दुलहस्ती पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क का ट्रूइंग-अप के लिए याचिका और 2019-24 तक की अवधि के लिए प्रशुल्क याचिका

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

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

वॉल्यूम -II

ANNEX-IX

DULHASTI POWER STATION

BALANCE SHEET AS AT 31.03.2015.

DULHASTI POWER STATION

DULHASTI POWER STATION

NHPC LIMITED FARIDABAD

Dulhasti Power Station, NHPC Limited

Annexure to the Auditors' Report

The Annexure referred to in our report to the members of NHPC Ltd. (the Company') for the year Ended on **31.03.2015**. We report that:

S. No.	Particulars	Auditors Remark
(i)	(a) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	A Fixed Assets Register showing quantitative details/ identification marks and situation/ location of fixed assets has been maintained at the Power station and OBJECT-ID is also mentioned.
	(b) whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	Physical Verification of Assets of the Power Station was conducted by an outside agency named M/s Kumar Khare & Co, Chartered Accountants, New Delhi and Suitable action has been taken towards the observations pointed out by them.
(ii)	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management;	Physical Verification of stores of the Power Station was conducted by an outside agency named M/s Kuamr Khare & Co, Chartered Accountants, New Delhi and Suitable action has been taken towards the observations pointed out by them.
	(b) are the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the company and the nature of its business. If not, the inadequacies in such procedures should be reported;	Adequate in relation to the size of the company and the nature of its business.
	(c) whether the company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;	Proper records are maintained and no serious irregularly/repeated mistakes noticed on physical verification.

NHPC LIMITED FARIDABAD

(iii)	(iii) whether the company has granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. If so,	To be dealt at corporate office level.
	(a) whether receipt of the principal amount and interest arc also regular; and	To be dealt at corporate office level.
	(b) if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest;	To be dealt at corporate office level.
(iv)	is there an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. Whether there is a continuing failure to correct major weaknesses in internal control system.	Yes there is exist an adequate internal control system commensurate with the size of the company and the nature of its business.
(v)	in case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under, where applicable, have been complied with? I I not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	To be dealt at corporate office level.
(vi)	where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, whether such accounts and records have been made and maintained;	The Power Station is following the Costing Policy as per Cost Accounting Record (Electricity Industry) Rules, 2011. All the cost accounts and records have been made & maintained.
(vii)	(a) is the company regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added	Yes

NHPC LIMITED FARIDABAD

	tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.	
	(b) in case dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).	Nil
	(c) whether the amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made thereunder has been transferred to such fund within time.	Nil
(viii)	whether in case of a company which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the immediately preceding financial year;	N.A
(ix)	whether the company has defaulted in repayment of dues to a financial institution or bank or debenture holders? If yes, the period and amount of default to be reported;	Nil
(x)	whether the company has given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;	Nil

NHPC LTD FARIDABAD

(xi)	whether term loans were applied for the purpose for which the loans were obtained;	To be dealt at corporate office level.
(xii)	whether any fraud on or by the company has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated.	Nil

for Gupta Gupta & Associates

Chartered Accountants

FRN001728N

CA Lalit Magotra

PARTNER

M.No.088613

PLACE: Jammu

DATE: 29/04/2015

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Dulhasti Power Station
Kishtwar (J&K)-182206
Phone-01995-259354,259832
Telefax-01995-260361
E-mail:- dulhasti@rediffmail.com

NHPC LIMITED

(A Govt. of India Enterprise)

(ISO 9001: 2008, ISO 14001: 2004 & OHSAS 18001:2007 Certified)

No: NH/DPS/FIN/2014-15/ Date: 29-04-2015.

Management Responsibility Statement

This is to certify that the Annual Accounts of **DULHASTI POWER STATION** *(name of Unit)* 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.

Sr.Manager (Finance) **General Manager**

Place: KISHTWAR.
Date: 29/04/2015.

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NHPC LIMITED FARIDABAD

Dulhasti Power Station
Kishtwar (J&K)-182206
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E-mail:- dulhasti@rediffmail.com

NHPC LIMITED

(A Govt. of India Enterprise)

(ISO 9001: 2008, ISO 14001: 2004 & OHSAS 18001:2007 Certified)

No: NH/DPS/FIN/2014-15/ Date: 29-04-2015.

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: DULHASTI POWER STATION.

a. We have reviewed financial results for the period ended 31.03.2015 the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :
   i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
   ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31.03.2015 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 31.03.2015.

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Dulhasti Power Station
Kishtwar (J&K)-182206
Phone-01995-259354,259832
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ii. significant changes in accounting policies during the period ended 31.03.2015 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.

General Manager

Sr.Manager (Finance)

Place: KISHTWAR.
Date: 29/04/2015.

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Dulhasti Power Station
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NHPC LIMITED

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(ISO 9001: 2008, ISO 14001: 2004 & OHSAS 18001:2007 Certified)

No: NH/DPS/FIN/2014-15/ Date: 29-04-2015.

TO WHOM IT MAY CONCERN

This is to certify that the Financial Results of Dulhasti Power Station for the period ended on 31st March'2015 do not contain any false or misleading statements or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Further, 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.

Sr.Manager (Finance) **General Manager**

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NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in Rupees)

	PARTICULARS	Note No.	As at 31st March, 2015	As at 31st March, 2014
I.	EQUITY AND LIABILITIES			
(1)	SHAREHOLDERS' FUNDS			
(a)	Share Capital	2	-	-
(b)	Reserves and Surplus	3	4499882194	5057704938
(2)	NON-CURRENT LIABILITIES			
(a)	Long Term Borrowings	4	-	-
(b)	Deferred Tax Liabilities	5	-	-
(c)	Other Long Term Liabilities	6	1052529902	1055838238
(d)	Long Term Provisions	7	-	-
(3)	CURRENT LIABILITIES			
(a)	Trade Payables	8	11078297	21906047
(b)	Other Current Liabilities	9	1388578743	1360255863
(c)	Short Term Provisions	7	144371613	45290385
(4)	FUND FROM C.O.	2A	26437829808	28609967990
	TOTAL		33534270557	36150963461
II.	ASSETS			
(1)	NON-CURRENT ASSETS			
(a)	Fixed Assets			
	(i) Tangible Assets	10.1	33269039322	35905599608
	(ii) Intangible Assets	10.2	833	141565
	(iii) Capital Work In Progress	11.1	6338777	14868780
	(iv) Intangible Assets under development	11.2	-	-
(b)	Non Current Investments	12	-	-
(c)	Long Term Loans and Advances	13	49600224	53694948
(d)	Other Non Current Assets	14.1	-	-
	Sub-total		33324979156	35974304901
(e)	Non Current Assets - Regulatory Assets	14.2	- 33324979156	- 35974304901
(2)	CURRENT ASSETS			
(a)	Current Investments	15	-	-
(b)	Inventories	16	93521869	70716211
(c)	Trade Receivables	17	-	-
(d)	Cash & Bank Balances	18	7711765	974047
(e)	Short Term Loans and Advances	13	68771722	61971339
(f)	Other Current Assets	19	39286045	42996963
	TOTAL		33534270557	36150963461
	Significant Accounting Policies	1		
	Other Explanatory Statements to Accounts	29		
	Note 1 to 29 form Integral part of the Accounts			

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

Signed subject to our audit observation on issue of custom duty payable on unutilized spares, which has been forwarded to C.O.

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 00172BN)

(CA Lalit Nagotra)
Partner
M.No. 088613

(Rajan Narayan)
Sr. Manager (Finance)

(Arvind Bhat)
General Manager

Place: Jammu
Date: 29/04/2015

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

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

(Amount in Rupees)

		Note No.	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME				
i)	Revenue from Operations	20	11174860046	11886383276
ii)	Other Income	21	74957756	466056511
	TOTAL REVENUE		11249817802	12352439787
EXPENDITURE				
i)	Generation, Administration and Other Expenses	22	1989295961	2395366468
ii)	Employee Benefits Expense	23	1141760358	1049963639
iii)	Finance Cost	24	881035563	1087655380
iv)	Depreciation & Amortization Expense	25	2735177843	2714732953
	TOTAL EXPENDITURE		6747269725	7247718440
Profit before Prior Period Items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			4502548077	5104721347
	Prior Period Items (net)	26	453207	47016409
Profit before Exceptional items, Extraordinary Items, Rate Regulated Activities and Tax			4502094870	5057704938
	Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax			4502094870	5057704938
	Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax			4502094870	5057704938
	Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX			4502094870	5057704938
	Tax Expenses	27		
i)	Current Tax		-	-
ii)	Adjustments relating to earlier periods		-	-
iii)	Deferred Tax		-	-
	Total Tax Expenses		-	-
Profit for the period from continuing operations			4502094870	5057704938
	Profit from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax			-	-
Profit for the year			4502094870	5057704938
	Other Explanatory Statements to Accounts	29		
	Note 1 to 29 form integral part of the Accounts			

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

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

(CA Lalit Mahotra)
Partner
M.No. 088613

(Rajan Narayan)
Sr. Manager (Finance)

(Arvind Bhat)
General Manager

Place: Jammu
Date: 29/04/2015

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

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

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

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

2.2 INTANGIBLE ASSETS

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

NHPC LIMITED FARIDABAD

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

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

2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

3. MACHINERY SPARES

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

NHPC LIMITED FARIDABAD

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

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

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

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

4. RATE REGULATED ACTIVITIES

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

5. DEPRECIATION & AMORTISATION

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

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



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

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

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

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

NHPC LIMITED FARIDA

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

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

9. EMPLOYEE BENEFITS

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

NHPC LIMITED FARIDABAD

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

9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.

9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

10. REVENUE

10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.

(b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

(c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

(d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

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

NHPC LIMITED FARIDABAD

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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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

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

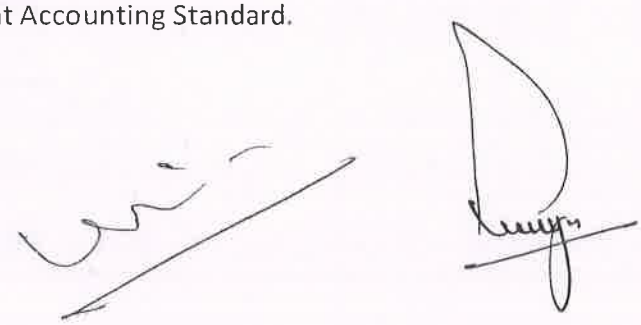
15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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







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

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
FUNDS FROM CORPORATE OFFICE	33667672928	36910403742
C.O.(FDB)	(9784025751)	(10121453953)
IUT Closing Entries	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	77880321	70560843
LO-BANIKHET	2250191	775675
LO-KOLKATA	-	-
LO-CHANDIGARH	572519	(821843)
RO-ITANAGAR	-	-
RO-SILIGURI	1663836	(245)
LO-DEHRADUN	937782	-
BAIRASIUL	(120044)	-
LOKTAK	-	-
SALAL	(2547795)	(211273)
TANAKPUR	28001	(1445)
CHAMERA-I	185408	(284790)
URI - I	177749	16954
RANGIT	-	(110650)
CHAMERA-II	2189881	245398
DULHASTI	-	-
DHAULIGANGA-I	-	-
TEESTA-V	794635	(8171)
CHAMERA-III	222059	(1910)
CHUTAK	1292564	307642
TLDP-III	(1629)	
PARBATI -II	(243195)	1569826
PARBATI-III	(1113627)	(101902)
SEWA-II	(721641)	(3492)
URI - II	459745	(506156)
KISHANGANGA	(725330)	(2022)
BURSUR	3840230	(1482391)
NIMMO BAZGO	(1002351)	(105616)
TLDP-IV	-	(18485)
TEESTA-IV	-	-
SUBANSARI LOWER	138120	(111107)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	429085	(917797)
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	-	218206
RE-JAMMU	209496	-
RE-CHATIS	-	-
RE- PURULIA	-	
RE-PATNA	-	
PORT BLAIR	-	-
BRBP	188054	113048
CHEQUE PAID ACCOUNT	173350000	1439900000
CHEQUE COLLECTED ACCOUNT	(33172191)	(25889684)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	715444583	166076692
CENTRALIZED VENDOR PAYMENT ACCOUNT	1611576175	171817896
Total	26437829808	28609967990

Dy. Manager (Finance)

Sr. Manager (Finance)

