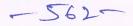
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	Total		139399303
384	TELEPHONE SET BEETEL 1+1 WITH INTERCOM, CALL TRANSFER AND EPABX FACILITY	412801	3750
383	WATER FILTER 20 L, KENT GOLD	412801	1571
382	MIXER GRINDER	412801	2454
81	DUST BIN STAINLESS STEEL 60 LTR.	412801	2565
80	DUST BIN STAINLESS STEEL 60 LTR.	412801	2565
79	DUST BIN STAINLESS STEEL 60 LTR.	412801	2565
378	DUST BIN STAINLESS STEEL 60 LTR,	412801	2565
377	DUST BIN STAINLESS STEEL 60 LTR	412801	2565
376	WOODEN CHAIR	412801	1947
375	WOODEN CHAIR	412801	1947
374	WOODEN CHAIR	412801	1947
373	WOODEN CHAIR	412801	1947
372	WOODEN CHAIR	412801	1947
371	WOODEN CHAIR	412801	1947
370	WOODEN CHAIR	412801	1947
369	WOODEN CHAIR	412801	1947
368	WOODEN CHAIR	412801	1947
367	WOODEN CHAIR	412801	1947
366	WOODEN DINING CHAIRS WITH CUSHION	412801	4700
365	WOODEN DINING CHAIRS WITH CUSHION	412801	4700
364	WOODEN DINING CHAIRS WITH CUSHION	412801	4700
363	WOODEN DINING CHAIRS WITH CUSHION	412801	4700
362	WOODEN DINING CHAIRS WITH CUSHION	412801	4700
35	WOODEN DINING CHAIRS WITH CUSHION	412801	4700

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SI. No.	account of others {Transfer In from Subsidiary Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary	Advice number
Total			0			

SI. No.	T WILLIAM OF ASSOCS	Head of account		Detail of the Unit / Assets Receive	Advice number	
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
2	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
3	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
4	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
5	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
6	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
7	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
8	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
9	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
10	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
11	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
12	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
3	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
4	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	
5	MICRO SOFT OFFICE STD.2016 SNGL OLP	412201	18370	Corporate Office	100	
6	MICRO SOFT OFFICE STD 2016 SNGL OLP	412201	18370	Corporate Office	100	CIPTA & AS
7	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	412801	2215	Corporate Office	1	8
8	symantec antivirus solution for mobile/tablet for 3 years	412801	2215	Corporate Office	100	
9	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	412801	2215	Corporate Office	100	1 UR
	Total	8	300665		V	=

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SI.	Deductions on account of Others (Sale/Disposal/Write off) Particular of assets	Head of	Gross block
No	THE THE PERSON OF THE PERSON O	account	Addition (Rs.
1	4822 kanal 08 maria of state land - Pmt for Suspention bridge over river indus at Basgo		3059002
2	16 Chair PCH 7032 CC16 M/s United Molorcycles (GR 332 / 151105)	411701	1
3	Visitors Chair (Made Sugga) with handle, still frame 3 foam back cushion GRN 1029 dt	411701	1
4	06,07,2009 Visitors Chair (Made Sugga) with handle, still frame 3 foam back cushion GRN 1029 dt		
5	06.07.2009 WOODEN CHAIR		1
		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		
13		411701	2200
_	WOODEN CHAIR	411701	2200
14	WOODEN CHAIR	411701	2200
15	MOTOROLA XOOM TABLET-MZ601-WIFI+3F (SH ADHIKARI)	411801	35070
16	Computer-Compaq Preserio SG 20531L. Intel Pentium, P-Iv. 3.00 GHz.512MB.169GB. Hard Disk.17" TFT	411801	1
17	One HCC Busy BeeP4 2 4 Ghz 845 GC Chip Set /128 MB Ram /40 GB HDD/1 44	411801	1
18	PDD/15 Color Monitor Desktop HP DX -2480 P4 with 18.5 TFT Monitor. Qty.1 No. SQ NH/NB/Proc/SQ/AL/2009-		
19	10/02 dt 08.09.09	411801	11
	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 CN65V8Z03N) (GR No 430 dt 161006)	411803	1
22	HP DJ - K-7108, A3 Size (Qty-1) GRN:585, 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 (Qly-1) GRN 685, DL 02 04 08 Invoice 599, DL 29 03 08		
26		411803	1
_	GR No 404 dated 09-08-2006 for one Deskjet printer all in one F370 with cartridges A3 HP Printer officejet. Qty,1 No SO NH/NB/Proc/SO/AL/2009-10/02 dt 08.09 09 GRN	411803	1
27	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 dpl 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	
34			16200
-	MIXER GRINDER	412007	4500
35	MIXER GRINDER	412007	4500
36	MIXER GRINDER	412007	4500
37	MIXER GRINDER	412007	4500
38 F	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		
41	Colour TV -21 (Qly-1) Black Onida GRN 690, Dt 24,04.08 Invoice No 615, Dt	412020	74889
-	19.04.08 Colour TV -21 (Qty-1) Black Onida GRN: 690, Dt. 24.04.08 Invoice No: 515, Dt.	412501	4907
42	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	
16	1 Nos LG 14 CTV model II RF 14CA30K @ 7900 each	400	
-		412501	1
17	1 Nos LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
18	1 Nos LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
9	1 Nos, LG 14 CTV model II RF 14CA30K @ 7900 each	412501	1
0 1	Colour TV- 21 (Qty-1) Samsung Samsung GRN: 694, Dr. 30.04.08 Invoice No: 619, Dr. 30.04.08	412501	5590
1 1	Colour TV-21 (Qty-1) Samsung Samsung GRN: 694, Dt: 30.04.08 Invoice No: 619,	412501	5590
2 1	Dt: 30.04.08 Colour TV-21 (City-1) Samsung Samsung GRN: 594, Dt: 30.04.08 Invoice No: 619,		
	Dt: 30.04.08 Colour TV- 21 (Qty-1) Samsung Samsung GRN: 594 Dt: 30.04.08 Invoice No: 519.	412501	5590
-	Dt. 30.04.08 Colour TV- 29 (Qly-1) (Oxigen) Onida GRN: 690, Dt. 24.04.08 Invoice No. 615, Dt.	412501	5589
-	19.04.08	412501	9751
5 Co	lour TV -29 (Qly-1) Samsung GRN: 694, Dt 30 D4 08 Invoice No: 619, Dt: 30 04 08	412501	10869
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Twin Set Telephone System with CLI & Speaker HP Deskjet, 04168 (A4) Printer, Invoice No: 581 dated 26 07 2007 QTY 1 No Graph Sheet for Sun Shine Recorder Q = 1 M/s R. K. Engineering (GR No. 0679 Dt. 13- 02-2008) Digital Thermometer Q = 1 M/s AlMit. Ltd. (GR No. 0640 Dt. 24-10-2007) Air Permeability Apparatus. Q = 1 M/s AlMit. Ltd. (GR No. 0640 Dt. 24-10-2007)	412801 412801 412801 412801 412801	3996 1 1 1
HP Deskjet, 04168 (A4) Printer Invoice No: 581 dated 26 07 2007 QTY 1 No Graph Sheet for Sun Shine Recorder Q = 1 M/s R. K. Engineering (GR No. 0679 Dt. 13- 02-2006)	412801 412801 412801	3996
HP Deskjet, 04168 (A4) Printer,Invoice No: 581 dated 26.07.2007 QTY 1 No Graph Sheet for Sun Shine Recorder Q = 1 M/s R, K. Engineering (GR No. 0679 Dt. 13-	412801 412801	3996
HP Deskjet, 04168 (A4) Printer, Invoice No: 581 dated 26 07 2007 QTY 1 No	412801	3996
Twin Set Telephone System with CLI & Speaker		
	412001	
Modern Business Systems BN 339/17-4-04 One Beetel combo Cordiess Phone (GR 24/4/04)	412801	1
Dish TV Sets Q = 1 set M/s Leh Electronics (GR No 0637 Dt 08-10-2007)	412801	1
	412801	1
	412801	1
	412801	1
	412801	4349
	412801	1
1053 dt 26,09,2009	412801	1
1053 dt 26 09 2009	412801	1
	412801	1
		1
470-71 dt 020107		27609
20071		29491
		22525
(one each)		1
170606)		1
One No. 21 CTV samsung Model 21N30F7 Mrs National Electronics (GR No. 384 dl		1
	One No. 21 CTV samsung Model 2PINOPT Min National Electronics (GR No. 384 dl. 170606) Mrs Lawrande Mayo Inv No. 18748 dl 286-01 1807 (die each) Data Shuttle Q = 1 M/s R K. Engineering (GR No. 0679 Dl. 13-02-08) Explorist 600 and 512 MB SD Card \$8N-0133965002810 Q-1. (GR No. 06789 Dl. 07-07-2007) Qne Electrical Analytical Balance Accinacy 0.001 gm, Max Capacity, 220 gm, GR No. 470-71 dl 020107 Char CH -7, QTY-1 No UPS Invoice No. 701, Dated: 02.07.2007 QTY 1 No. Microtek UPS -560 VA Qty. 1 No. SO NH/NBI/Proc/SCVAL/2009-10/02 dt. 08.09.09 GRN. 1053 dt. 26.09.2009 Microtek UPS -600 VA Qty. 1 No. SO NH/NBI/Proc/SCVAL/2009-10/02 dt. 08.09.09 GRN. 1053 dt. 26.09.2009 BOO VA UPS (MAKE MICROTECH) BEETAL X72, 2 WAY SPEAKER PHONE. Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007) Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007)	Che No. 21 CTV samsung Model 21H30F7 Mrs National Electronics (GR No. 384 dl. 170805) Mrs Lawrance Mayo Inv No. 18748 dt 28-6-01 set recording rain gauge with assessment (ene each) Mrs Lawrance Mayo Inv No. 18748 dt 28-6-01 set recording rain gauge with assessment (ene each) Data Shuttle Q = 1 Mrs R K Engineering (GR No. 0679 Dt. 13-02-08) 412502 Explorat 600 and 512 MB SD Card 58N-0133965002810 Q-1. (GR No. 0789 Dt. 07-07- 2007) 412502 Che Electrical Analytical Balance Accinicy D. 001 gm. Max Calpacity. 220 gm. GR No. 412502 Char CH - 7. QTY-1 No. 412601 UPS Invoice No. 701, Dated: 02.07.2007 QTY 1 No. 412801 UPS Invoice No. 701, Dated: 02.07.2007 QTY 1 No. 412801 Microtek UPS -500 VA Qty. 1 No. 50 NH/NBP/roc/SCVAL/2009-10/02 dt. 08.09.09 GRN. 412801 Microtek UPS -600 VA Qty. 1 No. 50 NH/NBP/roc/SCVAL/2009-10/02 dt. 08.09.09 GRN. 412801 Microtek UPS -600 VA Qty. 1 No. 50 NH/NBP/roc/SCVAL/2009-10/02 dt. 08.09.09 GRN. 412801 BEETAL X72, 2 WAY SPEAKER PHONE. 412801 Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007) 412801 Dish TV Sets Q = 1 set M/s Leh Electronics (GR No. 0637 Dt. 08-10-2007) 412801

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SI. No.	Particular of assets	Head of	Gross block (Rs.)		Name of Bubaldian	
		account		Deduction (Rs.)	Name of Subsidiary Company	Advice number
-						
Tota						

SI. No.	r mitromini or modelo		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 /		
_		110	7				196
_							
_							
Tota	al .			D			

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

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





Note no. 2.2 Capital Work In Progress

1	Particulars	Linkage	Ac 04 A	MALL CONTRACTOR OF THE PARTY OF		Various II	(Amount in ₹)
1)	Roads and Bridges	4302	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 201
1)	Buildings	4303	17304371	2291320			
ii)	Railway sidings		4411348	25797250		6032960	19595691
	Hydraulic Works(Dams, Water Conductor system,	4305				0032300	24175638
v)	I riydro mechanical dates, funnels)	4000					· · · · · · ·
()	Generating Plant and Machinery	4306		5736288		3331679	
i)	Plant and Machinery - Sub station	4307		1452332			2404609
ii)	Plant and Machinery - Transmission lines	4308	V			1452332	
iii)	Plant and Machinery - Others	4309					
()	Construction Equipment	4310			-	100000000000000000000000000000000000000	
)	Water Supply System/Drainage and Sewerage	4311					
)	Other assets awaiting installation	4312		1550050			
i)	CM/ID Accept the Control of the Cont	4414, 6114,4318		1550052			1550052
ii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327		34079580		34079580	•
	Survey, investigation, consultancy and supervision charges	4340					
v)	Expenditure on compensatory Afforestation	4350					
/)	Expenditure attributable to construction *	4375, 4380, 4381					
	Less: Provided for	350922					
	* For addition dulis 41	330922	CONTRACTOR OF THE PARTY OF THE				
	* For addition during the period refer Note No. 32		21715719	70906822		44896551	47725990
	0-4-1-2-0				46,70	100	
-	Construction Stores					4	
_	Less: Provisions for construction stores				- 72 -		
127	TOTAL Sub total (b)						
_	TOTAL		04745740				0
	Previous year		21715719	70906822		44896551	47725990
			1975000 ease check the figures i	159140022		139399303	21715719

Explanatory Note: -

k the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

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

2)Capital Work In Progress (CWIP) includes a cumulative expenditure of * (Previous Year *) on projects under Survey & Investigation stage. Of this, a sum of * pertains to Subansiri Upper 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 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 para no-9 of Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)
- 6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total		

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	PARTICULARS		As at 31st March, 2018	As at 31st March, 201
a)	Employees (at amortised Cost)			
	- Secured (considered good)			
	- Unsecured (considered good)			
	- Unsecured (considered doubtful)			
	Less : Provisions for doubtful Employees loans *1			
	Less . I Tovisions for doubtful Employees loans 1			
L \		Sub-total		
b)	Contractor / supplier			
	- Secured (considered good)	- A	*:	341
	- Unsecured (considered good)			
	 Against bank guarantee 			4. (2)
	- Others		-	A
	- Unsecured (considered doubtful)			
	Less: Provisions for doubtful advances to Contractor/ Supplier *2			350
	2000 : 1 To Vision 3 for doubtful duvances to contractor Supplier 2	Contractor		
-1	01.1.0	Sub-total		
c)	State Government in settlement of dues from customer			
	- Secured (considered good)			
	- Unsecured (considered good)			54
	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		- 4	
,	- Unsecured (considered good)			
			= -	
	- Unsecured (considered doubtful)	1		
	Less: Provision for Doubtful Deposits *4			
		Sub-total		
	TOTAL		3.	
	Provisions for doubtful Employees loans *1			
	Opening Balance			
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance			
	Closing balance			· · · · ·
	Provisions for doubtful advances to Contractor/ Supplier *2			
	Opening Balance	- 1	-	
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance		•	
	Provisions for doubtful Loan to State Government *3			
	Opening Balance		- 1	
	Addition during the year			
	Used during the year			
	Reversed during the year			
	Closing balance		72	
	Provision for Doubtful Deposits *4			
	Opening Balance			
	Addition during the year			
	Addition duling the year			
	Used during the year Reversed during the year			

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, 201
A.	Bank Deposits with more than 12 Months Maturity	2:	ē
В.	Lease Rent receivable	8,41,70,81,223	8,76,03,70,587
C.	Interest receivable on lease	1 :=	
D.	Interest accrued on:	(e)	
	- Loan to Government of Arunachal Pradesh	196	
	- Bank Deposits with more than 12 Months Maturity	16	
	- Others	8	-
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	œ.	+ 1
Less: Provision for Taxation		
Total		2.1

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Α.	CAPITAL ADVANCES		
	Secured (considered good)	7 to 1	199
	Unsecured (considered good)		
	- Against bank guarantee	70	14:
	- Others	2,65,25,400	3,04,49,000
	Less: Provision for expenditure awaiting utilisation certificate	Vani 1	
	Unsecured (considered doubtful)		
	Less : Provisions for doubtful advances *1		
	Sub-total	2,65,25,400	3,04,49,000
_			
В.	ADVANCES OTHER THAN CAPITAL ADVANCES		
	i) DEPOSITS		
	- Unsecured (considered good)		
	Less: Provision against demand raised by Govt.Depts.		
	- Unsecured (considered doubtful)		(6)
	Less: Provision for Doubtful Deposits *2		(#)
	ii) Other advances		
	- Unsecured (considered good)		35
	- Unsecured (considered doubtful)	96	540
c.	Others		
	i) Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets		**
	Deferred Expenditure on Foreign Currency Fluctuation	W	
		Y.	
	ii) Deferred Cost on Employee loans given		
	Secured - Considered Good ,		Λ 350
	Employee loans - Unsecured		
	ampleyes leans officeates		
	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		
	Closing balance		
	Provision for doubtful Deposits *2		
	Opening Balance	(20)	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	D 4 5	-



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NOTE NO. 5 INVENTORIES

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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	3
Scrap inventory		-
Material at site		:-
Material issued to contractors/ fabricators		
Inventory for Self Generated VER's/REC	-	3
Less: Provision for Obsolescence & Diminution in Value *1	2	
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 #	4	
Closing balance		
Explanatory Note:		A 5

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.

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

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	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Α	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	(8)	2
В	Cheques, drafts on hand	27	-
С	Cash on hand		
	Cash on hand		57,868
	TOTAL	(29,151)	4,42,507
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)		4 *
	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		Ş:
	(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
Α	Balances with Banks		
В	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	¥	2

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)	•	1
- Unsecured (considered good)	-	
- Unsecured (considered doubtful)		5
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		(4)
*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 onicers 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		19
Company is a Director or member -For Corporate Office only		
Coultary is a precior of member 4 or confidence of the other		

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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	E	
c) Receivable from Subsidiaries / JV's	36:	
d) Interest recoverable from beneficiary	12	2
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	7.65	
h) Receivable on account of unbilled revenue	(2)	
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		3.0[1.0]0.1[0.00
Opening Balance		
Addition during the year	12.6	A
Used during the year		3 4
Reversed during the year		
Closing balance		
Explanatory Note:-		
Receivable on account of unbilled revenue represents Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power		
Station		
Tax adjustment		
MEA Sales	0	
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station FERV		
Others		
Total		

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

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)		4
Total		





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NOTE NO. 13 OTHER CURRENT ASSETS

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PARTICULARS		As at 31st March, 2018	As at 31st March, 20
A. Advances other than Capital Advances			
a) Deposits	- 1		
- Unsecured (considered good)			
Less: Provision against demand raised by Govt, Depts.			
- Unsecured (considered doubtful)	- 1		
Less: Provision for Doubtful Deposits *1		3	
Less . Provision for Doubtful Deposits 1	- 1		
	Sub-total		
b) Advance to contractor / supplier			
- Secured (considered good)	- 1	*	-
- Unsecured (considered good)	1		
- Against bank guarantee	- 1		1.2
- Others	- 1	14,87,935	63,79,90
Less: Provisions for expenditure awaiting utilization certificate		1 1,01,000	03,73,30
Lippopured (appaided doubt it)	- 1	ž 1	1.5
- Unsecured (considered doubtful)		5	35
Less: Provisions for doubtful advances *2		-)	(4)
		14 97 025	A C2 70 00
	Sub-total	14,87,935	♣ 63,79,90
c) Other advances - Employees			
- Unsecured (considered good)		91,955	7,18,88
- Unsecured (considered doubtful)	-	01,000	7,10,00
	Sub-total	91,955	7,18,88
	Jabrotai	31,333	7,10,00
d) Interest accrued on:	- 1		
Others			
- Considered Good		-	
- Considered Doubtful	144		
Less: Provisions for Doubtful Interest *3			
	Sub-total		
Others	Sub-totai		
Expenditure awaiting adjustment	J		-
Less: Provision for project expenses awaiting write off sanction '4	L	26	5
5	ub-total		
b) Losses awaiting write off sanction/pending investigation			
Less: Provision for losses pending investigation/awaiting write off / sa	anction		
*5		- 1	
	ub-total	-	
c) Work in Progress	- total		
	1	1	
Construction work in progress(on behalf of client)			
Consultancy work in progress(on behalf of client)		20	3
d) Prepaid Expenditure	1	1,46,23,494	88,80,02
e) Deferred Employee Costs	1		
Secured - Considered Good	1		
Unsecured			
f) Deferred Foreign Currency Fluctuation		-	
Deferred Foreign Currency Fluctuation Assets			
Defended Force Elling Currency Fluctuation Assets		*	
Deferred Expenditure on Foreign Currency Fluctuation			
g) Surplus / Obsolete Assets		4,20,116	8,66
h) Input GST			2
I) Others			5
TOTAL		4.00.00.500	4 50 07 17
*1 Provisions for Doubtful Deposits	_	1,66,23,500	1,59,87,47
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	2	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance		
	Addition during the year Used during the year Reversed during the year		
	Closing balance	-	
	Explanatory Note:-		14
1			١.,
1 2	Explanatory Note:- Loans and Advances due from Directors or other officers at the end of the		١.,

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

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	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(i)	Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
	Opening Balance	100	
	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	3
	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	(8)	3
	Addition during the year	40.1	
	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		7.
	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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	PARTICULARS	As at 31st March, 2018	As at 31st March, 201
1	Capital Reserve		
	Capital Redemption Reserve		177
	Securities Premium Account	-	
	Bond Redemption Reserve		
	Research & Development Fund		
	Share Application Money Pending Allotment		
	General Reserve		
8 6	Retained Earnings		
	Reserves created on account of Ind AS Adjustment		64,27,20,27
	i) Closing Balance Remeasurement of the defined benefit plans	(17,83,977)	(36,31,356
	ii) Surplus	1,07,18,41,896	1,69,26,42,725
		1,07,10,41,000	1,00,20,42,720
9 F	FVTOCI Reserve-	1	
	- Equity Instruments		*
72	- Debt Instruments	*	
	fotal	1,07,00,57,919	2,33,17,31,647
*	Surplus		
F	Profit for the Year as per Statement of Profit and Loss	1,07,18,41,896	1,69,26,42,72
Α	djustment arising out of transition provisions for recognising Rate		
F	Regulatory Assets	1	
	alance brought forward	-	
	dd:		
Α	mount Written Back From Bond Redemption Reserve		*
	Vrite Back From Capital Reserve		2
	Vrite Back From Other Reserve		5.
	mount Utilised From Self Insurance Fund		*
	ax On Dividend Write Back		
	rite Back From Corporate Social Responsibility Fund	2	
	rite Back From Research & Development Fund	-	
	alance available for Appropriation	1,07,18,41,896	1,69,26,42,725
	ess:		
	ransfer to Bond Redemption Reserve	2	2
	ransfer to Self Insurance Fund	7.	
	ransfer to General Reserve		•
Tr	ansfer to Corporate Social Responsibility Fund	€.	€
	ransfer to Research & Development Fund	- 1	
	ividend :		
	Interim	1.0	Ø€
	Final	· ·	76
	ax on Dividend		
	Interim		
	Final) =	5.5
Ba	alance carried forward	1,07,18,41,896	1,69,26,42,725





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

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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	57 /	
L.O. MUMBAI	340	(#)
L.O. LUCKNOW	1 20 1	
RO-JAMMU	3,43,99,579	3,51,46,368
RO-ITANAGAR	= = = = = = = = = = = = = = = = = = = =	
RO-SILIGURI	(6,440)	35,065
BAIRASIUL	232	15,000
RO-BANIKHET	37.1	(2,000
LOKTAK	- 1	(15,000
SALAL		2.00
TANAKPUR	13,136	7,955
CHAMERA-I	(33,411)	13,410
URI-I	20,000	(527)
RANGIT	12,874	1,25,112
	16,825	34,851
CHAMERA-II	(29,400)	- 1
DULHASTI	(25,400)	- 10
DHAULIGANGA-I	1,16,885	(30,080
TEESTA-V		8,996
CHAMERA-III	7,711	0,550
CHUTAK	30 1	(8.968
TLDP-III	2.05.420	39,647
PARBATI -II	2,65,430	(50,000
PARBATI-III	1,999	
SEWA-II	(19,618)	2,006
URI - II	(31,920)	S**
KISHANGANGA	(2,362)	
NIMMO BAZGO	450 4 450	(4.00.000
TLDP-IV	(50,142)	(1,00;000
TEESTA-IV		
SUBANSARI LOWER		
DIBANG	- 1	
TAWANG I & II		
KOTLIBHEL 1A	25.1	1,50
INVESTIGATION PROJECTS, UTTRAKHAND	1	\e_
RE CELL	(10,23,68,996)	(13,97,21,354
WIND POWER PROJECTS, JAISALMER	2.	141
BRRP		(2)
50MW SOLAR POWER PROJECT, TAMILNADU	1 - :	5.5
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

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PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured		1
- Unsecured	9.1	
Term Loans		
From Banks		
' - Secured	54)	×
' - Unsecured	¥.	¥
From Other Parties		
'- Secured	- 4	
' - Unsecured-From Government (Subordinate Debts)	3.1	
' - 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 :	4.	
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 LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 201
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	1,45,99
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	25,73,608	1,45,99

NOTE NO. 17 PROVISIONS - NON CURRENT

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	PARTICULARS	As at 31st March, 2018	As at 31st March, 201
Α.	PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)		- 14.
	As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year	*	
	Closing Balance		
В.	OTHERS i) <u>Provision For Committed Capital Expenditure</u>		
	As per last Balance Sheet Additions during the year	10,50,54,941 23,74,000	10,44,37,414
	Amount used during the year Amount reversed during the year	11,48,65,951	58,82,651
	Unwinding of discount Closing Balance	74,37,010	65,00,178 10.50,54,941
	ii) Provision For Livelihood Assistance		
	As per last Balance Sheet		
	Additions during the year	2	
	Amount used during the year	j :	
	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	2	•
TOTAL		() * .(

Explanatory Note: -

- Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies

 1) Act, 2013 has been created as deferred tax liability/Assets.-
- 2) Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18







NOTE NO. 19 OTHER NON CURRENT LIABILITIES

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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.

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

As at 31st March, 2018	As at 31st March, 2017
1,67,90,351	1,84,51,738
1,67,90,351	1,84,51,738
	1,67,90,351





^{**} Default in repayments (if any): Nil

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

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PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current maturities of long term debt *		
- Bonds	35.0	=
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	141	-
- Other Parties-Secured		∵ :
- Other Parties-Unsecured		
Bond application money	- 7	-
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	- 1	
Interest accrued and due on borrowings	- 1	2
Deposits/ retention money	75,82,522	1,46,75,823
Due to Subsidiaries		2.
Liability for share application money -to the extent refundable	1	-
Unpaid dividend	1	
Unpaid interest	- 1	
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

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)		7)E:
Deferred Income from Foreign Currency Fluctuation Account		248
Deferred Foreign Currency Fluctuation Liabilities	¥	191
Unspent amount of deposit/agency basis works		
Statutory dues payables	8,69,80,929	8,24,18,282
Advances against the deposit works		3.00
Amount Spent on Deposit Works	-	
Advances against cost of Project Mgt./ Consultancy Work	- 1	
Amount Spent in respect of Project Mgt./ Consultancy Works	- 1	36
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works		147
Other liabilities-Advance from Customers & Others.		3
Grants in aid-from Government-Deferred Income		
TOTAL	8,69,80,929	8,24,18,282





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PARTICULARS	As at 31st March, 2018	As at 31st March, 201
A. PROVISION FOR EMPLOYEE BENEFITS		
(provided for on basis of actuarial valuation)		
i) As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance		
ii) Provision for Wage Revision		
As per last Balance Sheet		
Additions during the year	Sec. 1	
Amount used during the year	100	
Amount reversed during the year	2€	
Closing Balance		
Less: Advance paid		
Closing Balance (Net of advance)	(*)	
Provision for Bodomana Bulated B. M.		
iii) Provision for Performance Related PaylIncentive	1	
As per last Balance Sheet	25 39	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year		
Closing Balance		
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet		
Additions during the year		
Amount used during the year	7.	
Amount reversed during the year		
Closing Balance		
A Description For Many D. 111 D. 1889		
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance		
OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	1963	
 Additions during the year 	1949	
Amount used during the year	· ·	
Amount reversed during the year		
Closing Balance		
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	.5	285
Additions during the year	10,62,02,571	- 20
Amount used during the year	17,300	(a)
Amount reversed during the year	i+	(2)
Unwinding of discount		
Closing Balance	10,61,85,271	
iii) Provision for Restoration expenses of Insured Assets	b.	
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year		
Amount reversed during the year	-	
Closing Balance		







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iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	
Additions during the year	120	
Amount used during the year	12	
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	1 - 1	
Amount used during the year	- 1	
Amount reversed during the year	- 1	
Closing Balance		
TOTAL	10.61,85,271	

Explanatory Note: --

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2) Information about Provisions are given in para 17 of Note 34 of Balance Sheet

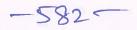
NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

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	127	
Less: Current Advance Tax		
Net Current Tax Liabilities (Net)		
Less: Current tax Assets (Move to Note No-12)		
TOTAL		

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	. 24 REVENUE FROM CONTINUING OPERATIONS	For the Year ended 31st	(Amount in ₹)
	PARTICULARS	March, 2018	For the Year ended 31: March, 2017
1	Operating Revenue		
Α	SALES		
	SALE OF POWER	35,32,94,329	29,96,66,08
	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	2,70,34,21
	Regulated Power Adjustment		2,10,01,2
	Income from generation of electricity – precommissioning		
	(Transferred to Expenditure Attributable to Construction)		
	Rebate to customers	24.04.25.026	27.00.24.04
	Sub - Total (A)	31,81,35,936	27,26,31,86
B C	Income from Finance Lease	1,23,32,79,631	1,33,49,28,17
C	Income from Operating Lease	*	
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND		
	CONSULTANCY WORKS		
	Contract Income		38.
	Revenue from Project management/ Consultancy works		
	Sub - Total (D) Sub-Total-I (A+B+C+D)	1,55,14,15,567	1,60,75,60,03
Е	OTHER OPERATING REVENUE	1,00,14,10,001	1,00,10,00,00
	Interest from Beneficiary States (Revision of Tariff)	1,20,75,258	11,50,02,02
	Sub-Total-II	1,20,75,258	11,50,02,02
	TOTAL (I+II)	1,56,34,90,825	1,72,25,62,05
	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 interalla 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)		









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	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31 March, 2017
A)	Interest Income		
	- Interest from Investments carried at FVTQCI		
	- 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)	12	
	- Interest from advance to contractors		
	- Others		
	Cinera	1	
B)	Dividend Income	4	
	- Dividend from subsidiaries	- X	
٥.	- Dividend -Others	100	
C)	Other Non Operating Income		
	Late payment surcharge	37,18,18,684	85,15,56,53
	Income From Sale of Self Generated VERs/REC	19.5	*
	Realization of Loss Due To Business Interruption	:#Y	-
	Profit on sale of investments Profit on sale of Assets.	4	
	Income from Insurance Claim		
	Liability/ Provisions not required written back #	61 22 552	1.00.64.05
	Material Issued to contractor	61,32,552	1,98,61,05
	(i) Sale on account of material issued to contractors		
	(ii) Cost of material issued to contractors on recoverable basis) e
	(iii)Adjustment on account of material issued to contractor		70
	Amortization of Grant in Aid	3,29,04,539	2,42,34,15
	Income on account of generation based incentive (GBI)	3,29,04,339	2,42,34,10
	Exchange rate variation		
	Others	38,48,437	19,98,58
	Sub-total	41,47,04,212	89,76,50,34
	Add/(Less): C.O./Regional Office/PID Expenses	8,83,189	48,47,44
	Sub-total	41,55,87,401	90,24,97,78
	Less: Income transferred to Expenditure Attributable to Construction	÷	
	Less: Income transferred to Advance/ Deposit_from Client/Contractees and		
	against Deposit Works		37.
	Less: Transfer of other income to grant		
_	Total carried forward to Statement of Profit & Loss	41,55,87,401	90,24,97,78
	Explanatory Note: -		
1	Detail of Liability/Provisions not required written back #		
) Bad & Doubtful Employees Loans (*1 under Note 3.2)	*	
) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)		
) Bad & Doubtful Loan to State Government (*3 under Note 3,2)) Bad & Doubtful Deposits (*4 under Note 3,2)	7.	
) Bad & Doubtful Capital Advances (*1 under Note No. 4.2)		
) Bad & Doubtful Deposits(*2 under Note No. 4,2)		
-) Diminution in value of stores and spares (*1 under Note 5)		
	Bad and doubtful debts (*1 under Note 7)	::*:	
	Bad & Doubtful Employees Loans (*1 under Note 10)		*
	Provision for doubtful claims (*1 under Note No.11)		
	Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	- 0	
	Provisions for Doubtful Deposits (*1 under Note No. 13)	35.0	*
	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)		*
- 1	Provision for losses pending investigation/awaiting write off / sanction (*5 under Note	- 1	
0)			
	No. 13) Provision for wage revision (SI,no-A(ii) of Note No-22)		9
(p)	No. 13) Provision for wage revision (SI,no-A(ii) of Note No-22)	21	€
(q)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)	25,74,091	*
(p) (p)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)	25,74,091	
(p) q) r) s)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22)		
(p) q) r) s) t)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits (Sl.no-A (i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22)		
(p) q) r) s) t)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22] Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-		
p) q) r) s) t) u)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits (Sl.no-A (i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No-22)		, f
p) q) r) s) t) u)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22] Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-		
p) q) r) s) t) u)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No22) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of		
p) q) r) s) t) u) v) w) x)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A(i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No22) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No22) Provision for Restoration expenses of Jacused Assets (Sl.no-B(ii) of Note No-22) Write back of Project expenses provided for		
p) q) r) s) t) u) v) w) x)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No-22) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No-22) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)		-
p) q) r) s) t) u) v) w) x)	No. 13) Provision for wage revision (Sl.no-A(ii) of Note No-22) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) Provision for Retirement benefits(Sl.no-A(i) of Note No-17 & 22) Provision for tariff adjustment (Sl. No B(i) under Note 22) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No22) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No22) Provision for Restoration expenses of Jacused Assets (Sl.no-B(ii) of Note No-22) Write back of Project expenses provided for		1,98,61,054

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

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	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 3 March, 2017
A. GENERAT	ION EXPENSES		
(i) Water Usa		13,68,50,506	13,17,15,6
* /	on of stores and spare parts	1,12,27,771	1,33,71,6
	enditure on Contract, Project Management and Con		
Works	on and out to jour management and oon	Suitancy	=
C. REPAIRS	MAINTENANCE		
- Buil		65,35,317	55,01,7
- Mad	-	2.92.98.861	3.34,31,6
- Oth		2,21,50,878	2.02,34,3
D. OTHER EX			2,02,01,0
Rent & Hire	Charges	1,21,79,939	1,21,04,7
Rates and	axes	1,53,804	5,00,4
Insurance		2,59,64,258	2,76,76,4
Security ex	penses	2,00,43,523	2,32,19,3
Electricity C	harges	3 (90,9
Travelling a	nd Conveyance	89,28,885	1,16,27,4
Expenses		9,51,983	9,76,0
	telex and Postage	28,75,872	28,99,3
Advertisem	ent and publicity	30,03,851	37,06,7
	nt and hospitality expenses	1,65,144	11,0
Printing and		13,39,644	12,59,6
	charges - Indigenous	13,02,556	55,44,8
	charges - Foreign		
	ses (Refer explanatory note-3 below)	88,500	62,8
	n compensatory afforestation/ catchment area treatment	at/ 23,74,000	
	tal expenses	23,74,000	
	on land not belonging to company		
Loss on As		6,47,725	1,77,6
	of insurance claims (upto excess clause)		
	of insurance claims (beyond excess clause)	0.000	
Books & Pe	riodicals	3,080	8,1
Donation CSR/Sunto	nable Development	40.42.022	4 44 64 0
	Development Expenses	48,13,832	1,44,61,8
Directors' e			
	d development expenses		
	rbitration/ Court Cases		
	eneficiary states	1,01,40,227	2,30,7
	on Self Generated VER's/REC	1,01,10,227	2,00,7
	r Regulated Power	1	
	Recoverable on Regulated Power		
Exchange ra			
Training Exp	enses	21,40,793	30,14,7
	Registration Fee /Other Fee - To CERC/RLDC/RPC	1,98,000	1,99,20
	Running Expenses of Kendriya Vidyalay	200	12
•	Running Expenses of Other Schools		-
•	Running Expenses of Guest House/Transit Hostel	84,70,548	82,42,56
	penses of DG Set-Other than Residential	3,59,486	27,00,4
Other gener	ll expenses	33,85,030	18,58,8
		Sub-total 31,55,94,013	32,48,29,3
Add/(Less):	C.O./Regional Office/PID Expenses	62,63,591	1,43,58,46
		Sub-total 32,18,57,604	33,91,87,86
	nt transferred to Expenditure Attributable to Construction	n 🥑 -	
	erable from Deposit Works	- St.	
Less: Transf	er of Generation & other expenses - IPO/Buyback	71.0	
		32,18,57,604	33,91,87,86
PROVISION			
	otful debts provided		3
	dit Loss Allowance-Trade Receivables		*
	otful advances / deposits provided	- 1	*
Bad and dou	otful claims provided	- 3	
Doubtful Inte	est Provided for		
	value of stores and spares		
	tore & spares provided		
_	inst diminution in the value of investment		
	ses provided for		Ž.
	ixed assets/ stores provided for		
	ixed assets/ stores provided for value of Inventory of Self-Generated VER's Provided &	v	*:
	catchment area treatment plan	NO 000 0000	
	nterest to Beneficiary		20 2F 22
	nterest to beneficiary nterest against court/arbitration award		30,25,33
Others	nto-cost against countralibiliation award		150
Others		Sub-total -	20 25 22
Add// acc)	: O./Regional Office/PID Expenses:	Sub-total -	30,25,33
AUU/(LBSS): 1		Sub-total -	4,38
Lose: Amour	; t transferred to Expenditure Attributable to Construction	14.5	30,29,71
	t transferred to Expenditure Attributable to Construction rable from Deposit Works		
LESS. ABOUVE	adio nom peposit works	· · · · · · · · · · · · · · · · · · ·	20 20 74
			30,29,71
	tal carried forward to Statement of Profit & Loss	32,18,57,604	34,22,17,58

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Page 20 of 26



Explanatory Note: -

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

2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01,2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.

(Amount in		
For the Year ended 31st March, 2018	For the Year ended 31st March, 2017	
	30.25,331	

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

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(Amount in ₹		
For the Year ended 31st March, 2018	For the Year ended 31st March, 2017	
10.75		
	283	
A 1	27/	
	:*:	
	247.	
	-	
	i.e	
88,500	62,875	
88.500	62,875	

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







NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

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(Amount in ₹)

NOTE NO. 27 ENT COTE BENEFITS EXTENSE		(Full butter 11. 17)
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:

i) towards Employees Provident Fund

 towards Employees Defined Contribution Superannuation Scheme

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

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

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	Interest on Financial Liabilities at Amortized Cost: Bonds Term loan Foreign loan Government of India loan Unwinding of discount-GOI Loan	4,21,63,273 5,79,62,413 20,44,77,568 3,01,92,733	61,77,444 12,26,12,148 17,86,08,000 2,05,85,321
В	Sub-total Other Borrowing Cost Loss on Hedging Transactions Bond issue/ service expenses Commitment fee Guarantee fee on foreign loan Other finance charges Unwinding of discount-Provision & Financial Liablities	33,47,95,987 79,667 22,885 75,80,912	32,79,82,913 317 2,45,008 67,48,307
С	Sub-total Applicable net gain/ loss on Foreign currency transactions and translation translation Exchange differences regarded as adjustment to interest cost Less: Interest adjustment on account of Foreign Exchange Rate Variation	76,83,464	69,93,632
	Sub-total Total (A + B + C) Add/(Less): C.O./Regional Office/PID Expenses TOTAL	34,24,79,451 965 34,24,80,416	33,49,76,545 10,00,131 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: -

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 `-------perialning to Subansari 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
Depreciation & Amortisation Expenses		
Depreciation adjustment on account of Foreign Exchange Rate Variation	E:	1941
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	7.6:	3-2
Less: Recoverable from Deposit Works	5.5	(4)
Total carried forward to Statement of Profit & Loss	13,90,634	37,58,768

Explanatory Note: -

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





TE NO	. 30 TAX EXPENSES		(Amount in ₹)
	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31s March, 2017
	Current Tax		
	Income Tax Provision		
	Adjustment Relating To Earlier periods		
	Total current tax expenses	:#)	
	Deferred Tax-*	14	
	Decrease (increase) in deferred tax assets		
	 Relating to origination and reversal of temporary differences 	(8)	
	- Relating to change in tax rate		1.5
	 Adjustments in respect of deferred tax of prior periods 	**	9
	Increase (decrease) in deferred tax liabilities		
	- Relating to origination and reversal of temporary differences		
	- Relating to change in tax rate	381	
	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	3	
	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.	March, 2018	For the Year ended 31 March, 2017
	Accounting profit/loss before income tax	1,03,96,04,678	1,66,08,40,1
	Applicable tax rate		
	Computed tax expense Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.	UPD 18	
	CSR/ Sustainable Development/ Community Development Expenses Recoverable portion of Deferred Tax		
	Exempl and Tax Free Income Tax Incentives		
	Adjustment for current tax of prior periods		
	MAT Credit Available/(utilization)		
	Reversal of Deferred Tax Assets Other Items		
	TOTAL REMS		



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Amount	

	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	796	*
b)	Generation & Other exps.	180	
c)	Depreciation	923	2
d)	Finance Cost	(4)	
e)	Other Income	2.51	•
	Sub Total (i)	•	-
(11)	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	252	/#
	Less:-Deferred Tax Adjustement against deferred tax assets.	(#)	286
A	TOTAL (B)	(*)	(p)
100	Total carried forward to Statement of Profit & Loss (A-B)	3,22,37,218	3,18,02,612







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

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	PARTICULARS		For the Year ended 31st March, 2018	For the Year ended 3° March, 2017
A.	EMPLOYEE BENEFITS EXPENSE			
	Salaries, wages, allowances		3	1/2
	Gratuity and contribution to provident fund			(4)
	Staff welfare expenses		3.1	C.
	Leave Salary & Pension Contribution	-	* :	
		Sub-total		F:
В.	REPAIRS & MAINTENANCE			
Ů,	Building	1	2 1	
	Machinery		14	24
	Others		_80	l l
	ouicio	Sub-total		
Ç.	ADMINISTRATION & OTHER EXPENSES			
	Rent			
	Rates and taxes			
	Insurance	63	9 9	
	Security expenses	334	No.	
	Electricity Charges			
	Travelling and Conveyance			//3
	Expenses on vehicles		3.3	
	Telephone, telex and Postage		31	
	Advertisement and publicity			
	Entertainment and hospitality expenses		600	/2
	Printing and Stationery			
	Design and Consultancy charges:		120	
	- Indigenous	4	327	
	- Foreign	eatment/	17.5	1.7
	Expenses on compensatory afforestation/ catchment area to	calificity	(4)	14
	environmental expenses		20	
	Expenditure on land not belonging to company	9		V.
	Assets/ Claims written off Land Acquisition and Rehabilitation Expenditure			
	Losses on sale of assets			
	Other general expenses	1	(4)	
	Exchange rate variation (Debit)			
	Exchange rate variation (Debit)	Sub-total	(4:)	
		500 1010		
D.	FINANCE COST			
	Interest on:			
	Government of India loan			
	Bonds		:5\	
	Foreign loan			
	Term loan			
	Cash credit facilities /WCDL	ot I		
	Exchange differences regarded as adjustment to interest cost	51		
	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		30.1	
	Transfer of expenses to EAC-Interest on security deposit/ re	tention money-		
	adjustment on account of effective interest	(
	Transfer of expenses to EAC-committed capital expenses-ac	diustment for		
	time value			
	and raide	Sub-total		
Ε.	PROVISIONS			
-•	1.04101040	Sub-total		0.
F.	DEDDECIATION AND AMODISATION EXPENSES	Out-total		73
•	DEPRECIATION AND AMORTISATION EXPENSES	Sub-total		
3.	C O (Pagional Office Evangers)	Oub-total_		
٥.	C.O./Regional Office Expenses:		(4)	2.
	Other Income		20	12
	Generation, Administration and Other Expenses			
	Employee Benefits Expense		.70	
	Depreciation & Amortisation Expenses			//2
	Finance Cost			20
	Provisions	Sub-total		
	LEGG. DECEMBER AND DECOMEDIES	Sub-total		
₹.	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning			
	Interest on loans and advances		350) 143	
	Profit on sale of assets			
	Exchange rate variation (Credit)			
	Provision/Liability not required written back	- 1	23	10
	Hire charges/ outturn on plant and machinery	7		05
		1		
	Miscellaneous receipts			3.5
		n money	1727.	
	Transfer of fair value gain to EAC- security deposit / retention			
	Transfer of fair value gain to EAC- security deposit / retention Transfer of fair value gain to EAC - on provisions for committed.			12
	Transfer of fair value gain to EAC- security deposit / retention	ed capital	¥.	
	Transfer of fair value gain to EAC- security deposit / retention Transfer of fair value gain to EAC - on provisions for committed.		- G 110	