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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 Redemption Reserve			-	-
Securities Premium Account			-	-
General Reserve				
As per last Balance Sheet		-		-
Add: Transfer from Surplus		-		-
Less: Write back during the year		-		-
Less: Utilised for buy back during the year		-		-
Less: Tranfer to Capital Redemption Reserve		-		-
As at Balance Sheet date			-	-
Bond Redemption Reserve				
As per last Balance Sheet		-		-
Add: Transfer from Surplus		-		-
Less: Write back during the year		-		-
As at Balance Sheet date			-	-
Self Insurance Fund				
As per last Balance Sheet		-		-
Add: Transfer from Surplus		-		-
Less: Utilisation during the year		-		-
		-		-
Less: - Adjustment on account of Claim		2212676		-
As at Balance Sheet date			(2212676)	-
Corporate Social Responsibility Fund				
As per last Balance Sheet		-		-
Add: Transfer from Surplus		-		-
Less: Utilisation during the year		-		-
As at Balance Sheet date			-	-
Research & Development Fund				
As per last Balance Sheet		-		-
Add: Transfer from Surplus		-		-
Less: Write back during the year		-		-
As at Balance Sheet date			-	-
Surplus *			4502094870	5057704938
Total			4499882194	5057704938
* Surplus				
Profit for the Year as per Statement of Profit and Loss			4502094870	5057704938
Adjustment arising out of transition provisions for recognising Rate Regulated Assets			-	-
Balance brought forward			-	-
Add:				
Amount Written Back From Bond Redemption Reserve			-	-
Write Back From Capital Reserve			-	-
Write Back From Other Reserve			-	-
Amount Utilised From Self Insurance Fund			-	-
Tax On Dividend Write Back			-	-
Write Back From Corporate Social Responsibility Fund			-	-
Write Back From Research & Development Fund			-	-
Balance available for Appropriation			4502094870	5057704938
Less:				
Transfer to Bond Redemption Reserve			-	-
Transfer to Self Insurance Fund			-	-
Transfer to Corporate Social Responsibility Fund			-	-
Transfer to Research & Development Fund			-	-
Dividend :				
- Interim			-	-
- Proposed			-	-
Tax on Dividend				
- Interim			-	-
- Proposed			-	-
Balance carried forward			4502094870	5057704938

Dy. Manager (Finance) Sr. Manager (Finance)

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Note no. 4 LONG TERM BORROWINGS (Amount In Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Total Borrowings	Less: - Current Maturities	Long Term Borowing	Total Borrowings	Less: - Current Maturities	Long Term Borowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India			-			-
Amount of default in repayment of loans and interest as at 31.03.2015			-			-
Period of default in repayment of loans and interest as at 31.03.2015			-			-

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS (Amount in Rupees)

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

Explanatory Note: -

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

Note no. 6 OTHERS LONG TERM LIABILITIES (Amount in Rupees)

		As at 31st March, 2015			As at 31st March, 2014		
		Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
a)	Trade Payables						-
b)	Others						
	Deposits/ retention money	25903139	23258737	2644402	16636890	12953604	3683286
	Income received in advance	1023978000	-	1023978000	1023978000	-	1023978000
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
	Deferred Income from Foreign Currency Fluctuation	25907500	-	25907500	28176952	-	28176952
		1075788639	23258737	1052529902	1068791842	12953604	1055838238

Dy. Manager (Finance) Sr. Manager (Finance)

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Note no. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
(provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	67099099		-	40590900	
Amount used during the year/period	-	67099099		-	40590900	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	537827		-	364626	
Amount used during the year/period	-	537827		-	364626	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	-		-	2027	
Amount used during the year/period	-	-		-	2027	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	230000		-	185000	
Amount used during the year/period	-	230000		-	185000	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
Others						
v) Provision for Wage Revision						
As per last Balance Sheet	-	5629532		-	5091191	
Additions during the year/period	-	1816691		-	538341	
Amount used during the year/period	-	1733640		-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	5712583		-	5629532	
Less: Advance paid	-	5712583		-	5629532	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	34452510		-	29685160	
Additions during the year/period	-	43748561		-	34452510	
Amount used during the year/period	-	32746353		-	24411263	
Amount reversed during the year/period	-	3400061		-	5273897	
Closing Balance	-	42054657	42054657	-	34452510	34452510
vii) Provision for Superannuation /Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount adjusted during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	-

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
e)	Provision For Tariff Adjustment						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
f)	Provision For Committed Capital Expenditure						
	As per last Balance Sheet	-	290996		-	290996	
	Additions during the year/period				-	-	
	Amount used during the year/period				-	-	
	Amount reversed during the year/period		290996		-	-	
	Closing Balance	-	-	-	-	290996	290996
g)	Provision - Others						
	As per last Balance Sheet	-	10546879		-	15119472	
	Additions during the year/period		99270077		-	10546879	
	Amount used during the year/period		6491936		-	9797434	
	Amount reversed during the year/period		1008064		-	5322038	
	Closing Balance	-	102316956	102316956	-	10546879	10546879
	Total	-	144371613	144371613	-	45290385	45290385

Explanatory Note: -

1) Provision of Rs.0.18 Crore (Cumulative provision Rs.57.12 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same as the matter is subjudiced. The said amount is already stands paid to the employees and shown as "Advance Paid".

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

Note no. 8 TRADE PAYABLE (Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	11078297	21906047
Total	11078297	21906047

Note no. 9 Other Current Liabilities (Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Current maturities of long term debt (Refer Note no. 4)	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	9835660	11549431
Deposits/ retention money	23258737	12953604
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis	-	-
Bond application money	-	-
Statutory dues payables	343152755	331075883
Liabilities toward Self Insurance Fund	-	-
Other liabilities	1012331591	1004676945
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Total	1388578743	1360255863

Dy. Manager (Finance)

Sr. Manager (Finance)

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(Amount in Rupees)

NOTE NO. 10.1 TANGIBLE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		01/04/2014	Additions		Deductions		Other Adjustments	31/03/2015	01/04/2014	For the Period	Adjustments	31/03/2015	31/03/2015	31/03/2014
			IUT	Others	IUT	Others								
i)	Land – Freehold	0						0	0			0	0	0
ii)	Land – Leasehold	35814893						35814893	16785680	2757484	0	19543164	16271729	19029213
iii)	Roads and Bridges	112747134		7867424				120614558	19711999	4647375	0	24359374	96255184	93035135
iv)	Buildings	2575644439		24420340				2600064779	568347617	94106391	0	662454008	1937610771	2007296822
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	29651989212		3085508				29655074720	9236315697	1565633877	0	10801949574	18853125146	20415673515
vii)	Generating Plant and machinery	19682123699		61216101		39472817		19703866983	6492463691	1038588190	-4829824	7526222057	12177644926	13189660008
viii)	Plant and machinery□Sub station	7776092						7776092	1753733	245449	0	1999182	5776910	6022359
ix)	Plant and machinerysTransmission lines	56690987						56690987	18017283	3891867	0	21909150	34781837	38673704
x)	Plant and machinery Others	4469493						4469493	1907817	212892	0	2120709	2348784	2561676
xi)	Construction Equipment	37616014		1952644		5		39568653	8797231	4198846	0	12996077	26572576	28818783
xii)	Water Supply System/Drainage and Sewerage	58899006		15270921				74169927	7838019	2530869	0	10368888	63801039	51060987
xiii)	Electrical installations	0						0	0	0	0	0	0	0
xiv)	Vehicles	18592816		1731248		893465		19430599	8360151	962747	-668401	8654497	10776102	10232665
xv)	Aircraft/ Boats	389875						389875	213614	0	0	213614	176261	176261
xvi)	Furniture and fixture	10996689		452866		28500		11421055	3863781	587422	-8782	4442421	6978634	7132908
xvii)	Computers	20116241	39900	2791077	57931	0		22889287	14979057	2065702	-20556	17024203	5865084	5137184
xviii)	Communication Equipment	3146026	370191			101076		3415141	1504321	203134	-42609	1664846	1750295	1641705
xix)	Office Equipments	21374691		574788	18900	142333		21788246	7958465	1379572	-102519	9235518	12552728	13416226
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	20537382	50000	1944375				22531757	4511114	1261458	12100	5784672	16747085	16026268
xxii)	Tangible Assets of minor value >750 and < Rs.5000	2699323		144708	2500			2841531	2695134	144665	-2499	2837300	4231	4189
	Total	52321624012	460091	121452000	79331	40638196	0	52402818576	16416024404	2723417940	-5663090	19133779254	33269039322	35905599608
	Previous year	51913714324	0	442274059	0	32172771	-2191600	52321624012	13710069371	2709112308	-3157275	16416024404	35905599608	38203644953

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		01/04/2014	Additions		Deductions		Other Adjustments	31/03/2015	01/04/2014	For the Period	Adjustments	31/03/2015	31/03/2015	31/03/2014
			IUT	Others	IUT	Others								
i)	Land– Right to Use	0						0	0	0	0	0	0	0
ii)	Computer Software	2041929						2041929	1900364	140732	0	2041096	833	141565
	Total	2041929	0	0	0	0	0	2041929	1900364	140732	0	2041096	833	141565
	Previous year	2041929	0	0	0	0	0	2041929	1758800	141564	0	1900364	141565	283129

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs. 3.58 Crore (Previous Year Rs. 3.58 Crore), covering an area of 205.76 hectare (Previous Year 205.76 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 Proj

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

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

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

Class of Assets	As on 31.03.2015 (Amount in Rupees)	As on 31.03.2014 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery□Sub station		
Plant and machinerysTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-	-

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Dy. Manager (Finance)

Sr. Manager (Finance)

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Annexure to Note 10.1 & 10.2 as at 31.03.2015

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	TREATMENT OF SINKING BY PROVIDING WIRE CRATES AND RETAINING WALL AT DIFFRENT LOCATION AT DUL DAM	410201	4,712,344
2	CONSTRUCTION OF BITUMINOUS BLACK TOP ROAD IN SINKING ZONEAT DUL DAM	410201	3,155,080
3	DEVELOPMENT OF MUCK DISPOSAL SITE BY PROVIDING FENCING AND WATER SUPPLY LINE FOR PLANTATION AT HASTI	410301	2,177,026
4	RECLAIMATION OF MUCK IN U/S OF OLD HRT EDIT AT HASTI	410301	5,680,651
5	C/O OF CENTRAL STORE BUILDING(RCC) AT POWER HOUSE	410306	2,342,880
6	CONSTRUCTION OF INDUSTRIAL SHED FOR WORKSHOP AT SHALIMAR	410306	3,499,041
7	CONSTRUCTION OF INDUSTRIAL SHED BUILDING(TABULAR STEEL) FOR DG SET AT 132 KV SUB STATION DPS	410306	2,485,837
8	C/O OF FIRST FLOOR OF ADDITIONAL BLOCK OF KV DPS	410322	2,460,153
9	CAPTILIZATION OF C/O OF BOUNDRY WALL IN SEMNA COLONY BEHIND A-17-32 NEW LINE BARRECK NEAR LPG STORE	410325	2,704,458
10	CAPTILIZATION OF C/O OF ACCOMMODATION (BARRAK) & TOILET BLOCK FOR CISF NEAR OTC	410325	1,737,130
11	CAPTILIZATION OF C/O OF SECURITY POST PACCA MORCHA FOR CISF AT DUL DAM SITE	410328	1,333,164
12	LAND SCAPING AT SITE FLUSHING OUTLET AREA AT DUL DAM SITE T DPS KISHTWAR	410601	2,334,075
13	PROVIDING LAYING AND COMPACTING SUB BASE AND WEARING COARSE AT SURGE ESCAPE GALLERY ROAD,HASTI	410601	751,433
14	SOFTWARE MODIFICATION-IMPLEMENT-RGMO-	410701	4,404,469
15	BATTERY BANK, 110V, 60AH, EACH CELL 2V, 60AH WITH RACK AND ACCESSORIES	410707	276,328
16	DIGITAL MICRO OHMMETER 200 AMP DC	410713	554,770
17	UNIVERSAL RELAY TEST KIT	410713	3,392,061
18	HOLLOW PLUNGER CYLINDERS SINGLE ACTING, STROKE-2 INCH, CAP-20TON	410713	24,020
19	HOLLOW PLUNGER CYLINDERS SINGLE ACTING, STROKE-2 INCH, CAP-20TON	410713	24,020
20	HOLLOW PLUNGER CYLINDERS SINGLE ACTING, STROKE-2 INCH, CAP-20TON	410713	24,020
21	HYDRAULIC HAND PACK FOR OPERATING HYDRAULIC CYLINDERS 20 TON ALONG WITH ACCESSORIES	410713	49,438
22	HYDRAULIC HAND PACK FOR OPERATING HYDRAULIC CYLINDERS 20 TON ALONG WITH ACCESSORIES	410713	49,438
23	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	410713	134,325
24	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	410713	134,325
25	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	410713	134,325
26	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	410713	134,325
27	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	410713	134,325
28	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	410713	134,325
29	HYDRAULIC HAND PUMP FOR SIMULTANEOUS OPERATION OF THREE NOS. OF HYDRAULIC CYLINDERS, CAP-200 TON	410713	64,119
30	HYDRAULIC HAND PUMP FOR SIMULTANEOUS OPERATION OF THREE NOS. OF HYDRAULIC CYLINDERS, CAP-200 TON	410713	64,119
31	HOT AIR BLOWERS, MAKE: BOSCH, GERMANY MODEL #: GHG6003	410713	3,978

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32	PORTABLE DISTILLED WATER PLANT (WALL MOUNT) CAPACITY 06 LITRE/HOUR (WEIBER MAKE,MODEL NO 54091-W)	410713	16,664	
33	PORTABLE DISTILLED WATER PLANT (WALL MOUNT) CAPACITY 06 LITRE/HOUR (WEIBER MAKE,MODEL NO 54091-W)	410713	16,664	
34	PORTABLE DISTILLED WATER PLANT (WALL MOUNT) CAPACITY 06 LITRE/HOUR (WEIBER MAKE,MODEL NO 54091-W)	410713	16,664	
35	HEAVY DUTY IMPACT DRILL CAPACITY UPTO 13 MM(BOSCH)	410713	5,216	
36	HEAVY DUTY IMPACT DRILL CAPACITY UPTO 13 MM(BOSCH)	410713	5,216	
37	PORTABLE DRILL MACHINE 2 TO 20 MM BOSCH/KPT/HILTI	410713	7,752	
38	PORTABLE DRILL MACHINE 2 TO 20 MM BOSCH/KPT/HILTI	410713	7,752	
39	TITAN MAGNETIC DRILLING MACHINE (PART NO.900003)	410713	239,013	
40	SEA-SAW CHUTE SIZE 10' LENGTH	410713	11,730	
41	11 KV PANEL 1 INCOMMER VCB AND 2 OUTGOING VCB 630 AMP	410713	1,100,000	
42	LV DISTRIBUTION PANEL 415 V AC, 3200 AMP	410713	2,197,960	
43	2000KVA, 3 PHASE, 50 HZ, DISTRIBUTION TRANSFORMER CAST RESIN DRY TYPE WITH ENCLOSURE	410713	1,986,300	
44	2000KVA, 3 PHASE, 50 HZ, DISTRIBUTION TRANSFORMER CAST RESIN DRY TYPE WITH ENCLOSURE	410713	50,000	
45	DC MILLI AMP CLAMP METER 4 -20 MILLI AMPERE FOR PROCESS INSTRUMENTS	410713	28,152	
46	DC MILLI AMP CLAMP METER 4 -20 MILLI AMPERE FOR PROCESS INSTRUMENTS	410713	28,152	
47	DIGITAL CLAMP METER,VOL 0 TO 600V, CURRENT 0 TO 600A,RESISTANCE 0.1 OHM TO 400 OHM	410713	21,375	
48	3.5 DIGITMULTIMETER FOR MEAS OF AC/DC CURRENT	410713	12,243	
49	3.5 DIGITMULTIMETER FOR MEAS OF AC/DC CURRENT	410713	12,243	
50	3.5 DIGITMULTIMETER FOR MEAS.OF AC/DC CURRENT	410713	12,243	
51	3.5 DIGITMULTIMETER FOR MEAS OF AC/DC CURRENT	410713	12,243	
52	3.5 DIGITMULTIMETER FOR MEAS OF AC/DC CURRENT	410713	12,243	
53	DIGITAL MULTIMETER 600V, AUTO RANGING	410713	7,548	
54	DIGITAL MULTIMETER 600V, AUTO RANGING	410713	7,548	
55	FORK MULTIMETER 200A AC, 0-1000V AUTO RANGING AC/DC, 0.1-20 MEGA OHM, CAT III 1000V AND CAT IV 600V	410713	8,623	
56	FORK MULTIMETER 200A AC, 0-1000V AUTO RANGING AC/DC, 0.1-20 MEGA OHM, CAT III 1000V AND CAT IV 600V	410713	8,623	
57	FORK MULTIMETER 200A AC, 0-1000V AUTO RANGING AC/DC, 0.1-20 MEGA OHM, CAT III 1000V AND CAT IV 600V	410713	8,623	
58	PHASE SEQUENCE INDICATOR, 3 PHASE INDICATION, INDICATION OF PHASE ROTATION WITH LEADS	410713	9,323	
59	PHASE SEQUENCE INDICATOR, 3 PHASE INDICATION, INDICATION OF PHASE ROTATION WITH LEADS	410713	9,323	
60	PORTABLE DISTILLED WATER PLANT (WALL MOUNT) CAPACITY 06 LITRE/HOUR (WEIBER MAKE,MODEL NO 54091-W)	410713	4,497	
61	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	4,166,447	
62	MIV SEAL DOWNSTREAM CARRIER RING, DRG NO.855892321120801	410714	2,936,969	
63	DEWATERING PUMP(18.65 KW, 36.0 AMP 415V 3-PHASE, 50 HZ)	410714	802,179	
64	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX	410714	64,900	

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65	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX	410714	64,900	
66	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX	410714	64,900	
67	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX	410714	64,900	
68	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX	410714	64,900	
69	COMPUTER WORK STAIONS FOR CENTRALOG WITH LCD COMPLETE WITH ALL ACCESSORIES, MAKE-DELL,MODEL-OPTIPLEX	410714	64,900	
70	ELECTRIC DRIVEN HIGH PRESSURE AIR COMPRESSOR-45 NCUBIC METER/HOUR (FAD),PRESSURE 74 BAR-ELGI SAUER	410714	2,255,837	
71	MIV BYPASS VALVE DRG NO. 855892324000101	410714	3,875,522	
72	MIV BYPASS VALVE DRG NO. 855892324000101	410714	3,875,522	
73	AIR VALVE DRG NO.855892329100101	410714	746,635	
74	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	1,095,161	
75	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	1,095,161	
76	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	1,095,161	
77	AIR INLET VALVE, DRW. NO.855892313000401	410714	2,079,808	
78	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	410714	1,850,771	
79	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	410714	1,850,771	
80	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	410714	1,850,771	
81	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	1,672,350	
82	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	1,672,350	
83	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	1,672,350	
84	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO. NEY DUL 20 TM RA LE 005- D	410714	833,421	
85	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO. NEY DUL 20 TM RA LE 005- D	410714	833,421	
86	T_ADT MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-T_ADT	410714	807,840	
87	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	787,644	
88	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	787,644	
89	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	706,860	
90	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	706,860	
91	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538	
92	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
93	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
94	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
95	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
96	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
97	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
98	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
99	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
100	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	

101	SHORT RANGE ASYNC MODEM, MAKE - RAD, SRM-5A	410714	7,193	
102	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538	
103	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538	
104	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538	
105	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538	
106	SUBMERSIBLE SLURRY PUMP 150 HP,300M3 /HR AT 65 M HEAD WITH 40M CABLE, LIFTING CHAIN, MAKE- AQUA	410714	1,872,749	
107	SUBMERSIBLE SLURRY PUMP 150 HP,300M3 /HR AT 65 M HEAD WITH 40M CABLE, LIFTING CHAIN, MAKE- AQUA	410714	1,872,749	
108	LUBI MAKE 15 HP SUBMERSIBLE OPEN WELL MULTISTAGE PUMP SET WITH STAR DELTA STARTER L&T MAKE	410714	88,215	
109	Purchase of drainage & dewatering pumps along with hosting arrangement (3 ton monorail)	410714	1,160,250	
110	SKID STEER LOADER WITH SNOW BLOWER ATTACHMENT, MAKE -GAMZEN, MODEL -5050	411102	1,952,644	
111	CAPTILIZATION OF C/O OF RCC WATER STORAGE TANKS OF CAPACITY 4.5 LAC LTR.AND 75000 LTRS. AT FILTER PLANT SEMNA	411201	5,109,037	
112	CAPTILIZATION OF WORK PRIVIDING AND INSTALLATION OF WATER PURIFICATION TREATMENT PLANT FOR DRINKING WATER SUPPLY SHCEME	411201	6,472,880	
113	CAPTILIZATION OF WORK P/F OF HDFE WATER TANKS GI PIPES AND PIPE FITTINGS FOR WATER STORAGE AND DISTRIBUTION LINE AT DSB SHALIMAR AND SEMNA COLONY	411201	1,137,583	
114	SHED OF SECURITY WALL FOR WATER PURIFICATION TREATMENT PLANT AT SEMNA, DPS, KISTWAR	411201	2,551,421	
115	FABRICATION TESTING AND COMMISSIONING OF FIRE TENDER WATER TYPE 3000 LITRE CAPACITY	411505	1,167,828	
116	HAND HELD GPS	411506	19,950	
117	RESUSCITATION KIT	411506	133,245	
118	DIGITAL B P APPARATUS	411506	2,825	
119	AUTOMATIC LOADING STRETCHER	411506	52,500	
120	WHEEL CHAIR (NON FOLDING)	411506	6,405	
121	TRANSPORT MONITOR WITH 12V D.C. INPUT FOR TRANSPORT	411506	162,225	
122	SPINE BOARD	411506	10,395	
123	VACUUM SPLINT KIT	411506	38,850	
124	SCOOP STRETCHER	411506	18,060	
125	MANUAL SUCTION PUMP	411506	8,295	
126	SYRINGE INFUSION PUMP	411506	38,850	
127	OXYGEN CONCENRATOR	411506	47,250	
128	PULSE-OXIMETER	411506	24,570	
129	STEEL ALMIRAH BIG	411701	13,563	
130	STEEL ALMIRAH BIG	411701	13,563	
131	STEEL ALMIRAH BIG	411701	13,563	
132	STEEL ALMIRAH BIG	411701	13,563	
133	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
134	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
135	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
136	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
137	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
138	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
139	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
140	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
141	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
142	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
143	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
144	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
145	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
146	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
147	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
148	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
149	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
150	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	

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151	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
152	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
153	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
154	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
155	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
156	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
157	REVOLVING CHAIR CUSHIONED SEAT & BACK	411701	6,810	
158	SOFA SET (3+1+1) MAKE - ROYALZ	411701	45,968	
159	SOFA SET (3+1+1) MAKE - ROYALZ	411701	45,968	
160	SOFA SET (3+1+1) MAKE - ROYALZ	411701	45,968	
161	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
162	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
163	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
164	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
165	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
166	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
167	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
168	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
169	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
170	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
171	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
172	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
173	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
174	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
175	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
176	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
177	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
178	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
179	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
180	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
181	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
182	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
183	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
184	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
185	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
186	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
187	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
188	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
189	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
190	FIBRE CHAIR MAKE - BALLOWAL	411701	2,270	
191	REVOLVING CHAIR WITH HIGH BACK	411701	11,180	
192	REVOLVING CHAIR WITH HIGH BACK	411701	11,180	
193	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
194	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
195	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
196	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
197	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
198	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
199	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411801	10,838	
200	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
201	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
202	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
203	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
204	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
205	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
206	DESKTOP COMPUTER HP 8200 I7,2 GB RAM,320 GB HDD,18.5 INCH DISPLAY LED/TFT DIGITAL COLOUR	411801	55,400	
207	12.1FANLESS TOUCHPANEL COMPUTER 24 V DC,SLOT FOR EXTERNAL 4 GB COMPACT FLASH CARD, MODEL PPC 3120 &	411801	83,090	
208	IBM SERVER 2X XEON 8C PR.,4X8GB,8X1TB HDD,SRM5110E,2X550W P/S,WIN SERVER STD2012 OS, IBM,X3650 M4	411801	724,375	

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209	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20,800	
210	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20,800	
211	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20,800	
212	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20,800	
213	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20,800	
214	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20,800	
215	LASERJET PRINTER M1136 MFP	411803	12,803	
216	LASERJET PRINTER M1136 MFP	411803	12,803	
217	LASERJET PRINTER M1136 MFP	411803	12,803	
218	LASERJET PRINTER M1136 MFP	411803	12,803	
219	LASERJET PRINTER M1136 MFP	411803	12,803	
220	LASERJET PRINTER M1136 MFP	411803	12,803	
221	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9,200	
222	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9,200	
223	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9,200	
224	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9,200	
225	HP SCANJET 200 FLATBED SCANNER	411803	3,621	
226	HP SCANJET 200 FLATBED SCANNER	411803	3,621	
227	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE	411804	14,500	
228	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE	411804	14,500	
229	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE	411804	14,500	
230	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE	411804	14,500	
231	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE	411804	14,500	
232	SFP MODULE 1310 NM, 1000 BASE, 40 KM FULL DUPLEX, TEKROUTES MAKE	411804	14,500	
233	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
234	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
235	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
236	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
237	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX; TEKROUTES MAKE	411804	7,300	
238	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
239	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
240	SFP MODULE 1310 NM, 1000 BASE, 20 KM FULL DUPLEX, TEKROUTES MAKE	411804	7,300	
241	VOIP 16 PORT FXS	411804	53,878	
242	VOIP 16 PORT FXO	411804	63,674	
243	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
244	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
245	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
246	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
247	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
248	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
249	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
250	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
251	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
252	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
253	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
254	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
255	OTHER EDP EQUIPMENTS-UPS	411804	10,838	
256	OPTICAL FIBER SPLICING MACHINE, POWER SUPPLY 100-240 V AC AND/OR 12-24 V DC	411804	315,330	
257	FAULT-LOCATING OTDR FOR SINGLE-MODE, MULTIMODE, OFC, MAKE: EXFO MODEL: FTB-200	411804	365,000	