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Annexure to Note 2.2

CHANALII ATIVE EDC		Annexure to Note	
CUMMULATIVE EDC	Linkage	(Amount in I 31-03-2018	31-03-2017
Particulars FARD OVER PENELTS EXPENSES	Linkage	21-03-5019	31-03-201/
. EMPLOYEES BENEFITS EXPENSES Salaries, wages, allowances	437501	446046630	44604663
Gratuity and contribution to provident fund (including administration	437501	440040000	COOFOOF
fees)	437302	65873551	6587355
	427502	46279932	4627993
Staff welfare expenses	437503	40279932	4027333
Leave Salary & Pension Contribution	437504	558200113	55820011
Sub-total(a)	420102	558200113	55820011
Less: Capitalized During the year/Period	438103	0	33020011
Sub-total(A)			
DEDAUGG AND AAAINTENANGE			
REPAIRS AND MAINTENANCE	437510	12157868	1215786
Building	437510	7024067	702406
Machinery	437511	50363025	5036302
Öthers		48805889	4880588
Rent	437514		6494819
Rates and taxes	437515	64948192	
Insurance	437516	1715501	171550
Security expenses	437517	8001579	800157
Electricity Charges	437518	373188	37318
Travelling and Conveyance	437519	27090471	2709047
Expenses on vehicles	437520	5955898	59558
Telephone, telex and Postage	437521	10196367	1019636
Advertisement and publicity	437522	7912942	791294
Entertainment and hospitality expenses	437523	82368	8236
Printing and stationery	437524	4273211	427321
Remuneration to Auditors	437552	0	
Design and Consultancy charges:			
- Indigenous	437526	1247121	124712
- Foreign	437527	0	
Expenses on compensatory afforestation/ catchment area treatment/	437531		
environmental expenses	437331	0	
Expenditure on land not belonging to corporation	437532	34015905	3401590
	437532	0	3401330
Land acquisition and rehabilitation		19461	1946
Loss on assets/ materials written off	437528 437530	1310	131
Losses on sale of assets		55802358	5580235
Other general expenses	437525	339986721	33998672
Sub-total (b)	420402	339986721	33998672
Less: Capitalized During the year/Period	438102	0	33330072
Sub-total(B)			
FINANCE COST			
i) Interest on :			
a) Government of India Ioan	437540	0	
b) Bonds	437541	933610	93361
D) POUGS	437541	0	23301
a) Farcing tops		U	
c) Foreign loan			
	437543	472114047	47211407
d) Term loan	437543 and 44	473114047	47311404
d) Term loan e) Cash credit facilities /WCDL	437543 and 44 437545	: O	47311404
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost	437543 and 44	= 0 0	47311404
d) Term loan e) Cash credit facilities /WCDL	437543 and 44 437545	0 0 0	
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost	437543 and 44 437545 437554	= 0 0	
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions	437543 and 44 437545 437554 437555	0 0 0	7238
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses	437543 and 44 437545 437554 437555 437546	0 0 0 72383	7238
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee	437543 and 44 437545 437554 437555 437546 437547	0 0 0 72383 146481	7238 14648
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges	437543 and 44 437545 437554 437555 437546 437547 437548	0 0 0 72383 146481 0	7238 14648
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan	437543 and 44 437545 437554 437555 437546 437547 437548 437549	0 0 0 72383 146481 0	7238 14648 934669
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437543 and 44 437545 437554 437555 437546 437547 437548 437549	0 0 0 72383 146481 0 9346699	7238 14648 934669
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581	0 0 0 72383 146481 0 9346699	7238 14648 934669
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581	0 0 0 72383 146481 0 9346699	7238 14648 934669
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581	0 0 0 72383 146481 0 9346699	7238 14648 934669
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581	0 0 0 72383 146481 0 9346699	7238 14648
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581	0 0 0 72383 146481 0 9346699 0	7238 14648 934669
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581 437583	0 0 0 72383 146481 0 9346699 0 0	7238 14648 934669 48361322
d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437543 and 44 437545 437554 437555 437546 437547 437548 437549 437581	0 0 0 72383 146481 0 9346699 0	47311404 7238 14648 934669 48361322 48361322

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37574	26465706	26465706
37575	923199	923199
37582	0	0
37584		
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38101	221677709	221677709
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STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2018 OTHER EQUITY

Attributable to equity holders	1			Reserve & Surp	lus				(Amount in ₹)	
	Share	Capital	Securities	Bond	6			Other Comprehensive Income		
	Application Money Pending Allotment	Redemption Reserve	Premium	Redemption Reserve	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		- W			2,43					
Other Comprehensive Income					(A)		10718.41.896		2	10718,41,896
Total Comprehensive Income				*	(4)		-17,83,977			17.83,977
Share Application Money received during the year.			-				10700,57,919			10700,57,91
Transfer to Retained Earning										×:
Amount written back from Bond Redemption					7.					
Tax on Dividend - Write back Others										
Transfer from Retained Earning	 									
Dividend	#									
Tax on Dividend	i -	-		n						
Transfer to Bond Redemption Reserve	1									
Transfer to Research & Development Fund	1									
Trfr to General Reserve				*						
Total as on 31st March 2018	it	N								
	1	1					, 10700,57,919			10700,57,919

For Arpra Vohra & Co. Chartered Accountants

(CA Vinos Supta)

P.K.Sahoo Manager (Finance) Head of Finance Suprakas Adhikari Chief Engineer (Electrical) Head of Project

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)		_	20
	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		. /4	
		Sub-total	-	

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



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	As at 31st March, 2018	,
OTHER LOANS	2010	2017
Employees (including accrued interest)		
- Secured (considered good)	_	
- Unsecured (considered good)		
Less : Fair Value Adjustments (Secured)		
Less : Fair Value Adjustments (Unsecured)		-

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

PARTICULARS	As at 31st March, 2018	As at 31st March
Bonds		
- Secured	_	
- Unsecured		
Term Loans		
From Banks		
- Secured		
- Unsecured		
• From Other Parties		
- Secured	-	
' - Unsecured-From Government (Subordinate Debts)	-	
' - Unsecured-From Others	_	
Fair value Adjustment	-	
TOTAL	_	



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)	
TOTAL	2336507	131055



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SUB NOTE NO. 17 NON CURRENT - PROVISIONS

В.	OTHERS	As at 31st March, 2018	As at 31st March, 2017
i)	Provision For Committed Capital Expenditure		
	As per last Balance Sheet	112491951	115.450.400
	Additions during the year	2374000	115470400
	Amount used during the year	114865951	2978449
	Amount reversed during the year	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	29/0449
	Closing Balance	-	112491951
	Less: Fair Value Adjustment		(7437010)
	Closing Balance after Fair Value Adjustment		105054941
ii)	Provision For Livlihood Assistence As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year	-	0-04742
	Closing Balance	-	
	Less: Fair Value Adjustment		-
	Closing Balance after Fair Value Adjustment		



Fair Value Adjustment-Provision for Committed		
Capital Expenditure		
Opening Balance	7437010	11032986
Addition during the year	7437010	11032900
Used during the year		(2904202)
Reversed during the year		(2904202)
Unwinding of discount	7437010	6500178
Closing balance	0	7437010
Fair Value Adjustment-Provision For Livlihood Assistence		
Opening Balance	- 2	
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
В.	OTHERS		
ii)	Provision For Committed Capital Expenditure		
	As per last Balance Sheet		
	Additions during the year	106202571	
	Amount used during the year	17300	
	Amount reversed during the year	1/300	
	Closing Balance	106185271	_
	Less: Fair Value Adjustment	-	_
	Closing Balance after Fair Value Adjustment	106185271	-
v)	Provision For Livlihood Assistence As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year		
	Closing Balance		-
	Less: Fair Value Adjustment	*	
	Closing Balance after Fair Value Adjustment	-	-
	TOTAL	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	# J		
Unwinding of discount Closing balance	0	O	
Fair Value Adjustment-Provision For Livlihood Assistence Opening Balance Addition during the year Used during the year Reversed during the year Unwinding of discount	-		



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PARTICULARS	As at 31st M	arch, 2018	As at 31st Ma	rch, 2017
	Nos	Amount	Nos	Amount
Authorized Equity Share Capital (Par value per share Rs. 10)	Ž	-	1 1	
No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)		-	/ =	
Changes in Equity Share Capital				
Opening number of shares outstanding	=======================================	=	2	
Add: No. of shares/Share Capital issued/ subscribed during the year	7.0 7.0 3.0	•		
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.		-		
Closing number of shares outstanding			= = = = = = = = = = = = = = = = = = = =	

- d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.
- e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL
- f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2018		As at 31st M	arch, 2017
	Nos	In (%)	Nos	In (%)
President of India			7,64,34,06,901	74.50%
LIC			90,61,83,502	8.83%

- g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts: NIL
- h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).
- i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL
- j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers): NIL
- k) Forfeited shares (amount originally paid up) :NIL



Movement in Deferred Tax Liability

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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)						
-to Profit or loss						
-to OCI						
At 31 March 2018	0	0	0	0	0	

Particulars	Provision for doubtful debts, inventory and others	Provision for employee benefit schemes	Other Items	Total
At 1 April 2017				
Charged/(Credited)				
-to Profit or loss				
-to OCI				
At 31 March 2018	0	0	0	





Note-33: Disclosure on Financial Instruments and Risk Management (1)Fair Value Measurement

A) Financial Instruments by category

		As at 3	1st March, 2018	As as 31	st March, 2017
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					Amortised dost
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1				
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-		923	
Sub-tota				72	
(ii) Loans	3.2				
a) Employees			- M		
b) Loan to Government of Arunachal Pradesh (Including			1		
interest accrued)	3.2 & 3.3				
c) Others					
(iii) Others					
-Bank Deposits with more than 12 Months	1				
Maturity (Including interest accrued)	3.3		- 1		
Total Non-current Financial assets					
Current Financial assets			-5.		•
(i) Current Investments	6				
(ii) Trade Receivables	0		* 1		
(iii) Cash and cash equivalents	8		(00 454)		•
(iv) Bank balances	9		(29,151)		4,42,507
(v) Loans	10		=		
(vi) others (Excluding Lease Receivables)	11		22,825		00.400
Total Current Financial Assets	1		(6,326)		63,498
Total Financial Assets			(6,326)		5,06,005 5,06,005



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Fig. 1-111-1-100		As	at 31st March, 2018	As as 31st March, 2017	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1				*
(ii) Other Financial Liabilities	16.2		23,36,507		1,31,055
(iii) Borrowing -Short Term	20.1		18		- 1,000
(iv)Trade Payables including MSME (v) Other Current financial liabilities	20.2		1,67,90,351		1,84,51,738
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







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 Measure

	4-0	As at 31st March, 2018	As at 31st March, 2017
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI		TI .	
- In Equity Instrument (Quoted)	3.1	+4	
- In Debt Instruments (Govt./PSU)- Quoted	3.1	11 .	
Total			

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 Eair Value are disclosed

(Amount in ')

Particulars		1	As at 31st March, 2018			As at 31st March, 2017	
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(I) Loans	3.2						
a) Employees			0			0	
 b) Loan to Government of Arunachal Pradesh (including Interest Accrued) 						0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)							
Total Financial Assets	1	0	0	0	0	0	
Financial Liabilities							
(I) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(il) Other Long Term Financial Liabilities	16.2			23,65,204			1323
Total Financial Liabilities		0	0	2365204	0	0	1323

(c) Fair value of Financial Assets and liabilitie	s measured at An	nortised Cost	18	(Amount	in `)	400	300		
Particulars	Susai I	As at 31st Ma	rch, 2018	As at 31st Mar	ch. 2017	9727	4		
Financial assets	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value				
	3.2			The state of the s	Tun value				
) Loans									
a) Employees									
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)									
Others	4.7				•				
i) Others	3.3								
-Bank Deposits with more than 12 fonths Maturity (Including Interest accrued)									
otal Financial Assets									
nancial Liabilities									
) Long-term borrowings including Current naturities and accrued interest	16.1								
i) Other Long Term Financial Liabilities	16.2	23,36,507	23,65,204	1,31,055	1 20 204				
Total Financial Liabilities	/ 1	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 wancial liabilities are considered to be the same as their fair values, due to
- 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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NIMMO BAZGO . R STATION

(2)Financia	Risk Management
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Risk	Exposure arising from	Measurement	1 00
Credit risk	Cash & Cash equivalents, Other Bank Balances, Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis gradit	Management 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	Diversification of fixed rate and floating rates Refinancing 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 it's 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 applied for trade receivables.

Financial assets at amortised cost :-

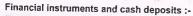
Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given.

Management has assessed the past data and does not envisage any probability of default on these loans.

Loans to Govt. of Arunanchal Pradesh: The Company has given loan to Govt. of Arunachal Pradesh at 8% bate by 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 an ordied 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 envising any probability of default on the loan.

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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)		31.03.201/
Non-current investments	0	
oans -Non Current		0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	0	0
Bank balances	-29151	442507
Loans -Current	0	0
Total (A)	0	0
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)	-29151	442507
Trade Receivables		
Lease Receivables	06-4-0	0
Total (B)	8653387705	9090021897
TOTAL (A+B)	8653387705	9090021897
TOTAL (ATD)	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	o-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.					auto pust une	0
Gross Carrying amount as on 31.3.2017.						0

(iv) Reconciliation of impairment loss provisions

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

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





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(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet it. The Company's chiefing is the malestable securities and the availability of funding through an adequate amount of committed credit facilities to meet

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 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		<u> </u>

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	Note No.	Outstanding Debt as on	Within 1 Year	No. of the second	-	(Amount in ')
liabilities		31.03.2018	Within 1 Tear	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5	More than 5 Year
Borrowings	16.1, 20.1 &				Years	
	20.3			-		
Other financial Liabilities	16.2 & 20.3	2,80,01,144	2,54,27,536			
Trade Payables	20.0		2,34,27,336	25,73,608		
	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	Note No.	Outstanding Debt as on	Miles in 4 Marin	The second second	Charles Inc.	(Amount in
liabilities		31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5	More than 5 Year
Borrowings	16.1, 20.1 &			AND THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IN COLUM	Years	
	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	1,40,001		
Total Financial Liabilities		The second second	A STATE OF THE PARTY OF THE PAR	Company of the late of the lat		
	-	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. 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	
loating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)		-		
ixed Rate Borrowings (INR)				
rixed Rate Borrowings (FC)	F 7			2
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 ')
Particulais	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		
However there is no impact on profit as less facilities	the second	

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	3	As at 31st March, 2017							
Investment in Equity shares of :	% change	Impact on components equity	other of	% change	Impact on other components of equity						
PTC India Ltd											
Indian Overseas Bank											

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

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

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

Particulars	As at 3	1st March 2018		As at 31st March, 2017						
	% change	Impact on oti components equity	her of	% change	Impact on othe 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:	The state of the	
Foreign Currency Loans		
Other Financial Liabilities		
Net Exposure to foreign currency (liabilities)		

(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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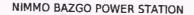
Partner

P.K.Sahoo

Manager (Finance) Head of Finance Suprakas Adhikari

Chief Engineer (Electrical) Head of Project

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(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt: Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure

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 paasu basis.

During the year the company has complied with the above loan covenants.

(c) Dividends:

	As at March 31, 2018	As at March 31, 2017
(i) Equity Shares		
Final dividend for the year 2016-17 of INR 0.10 per fully paid share approved in Sep-2017 paid in Oct-2017. (31st March 2017- INR 0.58 fully paid share for FY 2015-16).	0.00	0.00
Dividend Distribution Tax on Final Dividend	0.00	89.08
Interim dividend for the year ended 31st March 2018 of INR 1.12 (31st March 2017- INR 1.70) per fully paid share.		0.00
Dividend Distribution Tax on Interim Dividend		383.14
(ii) Dividend not recognised at the end of the reporting period		383,14
In addition to the above dividends, since year end the directors have recommended the payment of a final dividend of INR (31 st March 2017-INR 0.10) per fully paid up Shares . The proposed dividend is subject to the approval of shareholders in the ensuring AGM.		
Dividend Distribution Tax on Proposed Dividend		(e

For Arora Voltra & Co. Chartered Accountants

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

Suprakas Adhikari CE (Electrical) Head of Project

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	Status of the Cigary	Perfections of Coules.	Nime of Party	dema truet b. But Gov. department or Loca Body, e. CPrid. a. Churs)	Crigmai Chilet Amount of the Pursy	Opening Account of clares as sin 01:04-2017	Addition of claims during the paried on excount of new claims contains of six diams. Including Internati	Settleryung (Adjustment/Re tluction of claims raduring the period/year	Closing balance of clears; as on 31 03 2018	Operating Provision ass on 01 04 2017	Andmoni (Reduction) in provision during the period/year	Coming Pressure 1 21,03,2018	adars as Princed; al cutilous & Claim neather Recognised as Prompte nor Disclosed as	Opening Cardingsort Leablity se on 01 04 2017	Closing Contagoni Liebity se on 21 03 2018	Reduction from Opening Contingent Lability during the period/year	Likely Herotursense rd to be Medic by Three Party	Remons For	Procest Status
	2	3		5	6	7	a	9	10+(7+8-9)	11	12	13=(11+12							
01	THER CASES										12	1	14	15	10=(10 13 14)	317	18	19	76
ija je	Jammu	Non grant of Time Extension without levy of penalty & non refund of Security Deposit & EMD	MY VE Befor & Const. Co.	Others	950000	1918500	171732	a	7088237					1916600	2086232				Linder selstrative with High court
	TOTAL	OTHER CASES (D)			960000	4040700								1810000	2080233	(*)	7	1	
E					360000	1916500	171732	0	2088232	0	0	0	0	1916500	2088232	0	0	1	
	GRAND	TOTAL (A+B+C+D)			2434402746	1223371260	210043709	0	1433414969	0	0	0	0	1223371260	1433414969	0	0		

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Name of Unit :- Nimmo Bazgo Power Station

1. Summary of Contingent Liabilities as on 31/03/2018

SI. 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)
Α.	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

SI. 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



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

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

Service.

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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

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(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 ₹)

SI.	Particulars	Claims as	up to	Contingent	Contingent	1	To-1 4:4
No.	\$	1	date Provision against the claims/ paid	liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(de duction) from contingent liability during the period	Reduction of contingent liability from OpeningBala nce 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 Compen- sation 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 ₹)

SI.	Category of	Claims as on	up to	Contingent	Contingent	A 1 1111 () 1	Dodustia
No.	Agency	31.03.2018	date Provisio n against the claims/ paid	liability as on 31.03.2018	liability as on 31.03.2017	Addition(+)/de duction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(İ)	(ii)	(iii)	(iv)	(V)	(Vİ)	(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 Jevel)

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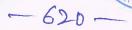
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(Note no. 34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03.2018)

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

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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 ₹)

SI.	Particulars	As at 31.03.2018	As at
No.			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

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

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

- 4. Pending approval of competent authority, provisional payments / provisions made towardsexecuted quantities ofworks of some of the items beyond the approved quantities as also for extra items totalling to ₹ NIL (previous year ₹ NIL) are included in Capital Work-in-Progress/Property Plant & Equipment.
- 5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

	1.		(Amount in ₹
SI,	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. OperatingSegment:

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

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(Note no. 34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON $\mathfrak{Z}_{1.03.2018}$)

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:

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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 Na		Nature of Relationship with NHPC		
1	Government of India	Shareholder having control over company		
Government of India 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 \mathfrak{I} 1.03.2018)

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
inance 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)	E LIMIT	

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

NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL
	NIL NIL NIL

The Company has business transactions with the state governments and entities controlled by the Govt. of India. Transactions with these entities are carried out at market terms on arms-length basis through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items/ on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and not considered to be significant.

- 9. (a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balancesshall not have any material impact.
 - (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	ONEPC	0	0

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

No.			
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.

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

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

(Amount in ₹)

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 OCT	NIL
4	Environment	NIL /	NIL
5	Art & Culture	NIL * F	NIL

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(Note no.34-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON 31.03,2018)

	Total amount	4813832	14461893
L3	Swachh Bharat Abhiyan	NIL	2568000
12	SwachhVidyalayaAbhiyan	NIL	NIL
11	Capacity Building	NIL	NIL
10	Rural Development	3147796	10406433
9	Technology & Research	NIL	NIL
8	National Welfare Fund	NIL	NIL
7	Sports	NIL	NIL
6	Ex-Armed Forces	NIL	NIL

(ii) Other disclosures:-

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(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		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 ₹)

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

	Medium Enterprises Development Act, 2006;		
(ÎV)	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 requiredunder 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:







(Amount in ₹)

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

Particulars of claims	Updated Amount		Amount charged	Balance receivable	
	claim lodged	received	to Statement of P&L	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

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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 bereimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but onlywhen the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profitand loss net of any reimbursement.

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

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

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:

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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"

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

A) Finance Lease- Company as Lessor

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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 resid u al value	1001244821	996865641
Present value of Minimum Lease Payment (MLP)	86533,87,705	90900,21,897

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

(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	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	Year	to	Forum	at
		Rs.)	which	it	which case	is
		1 (3.)	pertains		pending	
Income Tax Act, 1961	Income Tax	NIL	NIL		NIL	
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL		NIL	
Finance Act,1994	Service Tax	NIL	NIL		NIL	
Custom Act,1962	Custom Duty	NIL	NIL		NIL	
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL		NIL	
Works Contract Tax	Works Contract Tax	NIL NIL		NIL		
Goods & Service Tax Act	Goods & Service Tax	NIL	NIL		NIL	
Please specify	Any other levies	NIL	NIL	-	NIL	





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(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"):

SI. 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
1.			X .	1	1. Mutation of 0.433 hectare of private land is incomplete due to the fact that the inheritance of the said land was not
					said land was no defined. Now the inheritance mutation has been done and after disbursement or compensation among the inheritance, the mutation in favour of NHPC shall be completed. 2.Mutation of 0.117 hectare of private land is incomplete
2	Land-Leasehold	629211	497648	354.239	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.
	-	(FINO09487N)	*(1)		3.The lease agreement in respect of State Govt. Land

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

					measuring 353.685
					hectare signed by the
					concerned Tehsildar
		1			and NHPC
					representative was
					forwarded to Deputy
					Commissioner/CEO,
					LAHDC, Leh for final
				1	award but before
					execution of final
		3		1	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 M.No.090347 **Head of Finance**

Head of Project

Date:

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Place: Jammu





NIMMO BAZGO POWER STATION (NOTE NO.84-OTHER EXPLANATORY NOTES TO ACCOUNTS AS ON \$1.03.2018)

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

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For Arora Vohra & Co.

Chartered Accountants

(Firm Regn. No. 009487N)

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Partner

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M.No.090347 ed Account

(P.K.Sahoo)

Manager (Finance)

Head of Finance

Soci

(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

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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

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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

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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

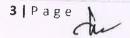
The recoverable amount of insurance claims in respect of damages to Property, Plant &Equipment is based on estimates & assumptions as per terms and conditions of insurance policies.

(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.

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- 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 upgradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.
- d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under "Expenditure Attributable to Construction" and carried under "Capital Work in Progress" and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the "attributability" and the "Unit of Measure" concepts in Ind AS 16- "Property, Plant & Equipment". Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

3.0 Investment Property

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

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

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

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

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Intangible Assets and Intangible Assets under Development 4.0

- 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**

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- 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.
- 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."
- 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."

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- 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

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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 reassessing 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

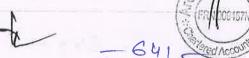
The Company classifies its financial assets in the following categories:

- 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.

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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

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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

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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.

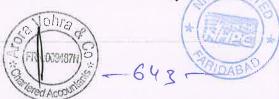
The Company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected 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

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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

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to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

- b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.
- c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

- a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.
- b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
- c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

- a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.
- b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular

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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

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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

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more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and contribution to Social Security Scheme are accounted as defined contribution plan.

iii) Defined benefit plans

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A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

The defined benefit obligation is calculated annually by actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and 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 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

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NIMMO BAZGO POWER STATION 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. Depreciation and amortization 18.0 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 1, No. 18.0(d) below. i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below. ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment. d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013: - Construction Plant & Machinery - Computer & Peripherals ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1. Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV. 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. 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. Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower. 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. 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 13 | Page

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

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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 2004-09up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.
- ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the 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.

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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

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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.

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For Arora Vohra & Co.

-Chartered-Accountants

FRN: 009487N

(CA Vinod Gupta) Partner

(Head of Project)

(Head of Finance)

M.No. 090347





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26.0 Statement of Cash Flows

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 - · 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
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For Arora Vohra & Co. Chartered Accountants FRN: 009487100173

(CA Vinod Supta)

M.No. 090347

(Head of Project)

(Head of Finance)

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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

5.No	Head Of Account	Account Description	Dr/Cr	Amount of Pri Period Adjustment	or Reasons for prior period adjustment
1	921602	Inland Travel	Dr	21666	Adjustment wa left to be adjusted inadvertently i previous year
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					100
-	****				
				_	
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-			-4-		
_			-	+	-
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S.No	Summary of Prior Period Adjustments made dur		-
3.140	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A,	Income		pertons
	Revenue from Operations		
	Other Income		
	Total income (A)		
В.	Expense		
	Generationand Other Expenses		-
	Employee Benefits Expense	21666	2016-2017
	Finance Cost		
	Depreciation & Amortization Expenses		
_	total expenses (B)		
c	ASSETS		
	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)			
d)	Investment Property Other Intangible Assets		
e)	Financial Assets		
1	I) Investments		
	ii) Trade Receivables		
	iii) Loans		
_	iv) Others		
)	Deferred Tax Assets (net)	+	
)	Other Non Current Assets		
z)	Non Current Assets - Regulatory Assets		
51	Mon Carrett, Assets - McKmaron Assets		
2	CURRENT ASSETS		
1)	Inventories	+	
0)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
_	III) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
)	Current Tax Assets (Net)		
	Other Current Assets		
	TOTAL ASSETS (C)		
	LIABILITIES		
2	NON-CURRENT LIABILITIES		
1	Financial Liabilities		
	() Borrowings		
	li) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and		
	small enterprises		
	iii) Other financial liabilities		
)	Provisions		
	Deferred Tax Liabilities (Net)		
)	Other non-current Liabilities		
3	CURRENT LIABILITIES		
	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
	Other Current Liabilities		
-	Provisions		
- 1	Current Tax Liabilities (Net)	Volum	



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	2365 2 0,4
Discount Rate for fair value disclosure	8.00%

Statement of cash outFlow and Present value for Disclosure

	Fair Value	Amount Refunded	Date of refund
8.00%			
2365204		0	31-Mar-18
		16680	31-Mar-19
		2232768	26-Apr-19
		216241	30-Jun-19
		43814	12-Jul-19
		39898	31-Jul-19
		24207	30-Sep-19
2365204		2573608	

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- 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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100	Name of Unit	t: Nimmo Bazg	o Power St			23				Annexure-V
		Balance as		Balance >=	As at 31.12 5.00 Lacs	.2017 Confi	rmed	Percei	ntage of	Balance as on
НОА		Bala	ince						mation	31.03.2018
	HOA Description	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	-				
6302XX	S. DEBTORS- CONSULTANCY	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
В.	DEPOSITS, ADVANCES TO CONTRACTORS/ SLIPPLIERS		DEDS/ OTUE	DE INCLUSIVO -	0	0	0	0	0	0
6504XX	DEPOSITS, ADVANCES TO CONTRACTORS/ SUPPLIERS/ DEPOSIT	0	DENS/ OTHER	NO INCLUDING F	UK CAPITAL	EXPENDITU			UED TO CON	NTRACTORS
4501XX	ADVANCES TO CONTRACTORS/SUPPLIERS-SECURED	756958	0	75,0050	0	0	0	0	0	0
	ADVANCES TO CONTRACTORS/SUPPLIERS/GOVT	730938	1	756958	1	756958	1	100.00	100.00	0
450207	DEPARTMENT-UNSECURED ADVANCES/LOAN TO CONTRACTORS/SUPPLIER/ (AGAINST	26542700	2	26542700	2	0	0	0	0	26525400
450302	BANK GUARANTEE) UNSECURED ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-	0	0	0	0	0	0	0	0	0
660403	UNSECURED	7981074	6	7493065	4	3619398	2	48.30	FO	1407025
6606XX	OTHER ADVANCES	0	0	0	0	0	0	0	50 0	1487935
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								
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
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
	LOAN TO STATE GOVT, IN SETTLEMENT OF DUES FROM	0	0	* 0	0	0	0	0	0	0
661203	CUSTOMERS	0	0	0	0	0	0	0	0	0
4465XX	MATERIAL ISSUED TO CONTRACTORS/FABRICATORS	0	0	0	0	0	0	0	0	
	Sub Total - B.	35280732		34792723		4376356	-	0	U	0
C.	TRADE/OTHER PAYABLES			31732723		4370330				28013335
	SUNDRY CREDITORS-CAPITAL -Works	102702	1	0	0	0	0	0		4530000
	SUNDRY CREDITORS-for Materials /supply-Capital	22213967	20	20706315	2	0	0	0	0	4520938
	SUNDRY CREDITORS- uplier-OTHER THAN CAPITAL	1635297	22	0	0	0		0	0	13202810
	SUNDRY CREDITORS-OTHER- OTHER THAN CAPITAL	6470763	28	5056413	5		0	0	0	2330468
310701	Electricity/Power Charges Paybale	0	0	0	0	3011458	3	59.56	60.00	14315017
310713	Other Expenses Paybale	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
3303XX	ADVANCE AGAINST DEPOSIT WORKS	0	0	0	0	0	0	0	0	0
1	Sub Total - C.	30422729		25762728		301158	0	0	0	34369233

-6 Spage A of 2

	Name of Unit:	Nimmo Bazgo	Power Sta	tion, Alchi	ne source					Annexure-V
				, , , , , , , , , , , , , , , , , , ,	As at 31.12.	2017				Balance as
НОА			Balance as per Trial Balance >=5.00 Lacs Balance		Confirmed		Percentage of Confirmation		on 31.03.2018	
	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	4552235	38	3247787	1	3247787	-	100.00	4 4 4 4 4	
310303	SECURITY DEPOSIT- Supplier Capital	12783	1	0	0	-	1	100.00	100.00	4761920
	SECURITY DEPOSIT-RETENTION, MONEY- OTHERS -CAPITAL		-		0	0	U	0	0	12783
310305		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



Annexure-VI Name of Unit: NIMMO BAZGO POWER STATION FY 2017-18 Reporting of Events Occuring After Balance Sheet Date Accounting Entry to be passed Particulars of the Events Change in Disclosures after Balance Sheet S.No after Balance Sheet Head of Earlier Revised Amount Note No. Account Disclosure Disclosure NIL Johra

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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

SI.No.	PARTICULARS	НОА	Gross Block- Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
1)	Land – Freehold	410101		
ii)	Land – Leasehold	410111		
iii)	Roads and Bridges	4103		
iv)	Buildings	4102		
v)	Rallway sidings	4105	1	
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates	4106	-0.79	
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		
хііі)	Electrical installations	4114		
xiv)	Vehicles	4115	46123	415103
xy)	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
Land Unclassified/ Right of Use	0	0
Computer Software	0	0
Total	0	0

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1 the Year ended on 31.03.2018): Amount appearing under "Depreciation Opening Amount" column of FAR for the FY 2015-16.

2 Gross Block-Deduction on account of Others shall be same as appraring in the Note 2.1 & 2.4 of Balance sheet as at 31.03.2018.

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Locati	Party wise summa	ry of Transactions and Balanc	es with Relate	d Parties	ANN	EXURE-IX	
Locatio	on Name : NIMMO BAZGO POWER STA sactions with Government that has con	TION trol over company (NHPC)		1		7	
S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amoun 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		CENTRAL BOARD OF IRRIGATION AND POWER	4251817	0		0	
	Services Received by the Company(NHPC)	PAY & ACCOUNTS OFFICER (HQRS), DEPTT, OF TELECOMMUNICATIONS	80750	0	0	0	
	Total &	(MANUFACTION)		4			
2	Services Provided by the Company (NHPC)	шиниш	4332567	- 0	0	0	
		2000000					1
3	Total	MEA	0	0	0	.0	
	Sale of goods/Inventory by the Company						-
	Total	minute:	.0	0	0	0	
4	Purchase of Goods (Consumables, inventory					J.	
	item like steel, POL,consumable spares etc.) Total						-
5	Purchase of assets/property (purchase of spare	:5 ******	. 0	0	0	0	
	classified as PPE, payments towards capital works accounted in CWIP etc.						
	Total		0	0	0	0	-
. Trans	Nature of transaction	y the Central Governmennt e.g.	Transactions	with CPSUs			1
.140	Nature of transaction	Party Name	Transact	ion amount	Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)	
		. N.	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	IOCL	2010624	2882689	0	788719	1
	item like steel, POL, consumable spares etc.	ENERGY EFFICIENCY SERVICES LIMITED	2179406	0	0	0	
2	Total		4190030	2882689	0	788719	-
-	Purchase of assets/property (purchase of spare: classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	14072080	138646471	9165699	0	1
	Total	22200000	14072080	100616101	24/2/22		
3		PGCIL NTPC	0	138646471 271631	9165699 232875	0	-
		AIRPORT AUTHORITY OF INDIA	9460	17893	0	0	
	Services Received by the Company(NHPC)	NATIONAL INSURANCE COMPANY LTD	10453	0	0	0	
		UNITED INDIA INSURANCE COMPANY LIMITED	133760	0	0	0	1
		BSNL	2924152	0	420483		-
	Total		3077825	289524	653358	0	-
4	Services Provided by the Company (NHPC)		46.0.1.1.2.2041	7,144	933330	О	
-	Total		0	0	0	o	-
5	Sale of goods/Inventory						
	Total						
6	Sale of Asset/property		· · · · · ·	0	0	0	
	Total			240			
			0	0	0		
Transac Io	ctions with State Govt/ State Govt Deptt Nature of transaction	(Uttar Pradesh, J&K, Manipu Party Name	r, Madhya Pra Transactio		Payable By	Outstanding Balances (Amount Receivable by NHPC)	Lin
			For theyear ended on	For theyear ended on	As at 31.03.2018	As at 31,03.2018	
1		JKPDC	31.03.2018	31.03.2017			
- 1	item like steel, POL,consumable spares etc.)	UPPCL				1 (0)	12
2	Total	JKPDC	0	201	100	o T	_
		UPPCL		101	1.a y	7/17	API

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	rurchase 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
_	Total		6878000	0	0	24182500
3		SUPERINTENDENT ITI LEH	97500	0	15000	24102300
		SR. SUPERINTEDENT OF POLICE, LEH	18578902	0	o	0
		COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND FISHERIES	2374000	0	0	2632700
		MEMBER SECRETARY J&K STATE POLLUTION CONTROL BOARD	217500	0	0	o
_	Total		21267902	0	15000	2632700
4	Services Provided by the Company (NHPC)			1%.	13000	2032/00
	activities Provided by the Company (NHPC)			131.18		
	Total					
5		JKPDC	- 0	0	00	
	Sale of goods/inventory	UPPCL				
	Total			13		
5	Total		0	0	.0	0
	Sale of Asset/property					
	Same and the same					
-	Total		0	0	lo	0
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Annexure-X

Reasons and

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Justification

of Provision

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Current

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Status

Name of Unit: NIMMO BAZGO POWER STATION

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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:

Amount

Transferred to

Attributable to

(iv)

Expenditure

Construction

(EAC) (Rs.)

Amount

Provided

for (Rs.)

(iii)

Account Code	Nature
(i)	(ii)
95-05-XX	Bad and doubtful debts provided
95-06-01	Bad and doubtful advancesprovided 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

Net

(Rs.)

Amount

charged

to P&L

(v)=(iii)-

(iv)





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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
SI. 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		W.U
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 Railiing 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: 1

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

SI. No.	Head of account (HOA)	Name of the contract I	4	. 5	6
	HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per	Reason for non-
2		Development of platform and protection wall for boat at		contract.	capitalisation
	430601	right bank of dam u/s near switch yard at NBPS, Alchi, Leh-Ladakh (J&K)".	914399	15.08.2017	Work-in-Progress
		TOTAL (4,30601)	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			
ol of and	4	lances of HOA as post-field to	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

Signature

(P.K.Sahoo)

Manager (Finance)

Head of Finance



Socia

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.

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/CFOCERTIFICATE 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

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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:

SI. 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.



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Annexure -XVIII

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 31.03.2018

1	2	3		4	5	6	7	8	9
SI. 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 supplie
6	660403	INDIAN OIL CORPORATION LTD., LEH	S020623	Supply of Diesel	21.03.2018	788719	0	788719	Material has been supplie 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 supplie

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Page 1 of 2

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	0
SI. 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
-		Т	OTAL			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)

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CE (E)

Head of Project/Power

Station/Unit

COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

		T			-	(Amount In Rs.
НОА	Particulars	Amount during FY 2017- 18 (From 01.04.0217 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)
		(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 Mst 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.
late.	Income from Operating Lease	(2)	N			
	Revenue from Contracts, Project Management & Consultancy Works	25				
	Interest from Beneficiary States (Revision of Tartif)	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 mereases, 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		*:			



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COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

(Amount in Rs.) Amount during Amount during FY 2017-Corresponding year Reason of variance HOA 18 Particulars Variance (In Variance (To be given only for the items where variation i.e FY 2016-17 (From 01.04.0217 to Rs.) (ln %) is exceeding 10% and a minimum variation of (From 01.04.2016 to 31.03.2018) Rs. 10 Lacs) 31.03.2017) NOTE NO. 25 OTHER INCOME (A) Interest Income (B) Dividend Income (C) Other Non Operating Income The amount of late payment surcharge depends upon the periodicity of delay being made by the beneficiary states in making payments. Adminess in payment by the beneficiary states will reduce the amount under the head. Hence, various under the head is uncontrollable & unproductable. til Late payment surcharge 37,18,18,684 85,15,56,539 (47,97,37,855) (ii) Income From Sale of Self Generated VERs/REC h (iii) Realization of Loss Due To Business Interuption (iv) Profit on sale of investments (v) Profit on sale of property, plant & equipment (vt) Income from Insurance Claim Excess Liability/Provision written back for year ended on Excess Liability/Provision writton back for year ended on 14st March' 18 pertaints of (1) excess liability amounting Rx 46034 booked 1.r. o Stobgus relating to upkeeping work, (ii) Annual Surveillance Fees for Rs. 149 and (iii) Training Bill to the extent of Rx 536, (iv) Excess hability pertaining to Security Bill amounting to Rx 2361, (v) Excess provision relating to 3rd PRC from Jan' 17 to March' 17 amounting to 10-2 (1) colored. (vii) Liability/ Provisions not required written back 61,32,552 1,98,61,054 (1,37,28,502) -69.12 Rs. 235909. (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 (aii)Adjustement on account of material issued to contractor - 2 The transaction relates with uniorization of deferred income pertaining to Fair Valuation of Government Grant, the advice of which is received from C.O. Amertization of Grant in Aid 3.29.04.539 2.42.34,159 86,70,380 35.78 Income on account of generation based incentive (GBI) Exchange rate variation 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 82,746,8724, has been levied in current year, which has been booked under this head. Others 38.48.437 19,98,589 18,49,848 92.56 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. 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



COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

(Amount in Rs.) Amount during Amount during FY 2017-Reason of variance Corresponding year i.e FY 2016-17 1.8 HOA Variance (In Variance (To be given only for the items where variation Particulars (From 01.04.0217 to Rs.) (In %) is exceeding 10% and a minimum variation of (From 01.04.2016 to 31.03.2018) Rs. 10 Lacs) 31.03.2017) NOTE NO.26 GENERATION AND OTHER EXPENSES (A) GENERATION EXPENSES Water Usage Charges 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. 13,68,50,506 13,17,15,648 51.34,858 3.9 Hence, the variance arises. Consumption of stores and spare parts During current period, transportation clarges amounting to Rs.3,99,0007- was paid towards transportation of various materials from Jammu Store to Alchi. This transaction didn't 3 1,12,27,771 1,33,71,619 (21,43,848) occur in previous period. Further, 4 nos. Of MDL PWR SUP(AC/DC-DC CONVERTOR CE69133411 UNIXI98A-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 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 Ro.4,33,103. Further, another work of R&M of roof of the passage at old colony with cost of Rs.2,19,746/- & work of removation of HOP residence amounting to Rs.2,92,448/-65,35,317 55,01,781 10,33,536 18.79 respectively have been done in current year. Due to these factors, such variance arises. Machinery 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 2,92,98,861 3,34,31,690 (41.32.829) 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 Rem & Hire Charges 1,21,79,939 1.21.04.746 75.193 0.62 Not required Rates and taxes In previous year, grount rent amounting to Rs.4,82,240/- was paid towards 4822 Kanals 08 Marlas of State Land 1,53,804 5,00.435 (3,46,635) -69,27 Insurance 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 2,59,64,258 2,76,76,424 (17.12.166) -6:19 insurance premium also gets decreased. Security expenses 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 2,00,43,523 2,32,19,385 (31,75,862) -13,68 have been exclusively availed from J&K police Security services from M/S Final Four Security Services have been Electricity Charges 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. 90,966 (90.966) -100 The variance arises due to this reason. Travelling and Conveyance The expenditure is of variant nature which depends upon the 89,28,885 1,16,27,492 (26,98,607) 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) 18.0-Not required Advertisement and publicity The expenditure is of variant nature and uncontrollable 30,03,851 37,06,765 (7,02,914) -18,96 which depends upon the frequency of transactions viz. publication of tenders etc. Entertainment and hospitality expenses The expenditure is of variant nature and uncontrollable 1,65,144 11,000 1,54,144 1401.31 which depends upon the frequency of transactions. Printing and stationery Consultancy charges - Indigenous 13,39,644 12.59.614 80,030 6.35 Not required During previous year, advice for arbitration expenses was raised to power station. Now, arbitration proceedings have been finantized. Henceforth, raising of advice towards 13,02,556 55,44,881 (42,42,325) -76.51 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) Ma Reimbursement of Travelling Expenses (Air Fare Ticket to & fro Leh) & Out of pocket expenses is unpredictable & uncontrollable in nature depending upon on the rate 88,500 25,625 40.76 009487N revalent at the time of actual journey.