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258	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 40.0 KM (24.8 MI) (RAD MAKE)	411806	1,391	
259	MODULAR INTEGRATED ACCESS MULTIPLEXER, 2U CHASSIS WITH 5 MODULE SLOTS AND CL.2 COMMON LOGIC MODULE,	411806	29,235	
260	MODULAR INTEGRATED ACCESS MULTIPLEXER,2U CHASSIS,INTERNAL RINGER,10BASET MANAGEMENT PORT (RAD MAKE)	411806	34,679	
261	MODULAR INTEGRATED ACCESS MULTIPLEXER,2U CHASSIS,INTERNAL RINGER,10BASET MANAGEMENT PORT (RAD MAKE)	411806	34,679	
262	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411806	30,042	
263	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411806	30,042	
264	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411806	30,042	
265	GEYSER 50 LTR	411807	10,500	
266	GEYSER 50 LTR	411807	10,500	
267	GEYSER 50 LTR	411807	10,500	
268	GEYSER 50 LTR	411807	10,500	
269	GEYSER 50 LTR	411807	10,500	
270	GEYSER 50 LTR	411807	10,500	
271	GEYSER 50 LTR	411807	10,500	
272	GEYSER 50 LTR	411807	10,500	
273	GEYSER 50 LTR	411807	10,500	
274	GEYSER 50 LTR	411807	10,500	
275	GEYSER 50 LTR	411807	10,500	
276	GEYSER 50 LTR	411807	10,500	
277	GEYSER 50 LTR	411807	10,500	
278	GEYSER 50 LTR	411807	10,500	
279	GEYSER 50 LTR	411807	10,500	
280	GEYSER 50 LTR	411807	10,500	
281	GEYSER 50 LTR	411807	10,500	
282	GEYSER 50 LTR	411807	10,500	
283	ECG MACHINE 12 CHANNEL EKG, ECG 7120	412005	84,998	
284	OXYGEN CONCENRATOR	412005	52,395	
285	OXYGEN CONCENRATOR	412005	52,395	
286	NEBULIZER	412005	2,100	
287	AIR CONDITIONERS	412008	29,200	
288	AIR CONDITIONERS	412008	29,200	
289	AIR CONDITIONERS	412008	29,200	
290	AIR CONDITIONERS	412008	29,200	
291	SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD, VOLTAS 24 HY	412008	52,000	
292	SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD, VOLTAS 24 HY	412008	18,900	
293	AUTOMATIC VOLTAGE STABILIZER, 6 KVA V-GUARD MAKE	412008	6,200	
294	20FTMS SQ TUBE PDER COATED POLEBOTTOM90MMX90MMX2.5MMTOP 50MMX50MMX1.6MMBASE14INX14INX12MMTHK MIN50KG	412501	21,561	
295	20FTMS SQ TUBE PDER COATED POLEBOTTOM90MMX90MMX2.5MMTOP 50MMX50MMX1.6MMBASE14INX14INX12MMTHK MIN50KG	412501	21,561	
296	20FTMS SQ TUBE PDER COATED POLEBOTTOM90MMX90MMX2.5MMTOP 50MMX50MMX1.6MMBASE14INX14INX12MMTHK MIN50KG	412501	21,561	
297	20FTMS SQ TUBE PDER COATED POLEBOTTOM90MMX90MMX2.5MMTOP 50MMX50MMX1.6MMBASE14INX14INX12MMTHK MIN50KG	412501	21,561	
298	20FTMS SQ TUBE PDER COATED POLEBOTTOM90MMX90MMX2.5MMTOP 50MMX50MMX1.6MMBASE14INX14INX12MMTHK MIN50KG	412501	21,561	
299	20FTMS SQ TUBE PDER COATED POLEBOTTOM90MMX90MMX2.5MMTOP 50MMX50MMX1.6MMBASE14INX14INX12MMTHK MIN50KG	412501	21,561	
300	ONLINE UPS SYSTEM 1 KVA	412501	21,561	

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301	ONLINE UPS SYSTEM 1 KVA	412501	21,561	
302	ONLINE UPS SYSTEM 1 KVA	412501	21,561	
303	ONLINE UPS SYSTEM 1 KVA	412501	21,561	
304	ONLINE UPS SYSTEM 1 KVA	412501	21,561	
305	ONLINE UPS SYSTEM 1 KVA	412501	21,561	
306	NETWORK VIDEO RECORDER(NVR) (MINIMUM 4 CHANNEL SUPPORT), MAKE-D-LINK,MODEL-DNR312L	412501	43,120	
307	NETWORK VIDEO RECORDER(NVR) (MINIMUM 4 CHANNEL SUPPORT), MAKE-D-LINK,MODEL-DNR312L	412501	43,123	
308	NETWORK VIDEO RECORDER(NVR) (MINIMUM 4 CHANNEL SUPPORT), MAKE-D-LINK,MODEL-DNR312L	412501	43,123	
309	NETWORK VIDEO RECORDER(NVR) (MINIMUM 4 CHANNEL SUPPORT), MAKE-D-LINK,MODEL-DNR312L	412501	43,123	
310	NETWORK VIDEO RECORDER(NVR) (MINIMUM 4 CHANNEL SUPPORT), MAKE-D-LINK,MODEL-DNR312L	412501	43,123	
311	NETWORK VIDEO RECORDER(NVR) (MINIMUM 4 CHANNEL SUPPORT), MAKE-D-LINK,MODEL-DNR312L	412501	43,123	
312	36X HIGH SPEED PTZ DOME NETWORK CAMERA DAY/NIGHT VISION ,MAKE - D-LINK, MODEL-DCS-6818	412501	155,484	
313	36X HIGH SPEED PTZ DOME NETWORK CAMERA DAY/NIGHT VISION ,MAKE - D-LINK, MODEL-DCS-6818	412501	155,487	
314	36X HIGH SPEED PTZ DOME NETWORK CAMERA DAY/NIGHT VISION ,MAKE - D-LINK, MODEL-DCS-6818	412501	155,487	
315	36X HIGH SPEED PTZ DOME NETWORK CAMERA DAY/NIGHT VISION ,MAKE - D-LINK, MODEL-DCS-6818	412501	155,487	
316	36X HIGH SPEED PTZ DOME NETWORK CAMERA DAY/NIGHT VISION ,MAKE - D-LINK, MODEL-DCS-6818	412501	155,487	
317	36X HIGH SPEED PTZ DOME NETWORK CAMERA DAY/NIGHT VISION ,MAKE - D-LINK, MODEL-DCS-6818	412501	155,487	
318	TFT MONITOR 22" MAKE - LG Model - 22MP56HQ (COMPATIBLE WITH THE IP PTZ DOME IR CCTV CAMERA	412501	15,090	
319	TFT MONITOR 22" MAKE - LG Model - 22MP56HQ (COMPATIBLE WITH THE IP PTZ DOME IR CCTV CAMERA	412501	15,093	
320	TFT MONITOR 22" MAKE - LG Model - 22MP56HQ (COMPATIBLE WITH THE IP PTZ DOME IR CCTV CAMERA	412501	15,093	
321	TFT MONITOR 22" MAKE - LG Model - 22MP56HQ (COMPATIBLE WITH THE IP PTZ DOME IR CCTV CAMERA	412501	15,093	
322	TFT MONITOR 22" MAKE - LG Model - 22MP56HQ (COMPATIBLE WITH THE IP PTZ DOME IR CCTV CAMERA	412501	15,093	
323	TFT MONITOR 22" MAKE - LG Model - 22MP56HQ (COMPATIBLE WITH THE IP PTZ DOME IR CCTV CAMERA	412501	15,093	
324	RACK WITH LOCK & KEY, WALL MOUNTING PROVISION, SIZE 24"X19"X11"	412501	8,085	
325	RACK WITH LOCK & KEY, WALL MOUNTING PROVISION, SIZE 24"X19"X11"	412501	8,086	
326	RACK WITH LOCK & KEY, WALL MOUNTING PROVISION, SIZE 24"X19"X11"	412501	8,086	
327	RACK WITH LOCK & KEY, WALL MOUNTING PROVISION, SIZE 24"X19"X11"	412501	8,086	
328	RACK WITH LOCK & KEY, WALL MOUNTING PROVISION, SIZE 24"X19"X11"	412501	8,086	
329	RACK WITH LOCK & KEY, WALL MOUNTING PROVISION, SIZE 24"X19"X11"	412501	8,086	
330	ALLUMUNIUM LADDER WITH PLATFORM, SIZE 8 FEET	412503	55,615	
331	ALUMINIUM LADDER SLIDING TYPE 24 FEET	412503	80,358	
332	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET	412503	19,976	

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333	PANCAKE LOCKNUT CYLINDERS, STROKE-2INCH, CAPACITY:200TON	412503	134,851
334	HYDRAULIC HAND PUMP FOR SIMULTANEOUS OPERATION OF THREE NOS. OF HYDRAULIC CYLINDERS, CAP-200 TON	412503	64,119
335	PEDESTAL FAN	412801	2,280
336	PEDESTAL FAN	412801	2,280
337	PEDESTAL FAN	412801	2,280
338	PEDESTAL FAN	412801	2,280
339	PEDESTAL FAN	412801	2,280
340	PEDESTAL FAN	412801	2,280
341	PEDESTAL FAN	412801	2,280
342	PEDESTAL FAN	412801	2,280
343	PEDESTAL FAN	412801	2,280
344	PEDESTAL FAN	412801	2,280
345	TELEPHONE SET	412801	6,100
346	TELEPHONE SET	412801	6,100
347	TELEPHONE SET	412801	6,100
348	TELEPHONE SET	412801	6,100
349	HEAT PILLAR	412801	3,590
350	HEAT PILLAR	412801	3,590
351	HEAT PILLAR	412801	3,590
352	HEAT PILLAR	412801	3,590
353	HEAT PILLAR	412801	3,590
354	HEAT PILLAR	412801	3,590
355	HEAT PILLAR	412801	3,590
356	HEAT PILLAR	412801	3,590
357	HEAT PILLAR	412801	3,590
358	HEAT PILLAR	412801	3,590
359	HEAT PILLAR	412801	3,590
360	HEAT PILLAR	412801	3,590
361	HEAT PILLAR	412801	3,590
362	HEAT PILLAR	412801	3,590
363	HEAT PILLAR	412801	3,590
364	HEAT PILLAR	412801	3,590
365	HEAT PILLAR	412801	3,590
366	HEAT PILLAR	412801	3,590
367	HEAT PILLAR	412801	3,590
368	HEAT PILLAR	412801	3,590
369	TELEPHONE SET	412801	2,650
370	TELEPHONE SET	412801	2,650
371	TELEPHONE SET	412801	2,650
372	DIGITAL B P APPARATUS	412801	2,825
373	DIGITAL B P APPARATUS	412801	2,625
374	PULSE-OXIMETER	412801	3,770
375	PULSE-OXIMETER	412801	3,770
376	NEBULIZER	412801	2,384
377	NEBULIZER	412801	2,384
	Total		121,452,000