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COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

(Amount in Rs.) Amount during Amount during FY 2017-Corresponding year i.e FY 2016-17 Reason of variance HOA 18 Particulars Variance (In Variance (To be given only for the items where variation (From 01.04.0217 to Rs.) (ln %) is exceeding 10% and a minimum variation of (From 01.04.2016 to 31.03.2018) Rs. 10 Lacs) 31.03.2017) Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses In current period, an amount of Rs. 2374000 has been disbursed towards development of fisheries under Environmental Obligation of power station. Hence, the 23.74 INK 23.74 (KH) 100.00 Expenditure on land not belonging to company variance arises. Lines On Assets During current year, additional amount of Rs 4,53, 1987, in comparison to FV 2016-17 has been booked towards adjustment for depreciation on PPE (being treated as finance leave) disposed off /sold during the year as per advice from CO. 6.47.725 1.77.628 4,70,097 Losses out of insurance claims (anto excess clause) Losses out of insurance claims (beyond excess clause) Books & Periodicale 3.000 The expenditure is of variant nature and uncontrollable 8.190 15,110 -62_39 which depends upon the frequency of transactions Donation CSR/ Sustainable Development Expenses on CSR Activities are done on the basis of specifical EXPENSES OF CAR ACTIVITIES are done on the basis of specific guideline of the corporation, CSR Activities are approved from committee of Directors and expenditures are incurred 48,13,832 1,44,61,893 (96.48.061) -66 71 accordingly. Community Development Expenses Directors' expenses Research and development expenses Interest on Arbitration/ Court Cases Interest to beneficiary states The interest to beneficiary states arises when tariff gets reduced by CERC due to which tariff claimed by NHPC need 1.01.40,227 2,30,745 4294.56 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 VER's/REC Expenses for Regulated Power Less - Exp Recoverable on Regulated Power Exchange rate variation Training Expenses Training is being imparted at power station as per training schedule provided by C.O. Hence, expense under the head 21,40,793 30,14,730 (8.73,937 -28,99 raries accordingly. Petition Fee /Registration Fee /Other Fee - To CERC/RLDC/RPC
Operational/Running Expenses of Kendriya Vidyalay 1.98 000 1.99.260 -0.63 The variance is very minimal even below 1% Operational/Running Expenses of Other Schools Operational/Running Expenses of Guest House/Transa Housel
Operating Expenses of DG Set-Other than Residential 84,70,548 82,42,562 2.27.486 2.77 Not required hi current year, approved budget under the head was Rs.3,60,000/- against which an amount of Rs.3,59,486/- was meurred 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 3,59,486 27,00,444 (23,40,958) -86.69 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 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 33,85,030 18,58,846 15,26,184 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 hospita in current year has been booked to appropriate HOA-925032 (Operational Aumning Expenses of Hospital) to the tune of Re. 15, 49, 768. These are the nectors affirmsung creation of nuch variance Sub-tota 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 32,18,57,604 33,91,87,862 Less: Amount transferred to Expenditure Attributable to Construction

Less: Recoverable from Deposit Works ess: Transfer of Generation & other expenses . IPO/Buyback 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 CODY ACC investment Page 4 of 8 1

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COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

	4		· · · · · · · · · · · · · · · · · · ·			(Amount in R
НОА	Particulars	Amount during FY 2017- 18 (From 01.04.0217 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 variatio is exceeding 10% and a minimum variation o Rs. 10 Lacs)
	Project expenses provided for		7			
	Provision for fixed assets/ stores provided for					
	Diminution in value of Inventory of Self Generated VER's Provided for	Tip. 1				
	Provision for catchment area treatment plan				_	
	Provision for Interest to Beneficiary	127	30,25,331	(30,25,331)	100,00	Advice from C.O.
	Provision for interest against court/arbitration award					
	Others					
	Sul-total		30,25,331			
	Add/(Less): C.O./Regional Office/PID Expenses		4,387	(4,387)	-1(H)	Advice from C.O./R.O.
	Sub-total	1	30,29,718			4
	Less: Amount transferred to Expenditure Attributable to Construction		N.			-34
	Less: Recoverable from Deposit Works		· · · · · · · · · · · · · · · · · · ·			
	Sult-total		30,29,718			
	Total carried forward to Statement of Profit & Loss	32,18,57,604	34,22,17,580			

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COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

(Amount in Rs.) Amount during Amount during FY 2017-Corresponding year i.e FY 2016-17 Reason of variance ноа 18 Variance (In Particulars Variance (To be given only for the items where variation (From 01.04.0217 to Rs.) (In %) is exceeding 10% and a minimum variation of (From 01.04.2016 to 31.03.2018) Rs. 10 Lacs) 31.03.2017) NOTE NO.27 EMPLOYEE BENEFITS EXPENSE Salaries, wages, allowances 12,98,90,367 13,59,69,539 160.79.1721 -4.47 Advice from C.O./R.O. Gratuity, Contribution to provident fund & pension scheme (incl. administration fees) The matter of Employees' Provident Fund, Superannuation 1,71,55,330 2,47,80,515 (26,25,185) -30,77 Fund & Gratuity is entirely dealt with at C.O. and booking of same is done on the basis of advice received from C.O. The expenditure is of variant nature which depends upon the Staff welfare expenses frequency of transactions viz. Medical expenses of existing employees and retired employees etc. However, variance is very minimal even below 1%. 86,40,046 86,28,448 0.13 Leave Salary & Pension Contribution Add/(Liss): 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 & 27,37,44,894 28,22,66,709 NOTE NO.28 FINANCE COST Interest on Financial Liabilities at **Amortized Cost:** Government of India Ioan 20,44,77,568 17,86,08,000 2,58,69,568 14.4K 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 Unwinding of discount-GOI Loan 3.01.92.733 2,05,85,321 96,07,412 Advice from C.O. 33,47,95,987 32,79,82,913 Other Borrowing Cost Loss on Hedging Transactions Bond issue service expenses 79,667 317 79,350 25031,55 Advice from C.O. Guarantee fee on foreign Ioan Other finance charges 22,885 2,45,000 (2.22.123) -90.66 Advice from C.O. Unwinding of discount-Provision & Financial This interest pertains to unwinding of initial FV Gain 75.80.912 67.48.307 8,32,605 recognized on security deposits & provision for committed capital expenditure in the form of interest Sub-tota 76,83,464 69,93,632 Applicable net gain/ loss on Foreign currency C transactions and translation
Exchange differences regarded as adjustment to
interest coat
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 10.00.133 (9,99,166) 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 --010 01000 Total carried forward to Statement of Profit & 34,24,80,416 33,59,76,676 Loss

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COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

						(Amount in Rs
НОА	Particulars	Amount during FY 2017- 18 (From 01.04.0217 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 of is exceeding 10% and a minimum variation of Rs. 10 Lacs)
OTE NO.29 DE	EPRECIATION AND AMORTIZATION EXPENSE	ES	(Amount in 2)			
	Depreciation & Amortisation Expenses	5		(2)	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	4	2			
	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		ξ(
	Lexic Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	13,90,634	37.58,768			7.4

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COMPARATIVE ANALYSIS (FY 2017-18 Vs FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

(Amount in Rs.) Amount during Amount during FY 2017-Corresponding year Reason of variance HOA Particulars Variance (In (To be given only for the items where variation i.e FY 2016-17 (From 01.04.0217 to is exceeding 10% and a minimum variation of Rs.) (In %) (From 01.04.2016 to 31.03.2018) Rs. 10 Lacs) 31.03.2017) NOTE NO.32 EXPENDITURE DURING CONSTRUCTION EMPLOYEE BENEFITS EXPENSE Salaries, wages, allowances. Gratuity and contribution to provident find Staff welfare expenses Leave Salary & Pension Contribution Suli-total REPAIRS & MAINTENANCE Machinery Others Sub-total ADMINISTRATION & OTHER EXPENSES tent Rates and taxes Insurance Scentty expenses Electricity Charges
Travelling and Conveyince Expenses on vehicles Telephone, relex and Postage Advertisement and publicity Entertainment and hospitality expenses Printing and stationery
Design and Consultancy charges:
- Indigenous Foreign
Expenses on compensatory alforestation/ calchinent area treatment/ environmental expenses
Expenditure or land not belonging to company Assets/ Claims written off Land Acquistion and Rehabilitation Expenditure Losses on sale of assets Other general expenses Exchange rate variation (Deba) Sub-rotal FINANCE COST Interest on a Government of India Joan Bonds Foreign Ioan Term Ioan 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 Joans 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 Sul-total PROVISIONS Sub-total DEPRECIATION AND AMORTISATION EXPENSES C,O./Regional Office Expenses: Other Income Generation, Administration and Other Expenses Employee Benefits Expense
Depreciation & Amortisation Expenses Finance Cust 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 Transfer of fair value gain to EAC- security deposit / retention money . Transfer of fair value gain to EAC - on provisions for committed capital expenditure œ. Sub-total Johns

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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

						(Amount in Rs
НОА	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 (1n Rs.)	Variance (In %)	Renson 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=e/h*100)	
OTÉ 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					7.5
	Revenue from Contracts, Project Management & Consultancy Works	~				
	laterest from Benefictary States (Revision of Tariff)	3	4,62,855	(4,62,855)	-100	The amount of interest from beneficiary states depends upon the period of delay in rariff 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	72				
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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

			Amount don't			(Amount in I
НОА	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 %)	
NOTE NO. 25	OTHER INCOME					
	(A) Interest Income					1
	(B) Dividend Income			-		
	(C) Other Non Operating Income					
	(i) Late payment surcharge		*			
	(ii) Income From Sale of Self Generaled VERs/REC	- 3 .				
	(iii) Realization of Loss Due To Business Interuption			- 1	- 5	
	(iv) Profit on sale of investments		# # # # # # # # # # # # # # # # # # #	4)	F61	
					(%)	
	(v) Profit on sale of property, plant & equipment	=		· .	- 54	
	(vi) lucome from lusurance Claim	×	25	(F)		
	(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/- hooked relating to consumption of electricity at NBPS was written back as pelinstruction from C.O. Hence, such variance anses.
	Material Issued to contractor					Totale age
	(i) Sale on account of material issued to contractors (ii) Cost of material issued to contractors on		-			
	recoverable basis					
	(iii)Adjustement on account of material issued to contracint					
	Amortization of Grant in Aut	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 (GH)					
	Exchange rate variation				-	
	Others	9,64,999	6,86,152	2.78,647	40.04	During 4th quarter of FY 2017-18, LD amounting to Rs.5,60,1627- has been levied and booked under HOA- 84100) 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
	Sult-total	1,22,24,683	2,56,85,420			
-	Less: Income transferred to Expenditure Attributable to Construction	54	-1			
	Less: Income transferred to Advance/ Deposit from Chent/Contractees and against Deposit Works	5				
	Total carried forward to Statement of Profit &	1,22,24,683	2,56,85,420			







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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

НОА	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 (ln %)	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		31.03.2017)			
	(A) GENERATION EXPENSES					
	Water Usage Charges					
		4,44,72,509	4_06,83,725	37,8% 784	9,31	Water Usage Charges is payable to J&K Govt, on the base quantum of consumption of water for generation of describing. The consumption of water depends on the dema 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)	-4K ₋ 98	In previous period, various essential electronic cardymodules of SCADA, Governor & Excitation System related to generating units were used time to time as per requirement for the continuous operation of Generating Ut, so as to achieve uniteruppted electrical Generation in the period. Also in the period various mechanical consumables associated with auxiliary systems systems were also consuming to normal wear & tear in the operation.
	(B) Direct Expenditure on Contract, Project Management and Consultancy Works	-				
	(C) REPAIRS & MAINTENANCE					
	- Building	19,21,829	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, Atcl Leh-Ladakh, J&K (121/000771) was carried out with cost. 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 restoration of HOP residence amounting to Rs. 2,92,448/respectively have been done in current year. Due to these factors, such variance arises.
	- Machinery	43,69,973	90,07,014	(46,37,041)	-51,48	In earlier year, additional materials amounting to Rs. 29.59, 1277- were purchased & nonsumed for operation power house work, which is of irregular nature depending upon the casualty and break down of power house machineries.
	- Others					
	44	27,77,230	X1,29,594	(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 tients depends on the extgencies 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	Na constant
	Rates and taxes					Not required In previous year, grount rent amounting to Rs.4,82,240/- w.
	WWILING	55,024	4,82,240	(4,27,216)	-88,59	paid towards 4822 Kanals 08 Marias of State Land
	#sarrance	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 insuran policy is obtained. WDV/replacement cost of the assets is getting reduced year by year and hence, accordingly insurance premium also gest decreased.
15	ocurity expenses					Security Expenses have been increased in current period in
		78,53,345	63,23,945	15,29,400	24.18	comparison to earlier period due to levy of GST under RCI 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 Atchi was carried out for security personnel in current period
E	lectricity Charges	~	2	3		Not required
	ravelling and Conveyance					
4.		21,54,689	34,08,316	(12,53,627)	-36.78	The expenditure is of variant nature which depends upon it frequency of tours of the employees as per requirement of power station.
c. LIM	xpenses on vehicles	5,80,668	4,28,906	1,51,762	35,38	The variance arises due to increase in rate of diesel consun for running of vehicles of power station, Further, expens under the head varies according to the use of vehicles whi is unpredictable & uncontrollable in nature.
	dimitione, telex and Postage	15,80,378	10,70,058	5,10,320	47.69	In current period, the satellite communication expenses ha been booked additionally to the tune of Rs.5,26,720/- in comparison to earlier period. The expense under the head booked as per advice received from C.O.
PIDAS	feeringment and publicity	4,82,740	6,(14,512	(1,21,772)	-20.14	The expenditure is of variant nature and uncontrollable which depends upon the frequency of transactions viz.
E	sterminment and hospitality expenses.	1,500	3	1,500	100.00	The expenditure is of variant nature and uncontrollable
	13.4	151	age 3 of 8		,	which depends upon the frequency of transactions.

COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

НОА	Particulars Printing and stationery	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 of is exceeding 10% and a minimum variation of Rs. 10 Lacs)
	177.217.52.17.1.	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 finantized. Henceforth, raising of advice inwards arbitration expenses from C.O. has been discontinued in current year. Thus, such variance arises.
	Considiancy charges - Foreign	30				<u> </u>
	Audii expenses (Refer explanatory note-3 below)	ND-Z-KR	62,875	25,625	40.76	Reimbursement of Travelling Expenses (Air Fare Ticket to & fru Leb) & On it of pocket expenses is unpredictable & uncontrollable in nature depending upon on the rate prevalent at the time of actual journey.
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	8			•)	Not required
	Expenditure on land not belonging to company	-	4.7			Not required
	Luss 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 chause)	*			(+)	Not required
	Losses out of insurance claims (beyond excess clause)	2				Not required
	Books & Periodicals		3,250	(3.250)	÷100	The expenditure is of variant nature and uncontrollable
	Donation				_	which depends upon the frequency of transactions
- 1	CSR/ Sustainable Developmen			- 1		Not required
	Community Development Expenses	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 commutee of Directors and expenditures are incurred accordingly.
_	Directors' expenses	4.1	121			Not required
	Research and development expenses		A	100	7.2	Not required
	Interest on Arbitration/ Court Cases		-	100		Not required
_	interest to beneficiary states	- 1			+	Not required
	Expenditure on Self Generated VER FREC	#	(17,42,496)	17,42,496	-100	The interest to beneficiary states arises when tariff gets reduced by CERC the 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.
	Expenses for Regulated Power	- :			•	Not required
	ess: - Exp Recoverable on Regulated Power				- 1	Not required
	raining Expenses					Not required Not required
		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.
C	etition Fee /Registration Fee /Other Fee – To ERC/RLDC/RPC				16	Not required
0	perational/Running Expenses of Kendriya Vidyalay	7.				Not required
O	perational/Running Expenses of Other Schools	-		- 1		Not required
Oj	perational/Running Expenses of Guest use/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 amp, Further, variance also arises due to increase in nyrric ato/labour rate at Leh Lr.o labour force deployed in operation
Ор	erating Expenses of DG Ser-Other than Residential	0.78.693)	10,49,184	(14,27,877) C. L/A/	-136,09 u	a current year, approved budget under the head was ts.3,60,6004- against which an amount of Rs.3,59,486/- was neutred and booked under this head for operation of DG ets. In previous year, purchase of diesel was entirely booked inder the head as per approved budget irrespective of its use a various components of power station. Current year's urchase of diesel has been properly allocated to the propriate HOA according to its use. The negative figure in urrent period implies rectification of HOA.

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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

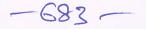
NAME OF THE UNIT: NIMMO BAZGO POWER STATION

			Amount during			
НОА	Particulars	Amount during 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 of sexceeding 10% and a minimum variation of Rs. 10 Lacs)
	Other general expenses	14,72,698	X,6K,720	6,03,978	69,53	As per C.O. Cir. No.A/cs-514, Dt.25/19/17, bank charges & LC charges have become part of "Gascration & 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 82,44,805/- 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 hospita in current year has been booked to appropriate HOA-92018 (Operational Paunning Expenses of Hospital) to the true 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/(Lass): C.O/Regional Office/PID Expenses	15,98,683	35,69,755	(19,71,072)	-55,22	Advice from C.O./R.O. 1.r.o allocation of expenses is still to be raised.
	Sul⊳total	K,10,41,235	9,47,47,851			
	Less: Amount transferred to Expenditure Attributable to Construction	(40)				Not required
	Less: Recoverable from Deposit Works	(A)				Not required
	Less: Transfer of Generation & other expenses - IPO/Buyback	79)	-	-	a))	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 Bad and doubtful advances / deposits provided				10.0	Not required
	Bad and doubtful claims provided		78	18		Not required
	Doubtful Interest Provided for		32.	382	2	Not required
	Diminution in value of stores and spares	-		(¥:		Not required
	Shortage in store & spares provided			300		Not required Not required
	Provision against diminution in the value of investment		741	6°		Not required
	Project expenses provided for		a			Not required
	Provision for fixed assets/ stores provided for					Not required
	Diminution in value of Inventory of Self Generated VER's Provided for		1	- 1	18	Not required
	Provision for catchment area treatment plan Provision for Interest to Beneficiary				(E)	Not required
			30,25,331	(30,25,331)	100.00	Advice from C.O.
	Provision for interest against count/arbitration award Others				70	Not required
	Sub-total		30,25,331		-	Not required
	Add/(Less): C.O./Regional Office/PID Expenses		18	(18)	HORE	Advice from C.O./R.O
	Sub-total	4	30,25,349			
	Less: Amount transferred to Expenditure Attributable to Construction	4				Not required
	Less: Recoverable from Deposit Works					
	Sul>total		30,25,349			Not required
	Total carried forward to Statement of Profit &	8,10,41,235	9,77,73,200			









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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

(Amount in Rs.) Amount during Amount during Q4 of FY Corresponding Reason of variance 2017-18 quarter i.e. Q4 of FY HOA Variance (In Particulars Variance. (To be given only for the items where variation (From 01.01.2018 to 2016-17 Rs.) (In %) is exceeding 10% and a minimum variation of 31.03.2018) (From 01.01.2017 to Rs. 10 Lacs) 31.03.2017) NOTE NO.27 EMPLOYEE BENEFITS EXPENSE Salaries, wages, allowances 4,23,96,531 5,14,93,156 Advace from C O /P O Gratuity, Contribution to provident fund & pension The matter of Employees' Provident Fund, Superannuation Fund & Granuty is entirely dealt with at C.O. and booking of 35.62,995 scheme (incl. administration fees) 94,30,609 (58,67,614) -62 22 same is done on the basis of advice received from C.O. 1 The expenditure is of variant nature which depends upon the frequency of transactions viz. Medical expenses of existing Staff welfare expenses 18,40,168 20.28.623 £1,88,4541 -9.29 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 & 7,56,57,045 10,71,77,459 NOTE NO 28 FINANCE COST 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 Joan 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 61.44 791 13,50,408 21,28 Advice from C.O. Sub-tota 8,20,33,076 8,27,56,851 Other Borrowing Cost Loss on Hedging Transactions Not required Bond issue/ service expenses Not required Commitment fee Not required Guarantee fee on foreign Ioan Not required Other finance charges 73,204 (73,204) -100 Advice from C.O. Unwinding of discount-Provision & Financial This interest pertains to unwinding of initial FV Gain recognized on security deposits & provision for committed 19,46,748 12.71.773 Liablines 6.74.975 apital expenditure in the form of interest 19,46,748 13,44,977 Applicable net gain/ loss on Foreign currency c transactions and translation Exchange differences regarded as adjustment to interest cost
Less: Interest adjustment on account of Foreign Not required Exchange Rate Variation Not required Sub-total Total (A + B + C) 8,39,79,824 8.41.01.828 Add/(Less): C.O./Begional Office/PID Expenses (14 9,95,410 79.95.424 -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 & 8,39,79,810 8,50,97,238



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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

ноа	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 of exceeding 10% and a minimum variation of Rs. 10 Lacs)
NOTE NO.29	DEPRECIATION AND AMORTIZATION EXPENS	ES	(Amount in E)			
	Depreciation & Amortisation Expenses					Not required
	Depreciation adjustment on account of Foreign Exchange Rate Variation		*	- 1		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.
	Lese: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	1	2		18	Not required
	Less: Recoverable from Deposit Works	2.				Not required
	Total carried forward to Statement of Profit &	4,90,800	11,05,134			sajanut

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COMPARATIVE ANALYSIS (Q4 of FY 2017-18 Vs Q4 of FY 2016-17)

NAME OF THE UNIT: NIMMO BAZGO POWER STATION

Amount during Amount during O4 of FY Corresponding Reason of variance 2017-18 HOA Particulars quarter i.e. Q4 of FY Variance (In Variance (To be given only for the items where variation (From 01.01,2018 to 2016-17 Rs.) (In %). is exceeding 10% and a minimum variation of 31.03.2018) (From 01.01.2017 to Rs. 10 Lacs) 31.03.2017) NOTE NO.32 EXPENDITURE DURING CONSTRUCTION EMPLOYEE BENEFITS EXPENSE Salaries, wages, allowances Granuity and contribution to provident fund Staff welfare expenses Leave Salary & Peasson Contribution Sub-total REPAIRS & MAINTENANCE Building Machinery Others Sub-total ADMINISTRATION & OTRER EXPENSES Rates and taxes trearance: 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 Exploses on comparisonary antorexaming anomaliar area treatment overcommental expenses. Expenditure on land and isdonging to company. Assets: Claims written off Land Acquisition and Reliabilitation Expenditure Lines on safe of assets. Exchange rate variation (Debit) Sub-total FINANCE COST Interest on : Government of India loan Bonds Forcina loan Term loan Cash credit facilities /WCDL Exchange differences regarded as adjustment to interest cost Loss on Hodging Transactions Bond issue/service expenses Commitment fee Cuarantee fee on loan Other finance charges
Transfer of expenses to EAC- Interest on loans from
Central Government-adjustment on account of œ 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 a Suli-total PROVISIONS DEPRECIATION AND AMORTISATION C.O./Regional Office Expenses: Other Income Generation, Administration and Other Expenses Employee Benefits Expense Depreciation & Amortisation Expenses Finance Cest Provisions Sub-total LESS: RECEIPTS AND RECOVERIES Income from generation of electricity procommissioning 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 / reaction money Transfer of fair value gain to EAC - on provisions for committed capital expenditure Sub-tota TOTAL

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		NIMMO BAZGO POWER STATION	
		FINANCIAL YEAR 2017-2018	
			Annexure XI
		Of AMADOU 2019	KS. III Lakiis
		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)	0.00
	a	Central Sales Tax	0.00
		Excise Duty / CENVAT	0.00
	C	Service Tax	0.00
_	1	Custom Duly	0.19
_	e	CGST IGST	1.70
_	í	CGST - RCM	10.94
-	g	IGST - RCM	0.30
-		Other Taxes & Duties	35.92
^	1 1	Payment to State Exchequer(Rs. in lakhs) (Actual on cash Basis)	
2		State Sales Tax / State VAT	175.03
_	а	State Excise duly	0,00
_	b		0,00
-	c	Service Tax SGST	0.19
_	d e	SGST - RCM	10.94
_	f	Other Taxes & Duties	0.00
2		Expenditure on Research & Development	0.00
3	- 115	Rent/Royalty/Cess Paid	15.78
5	-	Grant Detail	
5	-	Purpose of Grant .	0.00
-	1	Source of Grant	0.00
-	1	Revenue of Capital	0.00
-	+	Amount Received	0.00
_		Expenditure during the year	0.00
=	1	Balance at the end of the year	0,00
		Subsidy Detail	0.00
		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
		D. (V	
_	-	Part V Break-up of salaries, wages and benefits - Charged to P&L A/c (Rs. in lakhs)	
1	-	Managerial/Executives (IDA)	
_	a	Basic/ D.A	537.11
_	(0)	HRA,Cost of leased accommodation	94.67
	(11)	Other perks. & Allowances including the allowances kept outside the 50% ceiling	1481.69
		Otter person and the person of	048.00
	(iv)	Pedormance Related Pay (FIXE)	212.25
	(iv)	Performance Related Pay (PRP) Superannuation Benefits	107.29
	(iv)	Superannuation Benefits	
	(iv)	Superannuation Benefits Total - a(i) to (v)	107.29 2433.01
	(iv)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA)	107.29 2433.01 0.00
	(iv) (v)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA Cost of leased accommodation	107.29 2433.01 0.00 0.00
	(iv) (v)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA Cost of leased accommodation	0.00 0.00 0.00
	(iv) (v) (v) (i) (ii)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling	0.00 0.00 0.00 0.00 0.00
	(iv) (v) (b) (ii) (iii) (iv)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP)	0.00 0.00 0.00 0.00 0.00 0.00
	(iv) (v) (b) (ii) (iii) (iv)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits	0.00 0.00 0.00 0.00 0.00
	(iv) (v) (b) (i) (ii) (iii) (iv) (v)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
	(iv) (v) (v) (ii) (iii) (iv) (v)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA Cost of leased accommodation	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA Cost of leased accommodation	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
	(iv) (v) (v) (ii) (iii) v)	Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - c(i) to (v)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
	(iv) (v) (v) (ii) (iii) (iv) (v) (v) (v) (v) (v) (v) (v) (v) (v) (Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - c(i) to (v) Worker (IDA)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - c(i) to (v) Worker (IDA) Basic/ D.A	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - c(i) to (v) Worker (IDA) Basic/ D.A) HRA,Cost of leased accommodation	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
		Superannuation Benefits Total - a(i) to (v) Non-Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - b(i) to (v) Unionized Supervisor (IDA) Basic/ D.A HRA,Cost of leased accommodation Other perks. & Allowances including the allowances kept outside the 50% ceiling Performance Related Pay (PRP) Superannuation Benefits Total - c(i) to (v) Worker (IDA) Basic/ D.A	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0

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		FINANCIAL YEAR 2017-2018	
		FINANCIAL TEAN 2017-2010	Annexure X
-			Rs. in Lakhs
-	-	ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018	TOTAL EGITA
S	No.	PARTICULARS	
<u> </u>		Managerial/Executives (CDA)	
		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
		HRA, Cost of leased accommodation	0.00
6	(iii)	Other perks. & Allowances	0.00
- 7	• (iv)	Superannuation Benefits	0.00
		Total - f(i) to (iv)	0.00
		Unionized Supervisor (CDA)	
		Basic/ D.A	0.00
		HRA.Cost of leased accommodation	0.00
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Other perks, & Allowances	0.00
	(iv)	Superannuation Benefits	0.00
		Total - g(i) to (iv)	0.00
		Worker (CDA)	2.00
	1	Basic/ D.A	0.00
_	4 4	HRA, Cost of leased accommodation	0.00
		Other perks. & Allowances	0.00
	(iv)	Superannuation Benefits	0.00
		Total - h(i) to (iv)	0.00 2682.77
		ITOTAL SALANIES, WAGES AND DENETTION (4 to 11)	2002.11
	***Not	This amount should tally with 'Employees Remuneration & Benefits' appearing in P&L	
	e	A/c duly Audited.	
		PART VI	
		Total Casual / Daily Rated Workers	0.00
2		Total Contract Workers/ Employees	0.00
3		Amount spent on payment under VRS	
_	a	Executives Notice Pay	0.00
-	10	Ex-gratia Payment	0.00
-	b 11)	Supervisors	0.00
		Notice Pay	0.00
_		Ex-gratia Payment	0.00
		Workers	0.00
		Notice Pay	0.00
=::	101	Ex-gratia Payment	0.00
-		Total	
-		Notice Pay - a(i)+b(i)+c(i)	0.00
		Ex-Gratia Payment - a(ii)+b(ii)+c(ii)	0.00
		No. of Employees on Leased Accommodations	0.5
		Managerial/Executives	25
		Supervisors (unionized)	0
		Supervisors (Non-unionized)	0
		Workers	0
;		SOCIAL OVERHEADS	
		Accomodation	
		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 accomodation	79.46
		Rent & Other Receipts	10.44
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		FINANCIAL YEAR 2017-2018							
			Annexure X						
		THE PART OF THE PA	Rs. in Lakhs						
S.	No,	ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018 PARTICULARS Hospital & Medical facilities: a) Expenditure on Outdoor Medical Reimbursement facilities b) Expenditure on Indoor Medical Reimbursement facilities							
_			19.29						
_		a) Expenditure on Outdoor Medical Reimbursement facilities	25.22						
-		c) Expenditure on Indoor 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)'	0.00						
	а	E0	0.00						
	Ь	E1	0.00						
	С	E2 & E2A	0.00						
	d	E3	0.00						
	е	E4	0.00						
	f	E5	0.00						
	9	E6	0.00						
_	h	E7	0.00						
_		E8	0.00						
	k	E9 Board Level Executives	0.00						
_	K	Functional Directors	0.00						
-	-	Total - 6(a) to 6(l)	0.00						
7		Level wise break up of salary of 'EXECUTIVES (IDA)'							
	а	E0							
-	b	E1	164.44						
-	c	E2 & E2A	76.37						
-	d	E3	220.78						
	е	E4	68.84						
	f	E5	342.38						
	9	E6	50.49						
	h	E7	33.82						
	1	E8	0.00						
	j j	E9	0.00						
	k	Board Level Executives	0.00						
	1	Functional Directors	957.12						
		Total - 7(a) to 7(l)	957.12						
3		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						
2	a	Amount of outstanding dues, if any, as on 31.03.2017 - (Rs. in lakhs)							
		Salaries & Wages	0.00						
		Statutory dues	0.00						
		Others	0.00						
	-	Total outstanding dues	0.00						
	b	Outstanding dues settled during the F.Y. 2016-17 - (Rs. in lakhs)							
		Salaries & Wages	0.00						
		Statutory dues	0.00						
		Others	0.00						
		Total outstanding dues	0.00						
_			626.71						
0	1	Total procurement during the year Annual procurement from Micro and Small Enterprises (MSEs)	161.01						
-	2	Annual procurement from Micro and Small Enterprises (MSES) Annual procurement from MSEs owned by SC/ST Enterpreneurs	0.00						
	3	Militidal produtement from Mides dwiled by 30/01 Enterprehens							
1		No. of workshos / seminars / training organised to sensitise on gender issues	0.00						
		The state of Cofe West Cof							
2		Total numbers of Safai Karmacharis							
2		Total numbers of Safai Karmacharis Numbers of Safai Karmacharis (SC) Numbers of Safai Karmacharis (ST)	0.00						

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ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018 S. No. PARTICULARS SFR 1 No. of employees other than casual 2 Emburments paid to these employees 3 Borus percentage of pay Procreatage of pay Procreatage of the three of pay Procreatage of the three of pay Procreatage of the three of pay Procreatage of the time of pay Procreatage of the time of pay Procreatage of the time of pay Procreatage of the time of pay Procreatage of the time of pay Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) 5 Oyoluttary Retirement Scheme (YES or NO) 3) Funding agency 3) Amount received from agency 4) In Jamount received from agency 5 Oyoluttary Retirement Scheme (YES or NO) 4) In Revenuer of the pay Private Procreate Private Procream (Private Procream of Private Priv			NIMMO BAZGO POWER STATION	
ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018 S. No. PARTICULARS SFR 1 No. of employees ether than casual 2 Emoluments paid to these employees 3 Bonus percentage as percentage of pay Percentage of cheric incentive payments (e.g. production incentive) as percentage of pay Percentage of cheric incentive payments (e.g. production incentive) as percentage of pay Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) 5 Oyuntary Retirement Scheme (YES or NO) 10 Funding agency 11 Punding agency 12 Percentage of the provided from agency 13 Percentage of the provided from agency 14 Percentage of the provided from agency 15 Punding agency 16 Percentage of the provided from agency 17 Percentage of the provided from agency 18 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the provided from agency 10 Percentage of the provided from agency 10 Percentage of the provided from agency 10 Percentage of the provided from agency 10 Percentage of the provided from agency 10 Percentage of the provided from agency 10 Percentage of the provided from agency 11 Percentage of the provided from agency 12 Percentage of the provided from agency 14 Percentage of the provided from agency 15 Percentage of the provided from agency 16 Percentage of the provided from agency 17 Percentage of the provided from agency 18 Percentage of the provided from agency 19 Percentage of the provided from agency 19 Percentage of the pro			FINANCIAL YEAR 2017-2018	
ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018 SFR On ARTICULARS SFR I No. of employees other than casual Emoluments paid to these employees Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) Voluntary Retirement Schome (YES or NO) I) Funding agency All Amount received from agency No. pay Research and Development No. pay Research and Development II) Norther recruitments made during the year Research and Development III) New product or process on which patents obtained Non-performing Assets No. pay-performing Assets Norther formation of the National School etc.) III) Source from which received III) For shall of the year III) Purpose of Grant III) Source from which received III) Source from which received III) Source from which received III) Source from which received III) Source from which received III) Source from which received III) Source				Annexure XI
S. No. PARTICULARS SFR 1 No. of employees other than casual 2 Embulments paid to these employees 3 Bonus percentage as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) 6 Voluntary Retirement Schome (YES or NO) 10 Funding agency 10 In Amount received from agency 11 Expenditure incurred 12 In Expenditure incurred 13 Payment of the power during the year 14 In Expenditure incurred 15 In Expenditure on Research and Development 16 In Total expenditure on Research and Development 17 Total expenditure on Research and Development 18 In Expenditure on Research and Development 19 Total value of NPA development 10 Total value of NPA development 10 Total value of NPA development 10 Total value of NPA development 11 Total value of NPA development 12 Value of NPA development 13 Payment of Grant 14 Upurpose of Grant 15 Upurpose of Grant 16 Upurpose of Grant 17 Upurpose of Grant 18 Devenue or Capital 19 Subrack details 10 Subrack details 10 Subrack of Campanies in foreign markets 10 Development of Total inter Corporate Loans due 10 Development of Total inter Corporate Loans due 11 Details of moratorium granted: 12 Period 13 Amount received/receivable 14 Details of moratorium granted: 15 Period 16 Details of Surplus, Obsolete and Non-Moving Items of stores & spares, raw material, finished goods by in-auguseas - Chies gaage-augus brankurp Lias on 31,03,2017. Plages 13 Amount Period (age-wise break up) 14 Details of Surplus, Obsolete and Non-Moving Items of stores & spares, raw material, finished goods by in-auguseas - Chies gaage-augus brankurp Lias on 31,03,		-		Rs. in Lakhs
SFR 1 No. of employees other than casual 2 Emoluments paid to these employees 3 Bonus percentage as percentage of pay 4 Percentage of other incentive payments (e.g. production incentive) as percentage of pay 5 Donation and grants to hospitals, wives' welfare association and other such 6 Ovoluntary Retirement Scheme (YES or NO) 8 II) Punding agency 9 I granding agency 9 I granding spency 9 I granding spency 9 I granding spency 10 I granding spency 10 I granding spency 10 I granding spency 11 I granding spency 12 I granding spency 13 II) Amount received from agency 14 I granding spency 15 I granding spency 16 I granding spency 17 Research and Development 18 I granding spency 19 Further recruitments made during the year 19 Further recruitments made during the year 10 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 11 I footal expenditure on Research and Development 12 I footal expenditure on Research and Development 13 I footal expenditure on Research and Development 14 I footal expenditure on Research and Development 15 I footal expenditure on Research and Development 16 I footal expenditure on Research and Development 17 I footal expenditure on Research and Development 18 I footal expenditure on Research and Development 19 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 10 I footal expenditure on Research and Development 11 I footal expenditure on Research and Development 18 I footal expenditure on Research and Development 19 I footal expenditure on Research and Development 19 I footal expenditure on Research and Development 10 I footal expenditure on Research and Research and Research and Research and Research and Research and Research and Research and Research and Research and Research and Research and		. Mar		
1 No. of employees other than casual 2 Embuments paid to these employees 3 Bonus percentage as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Donation and grants to hospitals, wives "welfare association and other such organisations (Private Schools etc.) 5 Donation and grants (Private Schools etc.) 6 Voluntary Returement Scheme (YES or NO) 9 (Payment Scheme (YES or NO) 1) Funding agency 9 (Payment Scheme (YES or NO) 1) Funding agency 10 (Payment Scheme (YES or NO) 1) Funding agency 10 (Payment Scheme (YES or NO) 1) Purple recruitments made during the year 10 (Purple recruitments made during the year 11 (Purple recruitments made during the year 12 (Purple recruitments made during the year 13 (Purple recruitments made funding the year 14 (Purple recruitments made funding the year 15 (Purple recruitments made funding the year 16 (Purple recruitments made funding the year 17 (Purple recruitments made funding the year 18 (Purple of Recruitment during the year 19 (Purple of Grant Purple year 19 (Purple of Grant Purple year 10 (Purple of Grant Purple year 11 (Purple of Grant Purple year 12 (Purple of Grant Purple year 13 (Purple of Grant Purple year 14 (Purple of Grant Purple year 15 (Purple of Grant Purple year 16 (Purple of Grant Purple year 17 (Purple of Grant Purple year 18 (Purple of Grant Purple year 19 (Purple of Grant Purple year 10 (Purple of Grant Purple year 10 (Purple of Grant Purple year 11 (Purple of Grant Purple year 12 (Purple of Grant Purple year 13 (Purple of Grant Purple year 14 (Purple of Grant Purple year 15 (Purple of Grant Purple year 16 (Purple of Grant Purple year 17 (Purple of Grant Purple year 18 (Purple of Grant Purple year 19 (Purple of Grant Purple year 19 (Purple of Grant Purple year 19 (Purple of Grant Purple year 19 (Purple of Grant Purple year 19 (Purple	5	, No.		
Bernoluments paid to these employees	_	1		0.00
Bonus percentage as percentage of pay Percentage of other incentive payments (e.g. production incentive) as percentage of pay Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) Donation (Private Schools etc.		_		
Percentage of other incentitive payments (e.g. production incentive) as percentage of pay pay Donation and grants to hospitals, wives' welfare association and other such oppositions (e.g. production and grants of the payment of the				
Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) Donation and grants to hospitals, wives' welfare association and other such organisations (Private Schools etc.) (Purcharry Returement Scheme (YES or NO) (Purcharry Returement Schement		-		Bollus Act - N.A
Donation and grants to hospitals, wives' welfare association and other such 5 organisations (Private Schools et al.) 6 Votuntary Retirement Scheme (YES or NO) 7 I) Funding agency		4		0.00
5 Organisations (Private Schools etc.) 0.00 6 Voluntary Retriement Scheme (YES or NO) 0.00 7 Funding agency 0.00 8 19 Amount received from agency 0.00 9 19 Responditure incurred 0.00 10 Responditure incurred 0.00 17 Reduction in Man power during the year 0.00 18 Research and Development 0.00 19 Total expenditure on Research and Development 0.00 19 Non-performing Assets 0.00 19 Non-performing Assets 0.00 19 Non-performing Assets 0.00 10 Total value of NPA 0.00 10 Total value of NPA 0.00 10 Grants received during the year 0.00 10 Grants received during the year 0.00 10 Subsidy details 0.00 0.00 10 Subsidy details 0.00 0.00 10 Subsidy details 0.00 0.00 0.00 10 Subsidy details 0.00 0.00 0.00 0.00 0.00 0.00 10 Subsidy details 0.00				
Voluntary Retirement Scheme (YES or NO) 0,00 10 10 10 10 10 10		5	-	0.00
Funding agency		_		
Mil Amount received from agency No.00				0.00
III) Expenditure incurred		1		
IV Reduction in Man power during the year 0.00				
V Further recruitments made during the year 0.00	_			
7	_	1		
1) Total expenditure on Research and Development	7	7		0.00
III) New product or process on which patents obtained 0.00				0.00
8				
1) Value of NPA identified during the year	9			0.00
1) Total value of NPA 0.00		1		0.00
9 Grants received during the year 0,00 1) Purpose of Grant 0,00 10 10 10 10 10 10	-			
	0			0.00
III) Source from which received	-			0.00
Iii) Revenue or Capital 0.00				
Iv) Expenditure during the year		_		
V Balance at the end of the year 0.00				
10 Subsidy details 0.00	-	-		
a) Amount received/receivable b) Source c) c) Purpose d) Cumulative Borrowings by the Companies in foreign markets Borrowings by the Companies in foreign markets Borrowings by the Companies in foreign markets Borrowings by the Companies in foreign markets Coulomber of the Composition of the Compos	10			0.00
b) Source 0.00	-			0.00
c) Purpose 0.00				
d) Cumulative				
Borrowings by the Companies in foreign markets 0.00 Failure to repay Government loansLoan Overdue 0.00 Loans written off 0.00 Total Inter Corporate Loans 0.00 Inter Corporate Loans due 0.00 Details of moratorium granted:- Amount 0.00 Period 0.00 Remarks 0.00 Township details: 0.00 Township details: 0.00 Iii) Township details: 0.00 Iii) Interest on capital outlay 0.00 Total 0.00 0.00 Total 0.00 0.00 Total 0.00 0.00 Iv) Less Rent 0.00 Housing facilities provided to No. of employees 0.00 Social overheads (others) 0.00 Details of Surplus, Obsolete and Non-Moving Items of stores & spares, raw material, finished goods lying unused - Giviag age-wage break-up (as on 31.03.2017) - Please attached Annexure. 13 2-3 3-4 4-5 Above 5 Yrs. 3 4-5 Above 5 Yrs. 3 4 4 Amount 0.00 Period (age-wise break up) 0.00 Amount 0.00 0.00 Period (age-wise break up) 0.00 0.00 Amount 0.00 0.00 Period (age-wise break up) 0.00 0.00 Amount 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00 Period (age-wise break up) 0.00 0.00				
Failure to repay Government loansLoan Overdue				
Loans written off				
Total Inter Corporate Loans 0.00				
Details of moratorium granted:- Amount			Total Inter Corporate Loans	0.00
Details of moratorium granted:- Amount			Inter Corporate Loans due	0.00
Amount 0.00 Period 0.00	11			
Remarks			Amount	0.00
12 Foreign exchange spent 0.00 A			Period	0.00
A Township details: i) Township maintenance			Remarks	0.00
i) Township maintenance	12		Foreign exchange spent	0.00
ii) Township depreciation	2A		Township details:	
Iii) Interest on capital outlay			i) Township maintenance	0.00
Iii) Interest on capital outlay				
Total iv) Less Rent 0.00 v) Net Housing facilities provided to No. of employees Social overheads (others) 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 Amount 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 O.00 Amount Deriod (age-wise break up) Dobsolete Dobsolete Dono Amount Dono Period (age-wise break up) Dono Period (age-wise break up) Dono Period (age-wise break up) Per capita expenditure on township Residential estate, Medical, Transport etc. for the				
iv) Less Rent v) Net Housing facilities provided to No. of employees Social overheads (others) 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 Amount Details of Surplus 0.000 Amount 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. Details of Surplus 0.000 Amount 0.000 Period (age-wise break up) 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. Details of Surplus attached Annexure. Octoor Amount 0.000 Period (age-wise break up) Details of Surplus expenditure on township Residential estate, Medical, Transport etc. for the				
v) Net 0.00 Housing facilities provided to No. of employees 0.00 Social overheads (others) 0.00 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 Amount 0.00 Period (age-wise break up) 0.00 Amount 0.00 Period (age-wise break up) 0.00 Amount 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00		-		
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Social overheads (others) 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. Surplus 0.00 Amount 0.00 Period (age-wise break up) 0.00 Dobsolete 0.00 Amount 0.00 Period (age-wise break up) 0.00 Amount 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00	- 1			
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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 Period (age-wise break up) 0.00 C Non-moving 0.00 Amount 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00			oodal overlieads (others)	0.00
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 Period (age-wise break up) 0.00 C Non-moving 0.00 Amount 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00	-	-	Details of Suralus Obsolete and Non-Moving Items of stores & sparce, raw material	
13 attached Annexure. Years 0-1 1-2 2-3 3-4 4-5 Above 5 Yrs. a Surplus 0.00 Amount 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 Period (age-wise break up) 0.00				
Years 0-1 1-2 2-3 3-4 4-5 Above 5 Yrs. a Surplus 0.00 Amount 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	13			
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	-13	-		
Amount 0.00		2		0.00
Period (age-wise break up) 0.00				
b Obsolete				
Amount 0.00				
Period (age-wise break up) c Non-moving 0.00 Amount 0.00 Period (age-wise break up) 0.00 Period (age-wise break up) 0.00 Per capita expenditure on township Residential estate, Medical, Transport etc. for the				
c Non-moving 0.00 Amount 0.00 Period (age-wise break up) 0.00 Per capita expenditure on township Residential estate, Medical, Transport etc. for the	-			
Amount 0.00 Period (age-wise break up) 0.00 Per capita expenditure on township Residential estate, Medical, Transport etc. for the				
Period (age-wise break up) O.00 Per capita expenditure on township Residential estate, Medical, Transport etc. for the				
Per capita expenditure on township Residential estate, Medical, Transport etc. for the				
			Period (age-wise break up)	0.00
			Dor conite avmanditure on township Double Web acted to the Control of the Control	
Deficit of employees	14			4.72
			benefit of employees	

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		NIMMO BAZGO POWER STATION	
		FINANCIAL YEAR 2017-2018	
			Annexure X
			Rs. in Lakhs
		ADDITIONAL INFORMATION FOR THE YEAR ENDED on 31st MARCH 2018	
	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	48.75
16		CORPORATE SOCIAL RESPONSIBILITY (CSR)*	
1		Amount Committed for CSR	93.73
2	te .	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
			Continuous
			persuasion wit
		Action Taken by PSUs to get title of the remaining land	land authorities
		Area under encrochment	NIL
		Area under litigation	NIL
		No. of years since when the matter is under ligitation District Court	NA
		No. of years since when the matter is under ligitation High Court	NA
		No. of years since when the matter is under ligitation Supreme Court	NA 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
	- 3	Reverse E-Auction	0.00
		Value	0.00



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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
	25.110 1 111 0000	101100
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
	25.2.6 Balarios / 1164	3300030
23.3	Land Status	
	Free hold	
	Leased	3991690
	254554	0001000
23.4	Land Use classification Area	
	Commercial	3991690
	Residential	0001000
	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 encrochment	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





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NHPC LIMITED

Name of the Unit:

NIMMO BAZGO POWER STATION

BALANCE SHEET AS AT		As at 31st March, 201	As at 31	st March, 2018
	Note No.	As at 31st March, 201		
PARTICULARS				1
ASSETS ASSETS				120
MON CURRENT ASSETS	2.1	432,96,81	n	477,25,990
a) Property, Plant and Equipment	2.2	432,90,03		*
b) Capital Work In Progress	2.3		1	-
b) Capital Work III	2.4		V	
c) Investment Property	1		V	2.5
d) Intangible Assets	3.1		< 1	
e) Financial Assets	3.2		1	2
i) Investments	3.3		e (/	84170,81,223
ii) Trade Receivables	3.4	00710 39.4	.56	84170,027
iii) Loans	3.4	V. a	-	265,25,400
iv) Others		8812,76,1	31	84913,32,613
f) Non Current Tax Assets (Net)		89956,12,	397	84913,32,02
A Other Non Current Assets	1			
TOTAL NON CURRENT ASSETS	1	62,83,	391	13,43,551
(2) <u>CURRENT ASSETS</u>		6 62,03,	33-	
a) Inventories				
b) Financial Assets		7	0.05	(29,151)
D) Filialicial Assert		8	,235	30
i) Trade Receivables		9	**	
ii) Cash & Cash Equivalents iii) Bank balances other than Cash & Cash Equivalents	4	10	72	3079,20,128
iii) Bank balances other trial cook s		2200 53	1,749	30/9,20,120
iv) Loans		11 3209,33	-	- 00 22 500
v) Others	1	12/13	2,665	166,23,500
c) Current Tax Assets (Net)	1	3406,7	8.040	3258,58,028
d) Other Current Assets	1	10860	3 863	782,43,989
A CURRENT ASSETS	A	14	5,000	88954,34,630
	т 1	94448,9	4,300	88954,54,050
(3) Regulatory Deferral Account Debt TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBT BALANCES				
EQUITY AND LIABILITIES				
EQUITY AND CHARGETTE	1	15.1	93,527	10458,05,250
(1) EQUITY (a) Equity Share Capital	1			10458,05,250
(b) Other Equity		7463	,93,527	
TOTAL EQUITY	1	1	- 4	
TOTAL EQUIT	1	Vi .		
(2) LIABILITIES	1			
NON-CURRENT LIABILITIES	- 4	16.1	27.	23,36,507
a) Financial Liabilities	1	16.2	3,40,690	25,50,00
i) Borrowings	7	17		-
ii) Other financial liabilities		18		*
b) Provisions (Net)		10		23,36,507
c) Deferred Tax Liabilities (Net) d) Other non-current Liabilities		3	8,40,690	
TOTAL NON CURRENT LIABILITIES				
				34)
(3) CURRENT LIABILITIES		20.1	3	
a) Financial Liabilities		20.2	0.53.453	1 16
i) Borrowings ii) Trade Payables ling dues of mirro enterprises and small	II enterorises		18,53,453	167,90,35
ii) Trade Payables Total outstanding dues of micro enterprises and sma	enterprises	16	54,71,224	
Total outstanding dues of Cleditors	enterprises			254,20,87
and small enterprises		20.5	71,73,613	869,80,92
iii) Other financial liabilities	CHAIL IN	7	66,02,746	1061,85,27
		6.6	00,0211	
a) Provisions		23	90 30 174	76119,15,44
d) Current Tax Liabilities (Net)		15.3	89,30,174	78472,92,8
AN EUND FROM C.O.			946,60,083	
TOTAL CURRENT LIABILITIES		944	448,94,300	88954,34,6
TOTAL EQUITY & LIABILITIES		4		

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 32 33 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)

P.C.BANSAL J 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 64 2019 Date:



Name of the Unit :

NIMMO BAZGO POWER STATION

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in ₹)

COME i) Revenue from Continuing Operations ii) Other Income TOTAL INCOME XPENSES i) Generation Expenses ii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	24.1 24.2 25 26 27 28 29	15040,64,439 1436,07,255 16476,71,694 1495,74,712 2742,63,877 3374,82,464 23,93,949 1689,14,419	15637,29,514 4194,37,318 19831,66,832 1480,78,277 2965,66,146 3425,46,731
i) Revenue from Continuing Operations ii) Other Income TOTAL INCOME XPENSES i) Generation Expenses ii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses TOTAL EXPENSES Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	24.2 25 26 27 28	1436,07,255 16476,71,694 1495,74,712 2742,63,877 3374,82,464 23,93,949	1480,78,277 2965,66,146
i) Revenue from Continuing Operations ii) Other Income TOTAL INCOME XPENSES i) Generation Expenses ii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses TOTAL EXPENSES Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	24.2 25 26 27 28	1436,07,255 16476,71,694 1495,74,712 2742,63,877 3374,82,464 23,93,949	19831,66,832 1480,78,277 2965,66,146
ii) Other Income TOTAL INCOME XPENSES i) Generation Expenses ii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) BROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	25 26 27 28	16476,71,694 1495,74,712 2742,63,877 3374,82,464 23,93,949	1480,78,277 2965,66,146
i) Generation Expenses ii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) BROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	26 27 28	1495,74,712 2742,63,877 3374,82,464 23,93,949	2965,66,146
ii) Generation Expenses iii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	26 27 28	2742,63.877 3374,82,464 23,93,949	2965,66,146
ii) Generation Expenses iii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	26 27 28	2742,63.877 3374,82,464 23,93,949	2965,66,146
ii) Generation Expenses iii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	26 27 28	3374,82,464 23,93,949	
iii) Employee Benefits Expense iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX Tax Expenses i) Current Tax iii) Adjustments for Income Tax iiii) Deferred Tax Total Tax Expenses PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	27 28	23,93,949	3425,46,731
iii) Finance Cost iv) Depreciation & Amortization Expense v) Other Expenses TOTAL EXPENSES Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	28		
iv) Depreciation & Amortization Expense v) Other Expenses TOTAL EXPENSES Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		1689.14,419	35,12,810
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ROPORTH SALANCES Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	29		1894,84,641
Profit before Exceptional items, Rate Regulated Activities and Tax Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		9326,29,421	9801,88,605
Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL			10029,78,227
Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		7150,42,273	10029,78,227
Exceptional items PROFIT BEFORE TAX 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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL			************
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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		7150,42,273	10029,78,227
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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	30		1
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 Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	50	98	1
ii) Adjustments for Income Tax iii) Deferred Tax Total Tax Expenses PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		-	
Total Tax Expenses PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		-	
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL			
ACCOUNT BALANCES Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL			10029,78,227
ACCOUNT BALANCES Movement in Regulatory Deferral Account Balances (Net of Tax) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL		7150,42,273	
Movement in Regulatory Deferral Account Balances (Net of 1997) PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL	31	303,59,874	445,77,743
PROFIT FOR THE YEAR AFTER NET MOVEMENTS		7454,02,147	10475,55,970
			1047F FF 070
ACCOUNT BALANCES.		7454,02,147	10475,55,57
Profit for the year from continuing operations (A)		V 1985	
Profit from discontinued operations			*
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax	1		
OTHER COMPREHENSIVE INCOME (B)	1		The state of the s
OTHER COMPREHENSIVE INCOME.			127 42 700
(i) Items that will not be reclassified to profit or loss		9,91,38	0 (27,42,799
(a) Remeasurement of the defined benefit plans		(4)	-
Tay on remeasurement of the defined benefit plant			
Deferred Tay Adjustment Against Deferred Tax Liabilities on			
Remeasurement of defined benefit plans	nt		9,92,079
-Movement in Regulatory Deferral Account Balances-Remeasureme		N .	
of defined benefit plans Less: Impact of Tax on Regulatory Deferral Accounts		2	(17,50,72
Less: Impact of Tax off Regulatory Desarration	(a)	9,91,3	80
		*	
(b)Investment in Equity Instruments		-	
Tay on Equity Instruments			-
Shb total	(b)	9,91,3	(17,50,7)
Total (i)=(a)	-(b)	9,91,5	,66
(ii) Items that will be reclassified to profit or loss			-
(II) Items that will be reclassified to provide the control of the			
- Investment in Debt Instruments			
Less: Income Tax on investment in Debt Instruments Tota		4.0	
	(11)		(37.50.7
Other Comprehensive Income (B)=(i+ii) TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)	(11)	9,91,	380 (17,50,7 527 10458,05,2

Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each) Basic & Diluted

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 32
part of capital work in progress
Disclosure on Financial Instruments and Risk Management 34
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.

(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

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

Place: LUDHIANA Date: - 27 04 2019

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NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS As at 31st March, As at 31st March, 2018 **PARTICULARS** 2019 Total NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES As at 31st March, As at 31st March, 2018 2019 PARTICULARS Trade Receivables - Considered Good- Unsecured NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - LOANS As at 31st March, As at 31st March, PARTICULARS 2019 Deposits a) Unsecured (considered good) Unsecured (considered doubtful) Less: Provision for Doubtful Deposits *1 Sub-tota Employees (at amortised Cost) b) - Loans Receivables- Considered good- Secured - Loans Receivables- Considered good- Unsecured Unsecured (considered doubtful) Less: Provisions for doubtful Employees loans *2 Sub-total Contractor / supplier - Secured (considered good) - Unsecured (considered good) – Against bank guarantee Unsecured (considered doubtful) Less: Provisions for doubtful advances to Contractor/ Supplier *3 State Government in settlement of dues from customer d) - Secured (considered good) - Unsecured (considered good) - Unsecured (considered doubtful) Less: Provisions for doubtful Loan to State Government *4 Sub-total Government of Arunachal Pradesh (at amortised Cost) Loan- including accrued Interest - Secured
 Loan including accrued Interest- Unsecured- Considered good - Unsecured (considered doubtful) Sub-tota 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 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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F NO.	3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL A	As at 31st March,	As at 31st March
	PARTICULARS	2019	2018
A. B. C. D.	Bank Deposits with more than 12 Months Maturity Lease Rent receivable* Interest receivable on lease Interest accrued on: - Bank Deposits with more than 12 Months Maturity	80710,39,456	84170,81,223
E.	- Others 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

** Expected date of allotment is- For Corporate Office only

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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		

E NO	. 5 OTHER NON-CURRENT ASSETS PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
			-
Α.	CAPITAL ADVANCES		
	Secured (considered good)		
	Unsecured (considered good)	67,76,131	265,25,400
l or	– Against bank guarantee	61,10,131	5
	- Others Less: Expenditure booked pending utilisation certificate	-	-
	Unsecured (considered doubtful)	28	
		67,76,131	265,25,400
	Less : Provisions for doubtful advances 5	U/// U/SISS	
	ADVANCES OTHER THAN CAPITAL ADVANCES		
В.			2
	i) DEPOSITS - Unsecured (considered good)		
	Less : Expenditure booked against demand raised by Govt. Depts.	-	
	Less , Experience of doubtful)	17	-
	 - Unsecured (considered doubtful) Less: Provision for Doubtful Deposits *2 		
	Less: Provision for Doubtful Deposits	1.5	
	ii) Other advances	=	18
	Upsacured (considered good)	2	E. E.
	- Unsecured (considered doubtful)	1 -	₹
C.	Others		
	i) Advance against arbitration awards towards capital works		
	Balanced to Contractors -Unsecured- Against Bank Guarantee		34
	Released to Contractors - Unsecured	8745,00,000	20
		0745 00 000	
		.01	
	Deferred Foreign Currency Fluctuation Assets/Expenditure		
	(D)		
	Deferred Foreign Currency Fluctuation Assets		
	Deferred Expenditure on Foreign Currency Fluctuation		
15		March Manager in 1818	A-26 VA
	III) Deferred Cost on Employees Advances		i juli i debori i kari
	Secured - Considered Good		
	Unsecured - Considered Good		
		8812,76,13	1 265,25,4
	TOTAL		
	Provision for doubtful Advances *1	(8)	
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year Closing balance		
	Provision for doubtful Deposits *2		
	Opening Balance		
1	Addition during the year		
	Used during the year		
1	Reversed during the year		

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	_	INVENTORIES
THE NICE	6	IMANIORIES

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 Stores in transit/ pending inspection 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	62,32,941 50,450	13,26,722 16,829 13,43,55
*1 Provision for Obsolescence & Diminution in Value Opening Balance Addition during the year Used during the year Reversed during the year # Closing balance	02,03,33	
Explanatory Note: i) During the year, inventories written down to net realisable value (NRV), and recognised as an expense in profit or loss.	je -	

TE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
		(2)
- Trade Receivables: Considered Good- Unsecured - Trade Receivables- Credit Impaired Less: Provision for credit Impaired Trade Recevables *1	E 1	*** *>
*1 Provision for credit impaired Trade Recevables Opening Balance Addition during the year		
Used during the year Reversed during the year Closing balance	-	

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explanatory Note: i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only

- ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only
- iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A Balances with banks With scheduled banks i) - In Current Account ii) - In deposits account (Deposits with original maturity of less than three months)	8,235	(29,151
With other banks - In current account Bank of Bhutan B Cheques, drafts on hand		
C Cash on hand Cásh on hand	8,235	(29,15
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 :-	3	
(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, 2019

As at 31st March, 2019

As at 31st March, 2019

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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NO. 10 FINANCIAL ASSETS - CURRENT - LOANS	As at 31st March, 2019	As at 31st March, 2018
PARTICULARS PARTICULARS	2013	
Deposits		
- Unsecured (considered good)		
- Unsecured (considered doubtful)		
Less : Provision for Doubtful Deposits *1		
Less: Provision for Boddital Beposite	•	1
Loan to Related Partles		
-NHPTL (including accrued interest)		
- Loans Receivables- Considered good- Unsecured	-	
- Loans Receivables- Considered good Chaster		
OTHER LOANS		
Employees (including accrued interest)	127	
Lease paralyables, Considered good- Secured		24
The first basin clarificant increase in Credic riok		
 Loans Receivables which have significant increase in Credit Less: Provisions for loans which have significant increase in Credit 		
Risk *2		
99.45		
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)		
1)		
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		
Grand as private companies in which any Director	of	
Advance due by firms of private companies in the Company is a Director or member -For Corporate Office only	Yest to the life of the New York	MAN CHICAGO









NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others	22,240	22,825
) of the recoverable		22,82
Less: Provisions for Doubtful Claims *1 Sub-total	22,240	22,02
5445-54	795	
b) Interest Income accrued on Bank Deposits	£.	3
in the blo from SUNSIGIATIES (1) 3		
	3209,31,509	2363,06,482
d) Interest recoverable (Finance Lease)-Current e) Lease Rent receivable (Finance Lease)	52001	715,90,823
a	- 1	
A scrupt on investigation		
h) Receivable on account of unbilled revenue h) Receivable on account of unbilled revenue		2
h) Receivable on account of this account in settlement of		
n) Receivable on account of unbilled revenue Interests accrued on Loan to State Government in settlement of		3079,20,12
i) dues from customers	3209,53,749	3079,20,11
TOTAL		
*1 Provisions for Doubtful Claims		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		
Explanatory Note: 1) Receivable on account of unbilled revenue represents Grossing up of Return on Equity J&K water cess Unbilled sale for the month of March Sales due to revision of Tariff Order-Chutak Power Station Uttranchal Green & Water Cess Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station Sales due to revision of Tariff Order-Chamera-III Power Station Sales due to revision of Tariff Order-Dhauliganga Power Station Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazg Power Station Tax adjustment MEA Sales Parbati-III (4th Unit) Estimated Sale Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		-
	otal	enditure incurred or
Others To 2) Receivable from Subsidiaries / JV's includes claim of the compi Kiru & Kawar HE Projects which have been transferred to M/s CVI and PTC).	PPPL (a joint venture co	mpany of NHPC, JKSF

OTE 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		



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NOTE NO. 13 OTHER CURRENT ASSETS

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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.	-	LA S
- Unsecured (considered doubtful)		
Less : Provision for Doubtful Deposits *1	-	
Sub-total Sub-total	* 1	•
b) Advance to contractor / supplier		180
- Secured (considered good) - Unsecured (considered good)		
– Against bank guarantee	80,666	14,87,935
– Others Less : Expenditure booked pending utilisation certificate		
- Unsecured (considered doubtful)	*	
Less : Provisions for doubtful advances *2	DD 666	14,87,935
Sub-total	80,666	14,07,555
c) Other advances - Employees	2,58,980	91,955
- Unsecured (considered good) - Unsecured (considered doubtful)		01.055
Sub-total	2,58,980	91,955
d) Interest accrued on:		
Others - Considered Good	:-	
- Considered Doubtful		
Less: Provisions for Doubtful Interest *3 Sub-tota		
B. Others		050
a) Expenditure awaiting adjustment	2	(6.
Less: Provision for project expenses awaiting write off sanction *4 Sub-tota	7,5	
b) Losses awaiting write off sanction/pending investigation	*	-
Less: Provision for losses pending investigation/awaiting write off /	•	= = = = = = = = = = = = = = = = = = = =
sanction *5 Sub-tota		
c) Work In Progress		
Construction work in progress(on behalf of client) Consultancy work in progress(on behalf of client)		
d) Prepaid Expenditure	126,69,175	146,23,494
e) Deferred Cost on Employees Advances		
Secured - Considered Good Unsecured - Considered Good	3	
f) Deferred Foreign Currency Fluctuation	(
Deferred Foreign Currency Fluctuation Assets Deferred Expenditure on Foreign Currency Fluctuation	-	
q) Surplus / Obsolete Assets	4,23,844	4,20,116
h) Input GST		(*
I) Others	134,32,665	166,23,50
TOTAL	2311321000	
*1 Provisions for Doubtful Deposits Opening Balance		
Addition during the year	3 3 2 2	
Used during the year Reversed during the year		
Closing balance		
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance Addition during the year		Self-read to the
Used during the year	I SVERIGOR , INTER	
Reversed during the year		





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Oper	visions for Doubtful Accrued Interest ning Balance	15	
Addi	tion during the year d during the year		
Used	ersed during the year		
Clos	ing balance		
*4 Prov Ope Add	Alsion for project expenses awaiting write off sanction whing Balance lition during the year during the year	*	
DSU.	ersed during the year		
Clas	sing balance		
san Ope Ado	vision for losses pending investigation/awaiting write off / inction ening Balance dition during the year ed during the year	•	
Res	versed during the year		122
Clo	osing balance		
1 Loa	planatory Note:- ans and Advances due from Directors or other officers at the end the yearFor Corporate Office only lyance due by Firms or Private Companies in which any Director the Company is a Director or member For Corporate Office		
on	nly Irplus Assets / Obsolete Assets held for disposal are shown at wer of book value and net realizable value.	4,23,844	4,20,11

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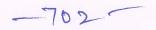
(3)

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	(2)	
Opening Balance Addition during the year Adjustment during the year Reversed during the year Less:Provided for	* - *	
Closing balance (ii) Wage Revision as per 3rd PRC Opening Balance Addition during the year (through P&L) Addition during the year (through OCI) Adjustment during the year	782,43,989 303,59,874	326,74,167 455,69,822
Reversed during the year	1086,03,863	782,43,98
Closing balance Kishenganga Power Station:-Depreciation due to Moderation of Tariff Opening Balance Addition during the year Adjustment during the year Reversed during the year		
Closing balance (iv) Exchange Differences on Monetary Items Opening Balance Addition during the year Adjustment during the year Reversed during the year	20.20	- 1
Closing balance		
Closing Balance (A)=(i)+(ii)+(iii)+(iv)	1086,03,863	782,43,9
Deferred Tax Assets on Regulatory Deferral Account Balances Less:-Deferred Tax Adjustments against deferred tax assets	harry - 18	A
Total (B)	1 12 12 12 12 12 12 12	200 12 / No. 12 /
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	1086,03,863	782,43,9

^{*} For details refer para 22 of Note No.-34-Other Explanatory Notes to Accounts







Note	15.2	Other	Equity	
MOLE	13.4	001101		

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15.2	Other Equity	As at 31st March,	As at 31st March, 2018
	PARTICULARS	2019	
		-	-
		2 1	
L	Capital Reserve		5.
2	Capital Redemption Reserve		* 1
3	Socurities Premium Account		* V
4	n-ad podemotion Reserve		8 1
5	. a n - valanment (1100)	18	
6	Share Application Money Pending Allotment		
7	General Reserve		= 1
8	Retained Earnings	200	(17,50,720)
0	Retained Earnings i) Reserves created on account of Ind AS Adjustment i) Reserves created on account of the defined benefit plans	9,91,380	10475,55,970
	Reserves created on account of Ind AS Adjustment Plans Reserves created on account of the defined benefit plans Reserves created on account of the defined benefit plans	7454,02,147	104/5,55/5/
	iii) Surplus		
		-	-
9	FVTOCI Reserve-		š
	- Equity Instruments	02.527	10458,05,250
	- Debt Instruments	7463,93,527	
	Total		070
-		7454,02,147	10475,55,970
	 Surplus Profit for the Year as per Statement of Profit and Loss Profit for the Year as per Statement of Profit and Loss Profit for the Year as per Statement of Profit and Loss 		-
	Profit for the Year as per Statement of Profit and Loss Adjustment arising out of transition provisions for recognising Rate		D. C. C. C. C. C. C. C. C. C. C. C. C. C.
	Adjustment arising out of definition	1	-
	Regulatory Assets		1
	Balance brought forward		:=
	Add: Amount Written Back From Bond Redemption Reserve		
	Amount Written Back From Bond Notes	2	
	Write Back From Capital Reserve		
	Write Back From Other Reserve	1	1 -
	Amount Utilised From Self Insurance Fund		-
	Tax On Dividend Write Back Write Back From Corporate Social Responsibility Fund Write Back From Corporate Social Responsibility Fund		10475,55,97
	Meito pack From Research & Development	7454,02,1	47
	Balance available for Appropriation		
	N		1
	Transfer to Bond Redemption Reserve		
	Transfer to Self Insurance Fund		
		4	
	- Corporate Social Responsibility Fulls	3	
	Transfer to Coliporate Society Transfer to Research & Development Fund		
	Dividend :		
		- 5.0	2/
	- Interim		
	- Final		-
	Tax on Dividend		
	- Interim	7454,02,	147 10475,55,5
	- Final Balance carried forward	7434,02,	Wallist .







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

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O. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)		As at 31st March, 2018
PARTICULARS	2019	89409,89,698
orrige	86577,20,698	4987,04,400
FUNDS FROM CORPORATE OFFICE	4606,38,608	4987,04,400
C.O.(FDB)		
IUT Closing Entries - CO	-	
L.O. MUMBAI		200 20 662
L.O. LUCKNOW	280,84,552	362,38,662
RO-JAMMU		
RO-ITANAGAR	-	(6,440)
RO-SILIGURI	79.857	7.65
RO-CHANDIGARH	1,35,208	232
BAIRASIUL	1,33,24	-
		- 1
RO-BANIKHET	- N	-
LOKTAK	12.00.400	13,136
SALAL	(1,09,400)	(33,411)
TANAKPUR	3	20,000
CHAMERA-I	(15,081)	12,874
URI - 1	91,062	
RANGIT	(1,50,240)	16,825
CHAMERA-II	17,747	(29,400)
DULHASTI	-	3
DHAULIGANGA-I	1,320	1,16,885
TEESTA-V	42,507	7,711
CHAMERA-III	42,55	-
	(1,00,000)	-
CHUTAK	56,240	2,65,430
TLDP-III		1,999
PARBATI -II	(3,000)	(19,618)
PARBATI-III	2,78,914	(31,920
SEWA-II		(2,362
URI - II		(2,302
KISHANGANGA	30	450.242
NIMMO BAZGO	1 1 1	(50,142
TLDP-IV	(8)	35
TEESTA-IV		
SUBANSARI LOWER		243
DIBANG		· · ·
TAWANG I & II		120
KOTLIBHEL 1A		
INVESTIGATION PROJECTS, UTTRAKHAND	(30,00,000)	(1023,68,996
	(30,00,000)	(1025;111;1
RE CELL	=	
WIND POWER PROJECTS, JAISALMER		
BRRP	*	
50MW SOLAR POWER PROJECT, TAMILNADU	₹€	
POWER TRADING CELL	847,73,470	1415,17,79
CHEQUE PAID ACCOUNT	(17,00,645	(48,66,63
CHEQUE COLLECTED ACCOUNT	(18665,07,447) (22011,31,01
COMMERCIAL - IUT	1500,00,775	
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	9685,95,029	
CENTRALIZED VENDOR PAYMENT ACCOUNT	84789,30,174	
Total	84789,30,172	/ Management to





NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

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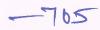
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PARTICULARS	As at 31st March, 2019	As at 31st March 2018
Bonds	E	0.5
- Secured	- 1	
- Unsecured		
Term Loans		
From Banks		
- Secured	=	
- Unsecured		
From Other Parties		
- Secured		-
- Unsecured-From Government (Subordinate Debts)		
- Unsecured-From Others		
TOTAL		
Redemption / terms of repayment etc. i) Debt Covenants: Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments (Undiscounted Cash Flows):		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL		







NOTE NO. 16.2 FINANCIAL LIABILTIES - 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	41,47,182	25,73,608
More than 5 Years TOTAL	41,47,182	25,73,608

PROVISIONS - NON CURRENT

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	PARTICULARS As at 31st March, 2019 2018		
Α.	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		
В.	OTHERS i) Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Unwinding of discount Closing Balance		1050,54,94 23,74,00 1074,28,94
	ii) Provision For Livelihood Assistance		
	As per last Balance Sheet	3.4.5	18
	Additions during the year	-	
	Amount used during the year		
	Amount reversed during the year	-	
	Unwinding of discount	1.5	
	Closing Balance		
	lil) Provision-Others As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year		
	Closing Balance		
	TOTAL		-

Explanatory Note: -

* Information about Provisions are given in para 21 of Note 34-Other explanatory Notes to Accounts.

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deferred Tax Liability a) Property, Plant and Equipments, Investment Property and Intangible Assets. b) Financial Assets at FVTOC! c) Other Items Less: Recoverable for tariff period upto 2009 Less: Deferred Tax Adjustment against Deferred Tax Liabilitariff period 2014-19. Net Deferred Tax Liability Less:-Set off Deferred Tax Assets pursuant to set off pro-	ities for	
 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).

Page 12 of 26

2) Movement in Deferred Tax Liability/(Assets) are shown in Annexure to Notes No. 18





NOTE NO	10	OTHER	NON	CURI	FNT	LIABIL	THE

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	9 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	B 2 0	
	Grants in aid-from Government-Deferred Income		- 2
	TOTAL		
63	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 *	, v	
	Grants in Aid-from Government-Deferred Income (Current) Grants in Aid-from Government-Deferred Income (Non-Current)		
1)	* Grant includes:- Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmoo Bazgo Power Station & Kishanganga HE Project accounted as Grant In Aid.	•	
2)	Funds (Grant in Ald) received from Government of Indla through SECI for setting up 50 MW Solar Power Project in Tamilnadu.		>5

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Borrowings-Other Loans-Secured From Banks		*
TOTAL		

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	4
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







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	1.5	
- Term Loan -Banks-Unsecured		~
- Other Parties-Secured		
· Unsecured-From Government (Subordinate Debts)	-	7-
- Other Parties-Unsecured	- 1	-
Bond application money	200,57,387	177,23,748
Liability against capital works/supplies	7,19,080	
Liability against capital works/supplies-MSME **	7,19,000	
Interest accrued but not due on borrowings	-	
Interest accrued but not due on borrowings		75,82,522
Interest accrued and due on borrowings	63,65,339	75,02,522
Deposits/ retention money	-	
Due to Subsidiaries		
Due to Substituties Liability for share application money -to the extent refundable		
Unpaid dividend ***	20	
Unpald interest ***	12,357	1,00,304
Other Payables-Payable to Employees	19,450	14,300
Other Payables-Payable to Others	271,73,613	254,20,87
TOTAL City to the second of renal		

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosurant to Note no. 16.1. (For C.O. only)

** Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 signer under para 15 of Note No.34- Other Explanatory Notes to Accounts.

is given under para 15 or 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

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TE NO. 21 OTHER CURRENT LIABILITIES PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
) . To be a section of the section o	Na Na	
Income received in advance (Advance against depreciation)	- 1	
Deferred Income from Foreign Currency Fluctuation Account		E
Deferred Foreign Currency Fluctuation Liabilities		¥1.
Unspent amount of deposit/agency basis works	906,28,873	869,80,929
Statutory dues payables	900,20,0.2	3
Advances against the deposit works	D	
Amount Spent on Deposit Works		
A transfer of Project Mat./ Consultancy Work		
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy		
Works		-
Other liabilities-Advance from Customers & Others		
Grants in aid-from Government-Deferred Income	906,28,873	869,80,929
TOTAL	300,20,0,1	





NOTE NO 22 PROVISIONS - CONNEN	NOTE NO	22	PROVISIONS - CURRENT
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NO. 22 PROVISIONS - CURRENT PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
PROVISION FOR EMPLOYEE BENEFITS Provision for Long term Benefits (Provided for on the basis of actuarial valuation) As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance	•	
ii) Provision for Wage Revision *1 As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance Less: Advance paid Closing Balance (Net of advance)	-	
iii) Provision for Performance Related Pay/Incentive As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance	## (P) (P) (P) (P) (P) (P) (P) (P) (P) (P)	
iv) Provision for Superannuation / Pension Fund As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance		
v) Provision For Wage Revision 3rd PRC As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance		
B. OTHERS i) Provision For Tariff Adjustment As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Closing Balance		-
ii) Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year Amount used during the year Amount reversed during the year Unwinding of discount	1061,85,27 295,82,52 766,02,7	1062,02,57
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	700,02,7	

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v) Provision For Livelihood Assistance	~	-
As per last Balance Sheet	12-1	
Additions during the year		35
Amount used during the year		
Amount reversed during the year	*	-
y at a wf 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 ner last Balance Sheet	*	
Additions during the year	*	
amount used during the year	•	
Amount reversed during the year		
Closing Balance	766,02,746	1061,85,2
TOTAL		
Explanatory Note: - Information about Provisions are given in para 21 of Note 34 of E	Salance Sheet	

E NO. 23 CURRENT TAX LIABILITIES (NET)	As at 31st March,	As at 31st March, 2018
PARTICULARS	2019	2010
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)		



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	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I A	Operating Revenue SALES SALE OF POWER	3687,46,043	3582,86,016
	ADVANCE AGAINST DEPRECIATION -Written back during the year Less :		(4)
	Sales adjustment on a/c of Foreign Exchange Rate Variation Tariff Adjustments Regulated Power Adjustment	325,04,855	399,11,39
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)		:se) ∞
	Rebate to customers Sub - Total (A)	3362,41,188	3183,74,62
ВС	Income from Finance Lease Income from Operating Lease	11678,23,251	12332,79,63
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS	4	
	Contract Income Revenue from Project management/ Consultancy works	# 1	2
	Revenue from Project management/ Consultancy works Sub - Total (D)		
Ε	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	15516,54,25
F	OTHER OPERATING REVENUE		120,75,25
	Interest from Beneficiary States (Revision of Tariff) Sub-Total-II		120,75,25
	TOTAL (I+II) Explanatory Note: -	15040,64,439	15637,29,51
	yearly basis. Accordingly, stated amount has been included in sale of power in relevant year For Corporate Office only 2) Based on deliberations and subsequent developments in the course of hearing in CERC on the tariff proposal of all 4 units of		
	course of hearing in CERC on the tariff proposal of all 4 units of Parbati-III Power Station, management expects that keeping in view the current water availability and pending commissioning of Parbati- II Project which is under construction, revenue of 4th Unit recognised on estimated basis may not be realisable. Accordingly, unbilled revenue recognised till 31.03.2017 has been reversed in the books during the year on account of change in estimates.' - For Corporate Office only		
	3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). For Corporate Office only		
7	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	H H	
	S) Amount of earlier year sales arising out of finalisation of tariff included in Sales. (For Corporate Office only)		
	meduced in Sales. (For Corporate Office Office	1000	
	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)		

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	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A)	Interest Income		
AJ	Interest from Investments carried at FVTOCI		
	- Interest - Government Securities (8.5% tax free bonds issued by		2
	the State Governments)		
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	3.83	
	-Deposit Account		· · · · · · · · · ·
	- Employee's Loans and Advances (Net of Rebate)		11 2
	- Interest from advance to contractors	121	
	- Others	+:	
	- Others		
B)	Dividend Income		
	- Dividend from subsidiaries	5	
-	- Dividend -Others		
C)	Other Non Operating Income	1047,82,252	3718,18,684
	Late payment surcharge Income From Sale of Self Generated VERs/REC	-	285
	Realization of Loss Due To Business Interruption		
	Profit on sale of investments	· · · · · · · · · · · · · · · · · · ·	
	Profit on sale of Assets (Net)		5
	Income from Insurance Claim	9	61,32,55
	Liability/ Provisions not required written back #1	*	01,32,33.
	Material Issued to contractor		
	(i) Sale on account of material issued to contractors		Û.
	(ii) Cost of material issued to contractors on recoverable pasis	1.50	
	(iii)Adjustment on account of material issued to contractor	341,65,083	329,04,53
	Amortization of Grant in Aid	341,65,063	325,01,33
	Income on account of generation based incentive (GBI)		
	Exchange rate variation (Net)	31,56,486	38,48,43
	Others	- 407 02 021	4147,04,21
	Sub-tota		47,33,10
	Add/(Less): C.O./Regional Office/PID Expenses	15,03,434 1436,07,255	4194,37,31
	Sub-tota	1430,07,233	120 1/80 1/80
	Less: Income transferred to Expenditure Attributable to		720
	Construction		
	Less: Income transferred to Advance/ Deposit from		
	Client/Contractees and against Deposit Works	3	
	Less: Transfer of other income to grant	1436,07,255	4194,37,33
	Total carried forward to Statement of Profit & Loss		
	Explanatory Note: - Detail of Liability/Provisions not required written back		1
# 1	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)		
	a) Diminution in value of stores and spares (*1 under Note 6)		
	h) Provision for credit impaired trade receivables (*1 under Note 7)		
	n = 16 D 1161 Describe (*1 under Note 10)	1	
	i) Bad & Doubtrui Deposits ("I dildei Note 10)		1
	 i) Bad & Doubtful Deposits (*1 under Note 10) i) Provision for loan which have significant increase in credit risk (*2 under 		
	 j) Provision for loan which have significant increase in credit risk (*2 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) 		
	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)		
	 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) 		
	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)		
	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 Not No. 13) provisions for Doubtful Accrued Interest (*3 under Note No. 13)	e	
	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	e	
	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	e	
	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 Not 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)	e	
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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) g) Provision for Long Term Benefits (SLno-A (I) of Note No-17 & 22)	e	
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions for doubtful claims (*1 under Note No.11) l) Provisions for Doubtful Deposits (*1 under Note No. 13) m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13) n) Provisions for Doubtful Accrued Interest (*3 under Note No. 13) o) Provision for project expenses awaiting write off sanction (*4 under Note No. 13) p) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13) q) Provision for Long Term Benefits (SL.no-A (i) of Note No-17 & 22) c) Provision for wage revision (\$5.no-A(ii) of Note No-22)	de de la companya de	
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 (5Lno-A (I) of Note No-17 & 22) r) Provision for wage revision (5Lno-A (II) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (SLno-A (III) of	de de la companya de	25,74,0
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 (SLno-A (I) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(II) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(III) of Note No. 23)	de de la companya de	25,74,0
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 (SLno-A (i) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(ii) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) or Note No-22) y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)	de de la companya de	25,74,0
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions for doubtful claims (*1 under Note No.11) l) Provisions for Doubtful Deposits (*1 under Note No. 13) m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13) n) Provisions for Doubtful Accrued Interest (*3 under Note No. 13) o) Provision for project expenses awaiting write off sanction (*4 under Note No. 13) p) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13) q) Provision for Long Term Benefits (Sl.no-A (i) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(ii) of Note No-22) s) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for tariff adjustment (Sl. No B(i) under Note 22)	de de la companya de	25,74,0
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 Not 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 (SLno-A (l) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(li) of Note No-22) y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 ar Sl.no-B(ii) of Note No-18 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-17 ar Sl.no-B(ii) of Note No-18 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(iii) of Note No-19 and Sl.no-B(iiii) of Note No-19 and Sl.no-B(iiiii of Note No-19 and Sl.no-B(iiiii of Note No-19 and	de de la companya de	25,74,0
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 Not 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 (SLno-A (l) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(li) of Note No-22) y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 ar Sl.no-B(ii) of Note No-18 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-17 ar Sl.no-B(ii) of Note No-18 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(ii) of Note No-19 and Sl.no-B(iii) of Note No-19 and Sl.no-B(iiii) of Note No-19 and Sl.no-B(iiiii of Note No-19 and Sl.no-B(iiiii of Note No-19 and	de de la companya de	25,74,
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 (5Lno-A (i) of Note No-17 & 22) r) Provision for wage revision (5Lno-A(ii) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) y) Provision for Superannuation/Pension Fund (5Lno-A(iv) of Note No-22) u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No-22) w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(ii) of Note No. 22)	de de la companya de	25,74,
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 losses pending investigation/awaiting write off / sanction (*5 under Note No. 13) q) Provision for long Term Benefits (Sl.no-A (i) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(ii) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) u) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No22) w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(ii) of Note No22) x) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note	de de la companya de	25,74,0
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 Not 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 losses pending investigation/awaiting write off / sanction (*5 under Note No. 13) q) Provision for long Term Benefits (SLno-A (i) of Note No-17 & 22) f) Provision for wage revision (Si.no-A(ii) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No22) w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No22) x) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No22)	de de la companya de	25,74,0
v	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 losses pending investigation/awaiting write off / sanction (*5 under Note No. 13) q) Provision for Long Term Benefits (SLno-A (i) of Note No-17 & 22) r) Provision for wage revision (Sl.no-A(ii) of Note No-17 & 22) r) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) on Note No-22) y) Provision for Committed Capital Expenditure (Sl.no-A(iv) of Note No-17 and Sl.no-B(iv) of Note No22) y) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(iv) of Note No22) y) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No22) y) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22) y) Write back of Project expenses provided for	de de la companya de	Faul (100)
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10) k) Provisions 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 Not 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 losses pending investigation/awaiting write off / sanction (*5 under Note No. 13) q) Provision for long Term Benefits (SLno-A (i) of Note No-17 & 22) f) Provision for wage revision (Si.no-A(ii) of Note No-22) s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22) y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22) u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No22) w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No22) x) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No22)	de de la companya de	25,74,0 23,59, 11,99,

Total carried forward to Statement of Profit & Loss includes (Previous year (Prev

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NOTE NO. 25 GENERATION EXPENSES	(Amount in ₹)		
PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018	
Water Usage Charges Consumption of stores and spare parts Purchase of Power -Power Trading (Net of Rebate)	1461,76,904 33,97,808	1368,50,506 112,27,771	
Total carried forward to Statement of Profit & Loss	1495,74,712	1480,78,277	

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Salaries, wages, allowances	1458,94,928	1496,49,93
Gratulty, Contribution to provident fund & pension scheme (incl.	203,09,618	124,17,85
administration fees) Staff welfare expenses	93,47,522	118,39,47
Leave Salary & Pension Contribution	-	(4)
Sub-total	1755,52,068	1739,07,26
Add/(Less): C.O./Regional Office Expenses	1237,29,800	1226,58,88
Sub-tota	2992,81,868	2965,66,1
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	2965,66,1

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

90,07,701
62,13,855
84,14,382
67,48,313

4 Total carried forward to Statement of Profit & Loss Includes ₹ ----- (Previous year ₹ ------) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ ------ pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



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	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Α	Interest on Financial Liabilities at Amortized Cost : Bonds Term loan Foreign loan Government of India loan	741,10,760 205,55,409 2082,76,318 341,72,206	421,63,273 579,62,413 2044,77,568 301,92,733
	Unwinding of discount-GOI Loan Sub-		3347,95,987
В	Other Borrowing Cost Loss on Hedging Transactions	17	79,667
	Bond issue/ service expenses Commitment fee Guarantee fee on foreign loan		22,885
	Other finance charges	2,93,094 -total 2,93,094	75,80,912
	Applicable net gain/ loss on Foreign currency transactions an		
С	translation Exchange differences regarded as adjustment to interest cost Less: Interest adjustment on account of Foreign Exchange Rate	7.	
	Maria bin a	-total - 3374,07,787	3424,79,45
	Total (A + B + C)	74,677	67,28
	Add/(Less): C.O./Regional Office/PID Expenses TOTAL	3374,82,46	3425,46,73
	Less: Finance Cost transferred to Expenditure Attributable to Construction		
	Less: Recoverable from Deposit Works Total carried forward to Statement of Profit & Loss	3374,82,46	4 3425,46,73

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

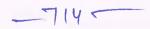
(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
TO THE PROPERTY OF THE PROPERT		
Depreciation & Amortisation Expenses Depreciation adjustment on account of Foreign Exchange Rate	12	=
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	•	
Land Description Denosit Works		35,12,810
Total carried forward to Statement of Profit & Los	23,93,949	33,12,010

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 EXPENSI	SES	5
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	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Α. [Direct Expenditure on Contract, Project Management and Consultancy Works		3/
В. [REPAIRS & MAINTENANCE	17,54,066	65,35,317
	- Building	235,86,223	292,98,861
	- Machinery	139,95,033	221,50,878
	- Others		
	OTHER EXPENSES	172,19,408	121,79,939
	Rent & Hire Charges	17,90,777	13,92,930
	Rates and taxes Insurance	231,39,128	259,64,258 200,43,523
	Security expenses	310,87,870	200,43,323
	Electricity Charges	7,84,536 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	=	20.500
	Consultancy charges - Foreign Audit expenses (Refer explanatory note-3 below)	1,37,305	88,500
	Expenses on compensatory afforestation/ catchment area		23,74,000
	treatment/ environmental expenses	81	1
	Expenditure on land not belonging to company	5.0	6,47,725
	Loss on Assets (Net)	2,67,117	0,47,723
	Losses out of insurance claims (upto excess clause)		
	Losses out of insurance claims (beyond excess clause)	7 000	3,080
	Books & Periodicals	1,800	3,000
	Donation	29,09,362	48,13,832
	CSR/ Sustainable Development	23,03,302	9
	Community Development Expenses		
	Directors' Sitting Fees	15	
	Research and development expenses	187	
	Interest on Arbitration/ Court Cases	150	101,40,227
	Interest to beneficiary states Expenditure on Self Generated VER's/REC	185	9
	Expenses for Regulated Power	500	
	Less: - Exp Recoverable on Regulated Power		127
	Exchange rate variation (Net)	¥-	23.40.70
	Training Expenses	88,837	21,40,793
	Petition Fee /Registration Fee /Other Fee - To	1,98,000	1,98,000
	CERC/RLDC/RPC/IEX/PXIL		
	Operational/Running Expenses of Kendriya Vidyalay		-
	Operational/Running Expenses of Other Schools Operational/Running Expenses of Guest House/Transit Hostel	93,79,365	84,70,54
	Operational/Running Expenses of Guest House/Hansi Hossel Operating Expenses of DG Set-Other than Residential	16,00,000	
	Other general expenses	88,93,108	
	Other general expenses Sub-tot	al 1513,21,12	
	Add/(Less): C.O./Regional Office/PID Expenses	99,80,67	
	Sub-tot	al 1613,01,79	9 1835,62,83
	Less: Amount transferred to Expenditure Attributable to		=
	Construction		
	Less: Recoverable from Deposit Works		
	Less: Transfer of Generation & other expenses - IPO/Buyback	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	9 1835,62,83
	Sub-total	(i) 1613,01,79	9 1033,02,03
D.	PROVISIONS		9
	Bad and doubtful debts provided		
	Expected Credit Loss Allowance-Trade Receivables		1 100
	Bad and doubtful advances / deposits provided	-	DE LANGE
	Bad and doubtful claims provided		
	Doubtful Interest Provided for	The state of the state of	
	Diminution in value of stores and spares /Construction stores		1000
	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	76,12,62	59,20,73
	Provision for Interest to Beneficiary	3,50,527,03	
	Provision for interest against court/arbitration award		
	Others Sub-to	76,12,6	20 59,20,7
	Add/(Less): C.O./Regional Office/PID Expenses		1,0
	Add/(Less): C.O./Regional Office/PID Expenses Sub-to	tal 76,12,6	20 59,21,8
	Less: Amount transferred to Expenditure Attributable to	1,-1,3	and the state of t
	Less: Amount transferred to Expenditure Attributable to Construction	7.5	
			22
		-	
	Less: Recoverable from Deposit Works Sub-total	(ii) 76,12,6	20 59,21,8





Explanatory Note: -

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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	For the Year ended
31st March, 2019	31st March, 2018
76,12,620	59,20,730

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

	(Amount in ₹)
For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
- 2	¥
20	2
*.	
*: :	#**
**	
*	40
~	2
1,37,305	88,500
1,57,505	*
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 Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".