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

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

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1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit /		Advice number
				Name of Unit / Company	Code of Unit / Company	
	LAPTOP COMPUTER - ACER TRAVEL MATE(SH.HARISH BUCHANDANI)	411801	39,900	IUT- CORP OFFICE	100	Q2-33
	MOBILE-SONY XPERIA SP (BLACK SH. H. BULCHANDANI)	411902	3,500	IUT- CORP OFFICE	100	Q2-35
	SONY LED TV 81 CM (SH.HARISH BUCHANDANI)	412501	50,000	IUT- CORP OFFICE	100	Q2-34
	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INC ACCESORIES, CISCO SX20	411903	366,691	IUT- CORP OFFICE	100	Q2-106
	Total		460,091			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	28,389
2	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	15,607,652
3	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	4,878,148
4	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	4,878,148
5	AIR INLET VALVE, DRW. NO.855892313000401	410714	2,079,808
6	CMS1 CARD, MANUAL REFERENCE CARD LDP:L54E1425AY00, MAKE: ALSTOM	410714	531,956
7	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132,117
8	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132,117
9	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132,117
10	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132,117
11	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	132,117
12	AH101-ANALOG OUTPUT MODULE, 48VDC, M34060H	410714	1,074,959
13	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	410714	82,576
14	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	410714	82,576
15	MMH-4, ADAPTATION MODULE FOR MAA, M34044H	410714	82,576
16	MPCI-MICROPROCESSOR CPU MODULE, M34011H & MPC2 MEMORY MODULE, M34012H	410714	3,227,109
17	BATTERY FOR RAM, 787750/40 RF306	410714	28,409
18	BATTERY FOR RAM, 787750/40 RF306	410714	28,409
19	BATTERY FOR RAM, 787750/40 RF306	410714	28,409
20	BATTERY FOR RAM, 787750/40 RF306	410714	28,409
21	MLO-16 OUTPUTS, 3W, TRANSISTORISED MODULE, 48V, M34031H	410714	605,122
22	MLO-16 OUTPUTS, 3W, TRANSISTORISED MODULE, 48V, M34031H	410714	605,122
23	MDO-16 OUTPUTS MODULE, 48V, M34029H	410714	1,109,401
24	MDO-16 OUTPUTS MODULE, 48V, M34029H	410714	1,109,401
25	MDO-16 OUTPUTS MODULE, 48V, M34029H	410714	1,109,401
26	MTI-32, INPUT MODULE, 48V, M34023H	410714	751,781
27	MTI-32, INPUT MODULE, 48V, M34023H	410714	751,781
28	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538
29	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538
30	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538
31	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538
32	BLACK BOX CHANNEL SPLITTER , BLACK BOX , PART NO. TL073A-R4- MS3	410714	20,538
33	MARUTI GYPSY MG 410 JK02K 9421	411502	28,936
34	MARUTI GYPSY MG 410 JK02K 9415	411502	28,936
35	MARUTI ZYPSY JK-06-890	411502	198,167

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36	TATA 407 JK 02N-1814	411508	39,918	
37	WATER TANKER 9KL CAPACITY	411508	597,508	
38	WELDING TRANSFORMER SET	411114	1	
39	BATTERY CHARGER	411130	1	
40	BATTERY CHARGER	411130	1	
41	SHAPPER MACHINE 3HP	411130	1	
42	DRILLING EQ.	411116	1	
43	SAMSUNG FROSTFREE REGRIGERATOR	411701	28,500	
44	MOBILE SET	411902	7,500	
45	EPABX SYSTEM 24 EXTENSION	411902	93,576	
46	WATER PURIFIER BASED ON REVERSE OSMOSIS (RO) TECHNOLOGY	412007	23,379	
47	REVERSE OSMOSIS (RO) BASED WATER PURIFIER	412007	28,250	
48	AIR CONDITIONERS 1.5 TON	412008	23,449	
49	AIR CONDITIONERS 1.5 TON	412008	22,964	
50	POLORIDE CAMERA (STUDIO EXPRESS)	412020	7,351	
51	KODAK DIGITAL CAMERA MODEL-DX-3900	412020	36,940	
	Total		40,638,196	

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

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

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2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Name of Unit / Company	Detail of the Unit / Code of Unit / Company	Advice number
1	HP PROBOOK 4520S	411801	57,931	IUT- CORP OFFICE	100	Q2-11
2	VOLTAGE STABILIZER 4KVA	412801	2,500	IUT- CORP OFFICE	100	Q2-17
3	1.5T WINDOW AC VERTIS PLUS VOLTAS	412008	18,900	IUT- CORP OFFICE	100	Q2-16
	Total		79,331			

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	HP SERVER MODEL ML 370G5	411806	596,900
2	SERVER-I WITH ALL ASSESORIES ML-370	411806	270,431
3	SERVER-II WITH ALL ASSESORIES- ML-370	411806	270,431
4	SERVER:G8 SFF 2U CTO SERVER WITH 2 PROC, 16GB RAM 6X1TB HDD GBIT NIC, DVD RW, IBM, SYSTEM X 3755 M3	411806	460,950
5	2 TERABYTE ETHERNET DISK, NAS	411806	27,500
6	2 TERABYTE ETHERNET DISK, NAS	411806	27,500
7	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411806	8,348
8	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411806	8,348
9	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411806	8,348
10	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411806	8,348
11	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	411806	3,370
12	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	411806	3,367
13	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 40.0 KM (24.8 MI) (RAD MAKE)	411806	9,997
14	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 40.0 KM (24.8 MI) (RAD MAKE)	411806	9,997
15	OPTICAL FIBER SPLICING MACHINE, POWER SUPPLY 100-240 V AC AND/OR 12-24 V DC	411806	315,330
16	FAULT-LOCATING OTDR FOR SINGLE-MODE, MULTIMODE, OFC, MAKE: EXFO MODEL: FTB-200	411806	365,000
17	WIRELESS LAN WITH OFC BACKBONE AT DPS	411806	2,174,573
18	DSL/SHDSL MODEM	411806	10,250
19	DSL/SHDSL MODEM	411806	10,250
20	DSL/SHDSL MODEM	411806	10,250
21	DSL/SHDSL MODEM	411806	10,250
22	DSL/SHDSL MODEM	411806	11,250
23	DSL/SHDSL MODEM	411806	11,250
24	DSL/SHDSL MODEM	411806	11,250
25	DSL/SHDSL MODEM	411806	11,250
26	FAX MODEM	411806	990
27	FAX MODEM	411806	990
28	DSL/SHDSL MODEM	411806	17,850
29	DSL/SHDSL MODEM	411806	19,250
30	DSL/SHDSL MODEM	411806	19,250
31	DSL 1504G SHDSL ROUTER /MODEM PAIR	411806	9,030
32	DSL 1504G SHDSL ROUTER /MODEM PAIR	411806	9,030
33	DSL 1504G SHDSL ROUTER /MODEM PAIR	411806	9,030
34	DSL 1504G SHDSL ROUTER /MODEM PAIR	411806	9,030
35	MOTOROLA CANOPY 5.7 GHZ 20 MBPS BACK HAUL RADIO WITH ACC. POE,SURGE SUPP.LENS FOR RADIO, 5700BH20	411806	84,830
36	MOTOROLA CANOPY 5.7 GHZ 20 MBPS BACK HAUL RADIO WITH ACC. POE,SURGE SUPP.LENS FOR RADIO, 5700BH20	411806	84,830
37	LAN PHASE-2	411806	821,206
38	NET WORK SECURITY UTM FIREWALL	411806	124,497
39	NETWORK MANAGEMENT SYSTEM	411806	254,103

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40	WIRELESS ACCESS POINT MOTOROLA PTP, AP 5700 B804, MOTOROLA	411806	18,323	
41	WIRELESS ACCESS POINT MOTOROLA PTP, AP 5700 B804, MOTOROLA	411806	18,323	
42	MODULAR INTEGRATED ACCESS MULTIPLEXER, 2U CHASSIS WITH 5 MODULE SLOTS AND CL.2 COMMON LOGIC MODULE,	411806	152,585	
43	8-PORT PCM VOICE MODULE FOR MP-2100/2104/4100, FXO (RAD MAKE)	411806	73,662	
44	ETHERNET ACCESS SWITCH (RAD MAKE)	411806	41,040	
45	ETHERNET ACCESS SWITCH (RAD MAKE)	411806	41,040	
46	ETHERNET ACCESS SWITCH (RAD MAKE)	411806	41,040	
47	MODULAR INTEGRATED ACCESS MULTIPLEXER,2U CHASSIS,INTERNAL RINGER,10BASET MANAGEMENT PORT (RAD MAKE)	411806	180,997	
48	MODULAR INTEGRATED ACCESS MULTIPLEXER,2U CHASSIS,INTERNAL RINGER,10BASET MANAGEMENT PORT (RAD MAKE)	411806	180,997	
49	8-PORT PCM VOICE MODULE FOR MP-2100/2104/4100, FXS (RAD MAKE)	411806	78,923	
50	8-PORT PCM VOICE MODULE FOR MP-2100/2104/4100, FXS (RAD MAKE)	411806	78,923	
51	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411806	156,794	
52	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411806	156,794	
53	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411806	156,794	
54	V-SET UPGRADATION	411806	35,504	
55	INSTALTION OF V-SAT PURCHASE	411806	153,521	
56	SCENTIFIC ATLANTA VSAT DAMA TECH,TO SUPORT ONE VOICE,FAX &DATA INCLUDES 3.8M EX-C/BAND ANTENA,FEED	411806	892,998	
57	BROAD BAND ANTENNA FOR BASE SET	411806	16,480	
58	BROAD BAND CONNECTION THROUGH V SAT EQUIPMENT	411806	93,680	
59	HP SERVER MODEL ML 370G5	411801	(596,900)	
60	SERVER-I WITH ALL ASSESORIES ML-370	411801	(270,431)	
61	SERVER-II WITH ALL ASSESORIES- ML-370	411801	(270,431)	
62	OPTICAL FIBER SPLICING MACHINE, POWER SUPPLY 100-240 V AC AND/OR 12-24 V DC	411804	(315,330)	
63	WIRELESS LAN WITH OFC BACKBONE AT DPS	411804	(2,174,573)	
64	SERVER:G8 SFF 2U CTO SERVER WITH 2 PROC, 16GB RAM 6X1TB HDD GBIT NIC, DVD RW, IBM, SYSTEM X 3755 M3	411804	(460,950)	
65	2 TERABYTE ETHERNET DISK, NAS	411804	(27,500)	
66	2 TERABYTE ETHERNET DISK, NAS	411804	(27,500)	
67	DSL/SHDSL MODEM	411804	(10,250)	
68	DSL/SHDSL MODEM	411804	(10,250)	
69	DSL/SHDSL MODEM	411804	(10,250)	
70	DSL/SHDSL MODEM	411804	(10,250)	
71	DSL/SHDSL MODEM	411804	(11,250)	
72	DSL/SHDSL MODEM	411804	(11,250)	
73	DSL/SHDSL MODEM	411804	(11,250)	
74	DSL/SHDSL MODEM	411804	(11,250)	
75	FAX MODEM	411804	(990)	
76	FAX MODEM	411804	(990)	
77	DSL/SHDSL MODEM	411804	(17,850)	
78	DSL/SHDSL MODEM	411804	(19,250)	
79	DSL/SHDSL MODEM	411804	(19,250)	
80	DSL 1504G SHDSL ROUTER /MODEM PAIR	411804	(9,030)	
81	DSL 1504G SHDSL ROUTER /MODEM PAIR	411804	(9,030)	
82	DSL 1504G SHDSL ROUTER /MODEM PAIR	411804	(9,030)	
83	DSL 1504G SHDSL ROUTER /MODEM PAIR	411804	(9,030)	
84	MOTOROLA CANOPY 5.7 GHZ 20 MBPS BACK HAUL RADIO WITH ACC. POE,SURGE SUPP,LENS FOR RADIO, 5700BH20	411804	(84,830)	
85	MOTOROLA CANOPY 5.7 GHZ 20 MBPS BACK HAUL RADIO WITH ACC. POE,SURGE SUPP,LENS FOR RADIO, 5700BH20	411804	(84,830)	
86	LAN PHASE-2	411804	(821,206)	
87	NET WORK SECURITY UTM FIREWALL	411804	(124,497)	
88	NETWORK MANAGEMENT SYSTEM	411804	(254,103)	

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89	WIRELESS ACCESS POINT MOTOROLA PTP, AP 5700 B804, MOTOROLA	411804	(18,323)	
90	WIRELESS ACCESS POINT MOTOROLA PTP, AP 5700 B804, MOTOROLA	411804	(18,323)	
91	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411804	(8,348)	
92	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411804	(8,348)	
93	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411804	(8,348)	
94	1-PORT MINI-GBIC LX SINGLE-MODE FIBER TRANSCEIVER	411804	(8,348)	
95	FAULT-LOCATING OTDR FOR SINGLE-MODE, MULTIMODE, OFC, MAKE: EXFO MODEL: FTB-200	411804	(365,000)	
96	MODULAR INTEGRATED ACCESS MULTIPLEXER, 2U CHASSIS WITH 5 MODULE SLOTS AND CL.2 COMMON LOGIC MODULE,	411804	(152,585)	
97	8-PORT PCM VOICE MODULE FOR MP-2100/2104/4100, FXO (RAD MAKE)	411804	(73,662)	
98	ETHERNET ACCESS SWITCH (RAD MAKE)	411804	(41,040)	
99	ETHERNET ACCESS SWITCH (RAD MAKE)	411804	(41,040)	
100	ETHERNET ACCESS SWITCH (RAD MAKE)	411804	(41,040)	
101	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	411804	(3,370)	
102	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	411804	(3,367)	
103	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 40.0 KM (24.8 MI) (RAD MAKE)	411804	(9,997)	
104	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 40.0 KM (24.8 MI) (RAD MAKE)	411804	(9,997)	
105	MODULAR INTEGRATED ACCESS MULTIPLEXER,2U CHASSIS,INTERNAL RINGER,10BASET MANAGEMENT PORT (RAD MAKE)	411804	(180,997)	
106	MODULAR INTEGRATED ACCESS MULTIPLEXER,2U CHASSIS,INTERNAL RINGER,10BASET MANAGEMENT PORT (RAD MAKE)	411804	(180,997)	
107	8-PORT PCM VOICE MODULE FOR MP-2100/2104/4100, FXS (RAD MAKE)	411804	(78,923)	
108	8-PORT PCM VOICE MODULE FOR MP-2100/2104/4100, FXS (RAD MAKE)	411804	(78,923)	
109	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411804	(156,794)	
110	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411804	(156,794)	
111	TDMOIP MAIN LINK MODULE FOR MP-2100/2104, 10/100 BASE-T (RAD MAKE)	411804	(156,794)	
112	V-set upgradation	411805	(35,504)	
113	INSTALTION OF V-SAT PURCHASE	411805	(153,521)	
114	SCENTIFIC ATLANTA VSAT DAMA TECH,TO SUPORT ONE VOICE,FAX &DATA INCLUDES 3.8M EX-C/BAND ANTENA,FEED	411805	(892,998)	
115	BROAD BAND ANTENNA FOR BASE SET	411805	(16,480)	
116	BROAD BAND CONNECTION THROUGH V SAT EQUIPMENT	411805	(93,680)	
	Total			