(J) (Z) -	THE PROPERTY OF THE PROPERTY O		(Amount in ₹)
NO. 3	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 Tays *		
	a and the deferred the assets	9	4
	- Relating to origination and reversal of temporary differences	2	
		- 12	
	a direct manner in respect of deterred tax of prior periods		
	Relating to origination and reversal of temporary	(#)	36
		180	*
	Adjustments in respect of deterred tax of prior periods		
	Table deferred tay expenses (belletts)		•
	Less: Recoverable for tariff period upto 2009 Less: Deferred Tax Adjustment Against Deferred Tax Liabilities for	77.5	*
	tariff period 2014-19.		
	Net Deferred Tax		
	Total carried forward to Statement of Profit & Loss		
	Explanatory Notes:-	A	
1)	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
17.5		7150,42,273	10029,78,22
	Accounting profit/loss before income tax	THE THE CASE OF	
	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		34



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a satisfied	Dogulatory	Deferral Account	Balances

O. 31 Movement in Regulatory Deferral Account Balances PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Movement in Regulatory Deferral Account Balances on account		
of:-		8
(I) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	- 4	
b) Generation & Other exps.	170	
c) Depreciation		4
d) Finance Cost		(*)
e) Other Income Sub Total (i)	303,59,874	445,77,743
(II) Wage Revision as per 3rd PRC	1	-
(II) Wage Revision as per 3rd PRC (III) Kishenganga Power Station:-Depreciation due to moderation of	-	
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		
Differences on Monetary Items	303,59,874	445,77,74
TOTAL (A)=(i)+(ii)+(iii)+(iv)		
- Regulatory Deferral Accounts	1	
Deferred Tax Expense (Benefit) on Movement in Regulatory	-	
Deferred Tax Expense (Benefit) on the Balances Deferred tax assets.		
Deferral Account Balances Less:-Deferred Tax Adjustement against deferred tax assets.		
	303,59,874	445,77,7
Total carried forward to Statement of Profit & Loss (A-B)	303,39,67	



(Amount in ₹)



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

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	CONSTITUTE EVDENSE	70,48,775	
	EMPLOYEE BENEFITS EXPENSE Salaries, wages, allowances	16,22,276	*
	Gratuity and contribution to provident fund	10/22/21	-
	Staff welfare expenses	= 5	
		86,71,051	
	Leave Salary & Pension Contribution. Sub-total	001, 21	
St	FINANCE COST		
	Interest on :	2	
	Government of India loan	7.	
	Bonds	-	4
	Foreign loan		
	Term loan	*	
	Cash credit facilities /WCDL Exchange differences regarded as adjustment to interest cost		1
	Exchange differences regarded as dajassings		(*)
	Loss on Hedging Transactions Bond issue/ service expenses		
	Commitment fee		
	Guarantee fee on loan		2
		-	
	Transfer of expenses to CAC- interest of effective interest Government-adjustment on account of effective interest research on account of effective interest.		
			*
	Transfer of expenses to EAC-committee capital expenses	*	
	adjustment for time value Sub-tot	al -	
C,	DEPRECIATION AND AMORTISATION EXPENSES Sub-tot	al	
	OTHER EXPENSES		
D.	Building		=
	Machinery		
	Others	4	-
	Rent) <u> </u>	
	Rates and taxes		
	Insurance		-
	Security expenses		
	Flectricity 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		
	12000 National		
	Expenses on compensatory afforestation/ catchment area		ē "
	breatment/ environmental expenses		-
	Expenditure on land not belonging to company		
	* Claims written off		a)
	Land Acquisition and Rehabilitation Experiordice		≈ No
	Losses on sale of assets		
	Other general expenses		1
	Exchange rate variation (Debit) Sub-	otal	
E	PROVISIONS Sub-	total	
F	C.O./Regional Office Expenses:		温·plane entered type.
	Other Income	If a State of the state of the	040
	Other Expenses Employee Benefits Expense	163.46	,,,,,,,,
	Depreciation & Amortisation Expenses	**	145
	Finance Cost		(F)
	_ ,,	total 163,46	5,940
	300		
(LESS: RECEIPTS AND RECOVERIES		5
	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		ೆ
			29
	Miscellaneous receipts Transfer of fair value gain to EAC- security deposit / retention	7	72
	money Transfer of fair value gain to EAC - on provisions for committee	G LIM/	3/
		p-total.	A-
	Capital experiordic		

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STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2019 OTHER EQUITY

	- A			Reserve & Surpl	16			Other Compreh	ensive Income	Total
Attributable to equity holders	61	Capital	Securities	Bond	Research &	General Reserve	Surplus/ Retained	Equity	Debt instruments	rotar
	Share Application Money Pending Allotment	Redemption Reserve	Premium	Redemption Reserve	Development Fund		Earnings	through OCI	through OCI	
				3			9.0		721	7454,02,147
Balance as at 1st April, 2018							7454,02,147			9,91,380
Profit for the year		10.7				1	9,91,380			7463,93,52
Other Comprehensive Income							7463,93,527			7403,33,32
Total Comprehensive Income		10.5%								*:
Share Application Money received during the year.	-									
Utilization for Buy Back of Shares	V.	2000 m								
Transfer to Retained Earning		73								
Amount written back from Bond Redemption		337 -) F:					
Tax on Dividend - Write back					-			33		*
Amount written back from Research & Development Fund		基基								9
Amount Transferred from General Reserve		12.				0.00			-	
		Vo.5								
Transfer from Retained Earning		6.6								
Dividend		73 1								
Tax on Dividend			-							
Transfer to Bond Redemption Reserve										
Transfer to Research & Development Fund		14.				76			-	7463,93,52
Trfr to General Reserve		The second	CONTRACTOR OF THE PARTY OF THE			345	7463,93,527			7403,53,52
Total as on 31st March 2019	3.5									

)

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

> (da P.C.BANSAL) Partner M.No. 083597

D

Yogendra Singh Sr. Manager (Finance) Head of Finance Prit Pal Singh Wilkh General Manager (Civil) Head of Project

(Amount in ₹)

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)		- 1	-
	Less: Fair Value Adjustments (Secured)		-	8
	Less: Fair Value Adjustments (Unsecured)		e e	-
	Less. Fair Value Regulation (Galletine)	Sub-total		-
b)	Contractor / supplier – Against bank guarantee			
	Add/ Less: Fair value adjustment		增	
		Sub-total	-	-
e)	Deposits			_
	- Unsecured (considered good) Add/ Less: Fair value adjustment		-	
		Sub-total	-	•

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





-721-

	As at 31st March, 2019	As at 31st March, 2018
OTHER LOANS		
Employees (including accrued interest)		_
Secured (considered good)		_
Unsecured (considered good)		_
Less : Fair Value Adjustments (Secured)	-	_
Less : Fair Value Adjustments (Unsecured)	-	

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

PARTICULARS	As at 31st March, 2019	As at 31st March 2018		
Bonds		-		
- Secured				
- Unsecured				
Term Loans				
From Banks				
- Secured	_			
- Unsecured				
From Other Parties				
- Secured				
- Unsecured-From Government (Subord	inate Debts)	3		
' - Unsecured-From Others	*			
Fair value Adjustment	-			
TOTAL				



-722-

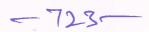
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SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
10	4147182	2573608
Deposits/ retention money Less: Fair value adjustment - Deposits/ retention money	1	(007101)
Description of the second of t	3840690	2336507
TOTAL		







SUB NOTE NO. 17 NON CURRENT - PROVISIONS

		As at 31st March, 2019	As at 31st March, 2018
В.	OTHERS	1	
i)	Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year Amount used during the year	-	112491951 2374000 114865951
	Amount reversed during the year		
	Clasing Relance		
	Less: Fair Value Adjustment Closing Balance after Fair Value Adjustment		
ii)	As per last Balance Sneet Additions during the year Account used during the year		-
	Amount reversed during the year		-
	Closing Balance Less: Fair Value Adjustment Closing Balance after Fair Value Adjustment		-





-724

Fair Value Adjustment-P	rovision for Committed			
Capital Expenditure	14.52		-	7437010
Opening Balance	3			
Addition during the year	7.8			7437010
Used during the year				
Reversed during the year	6-A-			
Unwinding of discount			0	0
Closing balance	602			
	For Livlihood			
Fair Value Adjustment-	Provision For Livinios		1	1
Assistence	e de può		-	
Opening Balance				
Addition during the year	1 to 1 to 1 to 1 to 1 to 1 to 1 to 1 to			
Used during the year		300		
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
7.5(6)	6372480	7589184
Deposits/ retention money Less: Fair value adjustment - Deposits/ retention money	(7141)	(6662)
Less: Fair value adjustment 250		





-725-

SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
B. OTHERS ii) Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year	106185271 29582525	
Amount used during the year Amount reversed during the year	76602746	10618527
Closing Balance Less: Fair Value Adjustment Closing Balance after Fair Value Adjustment	76602746	106185271
v) Provision For Livlihood Assistence As per last Balance Sheet Additions during the year		-
Amount reversed during the year		-
Less: Fair Value Adjustment Closing Balance after Fair Value Adjustment		16 1061852
Closing 24	7660274	16 1001052





-726-

Fair Value Adjustment-P Capital Expenditure Opening Balance Addition during the year Used during the year Reversed during the year	rovision for Committed		
Unwinding of discount	X-1	o	0
Closing balance	75		
Assistence Opening Balance Addition during the year Used during the year Reversed during the year	Provision For Livlihood	=	
Unwinding of discount		0	0
Closing balance	77 T		/





									DEPRECIATION				NET BLOCK As at	As at	
										DEFRE		As at 31st	As at 31st	As at 31st	31st March,
	NO. 2.1 Property, Plant and Eq	ipment as on 31.3,2019			OSS BLOCK	(As at 31st	As at 01-Apr-	For the Year	Adjustments	March, 2019	March, 2019	2018	
STE	NO. 2.1 Property, Flatte and 14				Dedu	uctions	Other	March, 2019	2018			0	0		
		As at	Addi	tions		Others	Adjustments	March, 20	0		-2035379	0	1		
ı. [PARTICULARS	01-Apr-2018	IUT	Others	IUT	General			C C	2035379	-6957682				
0.			127-22			1			(5)		-46444890)		
	. 14	0		511750						0	0		3)	
La	nd - Freehold	0		22785377				NED-RESIDENCE	0	0	0	1			
La	ind - Leasehold	0		10120411	100				0	0	1	1 0		0	
i) Ro	oads and Bridges		ORE -					10000000000000000000000000000000000000			-267117188	3	0	-	
/) BI	uildings uilding-Under Lease									0 267117188	-				
() B	allway sidings	-	57.5					meet with the same				0	0	0	
-	water Water		100	20485175					020	0 159209398	-15920939	0		0	
H	onductor system, Hydro mechanical	3	An est			_			- C			6	0	0	
vii) C	onductor system, man			9226682						0 1547086	-154700		9	0	
19	ates, turners,	21	0	9220002				用程序 体制度			-167292	in	0	0	
	Generating Plant and machinery	The state of the s	200	6299725		+		markson/manus/res		167292			0	0	
Allt)	Jenerating 1		0	0255725					0	75443	-1544	16	0	0	
EA F	Plant and machinery	1							0	0 15441	20001	24	0		
ix)	Sub station		0					THE PERSON NAMED IN COLUMN TWO	2001	0 280812			G	0	
. 1	Plant and machinery	1			-				DOM:	34740	-3474	08		0	
(X)	remicrion lines		0	219308				局與論家實際	199	0		00	0	0	
xi)	Plant and machinery Others	F 5 A	0					國際物學主義		0 42940	0703		0	0	
			0	3303016			-	THE REAL PROPERTY.		0 87036	301		0	ol	
	Water Supply System/Drainage and			413000			-		0	0 655	30		0	0	
1×m;	Sewerage		0	42000			1		NAME OF TAXABLE PARTY.	0 11566	24	133	0	0	
Vivi	Electrical installations		0				-51	330 . Web 199	100 A	0 10931	33		0	0	
CW321	Vehicles		0	228234		2332	412		OTA STATE	0 996	53		0	0)	
Leave 53	Aircraft/ Bosts		0	347613		63		528	Talk (C)	0 5826	01	0	0	01	
-viii)	Furniture and fixture		0			378		分子	O	0		237	0		
1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 Committee		01:	84551	7	376			0	0 40792	23/1		0	0	
wiv!	Communication Equipment		0					THE RESERVE OF THE PARTY OF THE	California .	550	-56	805	*	-	
			0 -					220		0 50	77.7		0	0	
YYI	Research and Development		0			186	57 5	1330		0 496727	854 -49672	7854		0	
			O.	870	13			0	0				0		
NAII	Tangible Assets of minor value >750		9			0 296	111	r previous GAAP h	D				there are s	tated in Annexu	
xxi	and < Rs.5000		0	0 7479451	-1				0		this Note For ot	her explanatory	notes, these are s		
	Total								royided	as Annexure-I to	CUIS MOLE. 101 4				

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	D. 2.4 Other Intangible As	ssets			GROSS BLOCK				As at 01-Apr-		Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
SI. No.	PARTICULARS	As at 01-Apr- 2018	Addi	Others	IUT	Others	Other Adjustments	As at 31st March, 2019	2018	For the Year 3718788 0 62320 0 3781108	-3718788 -62320	0	0	0 0 0
i) Land ii) Com	- Right to Use puter Software Total	0 0	3 to 10	0 0		0	0 0	on provided as Af	onexure-I to this N	lote.				

Note: Additional disclosure of Intangible Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.







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(Amount in ₹)

			No. 1										NET B	As at
								1.50	,	DEPRE	CIATION	As at 31st	As at 31st	31st March,
	exure-I to NOTE NO. 2.1 Property			n 31 3 2019							Adjustments	March, 2019	March, 2019	2018
		plant and Equ	ipment as c	JI 31.3.2022	ROSS BLOC	K	1	As at 31st	As at 01-Apr-	For the Year	Adjustments	Maicii, 2423	0	
	NUTE NO. 2.1 Property	Tidite	1.557		Dec	ductions	Other	March, 2019	2018				0	
ne	EXUIC 1 to		Addi	tions	770.01	Others	Adjustments	Maran		0	-2035379			
1		As at		Others	IUT	Others	0			0 2035379	-6957682		0	
1	PARTICULARS	01-Apr-2018	IUT	0	ne e	0	0			0 6957682	10000		0)
-1		0		01		[3]	0		6	0 46444890	0		0	3
1	t ald	0		V 22205277		0	0	O THE STATE OF THE	01	0			U .	
	Land - Freehold	Ö	100	20120411		0	0	0	0	0		1		ol
1	Land - Leasehold	0	182	0		0	0	0	ethi.	DI V	-26711718	В	0	9
1	Roads and Bridges	0		0		0	•			0 267117188	8 -20/11/10			-
	Buildings	0	and the same of th	0			2	0				-	0	0
	Puilding-Under Lease		6.4	3	-	0	0				8 -15920939	8	9	-
	Incibusy Stainus		1 100	0 20485175	2					0 15920939			0	0
	Hydraulic Works(Dams, Water)			-	0	0	[4]	154708	-154708	36	4	
: 1	Conductor System, 117	1	1	922668	2	0	0	12 O 10		0 154700	,0		0	0
	loates, turnicis/		0	0 922000			0	0		167293	-16729	20	.M.	0
_	Generating Plant and machinery			629972	.5	0	*		0	9	3.5 4.4	16	0	0
iii)	Generating Flant one		0	0 02331			0	0		0 1544	10	24	0	
-	Iplant and machinery	1-50-50-50-50-50-50-50-50-50-50-50-50-50-	C (C (V	0	0	0		0)	0	0 28081	2 1		0	0
X)	cub station		0	U		0	0	0	백용	3474	-3474	80		0
-	lolant and machinery		0 30 55	0	0	0	0			0 34/4		200	0	
()			0	0 2193	081		0	0		0 4294	-4294		0	0
an.	a and machinery others		0	33030	16	0	0	PARTY NAME OF TAXABLE PARTY.	福	01	-6/U		0	0
X11,			0	V			0	0	0	V	-02		0	0
A11.				0 4130	100	0	0	0	0	0 65:	-1150	620	0	0
xii	III I Comparable		0	0	0	0	0	0)	200	7,003	1221 -1092		0	0
	v) Electrical installations		0	0	0	0	n -51	1330	0.00	0.0	6351 "33	635	0	0
X	v) Electrical mass		0	0 228	234	0 23		2528	STORY	01	611 -582	2611	0	0
	vi) Vehicles vi) Aircraft/ Boats	T.	0)	0 347	613	0 23	6332 -41	2528		0	0	2227	0	9
X	vii) Furniture and fixture		0	0	0		7834	0	0	0 4079	9237 -4079		0	0
			0 8330	0 845		0	0	0	0		6805 -5	6805		0
		The second	0 /	0	0	0	0	THE REAL PROPERTY.		U		7054	0	-
X	(x) Office Equipments		0	0	0		18657	1330	200 E	0 49672	7854 -49672	7634	0	0
X	(x) Office Equipment (xxi) Research and Development		0		3703	0	1003,	0	0	0			- 0	
X	(XXI) Research		0	0		0 2	96111	0/	2					
12	xxii) Other assets xxiii) Tangible Assets of minor value >750		1 10 10 10 10	0 7479	4511				0		500.00			
1	and < Rs 5000		0									1000	findia through the	Government o
IL	Total										e ave of th	e Government o	her her	tare (Previous

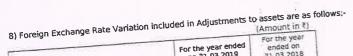
1. b) In respect of other units, title deeds/title in respect of freehold land amounting to ₹ NIL (Previous year ₹ NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to ₹ NIL (Previous year ₹ NIL) covering an area of NIL hectare (Previous year NIL hectare) and lease deeds in respect of leasehold land amounting to ₹ NIL (Previous year ₹ NIL) covering an area of NIL hectare (Previous year ₹ NIL) covering an area of NIL hectare (Previous year ₹ NIL) covering an area of 0.341 hectare (Pre

year ₹ 0.055 Cr.) covering an area of 0.341 hectare (Previous year 354.239 hectare) are yet to be executed/passed.

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)

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

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)



for the year ended on 31.03.2019 ds and Bridges dings iraulic Works(Dams, Water, ductor system, Hydro mechanical es, tunnels) herating Plant and machinery nt and machinery sub station int and machinery others ant and machinery others int and machinery others	
dings fraulic Works(Dams, Water, ductor system, Hydro mechanical es, tunnels) nerating Plant and machinery nt and machinerySub station int and machinery ansmission lines answer applierery Others	ended on 31.03.2018
dings fraulic Works(Dams, Water, ductor system, Hydro mechanical es, tunnels) nerating Plant and machinery nt and machinerySub station int and machinery ansmission lines answer applierery Others	
iraulic Works(Dams, Water) ductor system, Hydro mechanical es, tunnels) es, tunnels) es, tunnels) nt and machinery and machinery ansmission lines and machinery Others	
nerating Plant and Meaning Training In and machinery Sub station int and machinery ansmission lines appliers Others	1
nt and machinery nt and machinery ansmission lines machinery Others	
nt and machinery ansmission lines ansmission lines and machinery Others	1
ansmission lines Ansmission lines Others	
hand machinery Others	
	W
ater Supply System/Drainage and	-
ectrical installations	
phicles	-
ircraft/ Boats	100
urniture and fixture	THE RESERVE
omputers	Editi
ommunication Equipment	0.3
Office Equipments	3,343
Research and Development	3.50
Shor SECOIS	X2.30
Obsolete / surplus assets	







NET BLOCK

NOTE NO. 2.3 INVESTMENT PRO		GROSS BLOCK Deductions		As at 31st	For the Year		As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
SI. PARTICULARS	As at 01-Apr- 2018	Others IUT Of	0 0	. 0	0 0	0	0	0	0
i) Land Freehold	0	0 0	0 0	0	0				
() Land Free Testal	0 4	0							

Please check the figures mannually and make correction if required

(Amount in ₹)

As at 31.03.2018 i) Amounts recognised in profit or loss for investment property As at 31.3.2019

(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. Accordingly such land has been classified as Investment Property. Accordingly such land has been classified as 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 held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property.

valuation process
The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of market value as per valuation report and considered to be level-2 of fair valuation hierarchy.

(iv) Valuation process

(Amount in ?) NET BLOCK

Previous year

The above land is carried in the line Annexure-I to NOTE NO. 2.4 Oth			G	ROSS BLOCK			Please check the ii	As at 01-Apr-	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
SI. PARTICULARS	As at 01-Apr- 2018	Addi	Others	IUT	Others	Other Adjustments	As at 31st March, 2019		3718788 5 62320 5 3781108	-3718788 -62320		0	0 0 0 0 0
i) Land- Right to Use ii) Computer Software Total		0	0 0		0	0 0		0	3,55			. /	

Previous year





Annexure to Note 2.1 & 2.4 as at 31.3.2019

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		T.	of Fixed assets on account of	Head o	of	Gross block Adjusted (Rs.)
M.			arricum v	accour	nt ,	Adjustes (No.)
- 16	CAN	AL 8	OLD LAND MEASURING 4 9 MARLA FOR TRANSIT	41011	1	511750
-	COL	NST OUN	RUCTION OF ROAD ID RIGHT BANK OF NBPS	4102	01	18462016
\neg	Cor	nstru irk ir	od54) ection of Stone Masonary front of Power	4102	:01	4323361
4	D.		121/000636) NG CONTAINING HYDRO RIC GENERATING PLANT	4100	301	3502519
5	Co	nsti	ruction of an Additional	410	324	498217
6	fo	r NB	it NBPS Colony(121/000767) uction of five nos. Tollet Blocks PS Alchi SUB-		328	2029332
7	D	evel	121/000684 opment of play ground for ily personnel for NBPS at	410	0328	895127
8	L	and lock	121/000768 scaping by interlocking pave s at front of main gate NBPS	r 3 41	0328	740150
	9 1	ANI AT C	y(121/000782) DSCAPING OF OPEN AREA DFFICE COMPLEX,NBPS	Α	10328	2455066
L	- 17	1121	(000540)	4	10601	16011514
		BO/	IS AND BARRAGES VELOPMENT OF PLATFORI ROTECTION WALL FOR AT AT RIGHT BANK OF DA AR SWITCH YARD - V000671		10601	1605279
	12	INS RA DA	TALLATION OF STEEL ILING IN APPROACH WAY M & POWER HOUSE AINAGE GALLERY	то	410601	1127992
1	(121/000836) Providing and Fixing of Stai					
1	13	R	silling for 5 Nos. Spilway blot	and ck at	410601	1490210
		R	Dam Site (121/000625)	and ck at	410601 410606	1490210 250180
	14	R	Dam Site (121/000625)	, ai		
		Ri S M P C	Dam Site (121/000625) MLRACE CHANNELS AIN GENERATING EQUIPM APER SHREDDER CUM CE UTTER MAKE GBC MODE	MENT	410606	250180
	14	Ri TAS MP C P C P C P C P C P C P C P C P C P	Dam Site (121/000625) MLRACE CHANNELS AIN GENERATING EQUIPM APER SHREDDER CUM CE UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC	MENT DEL:	410606 410701	2501B0 5253778
	14 15 11	R: T/A T/A A A A A A A A A A A A A A A A A	Dam Site (121/000625) ALLRACE CHANNELS AIN GENERATING EQUIPN APER SHREDDER CUM CI UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME WITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC WITH FLEX WITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC WITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC	MENT TER DDEL:	410606 410701 410713	250180 5253778 19109 33603
	14 15 11 1	R: T/A T/A T/A T/A T/A T/A T/A T/A T/A T/A	Dam Site (121/000625) ALLRACE CHANNELS AIN GENERATING EQUIPN APER SHREDDER CUM CE UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC LOCODE DIGITAL CLAMP ME WITH FLEX C/DC DIGITAL CLAMP ME WITH FLEX BC WITH IFLEX C/DC DIGITAL CLAMP ME PROBE - MAKE: FLUKE; MC DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL	MENT TER DDEL: TER DDEL:	410606 410701 410713 410713	250180 5253778 19109 33603
	14 15 11 1	7 F 3 118	Dam Site (121/000625) MI RACE CHANNELS AIN GENERATING EQUIPM APER SHREDDER CUM CE ROSTYLE+ C/DC DIGITAL CLAMP ME VITTER MAKE GBC MODE ROSTYLE+ C/DC DIGITAL CLAMP ME VITTH FLEXIBLE CURRENT OF WITH IFLEX MODE - MAKE: FLUKE; MC VITTH FLEXIBLE CURRENT OF WITH IFLEX MODE - MAKE: FLUKE; MC VITTH FLEXIBLE CURRENT OF WITTH IFLEX DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106	MENT TER DDEL: TER DDEL: V, UKE, DV,	410606 410701 410713 410713	250180 5253778 19109 33603 33603
	14 15 11 1	7 F 3 118	Dam Site (121/000625) ALLRACE CHANNELS AIN GENERATING EQUIPM APER SHREDDER CUM CI UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME WITH FLEXIBLE CURRENT FROBE - MAKE: FLUKE; MC AC/DC DIGITAL CLAMP ME WITH FLEX C/DC DIGITAL CLAMP ME WITH FLEX C/DC DIGITAL CLAMP ME AC/DC DIGITAL CLAMP ME WITH FLEX C/DC DIGITAL CLAMP ME AC/DC DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 601 ALITO RANGING, MAKE FL	MENT DEL: TER DDEL: TER DDEL: OV, UKE, DV, LUKE,	410606 410701 410713 410713 410713 410713	250180 5253778 19109 33603 33603 3399 3 3399
	14 15 11 1	7 F 3 3 118 119 20	Dam Site (121/000625) ALLRACE CHANNELS AIN GENERATING EQUIPN APER SHREDDER CUM CI UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC VITH IFLEX C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH IFLEX DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106	MENT) TER DDEL: TER TODEL: V, UKE, DV, LUKE, LUKE, OV, LUKE,	410606 410701 410713 410713 410713 410713	250180 5253778 19109 33603 33603 3399 3 3399 3 3399
	14 15 11 1	R: T/S M P P P P P P P P P P P P P P P P P P	Dam Site (121/000625) Allrage Channels Allrage Channels Allrage Channels Allrage Channels And Generating Equipm Aper Shredder Cum Cr Utter Make GBC Model ROSTYLE+ C/DC DIGITAL CLAMP ME WITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC LOCO DIGITAL CLAMP ME WITH IFLEX C/DC DIGITAL CLAMP ME PROBE - MAKE: FLUKE; MC DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FI MODEL FLUKE-106	TER DDEL: TER DDEL: TODEL: DV, UKE, DV, LUKE, DV, LUKE,	410606 410701 410713 410713 410713 410713 410711	250180 5253778 19109 33603 33603 3399 3 3399 3 3399
	14 15 11 1	7 F 3 7 F 3	Dam Site (121/000625) ALLRACE CHANNELS AIN GENERATING EQUIPN APER SHREDDER CUM CI UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC VITH IFLEX C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MO VITH IFLEX DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 TRUE RMS DIGITAL MUL METER - FLUKE-106 TRUE RMS DIGITAL MUL METER - FLUKE-107 TRUE RMS DIGITAL MUL METER - FLUKE-108 TRUE RMS DIGITAL MUL METER - FLUKE-104 TRUE RMS DIGITAL MUL TITULE RMS	MENT DEL: TER DOBL: V, UKE, OV, LUKE, OV, LUKE, TI	410606 410701 410713 410713 410713 410713 410711 41071	250180 5253778 19109 33603 33603 3399 3 3399 3 3399 13 24893
	14 15 11 1	R: R: R: R: R: R: R: R: R: R: R: R: R: R	Dam Site (121/000625) AILRAGE CHANNELS AIN GENERATING EQUIPN APER SHREDDER CUM CI UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC I/O DIGITAL CLAMP ME VITH FLEXIBLE CURRENT ROBE - MAKE: FLUKE; MC I/O DIGITAL CLAMP ME VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC I/O DIGITAL CLAMP ME AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 TRUE RMS DIGITAL MUL METER - FLUKE 87-VI TRUE RMS DIGITAL MUL TRUE RMS DIGITAL MUL TRUE RMS DIGITAL MUL TRUE RMS DIGITAL MUL TRUE RMS DIGITAL MUL TRUE RMS DIGITAL MUL TRUE RMS DIGITAL MUL TRUE RMS DIGIT	MENT) TER DDEL: TER DDEL: V, UKE, V, LUKE, TI TI	410606 410701 410713 410713 410713 410711 41071 41071 41071	250180 5253778 19109 33603 33603 3399 3 3399 3 3399 13 24893 13 24893
	14 15 11 1	7 F 3 7 F 3	Dam Site (121/000625) ALLRACE CHANNELS AIN GENERATING EQUIPN APER SHREDDER CUM CI UTTER MAKE GBC MODEL ROSTYLE+ C/DC DIGITAL CLAMP ME VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MC VITH FLEXIBLE CURRENT VITH FLEXIBLE DIGITAL MULTIMETER 600 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 DIGITAL MULTIMETER 60 AUTO RANGING, MAKE FL MODEL FLUKE-106 TRUE RMS DIGITAL MUL METER - FLUKE 87-VI TRUE RMS DIGITAL MUL METER - FLUKE 87-VI RUNNER CONE, BHEL DRAWING NO-2-204-07- RUNNER TURBINE SHE COUPLING BOLTS(1 SE	MENT DDEL: TER DDEL: V, UKE, OV, LUKE, TI T1 17403 VET T=10 101,ITEM	410606 410701 410713 410713 410713 410711 41071 41071 4107 4107 4107	250180 5253778 19109 33603 33603 3399 3 3399 3 3399 13 24893 13 24893 14 885000







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8 11	HS PUMP MOTOR SET, AS PER DRAWING NO 32550021601/ 2 &	410	714	3194	40
	13. OPU PUMP-MOTOR SET, AS DEE DRAWING NO.	41	0714	17700	000
_	22000017401/301 & 88 MG 60KV, 10KA LIGHTENING ARRESTOR WITH SURGE	41	0714	488	89
31	COUNTER 60KV, 10KA LIGHTENING ARRESTOR WITH SURGE	4	10714	488	89
32	60KV, 10KA LIGHTENING ARRESTOR WITH SURGE	4	10714	488	389
33	COUNTER POWER TRANSFORMER, 5MV/ DYN11, 3-PH, ONAN, 66KV/11K	A. V. 4	10802	629	9725
-	MONO BLOCK WATER PUMP	1	111112	4-	480
34	HP, MAKE: USHA, MONO BLOCK WATER PUMP		411112	4	480
35	1HP, MAKE: USHA, MONO BLOCK WATER PUMP	-	411112	4	480
-	SUBMERSIBLE PUMP 5 HP, 3		411112	4	2560
-	PANEL, MAKE: USHA,	-	411112	1	12560
3	PHASE WITH ELECTRICAL PANEL, MAKE: USHA,	10	411130	1	20748
	39 DEMOLITION HAMMER 12.51	T.		-	599700
	40 SEWAGE TREATMENT PLAN OF 5KLD (SET) P/L INSULATION/EMBEDING	OF	411201	-	
	41 FOR WATER SUPPLY IN NB	PS	411201		828432
	PROVIDING UG WATER TAI INSULATION WATER PUFF 42 TANK & PPR PIPE LINE IN		411201		948384
	Dolling of 8" dia Bore well and installation of Submersible Pu	1	411201		926500
	at residential colony, Alchi CENT.ONLINE UPS 10KVA SIN PHASE WITH BATTERY BANK (9000TO10080)VAH		411402		206500
	CENT ONLINE UPS 10KVA SI		411402		206500
	MAKE EATON MOD 914510K PLASTIC CUSHIONED CH	Late a	41170	1	3422
	ORNATE CUSHIONED CH	AIR-	41170	1	3422
	47 MAKE-SUPREME, MODE ORNATE PLASTIC CUSHIONED CI 48 MAKE-SUPREME, MODE	AIR-	41170	01	3422
	PLASTIC CUSHIONED CI	HAIR-	4117	01	3422
	ORNATE PLASTIC CUSHIONED C	HAIR-	4117	01	3422
	PLASTIC CUSHIONED C	HAIR-	4117	01	3422
	51 MAKE-SUPREME, MOD ORNATE PLASTIC CUSHIONED C 52 MAKE-SUPREME, MOD	HAIR-	411	701	3422
	ORNATE PLASTIC CUSHIONED 0 53 MAKE-SUPREME, MOD	CHAIR-	411	701	3422
	ORNATE PLASTIC CUSHIONED MAKE-SUPREME, MOI	CHAIR-	411	701	3422
	ORNATE PLASTIC CUSHIONED 55 MAKE-SUPREME, MO	CHAIR	41	1701	3422
	ORNATE PLASTIC CUSHIONED 56 MAKE-SUPREME, MC	CHAIR	- 41	1701	3422
	ORNATE PLASTIC CUSHIONED 57 MAKE-SUPREME, MC	CHAIF	4	11701	3422
	ORNATE PLASTIC CUSHIONEL 58 MAKE-SUPREME, MO	CHAIF	4	11701	3422

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PLA	STI KE-S	CUSHIONED CHAIR- SUPREME, MODEL	411	701	34	22
OR	NAT		41	1701	34	.22
OD	MAT		41	1701	20	500
any	4 55	HI TABLE(CRAVAN) -	41	1701	20	500
1013	4 5		4	11701	20	500
30	X15		4	11701	5	3100
T	V.T	ROLLEY SIZE 27X42X19 UP OF ALL NUWOOD/ PLY WITH FRONT GLASS	1000	11701	1	0030
1	.V.	TROLLEY SIZE 27X42X19 E UP OF ALL NUWOOD/ CPLY WITH FRONT GLAS		411701		10030
	T.V.	TROLLEY SIZE 27X42X19 IE UP OF ALL NUWOOD! K PLY WITH FRONT GLAS		411701		10030
	T.V.	TROLLEY SIZE 27X42X19 DE UP OF ALL NUWOOD! IK PLY WITH FRONT GLA	•	411701		10030
69	SQ	UARE PUFFY CUSHION TH WOODEN BASE ,MAKE ARDEEP DESIGNS INDIA		411707		11092
70	SC	D, MODEL: JOYPUFFY JUARE PUFFY CUSHION TH WOODEN BASE ,MAK MARDEEP DESIGNS INDIA	E:	411707		11092
71	Al Al	D, MODEL: JOYPUFFY LAPTOP SPECTRE X360 503TU INTEL CORE I7 85 GB RAM, 512GB SSD, 13	1000,	411801		148500
7.	114	HD, WIN 10 PRO P OFFICEJET PRO 6970 A	LLIN	411803		13737
7:	-10	NE P OFFICEJET 7740 WIDE	crep	411803	3	24377
-	4	ORMAT ALL-IN-ONE PRIN 4 PORT CAT 8 JACK PAN WITH PVC CABLE MANAG	ET.	41180	6	4893
-	75	COMPLETE 4 PORT CAT 6 JACK PAN WITH PVC CABLE MANAG	IEL ER	41180	06	4893
-	76	COMPLETE 24 PORT CAT 6 JACK PAN WITH PVC CABLE MANAC	NEL SER	4118	06	4893
	- 1	COMPLETE 48PORT 10/100/1000 MBP LAN SWITCH,MIN 2 GIGA ETHERNET SFP, 1 CONSI PORT,HPE ARUBA48G 29	OLE	4118	306	112100
	78	4SFP+ NETWORK STANDING R 2BU WITH AC MAIN VER CHANNEL(8 POINT OF S BAR, EARTHING, FAN HO	110AL 5A)	411	806	34220
	79	UN		412	007	9772 9772
	80	VACUUM CLEANER	ACHINI		2007	150377
100	81	HOT & COLD WINDOW AL	R MODEL:	41	2008	31488
	8	MAKE HOT & COLD WINDOW A CONDITIONER, 1 5 TON N 18HY WITH STABILIZER,	IR MODEL:	41	12008	31488
		HOT & COLD WINDOW A CONDITIONER, 1.5 TON 18HY WITH STABILIZER,	MODEL.	5 4	12008	31488
		HOT & COLD WINDOW CONDITIONER, 1.5 TON	, VOLTA	: 4 S	12008	31488
		MAKE HOT & COLD WINDOW CONDITIONER, 1.5 TON 18HY WITH STABILIZER	, VOLTA	.: 	412008	31488
	1	HOT & COLD WINDOW CONDITIONER, 1 5 TON 18HY WITH STABILIZER	MODE	L: AS	412008	31488

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110	IOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: BHY WITH STABILIZER, VOLTAS	412008	31488
1	HOT & COLD WINDOW AIR	412008	31488
9	MAKE HOT & COLD WINDOW AIR		
00	CONDITIONER, 1.5 TON MODEL 18HY WITH STABILIZER, VOLTAS	412008	31488
	MAKE HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS	412008	31488
92	MAKE HOT & COLD WINDOW AIR CONDITIONER, 1.5 TON MODEL: 18HY WITH STABILIZER, VOLTAS	412008	31488
93	19H4 MILL STYPICIES II	412008	31488
94	MAKE VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND	412008	39680
95	COLD),MODEL-18HSY VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND	412008	39680
96	COLDI, MODEL-18HSY VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND	412008	39680
9	COLDI,MODEL-18HSY PERSANG FUSION KARAOKE PK-9090	412014	37800
9	8 LED TV 43 (4K HDR + ANDROID	30.	66800
9	LED TV 32 MAKE SONY MODEL 32R302F (32 INCH)	412014	24700
1	00 LED TV 32 MAKE SONY MODE 32R302F (32 INCH)	412014	24700
1	01 LED TV 32 MAKE SONY MODE 32R302F (32 INCH)	412014	24700
1	WATER FILTER 20 L, KENT	412801	2901
1	WATER FILTER 20 L, KENT	412801	2901
1	104 WATER FILTER 20 L, KENT GOLD	412801	2901 74794511
1	Total		1.41.0.10

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SI. No.	tion on account of others (Tra Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary	Advice number	Accumulated Depreciation till 31.03.2015	Addition at
		1			Company	7.0		
- 1								
-			-					
-						-		
-								S*
							-	
_			1.46		With Co.		_	City 112
-		175 17						

.3 Additi	Addition on account of inter unit tran Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Co Assets Received	(Transferred III)	Advice number	Accumulated Depreciation	Addition at
10.			- 1. 658	Name of Unit / Company	Code of Unit / Company e.g. 100 , 101	12 3 N 12 1	till 31.03.2015	
	1 m					OC LIMIT		
						Apinagi	/	
	Total		0			THE PARTY OF THE P		

2.1	Deductions on account of Others (S			Accumulated	Gross Block	
SI.	Particular of assets	Head of account		Depreciation till 31.03.2015	Deduction at Deemed Cost.	
No.		411801	7409	3704	3,705.00	

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Page 4 of 8



40 E	top HP DX -2480 P4 with TFT Monitor, Qty,1 No, SO IB/Proc/SO/AL/2009-10/02 dt.	411801	1	0	1.00	
08.09		411801	1	0	1.00	
(Gr N	top HP DX -2480 P4 with	411801	1	0	1.00	
00 0	NB/Proc/SO/AL/2009-10/02 dt. 9.09 COMPUTER E7500 CORE 2	411801	6426	4551	1,875.00	
Con	D 2.9 GHZ. sputer-Compaq Presario SG 31L, Intel Pentium, P-Iv, 3.00 z,512MB,160GB Hard Disk,17*	411801	1	0	1.00	
Con		411801	1	0	1.00	
CO MO	MPUTER, MAKE- COMPAQ, DEL CQ3540 RAM, 2GB RD DISHK 500GB ,MONITOR,	411801	17244	15364	1,880.00	
1 K	1920 18" TFT WA LINE INTERACTIVE UPS TH TWO BATTERIES,	411801	5450	0	5,450.00	
1 k	CROTEK KVA LINE INTERACTIVE UPS ITH TWO BATTERIES,	411801	5450	0	5,450.00	
1 W	CROTEK KVA LINE INTERACTIVE UPS ITH TWO BATTERIES,	411801	5450	0	5,450.00	
1 2 W	ICROTEK KVA LINE INTERACTIVE UPS JITH TWO BATTERIES,	411801	5450	0	5,450.00	
C	IICROTEK omputer-Compaq Presario SG 0531L. Intel Pentium, P-Iv, 3.00 BHz,512MB,160GB Hard Disk,17"	411801	1	0	1,00	
14 P	FT DESKTOP COMP. LENOVO DGE 73 WITH INTEL PENTUIM PROCESSOR G3220, H81	411801	72000	5991	66,009.00	
100	CHIPSET, 500GB,2GBRAM,18.5"LED			46695	1.00	
	COMPUTER	411801	46696	13453	1.00	
100	PRINTER	411801	13454 19963	19662	301.00	
	PRINTER	411801	6448	6447	1.00	
1B	PRINTER	411001	-			
19	Desktop HP DX -2480 P4 with 18.5 TFT Monitor. Qly.1 No. SO NH/NB/Proc/SO/AL/2009-10/02 dl 08.09.09	411801	1	0	1.00	
20	HP COMPUTER E7500 CORE 2	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	411801	1	0	1.0	
23	Desktop HP DX -2480 P4 with 18.5 TFT Monitor, Qty 1 No., SO NH/NB/Prod/SO/AL/2009-10/02	dt. 411801	1	0	1.0	
24	08.09.09 HP-DJ - K-7108, A3 Size (Qty-1) GRN:685, DJ: 02.04.08 Invoice: 599, DI:29.03.08	411803		. 0	1.0	
25	A3 HP Printer office et. Qty 1 No.SO NH/NB/Proc/SO/AL/2009 10/02 dt. 08.09 09 GRN 1053 dt	9- 41180	3 1	0	1.0	
26	IPRINTER	41180	3 4557	2576	1,981.	
27	A3 HP Printer officejet. Qty. 1 No.SO NH/NB/Proc/SO/AL/200 10/02 dt. 08.09.09 GRN 1053 d	9- 1 41180	03 1	0	1.	
28	26.09.2009 UPS: 1 KVA, Double Battery GRN:685, Dt: 02.04.08	41180	04 1	0	1.	
2	Invoice:599, Dt:29:03:08	PS, 4118	04 5200	420	4,780	
3	M/s Sipa Business Leh 1 Stabil 0 1 Kva 1560 (Gr No. 442 /	lizer 4118	04 1	0	1	
	101106) 1 KVA LINE INTERACTIVE UP					







2 1	O-1530 (Indent dt 30-9-03) BV	411902	6332	1541	4,794.00
33 E	No. 211 Dt 20-10-03 Ns Xerox Modi Corp Limited Inv No. RMP/ORS/4287/1 dt 22-8-03 No. 178/23-9-035821-IV	412003	37834	9209	28,625.00
34	Copier 41897 - P Deskjet, 04168 (A4) Printer, nvoice No: 581 dated:	412801	1	0	1.00
	26.07,2007, QTY; 1 No UPS Invoice No 701, Dated:	412801	1	0	1.00
30	02.07.2007, QTY:1 No 800 VA UPS (MAKE	412801	1	0	1.00
36	MICROTECH) UPS - OTY-1, GRN: 1350. DI: 10,11.08 Invoice No: 206 dated: 10.11.08. VENDOR:Sipa Business	412801	1	0	1.00
_	Printer 800 VA UPS (MAKE	412801	1	0	1.00
38	MICROTECH) 800 VA UPS (MAKE	412801	1	0	1.00
39	MICROTECH) 1 KVA LINE INTERACTIVE UPS,	412801	4662	0	4,662.00
40	LUCDOTEK		4662	0	4,662.00
41	1 KVA LINE INTERACTIVE UPS, MICROTEK	412801		0	4,662.00
42		412801	4662	0	4,662.00
43	1 KVA LINE INTERACTIVE UPS.	412801	4662		1,00
44	IRON VA UPS (MAKE	412801	1	0	1,00
4	TUPS Invoice No 701, Dated:	412801	1	0	
4	Microtek UPS -600 VA Uty. 1 No. SO NH/NB/Proc/SO/AL/2009-	412801	1	0	1.00
+	76.09.2003 Total		296111	134164	1012

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SI.	Particular of assets	Head of account	desidiary companies) Gross block (Rs.)	Net Block Daduction (Rs.)	Name of Subsidiary	Advice number	Accumulated Depreclation till 31.03.2015	Deduction at
					Company			
							3 0	
		-						
			-			-		2.
		-						980
			-					
			+					
			-			-		
			-					
			0			1		
To	otal							

3 Deductions on account of inter-unit 7 SL Particular of assets		Particular of assets Head of		Detail of the Unit / C Assets Sent (Tr	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Accumulated Depreciation till 31.03.2015	Deduction at
o. accour	Name of Unit / Company	Code of Unit / Company						
-								
						April 1		
4								
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-			0					

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۲V	dillon / Deduction of Fixed assets on a , Reclassification, Capitalization Adjus	Head of	Gross block	Accumulated	Gross Block
1	Particular of assets	account	Adjusted (Rs.)	Depreciation till	Adjusted at
1			(+) for Additon, (-) for Deduction)	31.03.2015	Deemed Cost.
	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
,	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	-3422	0	-3422
	ORNATE PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	-3422	0	-3422
4	ORNATE PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	-3422	0	-3422
5	ORNATE 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-	411701	-3422	0	-3422
8	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	-3422	0	-3422
9		411701	-3422	0	-3422
1	ORNATE PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	3422	0	-3422
1	PLASTIC CUSHIONED CHAIR- 1 MAKE-SUPREME, MODEL	411701	-3422	0	-3422
1	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	-3422	0	-3422
-	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	411701	-3422	0	-3422
-	ORNATE PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
1	PLASTIC CUSHIONED CHAIR- 15 MAKE-SUPREME, MODEL ORNATE	411701	-3422	0	-3422
	PLASTIC CUSHIONED CHAIR- 16 MAKE-SUPREME, MODEL	412801	3422	0	3422
	PLASTIC CUSHIONED CHAIR- 17 MAKE-SUPREME, MODEL ORNATE	412801	3422	0	3422







PLA MAH ORI PLA MAH ORI PLA OR PLA OR	NATE (STIC CUSHIONED CHAIR- KE-SUPREME, MODEL NATE ASTIC CUSHIONED CHAIR- KE-SUPREME, MODEL	412801	3422		2152
PLA MAI ORI PLA OR PLA OR	ASTIC CUSHIONED CHAIR-		801 3422 0		3422
PL/ OR PL/ 2 MA	NATE	412801	3422	0	3422
PL/ MA	ASTIC CUSHIONED CHAIR- KE-SUPREME, MODEL	412801	3422	0	3422
LOU	ASTIC CUSHIONED CHAIR- IKE-SUPREME, MODEL RNATE	412801	3422	0	3422
PL MA	ASTIC CUSHIONED CHAIR- AKE-SUPREME, MODEL RNATE	412801	3422	0	3422
4 PL	ASTIC CUSHIONED CHAIR- AKE-SUPREME, MODEL RNATE	412801	3422	0	3422
PL 5 M	ASTIC CUSHIONED CHAIR- AKE-SUPREME, MODEL	412801	3422	0	3422
PL 26 M	RNATE LASTIC CUSHIONED CHAIR- AKE-SUPREME, MODEL	412801	3422	0	3422
27 M	RNATE LASTIC CUSHIONED CHAIR- IAKE-SUPREME, MODEL	412801	3422	Ó	3422
28 M	RNATE LASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	412801	3422	0	3422
29 N	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	412801	3422	0	3422
30 N	DRNATE PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL	412801	3422	0	3422
31	DRNATE SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300- 100-6D, SUPPLY VOLTAGE-230	411806	43621	0	43621
32	V AC. SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO T SL-300- 100-6D, SUPPLY VOLTAGE-230	411806	43621	0	43621
	V AC, SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T.SL-300- 100-6D, SUPPLY VOLTAGE-230	411806	43621	0	43621
	V AC. SERTEL MAKE DIGITAL SLAVE CLOCK, MODEL NO.T. SL-300- 100-6D, SUPPLY VOLTAGE-230	411806	43621	0	43621
	V AC, IRIGB(AM) TONTP/SNTP, 90 TO 230 V AC/DC, MAKE:- SERTEL ELECTRONICS , MODEL:- T-	411806	238044	0	238044
36	100-60, SUPPLY VOLINGE 200	411901	-43621	0	-43621
37	100-60, SUPPLI VOLINGE 200	411901	-43621	0	-43621
38	TIOU-OU, SOFFET VOCIMOR 200	411901	-43621	Ó	-43621
39	V AC	411901	-43621	0	-43621
40	IRIGB(AM) TONTP/SNTP, 90 TO 230 V AC/DC, MAKE:- SERTEL	411901	-238044	0	-23804

No. (i)

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				Addition	Adjustment	Capitalised	As at 31st March, 2019
no. 2.2 Capital Work In Progress			As at	Addition		22785377	-
no. 2.2 Capital Work III 1 109.	Linkage		01-Apr-2018	3204419	(14733)	22/033//	42675210
110	Citinos		19595691	3204419	(348231)	10120411	
- Haulare	4302		24175638	28968214			
Particulars	4303	4304	2417302-			15	
J. Deidnes							
Roads and Bridges	4333						621600
In all dings	4305					20485175	
Building-Under Lease			2404609	18702166		5253778	
Railway sidings Water Conductor system,			2404609	5253778			
- Ital Dame Water Comme	4306	4331	-				
Railway sidings Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels) Hydro mechanical Machinery	4307	4331					
Hydro mechanical gates, turners	4308				-		
	4309			5			
Plant and Machinery - Sub station Plant and Machinery - Transmission lines	4310					2703316) []
				115326	4	-	
) Plant and Machinery - Others	4311		1550052			12934704	4
plant and Machinery	4312	1		1293470	4	1233711	
Construction Equipment Water Supply System/Drainage and Sewerage	4414.			1293470			
Water Supply System/Uramage una	6114,4318						
Water Suppry 272	4327						
Other assets awaiting installation Other assets awaiting installation Other assets awaiting installation Other assets awaiting installation	10.10						1
Other assets awards KM Scheme Of the Gol	4340	-		-			
(i) CWIP - Assets order - wittency and supervision charge	4350			4			7
Other assets and the Scheme Of the GOI CWIP - Assets Under 5 KM Scheme Of the GOI Survey, investigation, consultancy and supervision charges Expenditure on compensatory Afforestation	4375, 4380,		1		-		432968
Sycanditure on compensatory Andress	4381		The second secon		45 (36296	7428276	51
/) Expenditore	350922		47725990	702165	45 (3025)		
attributable to construction			4/123930				
vi) Expenditure attributable to construction * Sub tot	al (a)						
* For addition during the year refer Note No. 32							
* For addition during the year 1919							43296
10,00				-		74282	
				0	545 (3629	164) 74202	47725
Construction Stores	1761		4772599	70216	342	20090	זרכ
Construction Stores Less: Provisions for construction stores Sub to	tal (b)		217157 Please check the	70906	822	ction if required.	
Less . 1.04.07			21/15/	figures manually	y and make come	tel	
			Please check the (Hide the Explana	Motes which	are not applicab	ly for constructio	n projects.
TOTAL	2 2 2		Villag the Extilation	Story works	00	ly for constructio	ii brojesse

- 1) Expenditure attributable to Construction (EAC) includes Rs. ----- (Previous Year Rs. ----- Crore) towards borrowing cost capitalised during the year. Only for construction projects.
- 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 the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounts with Brahmaputra Board, assets and liabilities have been accounted for the extension of accounted for the extensi 3) Stand Basin, Subansin Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and Itabilities have been handed accounted for to the extent of amounts incurred by the Company on these projects. Stand Lower & Styom HE Projects (in Stand Basin) & Subansiri Middle (in Subansiri Basin) have since been handed accounted for to the extent of amounts incurred by the Company on these projects. Stand Lower & Styom HE Projects (in Stand Basin) & respective Private Developer and Itability private Developer and Itability private Developer and Itability private Developer and Itability private Developer and Itability private Developer and Itability private Developer. accounted for to the extent of amounts incurred by the Company on these projects. Stang Lower & Styom HE Projects (in Stang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Basin towards these projects if any, is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Projects.
- 4) Underground Works amounting to ₹ (Previous Year ₹) created on Land Right to use, are included under respective heads of Capital Work in Progress (CWIP).
- 5) Refer para no. 9 of Note no. 34 for information of non-current assets pledged with banks as security for related borrowings. (For CO Only)
- 6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. b) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and some taxes longer period than envision over period of time as hydroelectric projects are time intensive and the some taxes longer period than envision of the source of the source period of the sourc

(Amount in ₹)

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(Amount in ₹)

NOTE: 15.1 EQUITY SHARE CAPITAL		March, 2019	As at 31st	March, 2018
PARTICULARS	As at 31st		Nos	Amount
(Altitoday)	Nos -	Amount	1403	A)
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		*	1	

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.