Summary of Addition / Deduction	Amount (Rs.)
1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)	121452000
1.2 Addition on account of others (Transfer In from Subsidiary companies)	0
1.3 Addition on account of inter unit transfers	460091
2.1 Deductions on account of Others (Sale/Disposal/Write off)	40638196
2.2 Deduction on account of others (Transfer out to Subsidiary companies)	0
2.3 Deductions on account of Inter-unit Transfer	79331
3. Addition / Deduction of Fixed assets on account of Adjustments (FERV, Reclassification, Capitalization Adjustment	0

Dy. Manager (Finance)

NHPC LIMITED FARIDABAD

Sr. Manager (Finance)

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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	-	9385603		7867424	1518179
ii)	Buildings	9437309	16424034	-	24420340	1441003
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	6465103		3085508	3379595
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	5431471	9839450		15270921	-
xi)	Other assets awaiting installation	-	-			-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure During Construction *	-	-			-
	Less: Provided for	-				-
	Sub total (a)	14868780	42114190	-	50644193	6338777
	* For addition during the period refer Note No. 28					

	1-Apr-2014	Adjustment		31-Mar-2015
Construction Stores (for valuation refer Accounting Policy no.7)	-		-	0
Less : Provisions for construction stores	-		-	0
Sub total (b)	0		-	0
TOTAL	14868780	42114190	- 50644193	6338777
Previous year	1226585	39432471	(127721) 25662555	14868780

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

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

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

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

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

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

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

Dy. Manager (Finance)

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Manager (Finance)

Note no. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

Note no. 13 LOANS AND ADVANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	CAPITAL ADVANCES						
	Secured (considered good)	-		-	-		-
	Unsecured (considered good)						
	– Against bank guarantee	-		-	-		-
	– Others	-		-	-		-
	Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
	Unsecured (considered doubtful)	-		-	-		-
	Less : Provisions for doubtful advances 1*	-		-	-		-
b)	DEPOSITS						
	- Unsecured (considered good)	2148000	690168	2838168	2148000	690168	2838168
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Less : Provision against demand raised by Govt.Depts. 2*	-		-	-		-
	Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	-
c)	OTHER LOANS & ADVANCES						
	Employees (including accrued interest)						
	- Secured (considered good)	47348339	13455645	60803984	45337065	13226284	58563349
	- Unsecured (considered good)	103885	16384126	16488011	6209883	19171641	25381524
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Advance to contractor / supplier						
	- Secured (considered good)		-	-		-	-
	- Unsecured (considered good)						
	– Against bank guarantee		-	-		-	-
	– Others		3915592	3915592		1613831	1613831
	- Unsecured (considered doubtful)						
	Loan to State Government in settlement of dues from customer						
	- Secured (considered good)						
	- Unsecured (considered good)	-	-	-	-	-	-
	- Unsecured (considered doubtful)						
	Advance to Government of Arunachal Pradesh						
	- Secured (considered good)						
	- Unsecured (considered good)	-		-	-		-
	- Unsecured (considered doubtful)						
	Other advances						
	- Unsecured (considered good)	-	34326191	34326191	-	27269415	27269415
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	-
	Advance income tax & tax deducted at source		-	-		-	-
	Total	49600224	68771722	118371946	53694948	61971339	115666287

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

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

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

NHPC LIMITED FARIDABAD

Dy. Manager (Finance)

Sr. Manager (Finance)

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

(Amount in Rupees)

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

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

NHPC LIMITED FARIDABAD

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

Explanatory Note: -

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

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

Note no. 14. OTHER NON-CURRENT ASSETS

(Amount in Rupees)

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

Note no. 15 CURRENT INVESTMENTS

(Amount in Rupees)

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

..... NIL .....

Note no. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	193547717		171863575	
Stores in transit/ pending inspection	-	193547717	-	171863575
Loose tools		2765343		1614974
Scrap inventory		286192		286192
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		103077383		103048530
Total		93521869		70716211

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	103048530	102935808
Addition during the year / period	28853	112722
Used during the year / period		-
Reversed during the year / period		-
Closing balance	103077383	103048530

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

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Note no. 17 TRADE RECEIVABLES (Amount in Rupees)

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

Explanatory Note: -

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

Note no. 18 CASH AND BANK BALANCES (Amount in Rupees)

	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
A	Cash and Cash Equivalents		
	Cash on hand (includes stamps on hand of Rs. 4395/- ,Previous year Rs. 5702/-)	115190	94438
	Cheques, drafts on hand	-	-
	Balances with banks		
	• With scheduled banks		
	- In current account		
	- Self Insurance Fund	-	-
	- Others	7596575	879609
	- In deposits account (Deposits with maturity of three months or less)		
	- Self Insurance Fund		
	- IPO Proceeds	-	-
	- Others	-	-
	• With other banks		
	- In current account		
	Bank of Bhutan	-	-
	Deutsche Bank	-	-
	Barclay's Bank	-	-
	Standard Chartered Bank	-	-
B	Other Bank Balances		
	Deposits with maturity of more three months but less than/upto 12 months		
	• With scheduled banks		
	- Self Insurance Fund	-	-
	- IPO Proceeds	-	
	- Others	-	
	Deposit account-Unpaid Dividend	-	-
	Deposits with more than 12 months maturity		
	- Self Insurance Fund	-	-
	- IPO Proceeds	-	-
	- Others	-	-
	Total	7711765	974047

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

Note no. 19 OTHER CURRENT ASSETS

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
a)	Interest accrued on:				
	Loan to State Government in settlement of dues from customers	-		-	
	Deposits				
	- IPO	-		-	
	- Self Insurance	-		-	
	- Other deposits	-		-	
	Others				
	- Considered Good	-		-	
	- 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	111761250		89274738	
	Less: Provisions for Doubtful Claims *2	73841241	37920009	47319104	41955634
	Work In Progress				
f)	Construction work in progress(on behalf of client)		-		-
	Consultancy work in progress(on behalf of client)		-		-
g)	Surplus Assets / Obsolete Assets held for disposal		1366036		1041329
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	711544		711544	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	711544	-	711544	-
j)	Others		-		-
	Total		39286045		42996963

Provisions for Doubtful Interest *1	
Opening Balance	-
Addition during the year / period	-
Used during the year / period	-
Reversed during the year / period	-
Closing balance	0
Provisions for Doubtful Claims *2	
Opening Balance	47319104
Addition during the year / period	-
Used during the year / period	-
Reversed during the year / period	-
Closing balance	73841241
Provision for project expenses to be writen off *3	
Opening Balance	-
Addition during the year / period	-
Used during the year / period	-
Reversed during the year / period	-
Closing balance	0
Provision for losses pending investigation / awaiting write off sanction *4	
Opening Balance	711544
Addition during the year / period	-
Used during the year / period	-
Reversed during the year / period	-
Closing balance	711544

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

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED ★ DABAD

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Note no. 20 REVENUE FROM OPERATIONS (Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A	SALES				
	SALE OF POWER		11858548260		11870961817
	Less :				
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
	Tariff Adjustments	683778640		-	
	Regulated Power Adjustment	-		(1320254)	
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)	-	683778640	-	(1320254)
	Sub total A		11174769620		11872282071
B	ADVANCE AGAINST DEPRECIATION				
	During the year/period		-		-
	Less : Written back during the year/period		-		-
	Sub total B		-		-
C	OTHER OPERATING INCOME				
	Interest from Beneficiary States		90426		14101205
	Sub total C		90426		14101205
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Contract Income	-		-	
	Revenue from Project management/ Consultancy works	-		-	
	Sub total D		-		-
	TOTAL (A-B+C+D)		11174860046		11886383276

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 Comm (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, C 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. NIL (Corresponding Previous period Rs. NIL) 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. NIL (Corresponding previous period Rs.0.84 Crore) towards regulated power, which has been sold through bidding at Power Exchange. Ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs.------- 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

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

Note no. 21 OTHER INCOME (Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
A)	Income from Non-Current Investments		
	Trade		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	Non-Trade		
	- Dividend income -Mutual Fund	-	-
	- Dividend income -Others	-	-
	- Interest-(Self Insurance Fund)	-	-
B)	Other Income		
	Interest		
	- Loan to State Government in settlement of dues from customers	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account - Self Insurance Fund	-	-
	-Deposit Account - Other than self insurance fund	-	-
	- Employee's Loans and Advances	2796398	2945990
	- Others	-	-
	Late payment surcharge	46960852	358143234
	Net Gain/Loss on Sale of Mutual Fund	-	-
	Income From Sale of Self Generated VERs	-	-
	Realization of Loss Due To Business Interuption	-	-
	Profit on sale of assets	463361	48257
	Liability/ Provisions not required written back #	4699121	83196936
	Others	4635900	7533492
	Exchange rate variation	-	-
	TOTAL	59555632	451867909
	Add/(Less): C.O./Regional Office/PID Expenses	15402124	14188602
	TOTAL	74957756	466056511
	Less: Income transferred to EDC	-	-
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	74957756	466056511
	#Detail of Liability/Provisions not required written back		
	a) Bad and doubtful Advances (*1 under Note 13)	-	-
	b) Bad and doubtful deposits (*3 under Note 13)	-	-
	c) Other doubtful Loans & Advancesm (*4 under Note 13)	-	-
	d) Diminution in value of stores and spares (*1 under Note 16)	-	-
	e) Bad and doubtful debts (*1 under Note	-	-
	f) Bad and doubtful claims (*2 under Note	-	-
	g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
	h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	-
	i) Provision for wage revision	-	-
	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	3400061	-
	k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
	l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
	m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
	n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	290996	-
	o) Others	1008064	-
	TOTAL	4699121	-
			83196936

Dy. Manager (Finance) Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

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

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
A.	GENERATION EXPENSES		
(i)	Water Usage Charges	1043592651	1030939202
(ii)	Consumption of stores and spare parts	42692439	49481661
B.	Direct Expebditure on Contract, Project Management and Consultancy Works	-	-
C.	REPAIRS & MAINTENANCE		
	- Building	60308373	43480082
	- Machinery	41535816	48626956
	- Others	37573559	37120126
D.	ADMINISTRATION EXPENSES		
	Rent & Hire Charges	10950183	8418739
	Rates and taxes	277525	192615
	Insurance	93411804	72334409
	Utilization of Self Insurance Fund	-	-
	Security expenses	291773691	271128862
	Electricity Charges	129508436	650223229
	Travelling and Conveyance	7375708	3703320
	Expenses on vehicles	7285113	8888437
	Telephone, telex and Postage	3963413	2615713
	Advertisement and publicity	3381180	3590676
	Entertainment and hospitality expenses	25100	22705
	Printing and stationery	1775730	1344970
	Consultancy charges - Indigenous	3120961	557981
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer detail below)	63121	91078
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Loss on sale of assets	120293	
	Assets / claims written off	91618	1[illegible]
	Books & Periodicals	20779	2912
	Donation	-	-
	CSR/ Sustainable Development/ Community Development Expenses	4934677	5932636
	Directors' expenses	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	53689039	17947718
	Rebate to customers	15362132	21286490
	Expenditure on Self Generated VER's	-	-
	Expenses for Regulated Power	609302	
	Less: - Exp Recoverable on Regulated Power	609302	-
	Exchange rate variation	-	-
	Other general expenses	33697947	48251479
	Sub-total	1886531288	2326298324
	Add/(Less): C.O./Regional Office/PID Expenses	76213683	68955422
	Sub-total	1962744971	2395253746
	Less: Amount transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total (A to E) = i	1962744971	2395253746

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

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	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		26522137	-
	Diminution in value of stores and spares		28853	112722
	Shortage in store & spares provided		-	-
	Provision against diminution in the value of investment		-	-
	Project expenses provided for		-	-
	Provision for fixed assets/ stores provided for		-	-
	Diminution in value of Inventory of Self Generated VER's Provided for		-	-
	Provision for CAT Plan		-	-
	Others		-	-
	Sub-total		26550990	112722
	Add/(Less): C.O./Regional Office/PID Expenses		-	-
	Sub-total		26550990	112722
	Less: Amount transferred to EDC		-	-
	Less: Recoverable from Deposit Works		-	-
		Total (F) = II	26550990	112722
	Total carried forward to Statement of Profit & Loss	Total (I) + (II)	1989295961	2395366468

Explanatory Note: -

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

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs.5.37 Crore (Previous period Rs. 1.16 Crores) has been provided in the books during the period ended 31.03.2015 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

i) 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	-	-	-	-
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		63121		91078
Reimbursement of expenses		-		-
Total Audit Expenses		63121		91078

Dy. Manager (Finance)

Sr. Manager (Finance)

NHPC LIMITED FARIDABAD

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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	707866132	617067665
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	110607247	103337716
Staff welfare expenses	48985250	47083731
Leave Salary & Pension Contribution	-	-
TOTAL	867458629	767489112
Add/(Less): C.O./Regional Office Expenses	274301729	282474527
TOTAL	1141760358	1049963639
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1141760358	1049963639

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs.0.46 Crore (Corresponding Previous period Rs. 0.43 Crore) towards lease payments in respect of premises for residential use of employees.