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

Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held :-

Shares in the company held by each sr	As at 31st	March, 2019	AS at 31st	March, 2018
	Nos	In (%)	Nos	In (%)
- President of India - LIC		ots for the sale of sha	/diciovostment	including the ter

g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms

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

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

Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL

k) Forfeited shares (amount originally paid up) :NIL

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.

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.







Annexure to Note-18

Movement In Deferred Tax Liability

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Particulars	Property, Plant and Equipments, Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Recoverable for tariff period upto 2009	Deferred Tax Adjustment against Deferred Tax Liabilities	Total
At 1st April 2018 Charged/(Credited)						
-to Profit or loss		-			0	
-to OCI At 31st March 2019	0	0	0	0 0	0	

Movement in Deferred T Particulars	Provision for doubtful debts, Inventory and others	Provision for employee benefit schemes	Other Items	Total
At 1st April 2018				
Charged/(Credited)		-		
-to Profit or loss		+		
-to OCI		0	0	
At 31st March 2019	10	0 0	0	







NIMMO BAZGO POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management (1)Fair Value Measurement

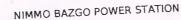
A) Financial Instruments by category

() Financial Instruments by categor	AS at 315t March, 2010			As as 31st	March, 2018
20.0			Amortised Cost	FVTOCI	Amortised Cost
15	Notes	FVTOCI	Alliorused cost		
nancial assets					
on-current Financial assets	1				
(i) Non-current investments				*	100
- \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	3.1	17		(2)	
h) In Debt Instruments (Govt./PSU)-Quoted	3.1			•	
Sub-total	1	THE RESERVE OF THE STREET			2
	3.2			1	
(ii) Trade Receivables			- 1		-
(iii) Loans	3.3				
a) Employees b) Loan to Government of Arunachal Pradesh		-	= 1		
Including interest accrued)	3.3			1	
Including interest accided/	3.3				
c) Others					84170,81,223
(iv) Others	3.4		80710,39,456		
-Lease Receivables including interest		9.0	1		*
Dank Doposits with More than 12 Money	3.4		80710,39,456	-	84170,81,223
Manusin (Including interest accided)			80/10,39,430		
Total Non-current Financial assets	V.		1		
Current Financial assets	1		-		(29,151)
(i) Trade Receivables	7		8,235		(29,131)
(ii) Cash and cash equivalents	8	1	- 1		
(ii) Bank balances	9				
(iii) bank balances (iv) Loans	10		7.41		
-Employee Loans	1	1			
-Loans to JV (NHPTL)	1	1	E		22,825
Othors	11	1	22,240		3078,97,303
(Fundading Lease Receivables)	11		3209,31,509		3078,90,977
(vi) others (Lease Receivables including incomes	11		3209,61,984		87249,72,200
Total Current Financial Assets		1	83920,01,440		1st March, 2018
Total Financial Assets		As at	31st March, 2019		Amortised Cost
	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised dos
Financial Liabilities		11100	2		/*:
	16.1		38,40,690		23,36,50
(i) Long-term borrowings	16.2		30,40,090	1	
(ii) Other Financial Liabilities	20.1			1	167,90,35
(iii) Borrowing -Short Term	20.2		213,24,677		20,,007
(iv) Trade Payables including MSME	20.2				
	20.7				2
	20.3				254,20,87
b) Interest Accrued but not due on borrowings	20.3		271,73,613		445,47,73
c) Other Current Liabilities	20.3		523,38,980		443,47,73
Total Financial Liabilities		1			









(Amount in ₹)

(I) rall value metalchy

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 instruments into the following three levels prescribed under Ind AS-113

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

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

disclosed in the financial statements.

rail 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

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. traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

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

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

As at 31st March, 2019	2018	
Level 1	Level 1	
1 77.10		
75.	:	

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 ₹)

o) Financial Assets/Liabilities measured at a	mortised cost	for which ran valo	s at 31st March, 2019		Level 1	s at 31st March, 2018 Level 2	Level 3
		T TOWN TO	Level 2	Level 3	TeAct 7		
	Note No.	Level 1					
inancial assets		E Sar	0				
i) Trade Receivables	3.2	3(1)	0				
ii) Loans	3.3	1 3 3					
a) Employees b) Loan to Government of Arunachal Pradesh (including Interest	3.3 & 3.4	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0				•
Accrued) c) Others	3.3	70					
(ii) Others -Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4		0 0		0 0)	0 0
Total Financial Assets		V,				1	
Financial Liabilities (i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						236520
(iii) Other Long Term Financial Liabilities	16.2	Pro-	0	38,72,93 38729	33	0	0 236520





(Amount in ₹)

Land Hamile	ies measures	d at Amortised Cost	1 2070	As at 31st Marc	h, 2018	
c) Fair value of Financial Assets and liabilities measured		As at 31st March, 2019		Carrying Amount	Fair Value	
Particulars	Note No.	Carrying Amount	Fair Value	Carrying Amount		
	Note No.					
inancial assets	3.2	8, W				
(i) Trade Receivables	3,4					
(ii) Loans	3.3					
a) Employees	3.3 & 3.4	10.5				
b) Loan to Government of Arunachal	3.5 4 5	30.03				
Pradesh (including Interest		(23) ·				
Accrued)	-	15,1				
c) Others						
(ii) Others	3.4	1 47				
Pank Denosits with more than 12	3.4	/A. 1		1		
Months Maturity (Including Interest	1	1000	-			
accrued)		1 2 1				
Total Financial Assets	-	37.1				
1014	-	187				
Financial Liabilities	16.1 &	1000				
III Long-term borrowings including current	20.3					
maturities and accrued interest		1 100 1 100		22.25.507	23,65,20	
(ii) Other Long Term Financial Liabilities	16.2	38,40,690	38,72,933		23,65,20	
		38,40,690	38,72,933	23,36,507	42,00103	
Total Financial Liabilities				ents Short-term loans an	0 5 2002	

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:

 Fair value of remaining financial instruments is determined using discounted cash flow analysis.

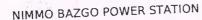
 Fair value of remaining financial instruments is determined using discounted cash flow analysis.

(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.









(2)Financial Risk Management

2) Financial Risk Management	976	Measurement	Management
(A) Financial risk factors Risk Credit risk	Exposure arising from 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	Diversification of fixed rate and floating rates Refinancing Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices Market Risk- foreign exchange	Investment in equity and debt securities Recognised financial liabilities not denominated in INR.	Sensitivity Analysis Sensitivity Analysis	Portfolio diversification Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

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.

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.

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

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges

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.

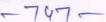
The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

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

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.

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 installment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

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





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.

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

The carrying amount of financial assets represents the maximum of	100000 10000	As at 31st March,
Particulars	2019	1 2 2 2 2 2 2 2
Financial assets for which loss allowance is measured usi	ng 12	1
Financial assets for which loss allowance is		
months Expected Credit Losses (ECL)	0	0
Non-current investments	0	0
Leans -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
	22240	22825
Cons -Current Other Financial Assets (Excluding Lease Receivables)	30475	-6326
Total (A)		
Total (A) Financial assets for which loss allowance is measured us	sing the	1
time Expected Credit Losses (ECL)	0	0
Trade Receivables	8391970965	8724978526
Lease Receivables (Including Interest)	8391970965	8724978526
Total (B)	8392001440	8724972200
TOTAL (A+B)	1039200-11	
TOTAL (ATO)		

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.

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:

The movement in the allowance for	Trade	3.000 (St. 190)	Loans	Total
	Receivables		0	0
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	19	







Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed

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		

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,

. 22-+ 44---- 2030

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				More than 1 Year &	More than 3	More than 5 Year
Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	Less than 3 Years	Year & Less than 5 Years	
Borrowings	16.1, 20.1 & 20.3	5 82 13				
Other financial Liabilities	16.2 & 20.3	280,01,144	254,27,536	25,73,608		
	20.2	167,90,351	167,90,351			
Trade Payables Total Financial Liabilities	20.2	447,91,495	422,17,887	25,73,608		1



(Amount in ₹)

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the nonfinancial 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.

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:

THE CONTRACT OF THE CONTRACT O	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2018
Particulars	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INK)				
Floating Rate Borrowings (FC) Fixed Rate Borrowings (INR) Fixed Rate Borrowings (FC)				
Total		-	+	-

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

	Effect on P	Effect on Profit before Tax		
Particulars	As at 31st March, 2019	As at 31st March, 2018		
Borrowing in FC-Interest rates-increased by				
Borrowing in FC-Interest rates-decreased by	515	s the same is recove		

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:

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.







(b) Price Risk Sensitivity

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:

The table below summarises the in	As at 3	11st March, 2019	As at 31	st March, 2018
Particulars Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd		11 11 11 11		
Indian Overseas Bank		4 - 15	-Fely monthly f	luctuations in the share pr

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

10	ri	od	IN	4	a	r	9
3t	51:1	υu	4: Y	=	0		*

	at March 2019	As at 31st	March, 2018
		9/ change	impact on other
% change	Itipact	% change	components of equity
	(A)		
	% change	Controlleries	% change impact on other components of

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

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

Particulars	As at 31st March, 2019	As at 31st March, 2018
Financial Liabilities:		
Foreign Currency Loans Other Financial Liabilities	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Net Exposure to foreign currency (liabilities)	-20	0

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.







NIMMO BAZGO POWER STATION

(3) Capital 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

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

The Company monitors capital using	Statement	Of Bearing	As at 31st March, 2018
		As at 31st March, 2019	As at 31st March, 2020
Particulars		•	10458,05,25
(a) Total Debt	, PS. 1	7463,93,527	10458,05,250
(b) Total Capital	(60.7	0.00	
Gearing Ratio (a/b)	y to y a comme	includes issued capital and resen	es. Net debt includes interes

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and

- 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
- 3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))
- 4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.







Annexure to Note	
(Amount in	Rupees)

150			02 2019
CUMMULATIVE EDC	Linkage	31-03-2019 3:	1-03-2018
Particulars			445045520
EMPLOYEES BENEFITS EXPENSES	437501	453095405	446046630
Salaries, wages, allowances	437502		
Salaries, wages, allowances Gratuity and contribution to provident fund (including administration		67495827	65873551
fees)	437503	46279932	46279932
Staff welfare expenses	437504	0	0
Leave Salary & Pension Contribution	437304	566871164	558200113
Sub-total(a)		566871164	558200113
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)	7		
. REPAIRS AND MAINTENANCE		12157868	12157868
	437510	7024067	7024067
Building	437511		50363025
Machinery	437512	50363025	48805889
Others	437514	48805889	
Rent	437515	64948192	64948192
Rates and taxes	437516	1715501	1715501
Insurance		8001579	8001579
Security expenses	437517	373188	373188
Electricity Charges	437518		27090471
	437519	27090471	5955898
Travelling and Conveyance	437520	5955898	
Expenses on vehicles	437521	10196367	10196367
Telephone, telex and Postage	437522	7912942	7912942
Advertisement and publicity	437523	82368	82368
Entertainment and hospitality expenses		4273211	4273211
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	Ü	0
Kemulei ation to Addition			1247121
Design and Consultancy charges:	437526	1247121	0
- Indigenous	437527	0	U
- Foreign	437531		
 Foreign Expenses on compensatory afforestation/ catchment area treatment/ 	10.44	0	0
onvironmental expenses	427E22	34015905	34015905
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	19461	19461
Loss on assets/ materials written off	437528		1310
Loss on assets/ materials written on	437530	1310	
Losses on sale of assets	437525	55802358	55802358
Other general expenses		339986721	339986721
Sub-total (b)	438102	339986721	339986721
. Comballand During the Vegr/Periog			0
Less: Capitalized During the year/Period Sub-total(B)		0	
Sub-total(B)		0	
Sub-total(B) C. FINANCE COST			
Sub-total(B) C. FINANCE COST i) Interest on:	437540	0	0
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan			0 933610
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds	437540 437541	0	0 933610
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan	437540 437541 437542	0 933610	0 933610
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds	437540 437541 437542 437543	0 933610 0	0 933610 0
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan	437540 437541 437542 437543 and 44	0 933610 0 473114047	0 933610 0 473114047
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan	437540 437541 437542 437543 and 44 437545	0 933610 0 473114047	0 933610 0 473114047
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan	437540 437541 437542 437543 and 44 437545	0 933610 0 473114047	0 933610 0 473114047 0 0
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India Ioan b) Bonds c) Foreign Ioan d) Term Ioan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost	437540 437541 437542 437543 and 44 437545	0 933610 0 473114047	0 933610 0 473114047 0 0 0
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India Ioan b) Bonds c) Foreign Ioan d) Term Ioan e) Cash credit facilitles /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions	437540 437541 437542 437543 and 44 437545	0 933610 0 473114047 (((72383	0 933610 0 473114047 0 0 0 0 0 0 72383
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses	437540 437541 437542 437543 and 44 437545 437554 437555	0 933610 0 473114047	0 933610 0 473114047 0 0 0 0 0 0 72383 1 146481
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee	437540 437541 437542 437543 and 44 437545 437554 437554 437554 437546	0 933610 0 473114047 0 0 (72383 14648	0 933610 0 473114047 0 0 0 0 0 0 72383
Sub-total(B) C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee	437540 437541 437542 437543 and 44 437545 437554 437554 437554 437547	0 933610 0 473114047 0 0 0 72383 14648	0 933610 0 473114047 0 0 0 0 0 0 3 72383 1 146481 0
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan	437540 437541 437542 437543 and 44 437545 437554 437555 437554 437546 437547 437548	0 933610 0 473114047 0 0 (72383 14648	0 933610 0 473114047 0 0 0 0 0 0 3 72383 1 146481 0
C. FINANCE COST i) Interest on: a) Government of India Ioan b) Bonds c) Foreign Ioan d) Term Ioan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on Ioan v) Other finance charges of FAC-INTEREST ON LOANS FROM CENTRAL GOVERNMENT-	437540 437541 437542 437543 and 44 437545 437554 437554 437554 437547	0 933610 0 473114047 (0 7238: 14648: 934669	0 933610 0 473114047 0 0 0 0 0 0 3 72383 1 146481 0
C. FINANCE COST i) Interest on: a) Government of India Ioan b) Bonds c) Foreign Ioan d) Term Ioan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on Ioan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437540 437541 437542 437543 and 44 437545 437554 437555 437554 437546 437547 437548	0 933610 0 473114047 (0 7238: 14648: 934669	0 933610 0 473114047 0 0 0 0 0 3 72383 1 146481 0 0 9 9346699
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437540 437541 437542 437543 and 44 437545 437554 437554 437546 437547 437548 437549 437581	933610 0 473114047 0 72383 14648 934669	0 933610 0 473114047 0 0 0 0 0 3 72383 1 146481 0 0 9 9346699
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME	437540 437541 437542 437543 and 44 437545 437554 437554 437546 437547 437548 437549 437581	933610 0 473114047 0 72383 14648 934669	0 933610 0 473114047 0 0 0 0 0 3 72383 1 146481 0 9 9346699
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437540 437541 437542 437543 and 44 437545 437554 437554 437546 437547 437548 437549 437581	0 933610 0 473114047 0 72383 14648 934669	0 933610 0 473114047 0 0 0 0 3 72383 1 146481 0 9 9346699
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437540 437541 437542 437543 and 44 437545 437554 437554 437546 437547 437548 437549 437581	0 933610 0 473114047 (0 7238: 14648. 934669	0 933610 0 473114047 0 0 0 0 0 3 72383 1 146481 0 9 9346699
C. FINANCE COST i) Interest on: a) Government of India loan b) Bonds c) Foreign loan d) Term loan e) Cash credit facilities /WCDL g) Exchange differences regarded as adjustment to interest cost Loss on Hedging Transactions ii) Bond issue/ service expenses iii) Commitment fee iv) Guarantee fee on loan v) Other finance charges vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME	437540 437541 437542 437543 and 44 437545 437554 437554 437546 437547 437548 437549 437581	933610 0 473114047 72383 146483 934669	0 933610 0 473114047 0 0 0 0 0 3 72383 1 146481 0 9 9346699

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. EXCHANGE RATE VARIATION (NET)	437550	1946094	1946094
i) ERV (Debit balance)	437551	-1009250	-1009250
Less: ii) ERV (Credit balance)	43/331	936844	936844
Sub-total (d)	438108	936844	936844
Less: Capitalized During the year/Period Sub-total(D)	438108	0	0
	437561	89123000	89123000
PROVISIONS	43/561	89123000	89123000
Sub-total(e)	438106	89123000	89123000
Less: Capitalized During the year/Period Sub-total(E)	438100	178246000	178246000
	437560	147198627	147198627
F. DEPRECIATION & AMORTISATION	45,500	147198627	147198627
Sub-total (f)	438104	147198627	147198627
Less: Capitalized During the year/Perlod Sub-total(F)	13023	0	0
G. PRIOR PERIOD EXPENSES (NET)		64570729	64570729
Prior period expenses	437565	0	0
Less Prior period income	437579	64570729	64570729
Sub-total (g)		64570729	64570729
Less: Capitalized During the year/Period	438107	04370729	0
Sub-total (G)	-		
H. LESS: RECEIPTS AND RECOVERIES	437570		
i) Income from generation of electricity –	437370	61160385	61160385
precommissioning	437571	124229407	124229407
ii) Interest on loans and advances	437572	8899012	8899012
iii) Miscellaneous receipts	437573	0	(
iv) Profit on sale of assets	437574	26465706	2646570
v) Provision not required written back	437575	923199	92319
vi) Hire charges/ outturn on plant and machinery	437582	0	
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437584		
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	43730	0	2.2
EXI ENDITORIE		221677709	22167770
Sub-total (h)	100101	221677709	22167770
Less: Capitalized During the year/Period Sub-total (H)	438101	0	
		65222240	63588630
I. C.O./Regional Office Expenses (i)	437599	652233240	63588630
Less: Capitalized During the year/Period	438109	652233240	05366030
Sub-total(I)		U	
		2122855836	209783784
GRAND TOTAL (a+b+c+d+e+f+g-h+l)		2122855836	209783784
Less: Capitalized During the year/Period		2122855836	203703704
GRAND TOTAL (A+B+C+D+E+F+G-H+I)			



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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.5.080/- 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-411805) 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 Rx.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.r.o Capitalization of S 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 Ki Transmission Line & Dedication of Nimmo Bazgo Power Station to the Nation by then Hon'ble Prime Minister of India: (Pertaining to FY-2014-15)
4	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 currer 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, ent outstanding amount from 07.09.2009 to 31.03.201 was released in current year.



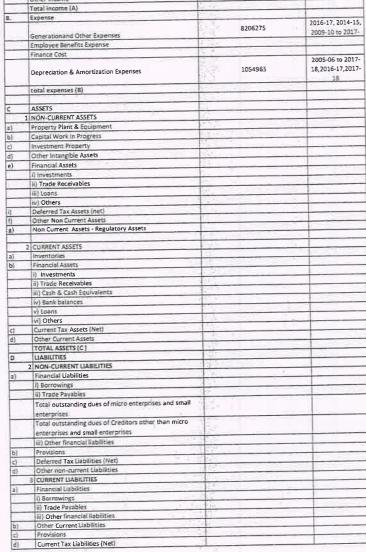
930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES	Debit	820518	The construction of road work was completed in FY- 2016-17 but same has been capitalized in current FY due to pengling time extension & deviation and non- submission of completion certificate by end user department.
930601	DEPRECIATION-HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMEOAANICAL GATES)	Debit	37438	The work of Providing and Fixing of Stairs and Ralling for S Nos. Spilway 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.
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 Pr-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
4,	DRAINS/SEWERAGE-PLANI			- 1



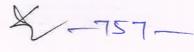
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Summary of Prior Period Adjustments made during Year ended 31.3.2019 Amount of Prior Period Adjustment Year from which S.No Nature error pertains A. Income Revenue from Operations 2017-18 6080 Other Income Total income (A) Expense 8206275 2009-10 to 2017-Generationand Other Expenses Employee Benefits Expense Finance Cost 2005-06 to 2017-1054965 18,2016-17,2017-Depreciation & Amortization Expenses 18 total expenses (8) ASSETS 1 NON-CURRENT ASSETS Property Plant & Equipment
 Capital Work in Progress Investment Property d) Other Intangible Assets e) Financial Assets i) investments III) Trade Receivables









NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(I) Reporting entity

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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:

- -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.

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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



The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 115. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) and Ind AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) PPE or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the statement of profit and loss in accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff Regulations 2014-19. However, changes in CERC tariff egulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

(III) SIGNIFICANT ACCOUNTING POLICIES - Summary of the significant accounting policies for the preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements. These accounting policies are formulated in a manner that results in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. These policies need not be applied when the effect of applying them is immaterial.

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

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1.0 Property, Plant and Equipment (PPE)

- a) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- b) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- c) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/retired from active use are derecognized.
- d) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- e) Deposits, payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.
- f) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.
- g) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.
- h) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of inventory.
- i) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.
- j) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net realisable value/net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

- a) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- b) Costs including employee benefits, professional fees, expenditure on maintenance and upgradation 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

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

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

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

4.0 Intangible Assets and Intangible Assets under Development

- a) Expenditure on research is charged to revenue as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.
- b) Intangible assets acquired separately are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

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

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- b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.
- c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/paid.
- d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

6.0 Regulatory Deferral Accounts

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- 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.
- ullet 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.

Investments in subsidiaries and joint ventures 8.0

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

Financial assets other than investment in subsidiaries and joint ventures 9.0

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

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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 (a)
- The contractual cash flow characteristics of the financial asset. (b)

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

met:

A 'debt instrument' is measured at the amortised dost if both the following conditions are

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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:

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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:

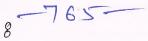
Trade receivables containing a significant financing component are subsequently measured at amortised cost using the effective interest method.

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.

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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

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A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

- a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.
- b) Monetary grants from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.
- c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

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- a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.
- b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
- c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

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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.

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- 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".
- contract modifications, if any, are accounted for when additions, deletions or changes either to the contract scope or contract price are approved. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

c) Revenue from trading of power

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- i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.
- ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.
- iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

d) Other income

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- i) Dividend income is recognized when the right to receive the same is established.
- ii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.
- iii) Interest income is recognized, when no significant uncertainty as to-measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR).
- iv) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.
- v) Revenue from scrap is recognised as and when the same is generated.

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans. All these plans, other than Allowance on Retirement/Death and Memento on Superannuation to employees are administered through separate trusts.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less any unrecognised past service costs and the fair value of plan assets.

The defined benefit obligation is calculated annually by the actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

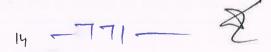
iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

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The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

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Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).
- (ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the period of life extension as per CERC Tariff Regulations, from the date on which such asset becomes available for use.
- (iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised / remaining useful life.
- c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.
 - ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
 - Construction Plant & Machinery
 - Computer & Peripherals
 - ii) Based on management assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which the asset becomes available for use with Re. 1/- as WDV.

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

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- 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.
- Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.
- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.
- n) Spare parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.
- o) Useful life, method of depreciation and residual value of assets where depreciation is charged as per management assessment are reviewed at the end of each financial year and adjusted prospectively over the balance life of the asset, wherever required.

19.0 Impairment of non-financial assets other than inventories

- a) The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.
- b) In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.



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- c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.
- d) In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.
- e) Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

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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

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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

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(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

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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

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- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

(IV) Recent accounting pronouncements

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Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

Disclosures relating to Contingent Liabilities:-1.

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

(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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NIMMO BAZGO POWER STATION

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 Compen- sation cases	NIL	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax	NIL	NIL	NIL	NIL	NIL	NIL
1	Others	NIL	NIL	NIL	2088232	NIL	2088232
4.	Total	1561415563		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.

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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 ₹)

SI.	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	n (-) 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)						NIL	NIL
1	Central Govt. departments	NIL	NIL	NIL	NIL	NIL	
2	State Govt. departments or Local	NIL	NIL	NIL	NIL	NIL	NIL
	Bodies		7117	NIL	NIL	NIL	NIL
3	CPSEs	NIL	NIL		111000	130088829	2088232
4	Others	1561415563	NIL	1561415563		1	FIRST CO.
	TOTAL	1561415563	NIL	1561415563	1433414969	130088829	2000202

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

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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NIMMO BAZGO POWER STATION

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 ₹)

SI.	Particulars	As at 31.03.2019	As at 31.03.2018
No.	(ii)	(iii)	(iv)
(i)	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
۷٠	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 ₹)

SI.	Particulars	As at 31.03.2019	As at 31.03.2018
No.	(ii)	(iii)	(iv)
(i) 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
2.	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 ₹)

SI. 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)	C D C 1 222	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.

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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 Entities controlled by the same Government (Central Government) that has control over NHPC
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL,IIT,VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	

(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	Or Soult	NIL





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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

against Insurance Claims	

Outstanding balances and guarantees with Related Parties: (C)

(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.

- Disclosure regarding Particulars of Security (carrying amount of assets mortgaged/ 9. hypothecated as security) for borrowings shall be made in the Standalone accounts of the Company.
- Disclosures under Ind AS-19 "Employee Benefits" shall be dealtat Corporate Office. 10.
- Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-11.

(Amount in ₹)

Sl.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
a)*	Value of imports calculated on CIF basis: i) Capital Goods	NIL	NIL
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL*	WIL WIL
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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

 Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous 	NIL	NIL
)* Earnings in foreign currency	NIL	NIL

^{*} Accrual basis.

Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the 12. Company.

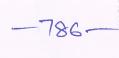
Disclosure related to Confirmation of Balances is as under: 13.

- (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	1588865
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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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

Disclosure related to Corporate Social Responsibility (CSR) 14.

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

(Amount in ₹)

SI. No.	Heads of Expenses constituting CSR expenses	For the year; ended 31,03.2019	For the year ended 31.03.2018
		759733	289336
1	Health Care and Sanitation	257042	1376700
	Education & Skill Development	957042	
2		NIL	NIL
3	Women Empowerment /Senior Citizen	NIL	NIL
4	Environment	NIL	
4		NIL	NIL
5	Art & Culture	NIL	NIL
6	Ex-Armed Forces	MIN	2177
		NIL	NIL
7	Sports	NIL	NIL
8	National Welfare Fund		2147706
	D. I Development	1192587	3147796
9	Rural Development	NIL	NIL
10	Capacity Building		NIL
11	Swachh Vidyalaya Abhiyan	NIL	
11		NIL	NIL
12	Swachh Bharat Abhiyan	2909362	4813832
	Total amount	2909302	1012-051

(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)
Construction/Acquisition of any	1048230	777015	1825245
	1076117	8000	1084117
	2124347	785015	2909362
	STANSON SERVICE CONTRACTOR OF THE SERVICE SERV	Construction/Acquisition of any asset On purpose other than (i) above 1076117 2124347	Purpose (a) paid (b) Construction/Acquisition of any asset On purpose other than (i) above 1076117 8000 2124347 785015

(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.



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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 dated11.10.2018(Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl.	Particulars	As at 31.03.2019	As at 31.03.2018
No. (i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest	5506804 NIL	NIL NIL
	b) Others: -Principal	822198 NIL	NIL NIL
(ii)	-Interest 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	NIL	NIL
(iii)	in making payment (which have been part but solding the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium	NIL	NIL
(iv)	Enterprises Development Act, 2000,	NIL	NIL
(v)	Balance Sheet date.	NIL	NII

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.

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NIMMO BAZGO POWER STATION

Note No. - 34: Other Explanatory Notes to Accounts (As on 31.03.2019)

- The Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at 18. Corporate Office.
- Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office. 19.

Disclosure in respect of insurance claim by All Power Stations: 20.

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 ₹)

	Updated Amount received lodged	Amount	Amount	Balance receivable	
Particulars of claims		charged to		As at March 31, 2018	
	NIL	NIL	NIL	NIL	NIL
Against material damage	MIL	1112		NIL	NIL
Business Interruption Loss	NIL	NIL	NIL	INIL	
Business interruption Zees		NITT	NIL	NIL	NIL
Total	NIL	NIL	1410		

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ NIL (Cumulative as on 31.03.2019 is ₹ NIL).

Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet) 21.

(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 pretax 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):

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)

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:

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).

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:

- 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.

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.

Provision for restoration expenses of insured assets: d)

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.

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.

Provisions- Others: This includes provisions towards:f)

- (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)

	31-Mar-19	31-Mar-18
Particulars	1445125373	1400412179
Within one year	5479744593	5600047352
After one year but not more than five years	21856674250	23174047067
More than five years	28781544216	
Total		

(b) Present value of minimum lease payments receivable:

(Amount in Rs)

(b) Present value of	(1 1111	
(*)	31-Mar-19	31-Mar-18
Particulars	320931509	236306482
Within one year	1451933442	1383802349
After one year but not more than five years	6619106014	7033278874
More than five years	8391970965	0=
Total		

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

	31-Mar-19	31-Mar-18
Particulars	28781544216	30174506598
Gross investment in Lease		
Adjustments:	19380878591	20519874072
Less: Un-earned Finance Income	1008694660	1001244821
Less: Unguaranteed residual value Present value of Minimum Lease Payment (MLP)	8391970965	86533,87,705



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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
	Opening balance as on 01.04.2018	78243989
A	Addition during the year (+)	30359874
B		0.00
C	Amount collected during the year (-) Regulatory income recognized in the Statement of Profit &	30359874
D	T (D+C)	108603863
E	Closing balance as on 31.03.2019 (A+D)	100003003

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.

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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
N	NIL	NIL
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)	INIL	

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

Name of the Statute	Nature of dues	Amount (in Rs.)	Financial Year to which it pertains	Forum at which case is pending
	Income Tax	NIL	NIL	NIL
Income Tax Act,1961	Sales Tax/ VAT	NIL	NIL	NIL
Sales Tax Acts/VAT Act		NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962 Central Excise Tariff	Custom Duty Excise Duty	NIL	NIL	NIL
Act, 1985	Works Contract Tax	NIL	NIL	NIL
Works Contract Tax Goods & Service Tax	Goods & Service	NIL	NIL	NIL
Act Please specify	Tax 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 NIL	Net Block as at 31.03.2019 NIL	Area (in Hectare)	Reasons for non-execution of title deed
2	Land-Freehold 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

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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 Kanal and 9 Marla is yet to be executed due to the fact that the payment of premium amount is under process. After release payment in favour of Tehsildar, Leh, the Lease Deed will be executed and mutation thereof will be completed. NIL NIL
 Other than Land-	NIL	NIL	INII.

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

(CA P.C.Bansal)

Partner

M.No.083597

Date: 27/04/2019 Place: Ludhiana A

(Yogendra Singh)
Sr.Manager (Finance)
Head of Finance

Bull

(Pritpal Singh Wilkh)
General Manager (Civil)
Head of Project



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Jnit Name :NIMMO BAZGO POWER STATION

			_	-	The state of the s		Jnit Nat	ne :NIMMO BAZG	O POWER STATION	n 31 03 20	019								Amount in Rupees
								Details of Con	tingent Liabilities as o	Amount o	Colaim where	outlow is		Contingent Liability (Possible outflood be made	w/ No Reliable estimate can				
					11		Claim Amount			manager # 10	made in Boo	e can be made	Amount of claim		=)	Reduction from Opening Contingent	Likely.	Reasons For	Present Status
Status of the Claim		Panissians of Claim	Name of Party	Calegory of Assect to Commit Sout department or department or Local Body, c CPSE, d Others)	Criginal Claim Amount of the C	Opening Amount of tains as on 01, 04 2015	Addition of claims during the period of account of new claims/ updation of old claims including interest	/Adjustment/Reduction	Closing balance of clarms as on 31,03,2019	Opening Provision as on 01.04.2018	Addition/ (Reduction in provision during the period/yea	e en 31 23 201	of outlow & Claim as Provision nor Disclosed as Contingent Liabilit	Opening Contingent Liability as on 01.04.2018	Closing Conlingent Lability as on 31,03,2019	Liability during the period/year	by Their Party		20
		55,435		25		1			10=(7+8-9)	- 11	12	13=(11+1)	2) 14	15	16=(10-13-14)	17	18	19	20
2		3	4	5	6	7		9								-			
APITAL WORKS					NO CHALLENGED FUE	THER	27.						-	1					
ASES AGAINST WHICH	RTRATION	AWARD/COURT ORDER	HAS BEI	EN PASSED A	ND CHALLENGES ; S.									1175133493	1282650802		-		
	P	ayment of additional cost incurred by the claimant in te extended period of contract between 23,05, 2010 to 30,06,2012	enc.	Others	1592348185	1175133493	107517309	0	1282650802			10		THIS SECTION ASSESSMENT OF THE PROPERTY OF THE					Arbitration Award was conferred by Arbitral Tribunal on 10.01.2017
Arbitration Award conferred by Arbitral 1	ribunal	Additional cost incurred due to use of Addition Turbine Fast (ATF) (massed of ligh Speed Diesel (HSD) for continue	of M/s ring HCC	Others	48134745	31439185	2876569	0	34315754		-	-		31439185	34315754		*		Tayour of Ws HCC Ltd The NHPC has challenge the award in court vide Arbitration case no. 76/2017 which is
on 10.01.2017 in favor HCC Ltd. The NHP challenged the award vide Arbitration cas	has in court e no	the work during winter seasons/Roa closure	ad IIII	-	144									66830927	72945709		*	-	subjudice NHPC has deposited amounting Rs.87,45,00,000/- as 7 of the original awards
76/2017 which is sub NHPC has depos amounting to Rs.87.4 as 75% of the onginal amount of principal 8	(ted (,00,000/- awarded	Payment of conventation for the rescovered element of costs and pro- which remain uncompensated to a contractor due to reduction in scope work and contract price.	tolia M/s he HCC	Others	223612359	66830927	6114782	3	72945709		-	98							amount of principal of interest amounting to Rs. 116,59,55,423/- withe "Registrar General High Court of Delhi"
amounting to Rs 116,59,55,423/- Registrar General, H	with the " gh Court 18 as per	increase in cost due to Suseque Legislation, (Letter No.	THUS.		527125528	148423132	1358016	56 O	162003298		•			148423132	162003298		1	1	27.09.2018 as per direction of High Cou Delhi vide its order da 28.05.2018. Currently
direction of High Cou vide its order da 28.05.2018. Curre case is under consid	ted: ntly, the eration for		+		- 5% - 104				. 0			-		0	0		1.0		case is under consideration for disp at High Court of Del
disposal at High Cou	rt of Delhi	Reimbursement of building and o Construction Worker	other HC Ltd	C Other	s 42231928	0					+	-		9500000	9500000				
		Cost of Arbitral Proceedings ower the Arbitral Tribunal in tayour of Mi	rded by MV WS HCC HC	JC 01.	ns 0	9500000		a	9500000			*				63 0	-	0	
		Ud	1.6		1356	4	37 13008	8826 0	15614155	53	0	0	0	0 1431326737	15614155	63			
		SUB TOTAL			2433452746	14313267	37 15000											0	
b) CASES UNDER ARBI	TRATION/A	DJUDICATION.			14				0		0	0	0	0	0				
		SUB TOTAL			0	0											0	0	
c) CASES UNDER EXA	MINATION E	BY THE MANAGEMENT			Right			0	0		0	0	0	0 0	1561415		0	0	
		SUB TOTAL			7-C 0	0				563	0	0	0	0 143132673	1001410				***
	TOTA	L CAPITAL WORKS	S (A)		24334527	46 1431326	737 1300	00020						0 K	1 0		0	0	
B. LAND COMPENS	ATION CA	SES				-		0 0	0 0		0	0	0	0 0					
то	TAL LAN	D COMPENSATION	CASE	S (B)	0	0		<u> </u>						17	(00	LIMIN	in a	0	
C. DISPUTED TAX MAT	TERS				138	1			0 0		0	0	0	0 0	0	A S	1		
C. DISPUTED TAX MA	OTAL D	ISPUTED TAX MAT	TERS	(C)	0	0		0	<u> </u>						*(13/	7月	4		1
D OTHER CASES					-1478				Page 1	Lof 2	70	75			12	101			N
D Johnson					-4.44						,				131	DABI			

Unit Name :NIMMO BAZGO POWER STATION

Details of Contingent Liabilities as on 31.03.2019

					Chim Amount			constant & rolls	ship withhale C	can be made		Contingent Liability (Possible outflow be made) No Revenue estimate can		Librahy	1	
			7.5		Campana						where no Probability			Opening Contingent	Remounter	Remons For	Present Status
Pariculars of Claim	Name of Party	Agency In:Certifal Soul department b State Govi department of Local Body, c	Original Charts Abouts of the Party	Orientos Amount of	Addition of claims during the period on account of new claims/ updation of old claims including	Settlement Adjustment/Reduction of claim reducing the penaltystal	Closing balance of claims as on 31,03 2019	Provision as	Addition/ (Reduction) in provision during the period/year	Clasing	as Provision not		Closing Contingent Liability as on 31.03.2019	Claper) on a d	by Third Piety		
			1740		priet cax					10-111-120	14	15	16=(10-13-14)	17	18	19	20
			447	7	8	9	10=(7+8-9)	11	12	13#(11+12)							
3	245	5	* * * * * * * * * * * * * * * * * * * *				-							i	1		The pession filed by the contractor has been districted by the Honbie Judge
Non-grant of Time Extension without levy of penalty & non retund of Security Deposit & EMD	MAS V K Sales & Const Co	Others	950000	2086232	c	2088232	ō				-	2088232	Q	20,88,232.04	Q ·		High Court of JAC wife to order dismit on 12, 2015 (Class Ref. Ho.AR. No. JAC 12, 2015). No petition has former be filed by the contrictor before any during a bosies, in view of same, the system to the second order of the second order
		1	- 33									0000222	0	2088232	0		
			100		-	2088232	0	0	0	0	0	2088232	1			-	_
OTHER CASES (D)			950000	2088232	0	2000202	-					44000	1561415563	2088232	0		
TOTAL (A+B+C+D)		2434402746	1433414969	130088826	2088232	1561415563	0	0	0	0	1433414905	100111101		9	1	
	Non grant of Time Extension without levy of penalty 8 non returned of Security Deposit & EMD OTHER CASES (D)	Particulars of Claim Name of Perty See Security of Time Extension without levy of penalty & non rethind of Security Deposit & EMD OTHER CASES (D)	Party calent of Olam Party degerment of calent of Confidence of Confid	Particulars of Claim Name of Disputs of Claims Name of Disputs of Claims Sale Control Sale Control COSE, d Dhers Sales & Others Others OTHER CASES (D) Agency (Information Name of Claims (Information) Way V X Sales & Constit Co Others S50000 OTHER CASES (D) 950000	Particulars of Claim Name of Discounting Community Party Agency InCernal Name of Discounting Community State Configuration State Configuration State Configuration CPSE of Others State A Community Name grant of Time Extransion without levy of penalty & non refund of Security Deposit & EMD Others State A Community Others State A Community Others State A Community Others	Particulars of Claim Name D of Congression Communic Constitution of Constitut	Panoulars of Claim Name of Party Panoulars of Claim Name of Party Panoulars of Claim Name of Party Panoulars of Claim Name of Party Panoulars of Claim Name of Cla	Name grant of Claim Amount Claim	Parader of Claim Name of Depthy Parader of Claim Name of Depthy D	Paraders of Claim Amount Campan of Aperox in Comman Agency in Comman Code degree of the Code of Code	Parksafer of Quan Name of Parks Appendix Append	Pariesters of Claim Amount Pariesters of Claim Amount Claim Amount Claim Amount of Clai	Parlocator of Claim Name of Parly Congress of Parlocation of Claim Name of Parly Congress of Parlocation of Claim Name of Parly Congress of Parlocation of Claims as on 01 SL201s Opening Amount of a distinct including of claims as on 01 SL201s Opening Amount of claims as on 01 SL201s Opening Amount of claims as on 01 SL201s Opening Configurat Lisolity as on 01 SL201s of claims as on 01 SL201s Opening Configurat Lisolity as on 01 SL201s of claims as on 01 SL201s Opening Configurat Lisolity as on 01 SL201s Opening Configuration of other incompany of claims as on 01 SL201s Opening Configuration of other incompany of claims as on 01 SL201s Opening Configuration of claims as on 01 SL201s Opening Configuration of claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL201s Opening Configuration of Claims as on 01 SL20	Parcular of Claim Parcular of Claim Parcu	Particular of Quan Partic	Particular of Claim Partic	Pyrights of Quan Pyrights of Claim Annount in







Name of Unit :- Nimmo Bazgo Power Station

ntingent Liabilities as on 31/03/2019

Particulars

(ii)

Land Compensation

Disputed tax matters

Total

Capital Works

cases

Others

SI. No.

(i)

A.

C.

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I. Summi	ary of Conting	gent Liabilities as o	on 31/03/2019		(Amount in Rupees)
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
				(vii)=(v)-(vi)	(viii)
(iii)	(iv)	(v)	(vi)	130088826	0
1561415563		1561415563	1431326737	100001	0
100111000		0	0	. 0	
0	0		1 0	0	0
0	0	0	2088232	0	2088232

2088232

1433414969

130088826

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2019

0

1561415563

0

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0

1561415563

4	(ii)	(iii)		2004	11 12		Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018 (viii)	
Cei	(10)	1 Biil		(v)	(vi)	(vii)=(v)-(vi)		
Cei	(11)	(11)	(iv)		0	0	-0-	
1	entral Govt.	0	0	0	0			
1 de	epartments		-				0	
Sta	tate Govt.	0	0	0	0	0		
	lepartments or Local				1	0	0	
Вс	Bodies	0	0	0	0		2088232	
3 CF	CPSEs			1561415563	1433414969			
4 01	Others	1561415563	-	1561415563		130088826	2088232	





Details of Contingent Liabilities

YEAR

PERM		Particular s of Claim	Name of Party	Ag	gency Central			Claim Ar	nount				Amount of cla probable & rei made (Provis	im where out lable estimate ion made in B A/cs)	flow is can be coks of	Probability	of claim when a of outliew & r Recognited in not Disclose tingent Liabilit	as ec as	/Oastil	ngent Liability de outflowf N estimate can made)	10	n from Opening Continge nt Liability during	Reimburs ement to be Made by Third Party	For Non-Accept ance		Against Contingent Liability & Shown as an Asset in the Books
Se	e ID			depa depa dep dep	Govt artment :: State Govt. partment r Local ody, c: PSE, d: Dihers)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/201	Addition of claims during the period on account of new claims/upd ation of old claims	Addition to Claim due to interest updation	Settlemen [Adjustm ent/Reduc tion of claim reduring the period/ye	Clearing balance as on 3/31/2019 12:00:00A M	Opening Provision as on 01/04/2018	Addition in provision during the period/yea	provision	Closing Provision as on 3/31/2019 12:00:00 AM	Opening as on 01/04/201	Addition during the periodities ar	Closing as on 3/31/2019 12:00:00 AM	Opening Contings nt Liability as on 01/04/20	Addition / (Reduction) during the periodlyse ar	Contingen t Liability son as on W31/2019 12:00:00 AM	the periodlye ar				
ŧ	1 Cat21_CW Word/of Chain pend court being chair in ool	Increase in cost due to Susseques Legislation Legislation II. Estimated III. Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Constitution of the Cons	1 00:0	TR N	Others	52712850	5 1464231	52	0 1358016		0 16200321		0	0	0	0	0) 5			1358016			0	0	Architector Awaltid was conferred by Architect Tribunal for 10.01.2017. The NHPC has challenged by High Tribunal for 10.01.2017. The NHPC has challenged the award in court vide Architector for the Architect	
121	Voorkelt Case: pendi court being shalle in cou	of additional addition	ed CO		€ Ohers	169234	5185 11751	53495	0 19751	309	0 12835	5502							We.						mallunguist the award in characteristic control of 75/2017 which could not 75/2017 which is altiplated. NHPC has a supplied. NHPC has a supplied an awarded amounting to PR. 817 45/00,000% as TSM of the original awarded amount of principal & microtian awarded amount of principal & microtian awarded amounting to PR. 116,52,55,520% with the "Registrat General High Court of Delhi" of 27/39, 2015 as part direction of High Court of Delhi vide as orbited of 1,23,05 (2018). Cultimate the classes is united consideration at High Court of Delhi vide as orbited on the classes is united to consideration at High Court of Delhi vide as orbited on the classes is united to the consideration at High Court of disposal at High Court of disposal at High Court of the Cou	th I. I. of tof

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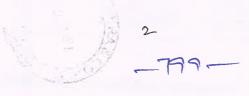
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Details of Contingent Liabilities

YEAR

Cati on orde	Nati Case (Referenc	Particular s of Claim	Name of Party	Category of Agency (a:Central		Telli	Claim Am	ouni				Amount of cla probable & rai made (Provisi	in take weathers and	E Can De	Probabilit neithe	of claim wher y of outflow & r Recognised in nor Disclosi tingent Liabit	as ed as	(Possit Reliable	igent Liability sie outflow! N estimate can made)	0	n from Opening Contings nt Liability during	Reimburs ement to be Made by Third Party	For Non-Accept ance		Against Contingent Listely & Shown as an Asset in the Books
ie				Govl. department , b: State Govl. department or Local Body, c: CPSE, d: Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/201	Addition of claims during the period on account of new claims/upd ation of old	Addition to Claim due to Interest updation	Settlement IAdjustm enuReduc tion of claim reduring the	Closing balance as on 3/31/2019 12:00:00A	Opening Provision as on 01/04/2018	Addition in provision during the period/yea		Closing Provision as on 3/31/2019 12:00:00 AM	Opening as on 01/04/201 8	Addition during the period/ye ar	231/2019 12:00:00 AM	Opening Contings nt Liability as on 01/04/20	(Reduction) (Reduction) during the pariod/ye ar	Contingen t Liability as on as on 3/31/2019 12:00:00 AM	the period/ye ar				
						zēl 3143918	claims	2870561	period/ye ar	0 3431578	4	0	o	0	0	0		0 2143911	5 287696	3431571	4	0	0	Amitration Award with configured by Arbitral Triburial on 10.01.2017 in favour of Mis HCC Ltd. The NHPC has phaliamed the award in	
	1 Eap21_CW Work(02 Caset pendi court being challer in cou	Additional cost incurred dus to use of Avallon Turbins Fuel (ATF) instead of High Speed Oversel (HSD) for continuen is the work puring whiter seasons of oad closure	COLUTO	. 1	491047															(4)			q	count vide Architation. cash no. 78-2017 which is subjuddes. NHPC has deposited amounting to R. 8.17 45,00,0001-as 75% of the original awarded amounting awarded amounting Section of the original awarded amounting Section of the original awarded amounting Section of the original awarded amounting Section of the original awarded awarded original Section of High Court of Death of High Court of Death original Section of High Court of Death origi	
21	1 Cas 21, Ci Wark Dis Cases pendi court being challe in cou	W Cost of Arbitral Procesor 32 awaren wy the Arbitral Tribunal favour: MS H Ltd.	d CO.L.	TR IN		0 950	5500		0	6 950	5500	0	0	(0)		6	0	0 950	5565	0 950	3000			conlemed by Arbitral Tribunal or 10.01.2071 in favour of Mit HCC Ltd. The Ni-PC has challenged the award in court vide Arbitration use no. 76/2017 which is subjection. Ni-PC has deposited amounting to FLE.37.45.00,000% at 75% of the original awardso amount of principal & interest amounting to FLE.16.99.59.42.23. with the "Register General High Court of Delin" on 27.01.2018 as pear direction of High Court of Court of Court of Court of Court and the case of the court of Court o	of sid







Details of Contingent Liabilities

YEAR

YEAR PERIOD ti Nati Case (Reference	Particular s of Claim	Name of Party	Category of Agency (s:Central			Claim An	ночт				Amount of cla probable & rel made (Provisi	im where out lable estimate lon made in B A/cs)		Probability politic	of cizim when of outflow & Recognised nor Disclose ingent Liabilit	Claim as ed as	(Possible e	ent Liability soutflow/ Nestimate can made)	be	Reduction from Opening Contingent Liability during	Likely Reimburs ement to be Made by Third Party	Reasons For Non-Accept ance	Present Status	Amount Paid Against Contingent Liability & Shown as an Asset in the Books
e ID			Govt. department , b: Stafe Govt. department or Local Body, c: CPSE, d: Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/791	Addition of claims during the period on account of new claims/upd ation of old claims	Addition to Claim due to Interest updation	Settlemen 1. /Adjustm. ent/Reduc tion of claim reduring the period/ye	Closing balance #4 00 3/31/2019 12:00:00A	Opening Provision as on 01/04/2018	Addition in provision during the period/year	Reduction in provision during the periodiye	Closing Provision as on 3/31/2019 12:00:00 AM	Opening as on 01/04/201 8	Addition during the periodiye	Closing as on 1/31/2019 12:00:00 AM	Opening Continge nl Liability as on 01/04/Z0 18	Addition ((Reduction) during the period/ye ar	Closing Contingen t Liability as on as on 3/31/2019 12:00:00 AM	the period/ye sr				
1 Cap 31 GW Work(03 Cases) pendi court being challe in oot.	Payment of companies to the companies to the companies to the companies to the companies of companies of the	MINDUST AN CONSTR UCTION CO. LTD	4 Others	22361236	9 6683092		5 611478:	ar	0 724570	9	0	0	0	0	۰		0 66830921	6114762	7294570	Œ.	0	O.	Arthrasion Award while condered by Arbitral Tribunal or 10 of 2017 in favour of Mis HCC Ltd. The NHPC has Arbitral in condered the Arbitral in condered the Arbitral in condered to 18/2017 which is subjection, NHPC has deposited amounting to 83.87.48(0.000); as 25% of the original awarded amount of principal & interest amounting in Rs. 116,59,55,123% with the "Repair Court of Celly" on 27,03.20 of 5,00 of 19,00 of	
13 1 Cog21_CV WorktOS Caster pendil court being challe in cou	N Barmouri mett of building and othe Construct on Work	COLTION	R	4220	1928	0	C	6	0	0.	0	6	.0	9	0	9	0	b	0	0	ō	0	Aphtration Award wise conferred by Arbitral Tribunation 10.01.2017 in hereous of Mar HCC List. The NHPC has challenged the award in court wide Arbitration case no 7.672017 which is subjudice. NHPC has deposited amounting to REAT 45.00,000° as 75% of the original awarded amount of principal 3 interest amounting to REAT 45.00,000° as 75% of the original awarded amount of principal 3 interest amounting to REAT 45.05,000° as 75% of the original awarded amount of principal 3 interest amounting to Cast 10.00° and 10.0	of ed
121 © Oth 21,	Othe Non Solution of Time Extension without the contract of th	ng in court or in person or in court or in	ES & RPOR DN		950000 2	2088232	0 130	0	0 156 2088232	0 0 1/2	0	0	0	0 (1)3		000		065232 -2	008232 -2088232	0	2088232	0	The petition field by dominated by inches the property has been distincted by the Horizontal by the Horizontal by the Horizontal by the Horizontal by the Horizontal Horizontal Book and the Location and the case gets settled and contingent label will be RML, in the set	bis of ed : (No sen

NAME OF THE UNIT: NIMMO BAZGO POWER STATION
DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019

Sr.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2018	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2019	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
		2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
	1		4							
	THE PROPERTY OF THE PROPERTY O	1,24							0	
A.	COUNTER CLAIMS LODGED	537			0	0	0	0	-	
	BY THE COMPANY	VHAVO	0	0	-			0	0	
				0	0	0	0	-		
	TOTAL (A)		0	- 0		Viene en		0	0	
_	SUB TOTAL- (A)		0	0	0	0	0			
_	Surcharge billed on debtors		U	+			0	0	0	
B,	Surcharge bliled on gee		0	0	0	0	0			
_	SUB TOTAL- (B)	183	0						1	
С	Revenue to the extent not	1 34	0	0	0	0	0	0	0	
	stations				0	0	0	0	-	
		and an a	0	0	- 0			0	0	
	SUB TOTAL- (C)			0	0	0	0	V		
	BUSINESS INTRUPTION LOSSES	100	0	-				-		
D	BUSINESS INTROF HON COSCU		-							Arbitration Award was conferred by Arbitral
-	Other Cases- (if any)-specify		_							Le de la contraction de la con
E	interest Accrued as on Balance Sheet Date upto 31.12.2018 i.r.o 75% deposit amountin 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. (Howev 75% deposit amount of arbitration award was disbursed to Registral General, High Court of Delhi)	of 0	79783151	0	797831	51 79783151	0	79783151	under consideration for disposal at High Cou- of Delhi after petition being filed by both parties i.e. NHPC & M/S HCC Ltd. The mati- of petition being filed by M/S HCC Ltd. The mati- 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. Meamwhile, 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 Delhi vide its ordar dated: 28,05,2018.
		Torque							79783151	
		F 18 6 3		7978315	4 0	79783	3151 7978315	1 0	15.55/4.5	
	SUB TOTAL- OTHER CASES (E)	V-1 V	0	/9/8315	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0	7978315	
	SUB TOTAL OTHER CASES (E)	3.8.	0	797831	51 0	7978	3151 797831	51 0	10.00.0	

Amount in Rupees



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Party wise summary of Transactions and Balances with Related Parties

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Location Code: 121

Location Name: NIMMO BAZGO POWER STATION

		nnany (NHPC)	(Amot	ant in Rs.)	(Amount	in Rs.)
ransact	tions with Government that has control over cor	inpany (iviii c)			Outstanding	Outstanding Balances
S.No	Nature of transaction	Party Name	Transac	tion amount	Balances (Amount Payable By NHPC)	(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		ENTRAL BOARD OF IRRIGATION AND POWER	0	4251817	0	0
		PAY & ACCOUNTS OFFICER (HQRS), DEPTT. OF FELECOMMUNICATIONS	0	80750	0	0
	Total		0	4332567	0	0
2	Services Provided by the Company (NHPC)	***************************************				
	Total		0	0	0	
3	Sale of goods/Inventory by the Company	MEA			0	
	Total		0	0		
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)				0	
	Total		0	0		
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works				0	
	accounted in CWIP etc Total		0	0		-

Vices with Other entities Controlled by the Central Government e.g. Transactions with CPSUs

Transaction S.No	ons with Other entities Controlled by the Cent	Party Name	Transactio	n 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
	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works	BHEL	3682355	14072080	9006496	70216
10	accounted in CWIP etc		3682355	14072080	9006496	70216
	Total	1001	3187675	2010624		80666
	Purchase of Goods (Consumables, inventory item like	IOCL ENERGY EFFICIENCY SERVICES LIMITED	0	2179406	o	0
2	steel, POL,consumable spares etc.)	BHEL	1180000	0	0	0
1000	Associated by the Association of the second	POLICE CONTRACTOR	4367675	4190030	0	80666
	Total	BSNL	1700421	2924152	707593	0
		PGCIL	25875	0	0	0
		AIRPORT AUTHORITY OF INDIA	0	9460	0	0
	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with	NATIONAL INSURANCE COMPANY LTD		10453	0	0
3	Insurance Compnies)	UNITED INDIA INSURANCE COMPANY LIMITED	102294	133760	45000	0
		BHEL	1878703	0	1719490	OC LUMIT
	Total		3707293	3077825	2472083	(S. C. C. C. C. C. C. C. C. C. C. C. C. C.
4	Services Provided by the Company (NHPC)	PAR			0	
	Total	X 20	0	0		100
5	Sale of goods/Inventory	Dall Advers			0	0
	Total	12/ 700	0	0		
6		127	<i>F</i>			

Page 1013 -802 -

Sale of Asset/property				
	0	0	0	0
Total				
Settlement Amount received by the company against				
Insurance Claim	0	0	0	0
Total				

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ransac S.No	tions with State Govt/State Govt Deptt (Uttar Nature of transaction	Pradesh, J&K, Manipur, Ma Party Name		tion 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
		JKPDC				
1	Purchase of Goods (Consumables, inventory Item like	UPPCL				
	steel, POL,consumable spares etc.)		0	0	0	0
	Total					
2	numbers of assets/property (purchase of spares	JKPDC			_	
-	classified as PPE, payments towards capital works	UPPCL				0
	accounted in CWIP etc		0	0	0	
	Total	BSNL				
3	AMIDO)	PGCIL				
	Services Received by the Company(NHPC)	POCH			0	0
		111111111111111111111111111111111111111	0	0 -	_	
	Total					
4	Services Provided by the Company (NHPC)					
	Services Provided by the Company (***** 5)			0	0	0
			0			
	Total	JKPDC				
5	Sale of goods/inventory	UPPCL				
	Sale of Books, investor,		0	0	0	0
	Total					
6	1,000					
O	Sale of Asset/property					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	
30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4147182	3872933

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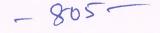
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- 1. Only non current portion (undiscounted amount) of security deposit shall be fair valued.
- 2. Amount computed using above discount rates shall be presented under Note No. 33 (1)(B)(c) in fair value column.
- 2. Discount rate given in the above 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.









me of Un	nit : NIMMO BAZGO POWER Reporti	ng of Events Occ	uring After Bala	nce Sheet D	ate			
S.No	Particulars of the Events	Accounting Ent after Bala	ry to be passed nce Sheet	Change in Disclosures after Balance She				
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure		

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Annexure-IX

Name of Unit: NIMMO BAZGO POWER STATION

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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:

	Mature	Amoun t Provide d for (Rs.)	Amount Transferred to Expenditure Attributable to Constructio n (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justificatio n for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)- (iv)	(vi)	(vii)
95-05-XX	Bad and doubtful debts provided	NIL	NIL	NIL	NIL	NIL
95-06-01	Bad and doubtful advancesprovided for	NIL	NIL	NIL	NIL	NIL
95-06-02	Bad and doubtful deposits provided for	NIL	NIL	NIL	NIL	NIL
95-07-01	Bad and doubtful claims/interest provided	NIL	NIL	NIL	NIL	NIL
95-07-03	Doubtful Interest Provided for	NIL	NIL	NIL	NIL	NIL
92-33-03	Provision for obsolescence in stores	NIL	NIL	NIL	NIL	NIL
92-33-04	Provision for other losses of stores	NIL	NIL	NIL	NIL	NII
95-08-01	Shortage in store & spares provided	NIL	NIL	NIL	NIL	NII
95-11-01	Provision against diminution in the value of investment	NIL	NIL	NIL	NIL	NI
95-12-01	Project expense provided for	S NIL	NIL	NIL	NIL	NI
95-13-01		S NIL	NIL	NIL	NIL	N
95-13-02	Loss on store provided for	NIL	NIL	NIL	NIL	, N





Annexure: XIII

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of <u>NIMMO BAZGO POWER STATION</u>, <u>NHPC LTD</u>. (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:

CI I	Divisions	Auditors' Reply
SI. No.	had the state of t	All accounting transactions have been
1	the accounting transactions through it system in plications of processing of accounting transactions 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.	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	The matter is dealt with at Corporate Office.
3	may be stated. Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted.	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: 27/04/2019

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(Amount in Rs.)

NIMMO BAZGO POWER STATION Name of Unit: Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2019

		ment of Capital Work in Progress (only Roda 2 2005)	4	5	6
1	2			Scheduled date of	Reason for non-capitalisation
o.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	completion as per	
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 af Switch yard complex, Alchi, Leh Ladakh, J&K	5034424	12,07,2018	Work-in-Progress
_		TOTAL (430306)	5034424		Wark-in-Progress
		Construction of CISF Building	12157248	26.04.2019	VVdrk-II-F10gress
1		Architectual 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 a NBPS, Alchi, Leh-Ladakh (J&K).	f t 3447174	11,06.2018	Work-in-Progress
	430328	Construction of Trombwall Garage Shed for fire tender 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		
L		TOTAL TOTAL Tally with balances of HOA as per trial balance relating to CWIP heads exception.	4329681	0	

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

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

Signature

(Yogendra Singh) Sr. Manager (Finance) Head of Finance Signature (Pritpal Singh Wilkh) General Manager (Civil) Head of Project/Power Station/Unit

Page 1 of 1



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Name of Unit: Nimmo Bazgo Power Station

(Amount in Rs.)

Annexure-XVII

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2019

		ajusted advances (exert			5	6	7	8	9	
1	2	3		4		Amount of	Amount	Balance outstanding	Reason for non-	
SI. No.	Head of account	Name of Department /party to whom advance is given	Supplier ID	Purpose	giving advance	Advance (Rs)	adjusted/ provided (Rs)	(Rs)	adjustment/ Provision	
1	(HOA) 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,	S013167	For Construction of Motorable Suspension Bridge	15.02.2019	6694915	0	6694915	Wark-in-progress	
3	450207	COMMISSIONER SECRETARY ANIMAL/SHEEP HUSBANDRY AND	S031632	For Fisheries Development	27.08.2015	4402500	4391500	11000	Work-in-progress	
4	660403	FISHERIES INDIAN OIL 660403 CORPORATION LTD., S020623 Purch		Purchase of Diesel	29.11.2018	887270	806604	80666	Partial Supply yet to be received	
		143	TOTAL		1	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.

X

(Yogendra Singh) Senior Manager (Finance) Head of Finance (Pritpal Singh Wilkh) General Manager (Civil

General Manager (Civil) Head of Project/Power Station/Unit





	Name of Unit: N	immo Bazgo P	ower Stati	ion, Alchi		2018		_		Balance as
	Hame over			,	As at 31.12	Confir	mad	Perce	entage of	on
	1/4	Balance as pe	1	Balance >=5.	00 Lacs	Contin	ineu	Conf	irmation	31.03.201
ноа		Balance	No. of	Amount	No. of	Amount	No. of Parties	Amount (%)	No. of Parties (%)	N.
	HOA Description		Parties		Parties		Parties	(70)		0
۸.	TRADE RECEIVABLE		0	0	0	0	0	0	0	0
301XX	SUNDRY DEBTORS	0		0	0	0	0	0	0	0
	S. DEBTORS- CONSULTANCY	0	0	0	0	0	0	0	0	
302XX	TOWN TRANSPORTED IN THE PROJECT	0	0			0	0	0	0	0
303XX	S. DEBTORS-CONSTRUCTION PROJECT Sub Total - A. DEPOSITS, ADVANCES TO CONTRACTORS/ SUPPLIERS/SER	0	0	0	CADITAL EX	PENDITURE	AND MATE	RIAL ISSUED	TO CONTRACTO	RS
	SUBTORIAL SUPPLIERS/SER	VICE PROVIDER	s/ OTHERS	INCLUDING FOR	CAPITALEA	0	0	0	0	0
В		0	0			0	0	0.00	0.00	0
5504XX	DEPOSIT CORPORATION CORPORATION OF THE PROPERTY OF THE PROPERT	300000	1	0	0	1 0	-		7,00	
4501XX	ADVANCES TO CONTRACTORS/SUPPLIERS-SECURED ADVANCES TO CONTRACTORS/SUPPLIERS/GOVT	211000	1	0	0	0	0	0	0	0
450207	DEPARTMENT-UNSECURED ADVANCES/LOAN TO CONTRACTORS/SUPPLIER/ (AGAINST	0	0	0	0	0	0	0	0	0
450302	DANK CHARANTEEL LINSECURED	0	-				0	0.00	0	0
	ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-	544130	4	0	0	0	0	0	0	0
660403	UNSECURED	0	0	0	0	- 0	 			
6606XX	OTHER ADVANCES ADVANCES TO CONTRACTORS/SUPPLIER/OTHERS (AGAINST	0	0	0	0	0	0	0	0	0
6607XX	BANK GUARANTEE) ADVANCES TO CONTRACTORS/SUPPLIERS/OTHERS-SECURED			0	0	0	0	0	0	0
ccoovy		0	0	0	0	0	0	0	0	
6608XX	AND DUE CONTRACTORS	0	0		0	0	0	0	0	0
6501XX		0	0	0	0	0	0	0	0	0
6502XX	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	0	0	0		-	+			0
661201	ADVANCE TO GOVT, OF ARUNACHAL PRADESH - UNSECURED	0	0	0	0	0	0	0	0	
661202	LOAN TO STATE GOVT. IN SETTLEMENT OF DUES FROM	0	0	0	0	0	0	0	0	0
661203	THE TOTAL PROPERTY.		0	0	0	0	0	0		0
4465XX	TO CONTRACTORS/FABRICATORS	0	1 -	0		0				
440370	Sub Total - B.	1055130	+	-						2055
-	TRADE/OTHER PAYABLES		-	4969791	3	39811	54 2	80.1		1101
C.	THE STREET ORS CARITAL Works	5129791	4		-	104169	32 2	94.5	4 66.67	1101
31020	SUNDRY CREDITORS-for Materials /supply-Capital	11850276	15	11018068	-	0	0	0	0	511
31020	SUNDRY CREDITORS-OTHERS-CAPITAL-INDIAN CURRENCY	511750	1	511750	1		0		0	
31020	/ SMALL ENTERPRISE	1050132	5	659473	1	0			-	
31025	0 SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL-INDIAN	63866	1	0	0	0	0			
31040	1 CHARLES			0	0	0	0			
111	CORRENCE CURLING CAPITAL	934905	11		-		.94 1	50.9	96 33.33	160
31041	SUMPRY CREDITORS-OTHER- OTHER THAN CAPITAL	4348497	16	3277185	-				0	69
31048	SUNDRY CREDITORS-OTHER THAN CAPITAL-MICRO& SMALL	1122422	8	696205	1			0		
3104	A LENTERPRISE	0	0	0	0) 0		
31070	to Cl Davida in	0	0	Page 1	of 2 0	0		0 0	0	



	Name	of Unit: Nimmo Bazgo	Power Stat	ion, Alchi	24.4	2 2019				Balance as
		Balance as		Balance >=5	As at 31.1 5.00 Lacs	Confir	ned		entage of	on 31.03.2019
	- \$4x	Balance as							irmation	
HOA	HOA Description	Amount	No. of	Amount	No. of	Amount	No. of	Amount (%)	No. of Parties (%)	
	HOA Description		Parties		Parties		Parties	(20)	0	0
		0	0	0	0	0	U	0	- 0	0
3301XX	ADVANCE FROM CONTRACTEES		0	0	0	0	0	0	0	1 0
	DEPOSIT FROM CONTRACTEES	0	0	-	0	0	0	0	0	0
3302XX	ADVANCE AGAINST DEPOSIT WORKS	0	0	0	U	1 0				15888657
3303XX	ADVANCE AGAINST DEPOSIT WORKS	25011639		21132472		16068290			1	
	Sub Total - C.	25011039		L						





Annexure-V

Name of Unit: I	Nimmo Bazgo	Power Stat	ion, Alchi	Ac at 21 1	2 2018				Balance as
99	Balance as per Trial		Balance >=5.00 Lacs			ned			on 31.03.2019
HOA Description	Amount	No. of	Amount	No. of Parties	Amount	No. of Parties	Amount (%)	No. of Parties (%)	
SECURITY DEPOSIT/RETENTION MONEY					2770020	1	100.00	100.00	3778830
SECURITY DEPOSITY RETENTION MONEY-CAPITAL	6286161	25	3778830	1	_	-	_	0	0
	0	0	0	0	0	U	-	-	0
SECURITY DEPOSIT- Supplier Capital		1	0	0	0	0	0	0	0
					0	0	0	0	0
SECURITY DEPOSIT/ RETENTION MONEY- CONTRCTOR OTHER	3161645	29	0			-	-	1	0
WALL CAPITAL		3	0	0	0	0	0	U	0
	4/309		-		1	0	0.00	0.00	508158
SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN	508158	1	508158	1	0	0	3.00		4286988
CAPITAL Sub Total - D.	10256438		4286988	V	3778830				4200300
	HOA Description SECURITY DEPOSIT/RETENTION MONEY SECURITY DEPOSIT-RETENTION MONEY-CAPITAL SECURITY DEPOSIT-RETENTION MONEY- OTHERS -CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- CONTRCTOR OTHER THAN CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER- OTHER THAN CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN	Balance as a Balan	Balance as per Trial Balance HOA Description Amount No. of Parties SECURITY DEPOSIT/RETENTION MONEY SECURITY DEPOSIT-RETENTION MONEY-CAPITAL SECURITY DEPOSIT-RETENTION MONEY-OTHERS -CAPITAL SECURITY DEPOSIT/RETENTION MONEY- CONTRCTOR OTHER SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER-OTHER SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER-OTHER 47309 3 THAN CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SOBSTANTAL	Balance as per Trial Balance HOA Description Amount No. of Parties SECURITY DEPOSIT/RETENTION MONEY SECURITY DEPOSIT-RETENTION MONEY-CAPITAL SECURITY DEPOSIT-RETENTION MONEY-OTHERS -CAPITAL SECURITY DEPOSIT-RETENTION MONEY- OTHERS -CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- CONTRCTOR OTHER THAN CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER- OTHER SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SO8158	Balance as per Trial Balance >=5.00 Lacs HOA Description Amount No. of Parties SECURITY DEPOSIT/RETENTION MONEY SECURITY DEPOSIT-RETENTION MONEY-CAPITAL SECURITY DEPOSIT-Supplier Capital SECURITY DEPOSIT-RETENTION MONEY-OTHERS -CAPITAL SECURITY DEPOSIT-RETENTION MONEY-OTHERS -CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- CONTRCTOR OTHER THAN CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- SUPPLIER- OTHER 47309 3 0 0 THAN CAPITAL SECURITY DEPOSIT/ RETENTION MONEY- OTHER THAN SO8158 1 508158 1	Balance Balance Balance Balance Confirm	Balance Balance Balance Balance Security Deposit/Retention Money Confirmed	Balance as per Trial Balance Balance Balance Confirmed C	Balance as per Trial Balance Balance Balance Balance Confirmed Percentage of Confirmation



Annexure-V





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ноа		Amount during FY	Amount during			Reuson of variance
	Particulars	2018-19 (From 01.04.2018 to 31.03.2019)	Corresponding FY 2017- 18 (From 01.04,2017 to 31.03,2018)	Variance (In Rs.)	Variance (In %)	Reason to Variantee (To be given only for the items where variation is exceeding 10% und a minimum variation of Rs. 10 Lucs)
		(n)	(b)	(c=a-b)	(q=c/p+100)	
NOTE NO.	Revenue from Continuing Operations					Advice relating to Sale of Power & Finance Louse for the year ended 31st March 19 has
24.1	2010-0012-041	368746043	358286016	10460027	2.92	been received from C.O.
	Sale of Power	1167823251	1233279631	-65456380	-5,31	Advice relating to Finance Lease is being received from C.O.
	Insures from Finance Lease	0	0	-	14	
	Income from Operating Lease		0		(4)	,÷
	Revenue from Contracts, Project Management & Consultancy Works	0	0	7.		,
	Revenue from Prevet Trading Business Interest from Denetteinry States (Revision of Tariil)	0	12075258	-12075258	-100	The amount of interest from beneficiary states depends upon the period of idelay in tantf revision in favour of NIPC being made by CIRC based on the application filed by pittitioner i.e. NIPC. As the period of delay in pronouncement of tariff revision order in favour of NIPC by CIRC increases, the interest from beneficiary states will also be enhanced and vice versa. Hence, the variance under the head is uncontrollable & unpredictable Purther, backing 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 Incume	0	0		-	
	(B) Dividend Income (C)Other Non Operating Income:		-		-	Booking of Lato Poyment Surcharge depends on tiday made by customers in making d
	(j) Late payment surcharge	104782252	371818684	-26703643	-71.82	of sale of energy. Hence, this income is or imprediction of sales thes. During previous
	(ii) Income From Sale of Self Generated VERARIEC	0	0			
	(iii) Realization of Loss Dose To Phininess Intertretion (iv) Profit on sale of investments	0	0			
	(iv) Profit on sale of investments (v) Profit on sale of Assets (Net) (vi) Income from Insurance Claim	0	0			
	(vii) Liability/ Provisions not required written back	0	6132552	-613255	-100	In previous year, excess provision i.t. o 7th Pay Commission Waga revision amounting Rs.23509984: and excess provision i.t. o 1RP amounting to Rs.25740914: respective were written back. Fram current year enough, if excess provision/liability central in previous year t.t. on my item is required to be written back in current year then same as only be done in current year provided such write back of provision/liability amount relating to previous year must exceed the previous/liability of auror tiem proposed to booked in current year in terms of deliberation made in C.O. Circular No. ACC-534, doi: 22.02.2019. Accordingly, no asteri situation evokes in current FY that requires write back of provision/liability in compliance of C.O. Circ. No. ACCs-543, Dt.22.02.2019.
-	Material Issued to contractor:		0			
	Sale on account of material issued to contractors Out of material issued to contractors on recoverable busis.	0	0			£ .
	(iii)Adjustment on account of insterial issued to contractor	0	0			The transaction relates with amerization of deferred income pertaining to Pair Value
	Amortization of Grant in Aid	34165083	32904539 0	126054	4 3,8	The transaction relates with americation in deferred income period of Government Gram, the advice of which is received from C.O.
	Income on account of generation based incentive (GIII) Forchange rate variation	0	0		•	•
	Others	3156486	3848437.	-69193	-17.	The variance arises due to the following reasons: (1) In previous year, recovery of lease was made in excess of Rr.396260/- in compa to current year due to the fact that after implementation of 7th Pay Commission, me to current year due to the fact that after implementation of 7th Pay Commission, me the employees are adopting the option of HRA leaving the option of leased accomowhigh results in lower reasonary of leases in earrent year. (2) Sale of used & sampped oil amounting to Rr.288950/- in previous year. (3) Sale of sampped batteries amounting to Rr.288950/- in previous year.
	Sub-total	142103821	414704212			
	Add/(Lena): C.O./Regional Office/PID Expenses	1503434	4733106	-32296	-68	Advice from C.O./R.O.
	Sub-total	143607255	419437318			A COLINATA
-	Less Income transferred to Expenditure Attributable to Constru	etion 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		-	10/
	Total carried forward to Statement of Profit &	Loss 14360725	5 419437318			CANDAS
NOTE	NO STRAIN					
NOTE 25		14617690	136850506	5 9326	398	Water Usago Cherges is payable to J&K Govt, on the brais of spanitum of consu- water for government of electricity. The consumption of water depends on the dom energy valids further depends on the consumption of electricity being uncontroll unpredictable in nature. Excess key of water tange, thereign is imposed in outer to excess generation of electricity. Hence, the variance arises.

		1	Name of the	Unit: NIMMO BAZGO	POWER STAT	ION	Amount in Rs.
ноа			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.)	Vurlance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
	-		(n)	(b)	(c=n-b)	(d=c/b*100)	
	Con	numption of stores and spare parts	3397808	11227771	-7829963	-69.74	The variance under the head arises due to following nassons: (1) In previous year, transportation charges relating to carriage of various materials from Jammu in Alchi, was paid to the extent of Rs. 4.47,361/- due to carriage of excess materials consistent of the power busine operation work as per requirement of the power station. (2) In previous year, ITYDRAULIC OVERSPEED DEVICE was purchased for Rs. 1549122/- (3) Further, miscellaneous power house spare parts, were procured additionally to the tune of Rs. 158,33,480/- in earlier period, which is suspredicable & uncontrollable in nature. This is required for hasaloftee & smooth operation of power house without any interruption leading to continue generation of electricity.
	т	otal carried forward to Statement of Profit & Loss	149574712	148078277			-
				-	-		
NOTE 26		MPLOYEES BENEFITS EXPENSES			2745000	-2.51	Advise from C O/R O.
	Sa	alaries, wages, allowances	145894928	149649937	-3755009	-2,51	6 Granity is entirely
	G	naturity, Contribution to provident fund & pension scheme (incl dramaturation 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 or sizes due to sertlement of wage revision arrear against 7th Pay Commission and pay anomaly arrear.
	s	half welfare capenies	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 available employees, cost of uniform & liveries etc.
	1.	gave Sulary & Pension Contribution	0	0	1070919	0.87	Advice from CO/RO
	1	Add/(Less): C.O./Regional Office Expenses	123729800	122658881	1070717	+	
	L	Less: Employee Cost transferred to Expenditure Attributable to Construction	25017991	*	25017991	100,00	anamay area promise
		Less. Recoverable from Deposit Works	0	0		-	
		Total carried forward to Statement of Profit & Loss	274263877	296566146		-	
	ΓΕ ΝΟ. 27	FINANCE COST					
		FINANCE COST	337407787	342479451	-507166-	-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 unavinding of initial EV Gain necegnized on security deposits & provision for committed capital expenditure in the of interest. In previous period, survividing of initial EV gain was recognized i.e. it Non-Current period, and in the committed Capital Expenditure. In current period, as current and further, consultative EV gain recognized on non-our portion gets echasised consequent upon completion of earlying period of non-current period, as the consultative EV gain recognized on non-our portion gets echasised consequent upon completion of earlying period of non-current perition. In lost year, an amount of Rs.74.37010/- was booked in the form of interfection of the convention of the convention of the form of interfection of the convention of th
-			74677	67280	7397	10.9	9 Advice from C.O./R.O.
1	95	Add/(Less): C.O./Regional Office/PID Expenses Less: Finance Cost transferred to Expenditure Attributable to	0	0	d divide	- (v.)	
X1. (97	131650	Construction Less: Recoverable from Deposit Works	0	0	2011	COST OF LANDING	200
		Total carried forward to Statement of Profit & Los	337482464	342546731	1 /		
NO	OTE NO.	DEPRECIATION & AMORTISATION		-			
	40	Depreciation & Amortisation	0	0	0	100	00
-		Depreciation adjustment on account of Foreign Exchange Rate	0	0			*
-		Vuriation Aukt/(Liss): C O /Regional Office / PH) Expenses	2393949	3512810	-11188	61 -31	85 Advice from C.O.R.O.
-		Louis Depreciation & Americation Expenses Instaferred to	0	0	Sec LI	W A	
		Expenditure Attributable to Construction Less: Recoverable from Deposit Works	0	0 /	7	101	
		Total carried forward to Statement of Profit & Lo		3512810	*		177
N	OTF NO	2			Allo		74
20	OTE NO	O. OTHER EXPENSES (A) Direct Expenditure on Contract, Project Munagement and			(A)ro		

(24)

				tive analysis (FY 2018-19				
Ţ			Name of the	Unit: NIMMO BAZGO	POWERSIAL	3011		Amount in Rs.
Н	DA	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 %)	(To	Reason of variance the given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lucs)
_	-		(n)	(b)	(c=a-b)	(d=c/b*100)	_	
		Huilding	1754066	6535317	-4781251	<i>-7</i> 3,16	multiple P11, was which is security for R3 year, U R5.11 these b OPER, roctifie mainte J&K, irregul (HO irregul	exists year, the work of Praviding & applying epocy floor cooling material in clayer of 2.07 turn thick at Service Way, Machine Hall and Generator Hall sees of a carried out with financial implication of Rs. 2.07, 17, 2927. (HOA-920292), a for firegular in nature (2) in previous year, the week relating to Treotment for near transformers galloy & st office area most PH Control Rover, was carried out 2,08,4752 (HOA-920202), which is of irregular in nature. (3) In earlier pheeping Expense of office complex as NDPS, Alchi, amounting to 4,04,507. (HOA-920205 & 20206) which ought to he bedged to east (92026 & 20206) which ought to he bedged to a seat (92026 & 20206) which ought to he bedged to a fire result of the seat of
		- Machinery	23586223	29298861	-5712638	-19,50	of Pi	n oerliet year, excess amount of .Rs.5.99,2801-was incurred by PH Division & other cerned division as per execution of works in PH considering operational requirement under HOA-920401 to 920401. The expenses under the head ere of irregular nature operating on the natural over and her visa-svis broadshown of machineries lying in over house. (2) In ordier year, soccess expenses amounting to Rs.52,80,4097-was provided by PH Division as per execution of Works in PH considering operational requirement of PH under EDA-920404 to 920406.
		« Others	13995033	22150878	-8155845	-36.8	disp J&b (HC inni finn nus Ra, 2 per 924 (HI pu bo in	In previous year, the work of Removal and cleaning of Ireals, wooden logs etc. and coal thereof deposited in front of dam intake radial gate of MiNS, Alchi, Left-Ladalsh, and (121,0700039) was corried out with total financial implication of Rs. J. 12,7506-70, 202001). (2) In earlier year, the operation & maintenance respectes of Dram was unred additionally to the tune of Rs. J. 41,7992. (110A-2020-1 to 922006) as por the ctional respicement of the particular division, (3) In previous year, the operation & intenance expension of Hybro-thechanical Works were incurred in excess of intenance expension of Hybro-thechanical Works were incurred in excess of including the previous period, the previous period, (4) in previous period, (5) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7
3		(C) OTHER EXPENSES Runt & Hiro Charges	17219408	12179939	503946	59 41	20	(1) Doe to implementation of CiST, the cost of hiring vehicle during the period has been persuad as some of the vehicle owner were not registered under pro-CiST taxes structure and according at after implementation of UST they got registered in GST fax structure and occording at after implementation of UST bill leading to increase in vehicle hiring cost. (2) Furtherly have started raising GST bill leading to increase in vehicle hiring cost. (2) Furtherly contribution in petrol & direct prices is seen in current year leading to recease in hir charges of vehicles. (3) During current period, outstanding, bears entail of feasiehold lacharges of vehicles. (3) During current period, outstanding to entail of the achieved amounting to Rs.42,26,2566 (HOA-921104) was paid leading to enhancement of expenses under the basel.
		Ruites and tuxes	1790777	1392930	39784	17 28		Advice from C.O. Relating to share of GST on allocation of Corporate Office Management Expenses was mixed to this PS additionally in the tune of Rs.4,54,539/- (10A-921216) in current year in comparison to previous year
	Sec.		2313912	8 25964258	-2825	977	0.88	The negative variance in comparison to previous year arties due to the fact that prenin- 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 bence, accordingly insurance premium also gets decreased.
	in-	Socurity expenses	3108787	0 20043523	11044	- 1	5.10	Security Expensor have been increased in current year in comparison to earlier year if how of GST under RCM on scourity services availed from government body/agency in JRK police. GST was applicable in JRK w.e.f. 08/07/2017. Further, wage revision JRK police. GST was applicable in JRK w.e.f. 08/07/2017. Further, wage revision of security personnel win also ped in current year to the tune of R4.59,35,1997-(HG 921404) (editing to 7th Pay Commission. Mercover, DA rote is also increasing frequently. Due to all these factors, such variance arises.
		* (E/a/a	784536	, 0	784	536	00.00	Electricity hills were not raised by JKPDD since Jan'17 and same has been releasing since current financial year. Hence, such variance urises.
		Electricity Charges	001533		286	448	3,21	Not required
i i		Travelling and Conveyance	46226	051093	-489	9714	51.44	The expense under the hand relates to POL expenses incurred on the vehicles including the expension of the vehicles including the expenditure is of variant in nature depending upon the running of these vehicles is per requirement. Hence, incurrence such expenses holds considerable unpredictability and accordingly, variance arises to the head.
i.	-	Telephone, teles and Postage	28330	54 2875872	-42	818	-1.49	Not required
ი ს		Advertisement and publicity	88737	3003851	-21	16480	-70.46	The expenditure is of variant and uncontrollable in nature which depends upon the frequency of transactions viz. publication of tenders, liavioning expenses etc. Hence with the brast attention of the state of the brast attention of the state of the brast attention of the state of the brast attention.
** ***		Engineered and hospitality expenses	9750) 165144 	-81	7	-94,10	In previous year, parliamentary committee visited this power station and expenses in tune of Ra.9.4,1417 (HOA-922204) was matured towards this. However, such transaction doesn't take place in current financial year. Hence, such variance orises

Comparative analysis (FY 2018-19 Vs FY 2017-18)

		Name of the	Unit: NIMMO BAZGO			Amount in Rs.
ноа	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 Lucs)
		(n)	(b)	(c=a-b)	(d=c/b*100)	
	Printing and entionery	123425	1339644	1216219	-90.79	The variance arises does to the following factors: (1) In earlier year, cattridges & Consumable Items for printers were purchased for Rx-6,22,810/-(HOA-922-80). (2) In previous period, Wall Clock, New Your Greeting Cards, Table Watch (Louther) & Deask Calconds Stand were purchased to the cestent of Rx-2,47,555/-(HOA-922-80). 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, psyment to internal meditors amounting to Rx.68,800F-(HOA-222608) was made towards conduct of internal Audit which is now being conducted by own internal studit seems. (2) in earlier period, arbitration foce amounting to Rx.4.10,33M (HOA-22260))was point towards arbitration reaso 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 suprecedented hearing made by the court.
	Florida.	0	0			The state of the s
	Consultancy charges - Fureign Audit expenses	137305	88500	48805	55,15	In current year, reimbursement of out of pecket expenses incurred was made to M/S Sanjay Guyta & Associatiss, Cost Accountant for conducting Cost Audit of FY-2017-18 Heose, such variance orises.
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	2374000	-2374000	-100.00	In previous period, industrie payment of Rs. 2374000/c was released to Fisheries. Department, J&K Gord. As a part of Brivinennental Obligation covered under Committe Capital Expenditure of this power station. Against this, provision was made in the book of account in previous year. This results into york variance.
9	Expenditure on land not belonging to company	0	0			
	Experiments on anima for extending to accept to	267117	647725	-380608	-58.76	The transaction under the head relates with nat impact of profit/ioss on sale/write-olf of freed assets escaped with impact of finance lesses accounting. Further, the transaction relating to sade/write-off of fixed assets is unpredictable in nature and same issey vary y to year depending upon the volume & heapwayer of happening of such transactions. The factor leads to variance under the head.
_	Louses out of insurance channa (upto excess chanse)	0	0		-	
	(Assess out of insurance claims (beyond excess clause)	0	0	1000		The expenditure is of variant nature and uncontrollable which depends upon the inequality
	Books & Periodicals	1800	3080	-1280	-41.56	of transactions.
	Donution CSR/ Sustainable Development	2909362	4813832	-1904470	-39.56	Expenses on CSR Activities are done on the basis of specified guideling of the
		0	0			
1	Community Development Expenses	0	0			
	Directors' Sitting Focu	0	0			
	Research and development expenses	0	0			
	Interest on Arbitration/ Court Coses Interest to beneficiary states	0	10140227	-1014022	7 -100.0	The interest to beneficiary states arises when tarilf gets reduced by CERC either due disallowance of capital expenses incurred on non-compliance of truing up of allowed to the compliance of t
<u> </u>		0	0			
	Expenditure on Self Generated VER's/REC	0	0			
	Especiate for Regulated Power	0	0		·	
-	Land - Exp Recoverable on Regulated Power	0	0			
70	Exchange rate variation (net) Training Expenses	88837	2140793	-205195	6 -95.8	Hence such vertifies urises under the head.
1.4	Petition Foe Registration Foe /Other Foe - To CERC/RLDC/R	PC 198000	198000	TATANAÇANE		
	Operational/Running Expenses of Kendriya Vidyalay	0	0		-	•
-	Operational/Ruraning Hyperrans of Other Schools	0	0		•	•
	Operational/Running Expension of Orest House/Transit Hostel	9379365	8470548	90881	7 10.	In current year, indifficient expense under the head was instituted she to enhanced over the twage rate notified and revised by Leh Autonomous Hall Development Authority inset to time) i.e. all conting/cleared contracts relating to operation of maintenance of Leh Quest House, Alsh Quest Housez, Transit Carny, VIP Resid-Housez, horticulture works at: Further, GST implementation has also played at in enhancement of cost relating to menapower work i.e. arrive centrel as GST rationspower ever in the contract of the contract in 18% whereas pre-GST tox un such contract was 12. J&K.
-	Operating Expenses of DO Set-Other than Residential	1600000	359486	12405	14 345	The expense uniter the head depends upon the occumption of diesel for IX1 sets further depends of the frequency of power cut. Hence, the expenditure is of various papers and terms may very considerably.