(Rs. in)

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2015	For the year ended 31st March, 2014
i) towards Employees Provident Fund	42770190	40677951
ii) towards Employees Defined Contribution Superannuation Scheme	57822252	51815212

Note no. 24 FINANCE COST

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a)	Interest on :		
	Government of India loan	-	
	Bonds	169281822	21163.
	Foreign loan	-	
	Term loan	708900784	872609441
	Cash credit facilities /WCDL	-	
	Other interest charges	-	
	sub total	878182606	1084240725
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	
	Bond issue/ service expenses	82514	2138822
	Royalty	-	
	Commitment fee	151264	137060
	Guarantee fee on foreign loan	-	
	Other finance charges	2600255	1080603
	sub total	2834033	3356485
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	
	sub total	-	
	Total	881016639	1087597210
	Add/(Less): C.O./Regional Office/PID Expenses	18924	58170
	TOTAL	881035563	1087655380
	Less: Finance Cost transferred to EDC	-	
	Less: Recoverable from Deposit Works	-	
	Total carried forward to Statement of Profit & Loss	881035563	1087655380

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	2723558672	2709253872
Depreciation adjustment on account of Foreign Exchange Rate Variation	(2269452)	(2269452)
Add/(Less): C.O./Regional Office / PID Expenses	13888623	7748533
TOTAL	2735177843	2714732953
Less: Depreciation & Amortisation Expenses transferred to EDC	-	
Less: Recoverable from Deposit Works	-	
Total carried forward to Statement of Profit & Loss	2735177843	2714732953

Dy. Manager (Finance)

Sr. Manager (Finance)

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Note no. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	(46970162)
Others	-	-
SUB TOTAL	-	(46970162)
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	(1719860)	-
Finance Cost	1955867	-
Depreciation & Amortization	-	-
Others	-	(153385)
SUB TOTAL	236007	(153385)
TOTAL	236007	46816777
Add/(Less): C O /Regional Office/PID Expenses	217200	199632
TOTAL	453207	47016409
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	-
Less Prior period income	-	-
Total	453207	47016409
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	453207	47016409

Note no. 27 TAX EXPENSES

(Amount in Rupees)

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

Dy. Manager (Finance)

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Note no. 28 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR (Amount in Rupees)

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

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Dy. Manager (Finance) 419

Sr. Manager (Finance)

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 2	**SHARE CAPITAL**			
	EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	0	0
	GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	0	0
			0	**0**
	DEVELOPMENT SURCHARGE RESERVE	120101		
	DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102		
Note no. 3	**RESERVE AND SURPLUS**			
	CAPITAL RESERVE	130101	0	0
	CAPITAL REDEMTION RESERVE	130301	0	0
	SHARE PREMIUM ACCOUNT	130601	0	0
	BOND REDEMPTION RESERVE	130401	0	0
	SELF INSURANCE RESERVE	130501	0	0
	GENERAL RESERVE	130701	0	0
	SELF INSURANCE FOR CONTINGENCIES	350801	0	0
	PROFIT AND LOSS ACCOUNT	970705	0	0
	PROFIT & LOSS ACCOUNT	130801	0	0
	R&D RESERVE	130902	0	0
	CSR RESERVE	130901	0	0
			0	**0**
	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	**2212676**	**0**
	SHARE APPLICATION MONEY PENDING ALLOTMENT			
	SHARE CAPITAL DEPOSIT	110301	0	0
Note no. 4	**BORROWINGS**			
Note no. 6	**OTHERS LONG TERM LIABILITIES**			
a)	**Deposits/ Retention Money/Advances Received**			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-19579976	-11599675
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	18171976	10433300
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	1408000	1166375
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-509106	-390375
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	270000	210000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	310505	240323	180375
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	2643185	3683286
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	318505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0	0
			2644402	**3683286**
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	1023978000	1023978000
			1023978000	**1023978000**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	25907500	28176952
Note no. 7	**PROVISIONS**			
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	**0**
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350409	0	0
			0	**0**
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	**0**
	PROVISION FOR Memento	350412	0	0
			0	**0**
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	**0**
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	**0**
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
			0	**0**
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE	350419	0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	5712583	5629532
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	5712583	5629532
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	12414673	6238797
	PROVISION FOR PRP - SUPERVISOR	350426	3763672	2425665
	PROVISION FOR PLGI - WORKMEN	350427	22245062	21468395
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	3631250	4319653
			42054657	**34452510**
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
	Provision- Others			
	Provision for Taxation			
	PROVISION FOR INCOME TAX	355101	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0
			0	**0**
	PROPOSED DIVIDEND	355001	0	0
	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
	Provision for Loss on Hedging Transactions	351301	0	0
	Provision for Tariff Adjustments	350918	0	0
	PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0
	Provision For Committed Capital Expenditure	351211	0	290996
Provision Others				
	PROVISION FOR WEALTH TAX	355102	0	0
	PROVISION FOR OTHER EXPENSES	350919	102316956	10546879
	PROVISION FOR CONTINGENCIES	350301	0	0
			102316956	**10546879**
Provision - CSR, SD and RD				
	Provision For Corporate Social Responsibility Expenses	351401	0	0
	Provision For Sustainable Development Expenses	351402	0	0
	Provision For Research & Development Expenses	351403	0	0
			0	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 8	**TRADE PAYABLE - Sundry Creditors**			
	Outstanding dues of micro and small scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0	0
			0	**0**
	Outstanding dues of medium scale Industrial Enterprise(s)			
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0
			0	**0**
	Others			
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	7937821	20515099
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	0	0
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	3140476	1390948
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	0	0
			11078297	**21906047**
Note no. 9	**Other Current Liabilities**			
	Income received in advance			
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0	0
			0	**0**
	UNPAID DIVIDEND	311515	0	0
	Liability against capital works/supplies			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CONT	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	1035901	2617049
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	8799759	8932382
	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
			9835660	**11549431**
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	5812840	4646840
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	15528791	6750014
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	1408000	1166375
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	270000	210000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	319505	239106	180375
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
			23258737	**12953604**
	DUE TO SUBSIDIARIES	311901	0	0
			0	**0**
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRA	330501	0	0
			0	**0**
	Bond application money	220399	0	0
			0	**0**
	Statutory dues payables			
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0	0
	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0	0
	EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0	0
	CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0	0
	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0	0
	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	20350	0
	Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0	0
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTAROY	311222	0	0
	REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0	0
	REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0	0
	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION F	311241	0	0
	CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSIO	311242	0	0
	COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUIT	311243	0	0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0	0
	INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	775339	1265286
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	13664	49173
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	132722	218124
	INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
	CENTRAL SALES TAX	311308	0	0
	SERVICE TAX	311309	0	0
	FRINGE BENEFIT TAX-PAYABLE	311310	0	0
	Income Tax Collected at Source (u/s 206 C)	311311	0	0
	Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
	SERVICE TAX DEFFERED PAYABLE	311313	0	0
	SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0
	PROFESSIONAL TAX	311401	0	0
	State Sales Tax/VAT -Work Contracts	311402	4691329	8003533
	State Sales Tax/VAT -Others	311403	0	0
	ROYALTY	311404	147518	151488
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	337371833	321388279
			343152755	**331075883**
	Liabilities toward Self Insurance Fund			
	Other Liabilities - Self Insurance Fund	340103	0	0
			0	**0**
	Other liabilities			
	UNPAID SALARY AND WAGES	310602	0	0
	SALARIES AND WAGES WITHHELD	310603	0	0
	LIABILITY FOR SALARY	310604	0	0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	2846925	1552770
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	1247424	1247424
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	7029339	328642
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD	310610	0	0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	968203744	971438940
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	175011	120000
	RENT PAYABLE	310704	522401	312309
	BOND ISSUE EXPENSES PAYABLE	310705	0	0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0
	PAYABLE TO TRAVEL AGENTS	310707	0	0
	CONSULTANCY CHARGES PAYABLE	310708	0	0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0
	OTHER BANK CHARGES PAYABLE	310710	0	0
	LC CHARGES PAYABLE	310711	0	0
	COMMITMENT CHARGES PAYABLE	310712	0	0
	OTHER EXPENSES PAYABLE	310713	27135547	24394858
	Regulated Sales Settlement A/c- PGCIL	310714	0	0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0	0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0	0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	311208	91900	11050
	EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0	0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0	0
	LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0	0
	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	311212	75922	105968
	POST OFFICE RECURRING DEPOSIT	311213	0	0
	Employees Contribution (EC) towards Social Security	311214	0	0
	Employers Contribution (ERC) towards Social Security	311215	0	0
	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0	0
	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
	DONATIONS TO OTHER FUNDS	311502	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0
	LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0
	LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
	LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
	LIABILITY FOR STALE CHEQUES	311509	41979	59312
	DIVIDEND PAYABLE	311510	0	0
	LIABILITY FOR WHEELING CHARGES	311511	0	0
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0
	LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0	0
	LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0	0
	LIABILITY FOR UNCLAIMED INTEREST ON TAX HREE BONDS	311517	0	0
	MISCELLANEOUS LIABILITY	311601	0	0
	DEVELOPMENT SURCHARGE RECEIVED FROM BENEFICIARY (HELD IN	320101	0	0
	OTHER ADVANCES RECEIVED	340101	4961399	5105672
	ADVANCE FROM BENEFICIARIES	340102	0	0
			1012331591	**1004676945**
	Advances against the deposit works			
	ADVANVE AGAINST DEPOSIT WORKS	330300	0	0
	ADVANVE AGAINST DEPOSIT WORKS	330301	0	0
	ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
	Advances against the deposit works	339301	0	0
			0	**0**
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	**0**	**0**
	Advances against cost of project/ contractees			
	ADVANCE FROM CONTRACTEES	330100	0	0
	ADVANCE FROM CONTRACTEES	330101	0	0
	ADVANCE FROM CLIENTS	330102	0	0
	DEPOSIT FROM CONTRACTEES	330200	0	0
	DEPOSIT FROM CONTRACTEES	330201	0	0
	DEPOSIT FROM CLIENTS	330202	0	0
	ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
	ADVANCE FROM CONTRACTEES	339101	0	0
	ADVANCE FROM CLIENTS	339102	0	0
	DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
	DEPOSIT FROM CONTRACTEES	339201	0	0
	DEPOSIT FROM CLIENTS	339202	0	0
			0	**0**
	Amount Recoverable in respect of Project Management/Consultancy	651301	0	0
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy	350702	0	0
			0	**0**
	GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND	311701	0	0
	GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND	311702	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND	311801	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND	311802	0	0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0
			0	**0**
Fixed Assets				
Note no. 10.1	**Tangible Assets**			
a)	**GROSS BLOCK**			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	**0**	**0**
i)	LAND- FREE HOLD	410101	**0**	**0**
ii)	LAND- LEASE HOLD	410111	**35814893**	**35814893**
	LAND- LEASE HOLD			
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	117361940	109494516
	BRIDGES AND CULVERTS	410203	2199418	2199418
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1053200	1053200
			120614558	**112747134**
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	2452421555	2444563878
	BUILDING CONTAINING WORKSHOP	410302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	1413541	1413541
	OFFICE BUILDINGS-PERMANENT	410304	13433495	13433495
	OFFICE BUILDINGS-TEMPORARY	410305	1429143	1429143
	STORES AND GODOWN BUILDINGS	410306	10695768	2368010
	TRANSIT CAMP AND FIELD HOSTEL	410321	5711489	5711489
	SCHOOL BUILDINGS	410322	12469369	10009216
	HOSPITAL BUILDINGS	410323	2338666	2338666
	CLUB BUILDING	410324	2175556	2175556
	RESIDENTIAL BUILDING-PERMANENT	410325	79047159	74605571
	RESIDENTIAL BUILDING-TEMPORARY	410326	1459568	1459568
	CANTEEN BUILDING	410327	1838327	1838327
	BUILDINGS-OTHERS	410328	15631143	14297979
			2600064779	**2575644439**
v)	**RAILWAY SIDINGS**	410501	**0**	**0**
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**			
	DAMS AND BARRAGES	410601	2886853548	2883768040
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	20755932220	20755932220
	PENSTOCKS	410605	0	0
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	605756048	605756048
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	3212523602	3212523602
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	2107637848	2107637848
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	86371454	86371454
			29655074720	**29651989212**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	8867784115	8863379646
	GENERATOR STEP UP TRANSFORMER	410702	2021924600	2021924600
	OTHER POWER PLANT TRANSFORMER	410703	815311	815311
	COOLING WATER SYSTEMS	410704	489987192	489987192
	EHV SWITCHGEAR SYSTEMS	410705	3304738008	3304738008
	DC SYSTEMS/ BATTERY SYSTEMS	410707	716334515	716058187
	POWER AND CONTROL CABLES	410708	505912275	505912275
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	347214182	347214182
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	218876978	218876978
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1676969922	1676969922
	AUXILIARY AND ANCILLARY SYSTEMS	410712	390680233	390680233

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	895059372	884167895
	Capital Spares - Generating Plant and Machinery	410714	267570280	261399270
			19703866983	**19682123699**
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	4130355	4130355
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	2943601	2943601
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	316895	316895
	LIGHTENING ARRESTORS	410804	1	1
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	385240	385240
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			7776092	**7776092**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	40018509	40018509
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	850931	850931
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	9110229	9110229
	STREET LIGHTING, ETC.	410905	6711318	6711318
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			56690987	**56690987**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	4469493	4469493
			4469493	**4469493**
xi)	**Construction Equipment**			
	EXCAVATORS	411101	0	0
	LOADERS	411102	6800781	4848137
	DUMPERS	411103	0	0
	TIPERS	411104	2607729	2607729
	DOZERS	411105	6062643	6062643
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	20532645	20532645
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	9	9
	PUMPS	411112	632926	632926
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	40482	40483
	AIR COMPRESSORS	411115	934700	934700
	DRILLING EQUIPMENT	411116	185110	185111
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	1478609	1478609
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	293019	293022
	Capital Spares - Construction Equipment	411131	0	0
			39568653	**37616014**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	73292294	58021373
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	877633	877633
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			74169927	**58899006**
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	0	0
	Capital Spares - Electrical Installation	411403	0	0
			0	**0**
xiv)	**Vehicles**			
	CARS	411501	138191	138191
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	5047867	5303906
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	4532701	3364873
	AMBULANCE	411506	2150444	1587024
	BUSES	411507	2988717	2988717

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	TRUCKS/TANKERS	411508	4572679	5210105
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	0	0
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			19430599	**18592816**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	389875	389875
	HELICOPTER	411604	0	0
			389875	**389875**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	10027279	9602913
	FURNITURE-FIXTURES-RESIDENTIAL	411702	146632	146632
	FURNITURE-FIXTURES-CANTEEN	411703	33600	33600
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	35174	35174
	FURNITURE-FIXTURES-HOSPITAL	411706	117248	117248
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1061122	1061122
			11421055	**10996689**
xvii)	**Computers**			
	COMPUTERS	411801	9017503	8902165
	PRINTERS	411803	2956265	2710605
	OTHER EDP EQUIPMENTS	411804	1899514	7172465
	SATELLITE COMMUNICATIONS SYSTEMS	411805	138823	1331006
	Networking Devices and Server	411806	8877182	0
			22889287	**20116241**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	166402	263978
	INTERIOR COMMUNICATION EQUIPMENTS	411903	3248739	2882048
			3415141	**3146026**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1837923	1837923
	HOSPITAL EQUIPMENTS	412005	4795815	4603927
	CLUB EQUIPMENTS	412006	163419	163419
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	663344	525973
	AIR CONDITIONERS	412008	687932	559345
	Air Coolers/ Water Coolers/ Fans	412011	773180	773180
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	294000	294000
	OTHER OFFICE EQUIPMENTS	412020	12572633	12616924
			21788246	**21374691**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**	**0**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	4246915	2607459
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	13812139	13812139
	MISC. ASSETS/EQUIPMENTS	412503	4438199	4083280
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	34504	34504
			22531757	**20537382**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	2841531	2699323
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	OBSOLETE ASSETS	413001	968234	1041329
	SURPLUS ASSETS	413002	397802	0
			1366036	**1041329**
b)	**ACCUMULATED DEPRECIATION**			
	LAND- LEASE HOLD	420101	19543164	16785680
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	24359374	19711999
	BUILDING	420301	662454008	568347617
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	10801949574	9236315697
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	7526222057	6492463691
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	1999182	1753733
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	21909150	18017283
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	1958034	1745142
	DIESEL GENERATING SETS	421002	162675	162675
			2120709	**1907817**
	CONSTRUCTION EQUIPMENT	421101	12996077	8797231
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	10368888	7838019
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
			10368888	**7838019**
	Electrical installations			
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	0	0
			0	**0**
	VEHICLE	421501	8654497	8360151
	AIRCRAFT/BOATS	421601	213614	213614
	FURNITURE FIXTURES AND EQUIPMENT	421701	4442421	3863781
	COMPUTERS	421801	17024203	14979057
	COMMUNICATION EQUIPMENTS	421901	1664846	1504321
	OFFICE EQUIPMENT	422001	9235518	7958465
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0	0
	OTHER ASSETS	422501	5784672	4511114
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	2837300	2695134
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			19133779254	**16416024404**
Note no. 10.2	**INTANGIBLE ASSET**			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	**0**	**0**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**2041929**	**2041929**
			2041929	**2041929**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	0	0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	2041096	1900364
			2041096	**1900364**
Note no. 11.1	**Capital Work In Progress**			
	ROADS			
	ROADS	430201	1518179	0
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			1518179	**0**
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0	1803965
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	OFFICE BUILDINGS-PERMANENT	430304	0	0
	OFFICE BUILDINGS-TEMPORARY	430305	0	0
	STORES AND GODOWN BUILDINGS	430306	0	2393628
	TRANSIT CAMP AND FIELD HOSTEL	430321	0	0
	SCHOOL BUILDINGS	430322	0	1081080
	HOSPITAL BUILDINGS	430323	0	0
	CLUB BUILDING	430324	0	0
	RESIDENTIAL BUILDING-PERMANENT	430325	1238495	3318975
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	202508	839661
	OTHER CIVIL WORKS	430329	0	0
			1441003	**9437309**
	RAILWAY SIDINGS	430501	**0**	**0**
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	3379595	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0
	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0	0
			3379595	**0**
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	0
	GENERATOR STEP UP TRANSFORMER	430702	0	0
	OTHER POWER PLANT TRANSFORMER	430703	0	0
	COOLING WATER SYSTEMS	430704	0	0
	EHV SWITCHGEAR SYSTEMS	430705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0
	POWER AND CONTROL CABLES	430708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	0	0
			0	**0**
	Plant and machinery Sub station			
	SUBSTATION-TRANSFORMERS	430801	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	430802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0	0
	LIGHTENING ARRESTORS	430804	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0
			0	**0**
	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	430901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	430903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	0	0
	STREET LIGHTING, ETC.	430905	0	0
			0	**0**
	Plant and machinery Others			
	PLANT AND MACHINERY-OTHERS	431001	0	0
	DIESEL GENERATING SETS	431002	0	0
			0	**0**
	Construction Equipment			
	CONCRETING EQUIP.	431101	0	0
	DIESEL GENERATING SETS	431113	0	0
			0	**0**
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY AND DRAINS	431201	0	5431471

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	0
			0	**5431471**
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	0	0
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			0	**0**
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	**0**	**0**
	Survey, investigation, consultancy and supervision charges			
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	434001	0	0
	EXPENSES ON SURVEY	434002	0	0
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	0
	DRILLING AND DRAFTING	434004	0	0
	DESIGN AND CONSULTANCY CHARGES	434005	0	0
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0
	HYDRAULIC MODEL STUDIES	434007	0	0
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION	434008	0	0
			0	**0**
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	**0**	**0**
	CONSTRUCTION STORES			
i)	**Stores and spares**			
	STEEL ACCOUNT	440101	0	0
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY EARTH	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0	0
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	446102	0	0
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0
			0	**0**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	441201	0	0
	LOOSE TOOLS IN USE	441208	0	0
			0	**0**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	441301	**0**	**0**
			0	**0**
iv)	**Stores in transit/ pending inspection**			
	STORES IN TRANSIT	446301	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0
			0	**0**
v)	**Material issued to contractors/ fabricators**			
	MATERIAL ISSUED TO CONTRACTORS	446501	0	0
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			0	**0**
	Total Construction Stores		**0**	**0**
vi)	**Provision for Construction Stores**	350916	**0**	**0**
vii)	**EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)**			
	WAGES, ALLOWANCES AND BENEFITS	437501	0	0
	Gratuity, Contribution to provident fund & pension scheme (including	437502	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	STAFF WELFARE EXPENSES	437503	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
	REPAIR AND MAINTENANCE- BUILDING	437510	0	0
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY	437511	0	0
	REPAIR AND MAINTENANCE- OTHERS	437512	0	0
	RENT/HIRING CHARGES	437514	0	0
	RATES AND TAXES	437515	0	0
	INSURANCE	437516	0	0
	SECURITY EXPENSES	437517	0	0
	ELECTRICITY EXPENSES	437518	0	0
	TRAVELLING AND CONVEYANCE	437519	0	0
	EXPENSE ON VEHICLES/STAFF CAR	437520	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	0	0
	ADVERTISEMENT PUBLICITY	437522	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	0	0
	PRINTING AND STATIONERY	437524	0	0
	OTHER EXPENSES	437525	0	0
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	0	0
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	0	0
	LOSS ON SALE OF ASSET	437530	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0	0
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0	0
	INT.ON BORROWED MONEY-BONDS	437541	0	0
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	0	0
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0
	BOND ISSUE/ SERVICE EXPENSES	437546	0	0
	COMMITMENT FEE	437547	0	0
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0	0
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	0	0
	Remuneration to Auditors	437552	0	0
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	0	0
	Provisions	437561	0	0
	PRIOR PERIOD EXPENSES	437565	0	0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	0	0
	INTEREST ON LOANS AND ADVANCES	437571	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	0	0
	PROFIT ON SALE OF ASSET	437573	0	0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	0	0
	Rent/Hire Charges	437575	0	0
	PRIOR PERIOD INCOME	437579	0	0
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	0	0
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	0	0
	CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0	0
	CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0	0
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	0	0
	Corporate/Regional Office Expenses (Net)	437599	0	0
		TOTAL	**0**	**0**
	PROVISION FOR PROJECT EXPENSES	**350922**	**0**	**0**
Note no. 11.2	**Intangible Assets Under Development**			

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
Note no. 13	LOANS AND ADVANCES			
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0	0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0
			0	0
	Unsecured (considered good)– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450300	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	450302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	450304	0	0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	458301	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	458302	0	0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	458304	0	0
			0	0
	Unsecured (considered good)– Others			
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0
	Advance - Government Department	450207	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0	0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0	0
	Advance/Deposit - Government Department	458207	0	0
			0	0
	Provision for expenditure awaiting utilisation certificate	350904	0	0
	Unsecured (considered doubtful)	code required		
	Provision for Doubtful Advances - Capital Advances	350915	0	0
LONG TERM LOAN AND ADVANCES				
	- Unsecured (considered good)			
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-2838168	-2838168
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0
	EARNEST MONEY DEPOSIT	650432	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0
	EARNEST MONEY DEPOSIT	658432	0	0
	DEPOSIT WITH P&T	650410	0	0
	DEPOSIT WITH RAILWAY	650411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	2838168	2838168
	Other Deposits	650413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
	DEPOSIT WITH INSURANCE COMPANY	650431	0	0
	DEPOSIT WITH P&T	658410	0	0
	DEPOSIT WITH RAILWAY	658411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	2148000	2148000
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			2148000	2148000

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Provision for Doubtful Deposits - Long Term	350914	0	0
	Provision against demand raised by