1	ноа	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 litens where variation is exceeding 10% and a minimum variation of Rs. 10 Lucs)
-			(a)	(b)	(c=a-b)	(d=c/b*100)	
	Ó	aber general expenses	8893108	3385030	5508078	162,72	Factors ottributable 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 Loying Foundation Programment of Leb Kargib-Srinagar 220 KV Transmission Line & Dodication of Nimm Bazgo Power Station to the Nation by their Horbite 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 Nyrine Rate to. Wage Mate controlled by Ladukh Autonomous Hill Development Cour and further deployment of highly skilled nurses for smooth functioning of project hosp Nyrine Rate is revised twice in a year. (3) Further, operation expense of office amounting to Rs. 10,09,972/- is booked under appropriate HOA-925010- Operational & Running Expense of Office from curryear enswards which had been booked hitherto under wrong HOA inadvertently
-	-	Sub-total	151321124	168754862			
L			9980675	14807972	-4827297	-32,60	Advice from C.O./R.O.
-		Add/(I,cm), C () /Regional (Mice/PID Expenses		183562834			
1303		Sub-total	161301799	0			
		Low Amount transferred to Expenditure Attributable to Construction	0	0	-		
F		Less: Recoverable from Deposit Works Less: Transfer of Generation & other expenses - IPO/Buyback	0	0		72	
-		Sub-total	161301799	183562834	-22261035	-12 13	
F		PROVISIONS		0	-		
		Hard and doubtful debts provided Expected Credit Loss Allowance-Trado Receivables	0	0			
-		that and doubtful advances / deposits provided	0	0			
		Bad and doubtful claims provided	0	0			
-		Doubtful Interest Provided for Diminution in value of stores and spares	0	0			
-		Shortness in store & spures provided	0	0			
1		Provision against dimination in the value of investment	0	0			
		Project expenses provided for Provision for fixed natural stores provided for	0	0			
1		Diminution in value of Inventory of Self Generated VHR's Provided	0	0		-	*
1		for Provision for catchment area treatment plan	0	0		1	-
		Provision for Interest to Deneficiary	7612620	5920730	169189	0 28.5	This provision is made on the basis of estimation of amount likely to be paid to beneficiary states in the form of interest in the event of failure of non-complunger to obligation of estimated Capital Expenditores claimed is the CEMC Tailif Pair specified Tailif Pairial resulting into refund of aircady claimed amount along interest. This is unpredictable & unconstrollable in nature. However, advice is reform C.O. in this regard.
		Provision for interest against court/orbitration award	0	0			
	_		0	0			•
		Others Sub-total	7612620	5920730			
		AshM.seo): C.O.Regional (MiceAMD Expenses	0	1077	-1077	-100	GO Advice from C.O./IEO.
13	Con Elle	A THE RESERVE TO A VAN FOR THE RESERVE OF	7612620	5921807	11 4000	4-57	
		Sub-total		0	140 2		. 21.0
		1 202 Amount transferred to Expenditure Attributable to Construc	0	0			· CCLIA
		Less Recoverable from Deposit Works Total carried forward to Statement of Profit & L					*
	NOTENC	D. EXPEND. DURING CONSTRUCTION					
	32	EMPLOYEES' REMUNERATION & BENEFITS					T/DABAY
		Solaties, wages, alloworkes	7048775	0	70487	175 10	Pay Anomaly Arrear was released from C.O. in the current year and advice of received.
		Ciratuity and contribution to provident fund	1622276	5 0	16222	276 10	Pay Anomaly Arrow was released from C.O. in the current year and advice of received.
	-	Suit welfare expenses	0	0		•	- COMMA
		Leave Salary & Pension Contribution	0	0		-	
		Sub-total	867105	0 0			
		FINANCE COST	0	0	-	210	

Comparative analysis (FY 2018-19 Vs FY 2017-18)

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			tive analysis (FY 2018-1			
		Name of the	Unit: NIMMO BAZGO	POWER STAT	TON	Amount in Rs
					-	
ноа	1	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.)	Vuriance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lucs)
		(n)	(b)	(c=n-b)	(d=c/b*100)	
		0	0	(*)		•
	DEPRECIATION AND AMORTISATION EXPENSES	0	0			
	Sub-total					
	OTHER EXPENSES		0			
-	Building	0	0			
	Machinory	0	0		194	
	Others	0	0	-		
	Rent	0	0			
	Researed teems	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	F		
Dife.	- haligenous	0	0			
	+ Furrign		0			
SPC II	Expenses on compoundary afforestation/ catchinger area treatment/	0				
	environmental expenses (Expenditure on land not belonging to company	0	0			
	Expenditure on land not boongrap to conquity	Ö	0			
	Assets/China written off Land Acquisition and Rehabilitation Expenditure	0	0	-	_	
		0	0			
	Losses on sale of assets	0	0			
	Other general expenses Exclusing rate variation (Debit)	0	0		-	
	Sub-total	0	, 0			
		0	0	1		
	PROVISIONS	0	0			Pay Anomaly Arrest was released from C.O. in the current year and advice of sum
/	Sub-total	16346940	0	16346940	100.00	Pay Assumity Arrest was released from C.O. In the century year received.
	C.O /Regional Office Expenses	16346940	0			
	Sub-total	-				The second second
	LESS: RECEIPTS AND RECOVERIES	0	0			
	Income from generation of electricity - procommissioning	0	0		-	
	Interest on longs and advances	0	0			
	Profit on sale of assets	0	0			
-	Eschange rate variation (Credit)	0	0		-	
	ProvisionA inhility not required written back	0	0		*	
	Hire chargest statum on plant and machinery	0	0		-	
	Miscellanosus receipts		0			. `
	Franction of fair value gain to EAC- security deposit / retention money		0		-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	0	0			
	Sub-total Sub-total	0			_	

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Total





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Comparative analysis (O4 of FY 2018-19 Vs Q4 of FY 2017-18)

		Name of the U	nit: NIMMO BAZGO I	OWERSIA		Amount in Rs.
IOA	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)	Varinnce (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where vurtation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=n-b)	(d=c/b*100)	
E NO.	Revenue from Continuing Operations		83089381	39521341	47.56	Advice relating to Sale of Power & Finance Lease for the year ended 31st March'19 has bee received from C.O.
	Sale of Power	122610722		-7733673	-2.64	Advice relating to Finance Lease is being received from C.O.
	Income from Finance Lease	284846514	292580187	-1133013	-2,04	*
	Income from Operating Lease	0	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				
	Total carried forward to Statement of Profit & Loss	407457236	375669568			
TENO.	OTHER INCOME					
2	(A) Interest Income	0	0		-	
	(B) Dividend Income	0	0	-	-	
1	(C)Other Non Operating histomer				-	Booking of Late Payment Surcharge depends on delay made by customers in making due
	(i) Late payment surchings	58743264	0	5874326	4 100.00	sale of energy. Hence, this income is of enpredictable these. During current period, late
	(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	0	_		
	(v) Profit on sale of Assets (Net) (vi) Income from Insurance Claim	0	0			
	(vii) Listality/Provisions not required written back	-1144826	2762536	-39073	-1414	item is required to be written back in current year than statistic to previous year must ex- provided such write back of provision/lishibity amount relating to previous year must ex- the provision/lishibity of same item proposed to be booked in current year in terms of 4 deliberation made in C.O. Circular No. ACC-513, dated : 22,02,2019. Accordingly, no situation evokes in current FV that requires versio back of provision/lishibity in complian C.O. Cir. No. ACC-543, D. 22,02,2019. However, the amount of Rs. 11,44,826/- in cur- period pertains to reversal of booking of lishibity written back done from Apr'l 8 to Dec- per compliance of the said circular.
	Material Issued to contractor:	0	0			
	(i) Sale on account of material issued to contractors (ii) Cost of material issued to contractors on recoverable basis	0	0		-	•
	(iii)Adjustment on account of material issued to contractor	0	0	_	-	
nt pro		8463831	8370067	9376		2 Not required
	Amortization of Grant in Aid Incient on account of generation based inventive (GHI)	0	0			• 11 32 11 11 12 11
	Exchange rate variation	0	0			
	Others	1194322	964999	229	323 23.	The following factors leads to variance under the head: (1) Leane recovery was booked to the astent of Ra.158940-(HOA.841702) in previous period which doesn't occur in current period due to switch over of option from Camp Leaned Accommissions in HRA by all employees after implementation of 7th Pay Commissions (2) Booking of LD, Tender Fees etc. was booked in excess of Ra.390097/- (HOA-8-current period in compassion to previous period. Such transactions are unpredictable unconstrollable in nature.
-	Sub-total	67256591	12097602			80
-	Add/(Less): C.O./Regional Office/PID Expenses	104599	4328818			
-	Sub-total	67361190	16426420			
	Less: Income transferred to Expenditure Attributable to Construct	ion 0	0		· •	C LIAM
	Less Income transferred to Advance/ Deposit from Client/Contra		0			
	Less Transfer of other income to grant	0	0			* (*(*********************************
	Total carried forward to Statement of Profit &	67361190	D 1642642	0		TYDABAS
NOTE	NO, 25 GENERATION EXPENSES	2		-		Water Usage Charges is populate to J&K Govt, on the basis of quantum of consunt water for generation of electricity. The consumption of water depends on the dema-energy which further depends on the consumption of electricity being uncontrollar

Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

IIOA	Pacticulary	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)
		(n)	(b)	(c=n-h)	(d=c/b*100)	
	Consumption of stores and spare parts	1178249	6002612	-4824363	-80_37	Miscellaneous power house spare parts were procured additionally to the tone of Ra. 48,24,261/- in surfier period, which is unpredicable & uncontrollable in nature. This is required for hasalefree & smooth operation of power bouse without any interruption leading to continue generation of electricity.
	Total carried forward to Statement of Profit & Loss	44778490	50475121			
COMPAND A	EMPLOYEES BENEFITS EXPENSES				1	
NOTE NO. 26	Salaries, wages, allowances	39521602	47868709	-8347107	-17.44	Autrino from C.O./R.O.
	Gratuity, Contribution to provident fund & pension scheme (incl. administration foes)	4038691	-1174477	5213168	-443.87	The matter of Employees' Provident Fund, Superannuation Fund & Oratuly 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 erises due to settlement of wage revision urrear against 7th Poy Commission and pay anomaly arrear.
	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 & frieries etc.
G ₂	Leave Salary & Pension Contribution	0	0	147		-
	Add/(Len) C.O./Regional Office Expenses	51922526	32457081	19465445	59.97	Advice from C.O.R.Q.
	Law: Employae Cost transferred to Expenditure Attributable to	0	0			
	Construction	0	0			
	Less Recoverable from Depasit Works Total carried forward to Statement of Profit & Loss	97822756	84190905		-	
NOTE NO. 27	FINANCE COST					
in the second	FINANCECOST	87847780	82089974	5757806	7,01	In current period, advice for interest on X Series Bond amounting to Rx.7544317/- (HOA-940225) was naised from C.O. This bond doesn't exist in carlier period. Further, interest as other categories of bond gets reduced to the tune of Rx.1729648/- in current period as per advice from C.O.
	Add/(Less): C.O./Regional Office/PID Expenses	0	66301	-66301	-100,00	Advice from C.O./R.O.
	Less: Finance Cost transferred to Expenditure Attributable to	0	0			
	Construction Lens: 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	2		The variance arises due to the fact that finance leave accounting impact relating to depreciation on auptatalization done i.r.o.4% pay anomaly arrest, could not be given effect in 7rd quarter of FY-2018-19 and some has been accounted for in 4th quarter of FY-2011.
	Depreciation adjustment on account of Foreign Exchange Rate Variation	ю 0	0	1		
-	Add/Lew); C O /Regional Office / PID Expenses	106029	2612976			Advice from C.O./R.O.
	Less Deprocution & Amortisation Expenses transferred to Expenditur	e 0	0	4		
	Attributable to Construction Less: Recongrable from Doposis Works	0	0			A STATE OF THE STA
STAVE	Total carried forward to Statement of Profit & Los	s -833722	2612976	- HALL		
Available	A STATED EABLINE.			77-164-5		
NOTE NO. 2	(A) Direct Expenditure on Contract, Project Management and Consultancy Works					
	(B)REPAIRS & MAINTENANCE					
	- Building	158180	746128	-58794	8 -78.8	The variance under the head arises due to following reasons: (1) In previous period, the work of Providing & applying upoxy floor conting material i multiple layer of 2.07 mm thick at Service Way, Machine Itali and Generator Hall area 1911, was carried out with financial implication of Rs.20,17,292/-(HOA-92020 which is of irregular in nature (2) Further, operation & maintenance expense was inadvertunity booked to HOA-9202 (Repair & Maintenance-Hospital Building) upto 3rd Quarter in FY-2017-18 and same rectified in 4th quarter of FY-2017-18. Due to this, an amount of Rs.1177701/- was created to the control of the
	- Mschinury	6639296	4369973	226932	23 51.9	In current period, excess amount of Rs.22,69,323/- (HOA-920401 to 920406 & 920 3. voss incurred by PH Division & other concerned division us per execution of works in I constituting operational requirement of Ph.

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·			Comparative anal	NHPC Limited ysis (Q4 of FY 2018-19	Vs Q4 of FY 2	(017-18)		
_			Name of the U	nit: NIMMO BAZGO P	OWER STAT	NOL		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 %)	т	Reason of variance o be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
1			(n)	(b)	(c=n-b)	(d=c/b*100)		
AD. CA		- Others	1039885	2777230	-1737345	-62,56	(1) Printed to Res. (2) Co (Rupur rectific	lowing factors contribute variance under the head : or to 31st December 2018 in FY-2018-19, electricity expense was hooked risently under HOA-920614 (Repair & Maintenance-Electrical Installation) envocating 463698/. Lateron same is rectified in current period. ensumption of Diesel amountaing to 98.566733/. was varingly booked to HOA-920614 ensumption of Diesel potential Installation) upto 3rd sparter of FY-2018-19, which is at his thirt quarter of FY-2018-19. It is the sparter of FY-2018-19. 2018, in reversed in 4th quarter of FY-2018-19.
"		(C) OTHER EXPENSES				6.62	-	Not required
		Rent & Hire Charges	2897955	2717908	180047	0.02	+	H POWER TO A PROPERTY OF THE P
5		Rates and incom	0	1294150	-1294150	-100.00	Advi	evious period, advice for GST on allocation of Corporate Office Managoment Expenses ME) was received from Corporate Office amplicating to Rs.12391267 (HOA-921216), ce is still to be received from C.O. in this regard.
150		Insurance	5202200	6039869	-837669	-13.87	valu	negative variance in comparison to previous year arises due to the fast that premium a depends upon the WDV/Replacement cost of the assets against which insurance policy bitined. WDV/Replacement cost of the assets is getting reduced year by year and hence, includingly insurance premium also gets decreased.
3	20**	Unification of Self Insurance Fund	0	0	2		-	and the
		Security exponses	11718019	5361601	6356418	3 118,5	5 (0.1) 1.6. 92 (7)	urity Expanses have been increased in current period in comparison to earlier period due cvy of QST under RCM on security services availed from government belyingers; i.e. K police, QST was applicable in J&K w.c. (809/2017. Further, wage recision arroar of writy personnel was also paid in current period in the time of Rs.50,85,199. (HOA- 1404) relating to 7th Pay Commission, Moreover, DA rate is also increasing frequently, se to all these factors, such variance series.
Ò		Electricity Charges	630760	0	630760) 100 (00 (6)	octricity bills were not raised by JKPDD since Jun'17 and same has been releasing since trent financial year. Hence, such variance arises.
	-	V	2229144	2154689	74455	3.4	6	Not required
100		Travelling and Conveyance Expenses on vehicles	462269	580668	-11839	9 -20.	20 1	he expense under the head selates to POL expenses incurred on the vehicles including hear chicles owned by this power station. Such expenditure is of variant in nature depending pon the truming of these vehicles as per requirement Honce, incurrence of such expense olds considerable unpredictability and excertingly, variance arises under the head.
100		Telephone, teles and Postage	552616	1580378	-10277	62 -65	03	n previous period, bills relating to Satelliar Communication Expenses (HOA-922006) wer aissed delayed in 4th quarter of FY-2017-18 and secrethyly, major portion of the expense ander the head was booked subsequently in last quarter of FY-2017-18. This factor lands to artitinese under the head.
8		Advertisement and publicity	147835	472740	-3249	05 -68	73	The expenditure is of variant and uncontrollable in nature which depends upon the frequer of transactions viz. publication of tenders, liasioning expenses etc. Hence, variance under hard prises.
Parago .	_	Entertainment and hospitality expenses	4500	1500	300	0 200	0,00	The expenditure is of variant and uncontrollable in nature which depends upon the freque of frantasticus. Hence, variance under the head arises.
9		Printing and stationery	17822	205708	-187	886 -9	1 34	In cartier 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 united.
100		Consultancy charges - Indigenores	238559	213741	248	18 1	1,61	Legal expenses are of irregular nature depending upon the unprecedented hearing made the court and payment of advocate fees accordingly Such expenditure is of unpredictable uncertrollable in nature. This factor leads to varionce under the head
	-	Consultancy charges + Foreign		511-11-12-16-16-16-16-16-16-16-16-16-16-16-16-16-	and an		100	Comment have made to MOS S
100		Audit expenses	137305	88500	488	805 5	55.15	In current period, reimbusument of our of poexet experies of Clupta & Associates, Cost Accountant for conducting Cost Audit of FY-2017-18. Hence such variance artises.
	-	Expenses on compensatory afforestation/ catchment area treatmen	0	0		-		
		Exhemptime on faind not pelonging to company	0	0			¥	
		Loss on Assets (net)	267117	351820	-84	1703	-24.08	The transaction under the head relates with not impact of profit loss on sals/write off of assists coupled with impact of finance lease accounting. Further, the transaction relation sale/write-off of fixed assets is unpredictable in nature and same way vary yet real tlepending upon the values & firejurney of happening of such transactions. This facto to variance under the bend.
0		lain thata avage alausa)	0	0		17	-	CHPC LIM
N.		Losses out of insurance claims (upto excess clause)	0	0				La Company
9		Books & Periodicals	0	0			7.0	* Calalace *
in the		Donation T.S.	0	0			-	
		CSI// Sustainable Developmini	210700	128603	6 8	20973	63.84	Expenses on CSR Autivities and done on the basis of specified guideline of the corporate CSR Activities are approved from committee of Directors as per Schedule VII of the Corporates Act 2013 and expenditures are incurred accordingly.
35.			0	0		82	2	
3		Community Development Expenses		Page 3	.01.71	0	Series .	X

		Name of the U	ysis (Q4 of FY 2018-19 nit: NIMMO BAZGO F	OWER STA	TION		Amount in Rs.
ноа	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 (1 %)	n (To	Renson of variance o be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(n)	(b)	(c=n-b)	(d=c/b*100))	
		0	0				
	Directors' Sitting Fees	0	0				
	Research and development expenses		0				
	Interest on Arbitration/ Court Cases	0	0				1
	Inturest 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 (not)	-87123	160320	-247443	-154.3	4 10.000	ing is being impurted at power station as per training schedule/calendar provided by Further, the expense under the head is unpredictable & uncontrollable in nature. Hencurrimec arises under the head.
	Training Expenses	0	0	,			
	Pathion Fee /Registration Fee /Other Fee - To CERC/RLIXC/RPC	U		-	-		
	Operational/Running Expenses of Kendriya Vidyalay	0	0		-	-	
		0	0				
SSN .	Operational/Running Expenses of Other Schools						the transfer of the transfer of the transfer of
	Operational/Running Expenses of Guest House/Transit Hostel	1401688	1032760	368928	35,7	ryrri tims Gue wod relat 1850	intent year, additional expense under the head was incurred due to enhancement of to rate (wage rate notified and revised by Leh Autonomous Hill Development Authori to time) i.r.o. all running/closed contracts relating to operation & maintenance of Leh to time) i.r.o. all running/closed contracts relating to operation & maintenance of Leh est House, Adult Guest Houses, Transit Camp, VIP Residential Houses, horticolture, by the Camp, and the second property of the prope
	Operating Expenses of DO Set-Other than Residential	1288592	-378693	166728	5 -440	27 Tout	expense under the head depends upon the consumption of diesel for DG sets which her depends on the frequency of power out. Hence, the expenditure is of variant in na same may vary considerably.
	() day general expenses	1526605	1470004	56601	3,5	15	Not required
-	Sub-total	38580233	32527030		_	-	Advice from C.O.R.O.
	A CONTRACTOR OF THE CONTRACTOR	453119	10143064				Maylor Holling of May
	Add/(Less): C.O./Regional Office/PID Expenses	39033352	42670094				
	Sub-total		0			285	
	Last. Amount transferred to Expenditure Attributable to Construction	0		_		10.7	
	Lean: Recoverable from Deposit Works	0	0			-	
	Less: Transfer of Generation & other expenses - IPC//Huyback	0	0		-	*	
		39033352	42670094				
	Sub-total						
-	PROVISIONS	0	0			-	
-	Find and doubtful debts provided Expected Credit Loss Allowance-Trade Receivables	0	0		(4)	•	
88 <u></u>	Find and doubtful advances / deposits provided	0	0				
-	Flad and doubtful claims provided	0	0		12	-	
	Doubtful Interest Provided for	0	0		-	•	
	Diminution in value of stores and spares	0	0			-	
	Shortega in store & spares provided	0	0		•		
-	Provision against diminution in the value of investment	0	0		-		12 2 Hairen - No.
S. M. J. C.	Project expenses provided for	0	0	1	1	EVII-VA	
-	Provision for fixed assets/ stores provided for	0	0		100		TO THE RESERVE TO THE PARTY OF
-	Diminution in value of Inventory of Self Generated VER's Provide	d for	0	2 1 2 1	1	. 4.	Company of the compan
		0	0				
	Provision for catchment area treatment plan 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 obligation of estimated Capital Expenditures claimed in the CERC Trail Patient in specified Taril Period resulting into refund of slavacy claimed amount along with in this is unprodictable & uncontrollable in galaxy. However, advice is received from this regard
	Provision for interest against court/arbitration award	0	0			- "	(×(R/2/22)+)
16	Others	0	0			7.8-	
-	Sub-total	0	1704762				Advide from E.D.78.0
	Add(Less): C.O.Regional Office/PID Expenses	0	1077			1700	
-	Sub-total	0	1705839			40	W.R.A.P.
-	Less: Amount transferred to Expenditure Attributable to Constr	uction 0	0		- 0	100	136
		0	0		- 1		14
	Less: Recoverable from Deposit Works Total carried forward to Statement of Profit &	-	170583	9		1 3	
	Traini corried forward to Statement of a form of				9.0	4 - 5	
	Total Carried for ward to			201	-	13	-

Comparative analysis (Q4 of FY 2018-19 Vs Q4 of FY 2017-18)

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 %)	Renson of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 18 Lacs)
	(a)	(b)	(c=a-b)	(d=c/b*100)	
D. DURING CONSTRUCTION					
VEES' REMUNERATION & BENEFITS			-	-	0.0
vages, attovances	0	0			
nd contribution to provident fund	0	0		7. 3.	
lind expenses	0	0		3	
ary & Pension Contribution	0	0			
Sub-total	0	0			
CE COST Sub-total	0	0			
CIATION AND AMORTISATION EXPENSES	0	0		-	
Sub-total	0	0		-	
REXPENSES			-		
	0	0		_	
ery	0	0	-		
	0	0			
	0	0	-	20	
nd succes	0	0		143	
be	0	0			
expenses	0	0			
ny Charges	0	0			
ing and Conveyance	0	0		7	
ice on vehicles one, teles and Postogo	0	0		_	
isoment and publicity	0	0	-		
niment and hospitality expenses	0	0	_		
g and slutionery	0	0	-		
a and Consultancy charges:					
Indigenous	0	0			
Foreign	0		_		
nies on compensatory afforestation/ enterment area treatment/	0	0			
diture on land not belonging to company	0	0	_		
s/Claims written off	0	0			
Acquirition and Rehabilitation Expenditure	0	0	_		
s on sule of assets	0	0			
general expenses	0	0			
intiparrate variation (Debit)	0	0			
Sub-total	0	0			
OVISIONS	0	0			
Sub-total	0	0			
A./Regional Office Expenses Sub-total	0	0			
SS: RECEIPTS AND RECOVERIES					
and from generation of electricity - proceduminationing	- 0.	0,	1.3 (30) 12	1	
rest on burns and advances	0		were end	1000	
fil on sale of assets	0	0			
change rate oneintion (Cresht)	0	0		-	
existent liability not required written back	0				
e chargest outturn on plant and machinery	0		-	-	
acellancous receipts					· SCID
mater of fair value gain to EAC- security deposit / retention mo	ncy 0	0		-	(APPLICATION OF THE PROPERTY O
mater of fair value gain to EAC - on provisions for committed o		0		*	. (4) (6)
penditure	0	0			(*/F7)
		0		100.544	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Total	U			OF	RAG
ectaion/ acclum acclum mater o	Liability not required written back perf cuttum on plant and machinery course receipts f fair value gain to EAC- security deposit / retention mo of fair value gain to EAC - on provisions for committed or the security deposit of the security deposit / security deposit / retention move f fair value gain to EAC - on provisions for committed or the Sub-total	Liability not required written back 0 course receipts 0 of fair value gain to EAC- security deposit / retention money 0 fair value gain to EAC- on provisions for committed capital course Sub-total	Liability not required written back of unitum on plant and machinery overs receipts of fair value gain to EAC- security deposit / retention money of fair value gain to EAC - on provisions for committed capital of Sub-total Total o o	Liability not required written back part outturn on plant and machinery Over receipts Of fair value gain to EAC - security deposit / retention money of fair value gain to EAC - on provisions for committed capital of Sub-total Total O O	Liability not required written back: 0 0 0 covar receipts 0 0 0 fair value gain to EAC- security deposit / retention money 0 0 0 fair value gain to EAC- on provisions for committed capital 6 Sub-total 0 0 0

Created: Apr 19, 2019 7:29:52 Amount in INR

NHPC Limited (A Govt. Of India Enterprise)

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Address:

NIMOO-BAZGO POWER STATION NHPC LTD. SILK ROUTE INN,LOWER SKARALEHO, NEAR BSNL COMPLEX DISTT. LEH (LADAKH)-2018

Year:

April 2018

TRIAL BALANCE

om Period:	March 2019	SPENING P	AL ANCE	PERIOD BAL	ANCE	CLOSING BALA	
CCOUNT	ACCOUNT DESC	OPENING B	CREDIT	DEBIT	CREDIT	DEBIT	8,657,720,69
		DEBII	8,657,720,698				460,638,60
40101	FUNDS FROM CORPORATE OFFICE		0.007.11.601.00	106,462,823	567,101,431		84,773,47
50101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE				84,773,470	1.866,507,447	
	CUECUE PAID ACCOUNT			2,416,833,409	550,325,962	1,000,007,447	
50106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE						968,595,0
	OFFICE			3,078,221	971,673,250		150,000,7
50108	CENTRALISED VENDOR PAYMENT ACCOUNT			2,159,306	152,160,081	1,700,645	100,000,000
50109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			1,700,645		1,700,045	28.084,
50120	CHECKE COLLECTED ACCOUNT			29,546	28,114,098		79,
50301	DEDITIONEDIT ADVICES-REGIONAL OFFICE-1 JAMMU				79,857		135.
50601	DEDITIONED T ADVICES E.D. REGION IV CHANDIGARD				135,208	109,400	
52101	DEDITION TO THE PROPERTY AND THE PROPERT			109,400		105,400	
2401	DEBITICIPEDIT ADVICES-TANAKPUR POWER STATION			82,700	82,700	15,081	
52501	DEBITICPEDIT ADVICES-CHAMERA-I POWER STATION			22,498	7,417	10,001	91
52601	DEBITICPEDIT ADVICES-URI STAGE-I POWER STATION				91,062	150,240	
52701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			150,734	494	130,240	17
52801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION				17,747		1
52901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION				1,320		56
53101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION			20,000	76,240	3,000	
53201	DEBITICREDIT ADVICES-PARBATI-II PROJECT			3,000	222.044	3,000	27
53301	DEBITICREDIT ADVICES PARBATI STAGE-III PROJECT				278,914		42
53401	DEBIT/CREDIT ADVICES-SEWA-II PROJECT			17,010	59,517	100,000	
53501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			100,000		100,000	
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER				450,000	3,000,000	57.5 6
	STATION			3,150,000	150,000	3,000,000	423
155001	DEBIT/CREDIT ADVICE- RE WORKS RESIDUARY CELL		2,802,000	4,265,000	1,885,000		7,97
310101	EARNEST MONEY DEPOSIT		4,520,938	114,284,570	117,740,711		.,0.,
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN						11,56
	CURRENCY		13,202,810	8,231,827	6,597,575		11,00
310203	SUNDRY CREDITORS FOR		7.				7.1

Page

1 of 24

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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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TOTAL:



Page 24 of 24

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NIMMO BAZGO POWER STATION

Auto Generated Check List for preparation of Accounts for the period ended 31.3.2019

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item	item Description		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			
Property Plant &	Reconcilation of net tangible PPE as per Balance Sheet and			
Equipment Property Plant &	Reconcitation of net intangible PPE as per Balance Sheet	•		
Equipment CWIP	Reconcilation of CWIP as per Balance Sheet and Note No- 2.2			
Note No-16.1	Maturity Analysis			
Note No-16.2 Note No-33 (IB)	Maturity Analysis Fair Value Other Financial Long term Liabilities	Units Must Ensure that 33 (IB) as the case may	fair value is provided in Row y be.	no-58 (Cell no-D-58 & F-58) of Note No
PPE Vs Annexure	Net block must be same in deemed cost and PPE at full cost			
Deemed cost GL h				





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

The Secretary, Central Electricity Regulatory Commission, 3rd & 4th Floor, Chanderlok Building, 36, Janpath, New Delhi – 110 001. फोन/Phone : 29.04.2012 विनांक / Pate : 29.04.2012 के. वि. वि. आयोग दिनांक 3.8/4/2014 प्राप्त हुआ

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:

SI. 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-l	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
1	Total filing fee to	be paid for	FY 2014-15	2,18,29,280	Contd 2

Contd.2

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पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर—33, फरीदाबाद, हरियाणा—121 003 (भारत) Regd. Office : NHPC Office Complex, Sector-33, Faridabad, Haryana-121 003 (INDIA) Website : www.nhpcindla.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2278421

-829-

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

	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 fo Tariff Petition regarding approval or generation tariff of Nimoo Bazgo H Project for the period 01.04.2014 to 31.03.2019.		
4	Petition No., if any	SAME THE REST OF THE PARTY OF T		
5	Details of generation assets			
	generating station/units	Nimoo Bazgo / 3 units		
	Capacity in MW	45 MW (3 x 15 MW)		
	Date of commercial operation	10.10.2013		
	Period for which fee paid	01.04.2014 to 31.03.2015		
	Amount of fee paid	₹1,98,000 /-		
	Surcharge, if any	Nil		
	Details of transmission assets			
	Transmission line and sub-stations			
	Date of commercial operation	CABLE		
	Period for which fee paid	APPLIO		
	Amount of fee paid	NOT APPLICABLE		
	Surcharge, if any			
	Fee paid for Adoption of tariff for			
	Generation asset	NOT APPLICABLE		
	Transmission asset			
8	Application fee for licence			
	Trading licence	- INE		
	Transmission licence	NOT APPLICABLE		
	Period for which paid	NOT AT		
	Amount of fee paid	NOT APPLICABLE		
9	Fees paid for Miscellaneous Application			
	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			
	Category	DIE		
	Period	PLICABLE		
	Amount of fee paid	NOT APPLICABLE		
	Surcharge, if any			
14	Licence fee for inter-State Transmission			
	Expected/Actual transmission charge	NOT APPLICABLE		
	Period	PPLICADE		
	Amount of fee calculated as a percentage of transmission charge.	NOT AF		
	Surcharge, if any			
15	Annual Registration Charge for Power Exchange	1		
	Period	NOT APPLICABLE		
	Amount of turnover	APPLICADE		
	Fee paid	NOTA		
	Surcharge, if any			
16	Details of fee remitted	CDINI74.444.9079.596		
	UTR No.	SBIN714118978586		
(D)	Date of remittance	28.04.2014		
(C)	Amount remitted	₹1,98,000 /-		
lote :	While SI. Nos. 1 to 3 and 16 are compulsory, the rest may be filled	up as applicable.		
Pione 4	ure of the authorized signatory with date			





एन एचपी सी लिमिटेड

(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

फोन/Phone :

दिनांक/Date

28.04.2015

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

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:

SI. 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
1	otal filing fee to	be paid for	FY 2015-16	2,18,29,280	

Contd.2

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

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana CIN: L40101HR1975GOI032564; Website: www.nhpcindia.com; E-mail: webmaster@nhpc.nic.in; Fax: 0129-2277941; EPABX No.: 0129-2588110/2588500

-832





357

Continuation Sheet No.2

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

Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

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



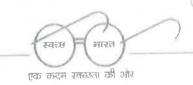
Form-1 354

SI. No.	Name of the Petitioner/Applicant	NHPC LIMITED		
-	Name of the Petitioner/Applicant			
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 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			
	generating station/units	Nimoo Bazgo / 3 units		
	Capacity in MW	45 MW (3 x 15 MW)		
	Date of commercial operation	10.10.2013		
	Period for which fee paid	01.04.2015 to 31.03.2016		
	Amount of fee paid	₹1,98,000 /-		
	Surcharge, if any	Nil		
	Details of transmission assets			
	Transmission line and sub-stations			
	Date of commercial operation	NE.		
	Period for which fee paid	COLICABLE		
(d)	Amount of fee paid	NOT APPLICABLE		
	Surcharge, if any	No		
	Fee paid for Adoption of tariff for			
	Generation asset			
	Transmission asset	NOT APPLICABLE		
	The state of the s			
	Application fee for licence	T		
	Trading licence	NOT APPLICABLE		
	Transmission licence	PPLICABLE		
	Period for which paid	NOT AF		
	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			
	Period	JCABLE		
(c)	Amount of fee paid	NOT APPLICABLE		
	Surcharge, If any	Mo		
14	Licence fee for inter-State Transmission			
(a)	Expected/Actual transmission charge			
	Period	NOT APPLICABLE		
	Amount of fee calculated as a percentage of transmission charge.	APPLIO.		
	Surcharge, if any	NO.		
	Annual Registration Charge for Power Exchange			
	Period			
	Amount of turnover	CABLE		
	Fee paid	APPLION		
	Surcharge, if any	NOT APPLICABLE		
16	Details of fee remitted			
	UTR No.	SBIN215117557415		
	Date of remittance	27.04.2014		
	Amount remitted	₹1,98,000 /-		
ore:	While St. Nos. 1 to 3 and 16 are compulsory, the rest may be filled	гор аз аррисавіе.		
ignatu	re of the authorized signatory with date			

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(A Government of India Enterprise)

संदर्भ सं./Ref. No.

NH/Comml/Tariff/315/2016/104

कोन /Phone: A Thia Tuble

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29.04.2016

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

प्राप्त हड़ा 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:

3	Parbati-III Uri-II Nimoo Bazgo	(MW) 520	Yet to be filed		
2 3	Uri-II	040	1 41 14 10 11.00	22,88,000	SBIN316119888222
3		240	250/GT/2014	10,56,000	SBIN316119888095
		45	229/GT/2014	1,98,000	SBIN316119888194
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN316119888257
	Chutak	44	252/GT/2014	1,93,600	SBIN316119888147
	Chamera-III	231	249/GT/2014	10,16,400	SBIN316119888070
	Sewa-II	120	251/GT/2014	5,28,000	SBIN316119888262
	Teesta-V	510	234/GT/2014	22,44,000	SBIN316119888200
	Dulhasti	390	231/GT/2014	17,16,000	SBIN316119888124
	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
	Salal	690	236/GT/2014	30,36,000	SBIN316119888210
16		105	228/GT/2014	4,62,000	SBIN316119888236
17	Loktak	180	235/GT/2014		SBIN316119888215
18 T	Bairasiul Total filing fee t			2,18,29,280	

Contd.2/.....

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

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana CIN: L40101HR1975GOI032564; Website: www.nhpcindia.com; E-matter

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







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

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Form-l

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	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
		Payment of yearly installment
		(i.e. for FY 2016-17) of filing fee for
2	Subject Matter	Tariff Petition regarding approval of
3	Subject Matter	generation tariff of Nimoo Bazgo
		HE Project for the period
		01.04.2014 to 31.03.2019
_	Delition No. 18 no.	229/GT/2014
4	Petition No., if any	LEGIO III CI
	Details of generation assets	Nimoo Bazgo / 3 units
	generating station/units	45 MW (3 x 15 MW)
	Capacity in MW	10.10.2013
(C)	Date of commercial operation	10.10.2013
(d)	Period for which fee paid	01.04.2016 to 31.03.2017
	Amount of fee paid	₹ 1,98,000 /-
	Surcharge, if any	Nil
6	Details of transmission assets	Marian 1997
and the second	Transmission line and sub-stations	
	Date of commercial operation	NOT APPLICABLE
	Period for which fee paid	POLICABLE
		TAPPE
	Amount of fee paid	Mo
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	Generation asset	NOT APPLICABLE
_	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
	Transmission licence	APPLICAL
	Period for which paid	MOJ L.
	Amount of fee paid	NOT APPLICABLE
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	
	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
	Period	PRICABLE
(c)	Amount of fee paid	NOT APT
	Surcharge, if any	144
	Licence fee for inter-State Transmission	
	Expected/Actual transmission charge	- IF
(b)	Period	- CABLL
	Amount of fee calculated as a percentage of transmission charge.	NOT APPLICABLE
	Surcharge, if any	MO.
15	Annual Registration Charge for Power Exchange	
	Period	
	Amount of turnover	CABLE
	Fee paid	NOT APPLICABLE
(d)	Surcharge, if any	NO.
16	Details of fee remitted	
-	UTR No.	SBIN316119888194
	Date of remittance	28.04.2016
	Amount remitted	₹1,98,000 /-
ote :	White St. Nov. 1 to 3 and 16 are compulsory, the rest may be filled	
J.6 .	Sale HILL	- di la data
	2018 HITE	

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(A Government of India Enterprise)

फोन/Phone

दिनांक/Date

28.04.2017

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

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

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

Sir,

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

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

Encl.: As above.

Thanking you,

Yours sincerely,

(A K Pandey)

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

कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद – 121003, हरियाणा Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN: L40101HR1975GOI032564; Website: www.nhpcindia.com; E-mail: webmaster@nhpc.nic.in; Fax: 0129-2277941; EPABX No.: 0129-2588110/2588500

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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-l	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 (Amoun	t 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**)



Aly

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







I. Amount based on actual COD of units - TLDP-IV Power Station

SI 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	Unlt#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



Aly

Form-I

1	Name of the Petitioner/Applicant	NHPC LIMITED
	The first of the f	NHPC OFFICE COMPLEX,
2	Address of the Petitioner/Applicant	SECTOR-33, FARIDABAD-12100: (HARYANA)
		Payment of yearly installment
		(i.e. for FY 2017-18) of filing fee for
3	Subject Matter	Tariff Petition regarding approval of
	Toubject Matter	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	229/31/2014
_		Alimon Danne / Consider
	generating station/units	Nimoo Bazgo / 3 units
	Capacity in MW	45 MW (3 x 15 MW)
(c)	Date of commercial operation	10.10.2013
	Period for which fee paid	01.04.2017 to 31.03.2018
	Amount of fee paid	₹ 1,98,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	
(b)	Date of commercial operation	, al E
(c)	Period for which fee paid	NOT APPLICABLE
(d)	Amount of fee paid	TOT APT
	Surcharge, if any	140
	Fee paid for Adoption of tariff for	
	Generation asset	
	Transmission asset	NOT APPLICABLE
	Application fee for licence	
	Trading licence	
	Transmission licence	NOT APPLICABLE
	Period for which paid	APPLICAL
	Amount of fee paid	NOT I''
	Fees paid for Miscellaneous Application	NOT APPLICABLE
	Fees paid for Interlocutory Application	
		NOT APPLICABLE
	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
	Fee paid for Review Application	NOT APPLICABLE
	Licence fee for inter-State Trading	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Category	- OF
	Period	NOT APPLICABLE
	Amount of fee paid	NOT APPE
	Surcharge, if any	Mo
	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
	Period	CUCABLE
(c)	Amount of fee calculated as a percentage of transmission charge.	OT APPLIE
	Surcharge, if any	No.
15	Annual Registration Charge for Power Exchange	
(a)	Period	
(b)	Amount of turnover	I CABLE
(c)	Fee paid	T APPLIO
	Surcharge, if any	NOT APPLICABLE
	Details of fee remitted	
	UTR No.	SBIN317115658067
	Date of remittance	25.04.2017
	Amount remitted	₹1,98,000 /-
	While St. Nos. 1 to 3 and 16 are compulsory, the rest may be filled	
	and the state of t	
	Ady 214117 DOCLING	

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(भारत शरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

संदर्भ सं./Ref. No

NH/Comml/Tariff/315/2018/735

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. 58IN718116392141 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,

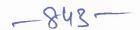
Yours sincerely,

18thy 2011

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

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



22/h/2

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	171600
11	Teesta-V	510	2244000
12	Sewa-II	120	52800
13	Chamera-lil	231	101640
14	Chutak	44	19360
15	` TLDP-III	132	58080
16	Nimoo Bazgo	45	19800
17	Uri-II	240	105600
18	Parbati-III	520	228800
19	TLDP-IV	160	70400
20	Kishanganga*	330	125040
	Total (Amao	2378368	

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

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Calculation of Tariff Filing Fee of Kishanganga HEP for 2018-19

Sr. No.	Description	Amount
1	Tariff Filing Fee	1452000
	Petition Fee Paid in 2017-18 alongwith the	
2	Tariff Petition dated 18.01.2018	201600
	Net Fee to be Paid	1250400



Form-l

I. 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 Nimoo Bazgo HE Project for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	229/GT/2014
	Details of generation assets	
	generating station/units	Nimoo Bazgo / 3 units
		45 MW (3 x 15 MW)
	Capacity in MW	10.10.2013
(c)	Date of commercial operation	10.10.2013
(d)	Period for which fee paid	01.04.2018 to 31.03.2019
	Amount of fee paid	₹ 1,98,000 /-
	Surcharge, if any	Nil
6	Details of transmission assets	
	Transmission line and sub-stations	
	Date of commercial operation	TIE.
	Period for which fee paid	CIICABLL
		NOT APPLICABLE
	Amount of fee paid	NO.
	Surcharge, if any	
	Fee paid for Adoption of tariff for	1-11-11-11-11-11-11-11-11-11-11-11-11-1
	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
	Trading licence	NOT APPLICABLE
	Transmission licence	POLICABLE
(c)	Period for which paid	NOT APT
(d)	Amount of fee paid	VICE THE PROPERTY OF THE PROPE
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for Inter-State Trading	
	Category	
	Period	CABLE
	Amount of fee paid	APPLICA
	Surcharge, if any	NOT APPLICABLE
14	Licence fee for inter-State Transmission	
	Expected/Actual transmission charge	NOT APPLICABLE
	Period	APPLICAD
	Amount of fee calculated as a percentage of transmission charge.	NOT M
_	Surcharge, if any	<u> </u>
15	Annual Registration Charge for Power Exchange	
	Period	n E
	Amount of turnover	NOT APPLICABLE
	Fee paid	NOT APT
(d)	Surcharge, if any	140
16	Details of fee remitted	
	UTR No.	SBIN718116392141
	Date of remittance	26.04.2018
	Amount remitted	₹1,98,000 /-
ote:	While St. Nos. 1 to 3 and 16 are compulsory, the rest may be filled	up as applicable.
	re of the authorized signatory with date	

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एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

NHPC Limited

(A Government of India Enterprise)

फोन/Phone	
Pairs / Date	29.04.2019

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/8/8

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)
General Manager Comml.)
Telefax No.0129-2256558

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर-33, फरीदाबाद - 121 003, हरियाणा

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

CIN: L40101HR1975GOI032564; Website: www.nhpcindia.com E-mail: webmaster@nhpc.nic.in; EPABX No.: 0129-2588110/2588500

बिजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity

Details of filing fee 2019-20

Amount in ₹

SI 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

SI 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)





Form-I

I. No.	Particulars	1
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 or generation tariff of Nimoo Bazgo Power Station for the period 01.04.2019 to 31.03.2024.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Nimoo Bazgo / 3 units
	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
	Amount of fee paid	₹ 1,98,000 /-
	Surcharge, if any	Nil
6	Details of transmission assets	
	Transmission line and sub-stations	
	Date of commercial operation	NOT APPLICABLE
	Period for which fee paid	APPLIC
	Amount of fee paid	401
	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	Generation asset	NOT APPLICABLE
	Transmission asset	<u> </u>
8	Application fee for licence	
	Trading licence	NOT APPLICABLE
	Transmission licence	APPLICADE
	Period for which paid	NOTA
	Amount of fee paid	NOT APPLICABLE
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	1
	Category Period	CABLE
	Amount of fee paid	- APPLIUM
	Surcharge, if any	NOT APPLICABLE
14	Licence fee for inter-State Transmission	
	Expected/Actual transmission charge	
	Period	NOT APPLICABLE
	Amount of fee calculated as a percentage of transmission charge.	APPLIO!
	Surcharge, if any	NO.
15	Annual Registration Charge for Power Exchange	
_	Period	
	Amount of turnover	NOT APPLICABLE
(c)	Fee paid	APPLIA
	Surcharge, if any	No.
16	Details of fee remitted	
	UTR No.	SBIN219116877156
	Date of remittance	26.04.2019
	Amount remitted	₹1,98,000 /-
ote:	While SI, Nos. 1 to 3 and 16 are compulsory, the rest may be filled	d up as applicable.
ignatu	are of the authorized signatory with date	OC LIMITED
ignatu	ure 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)



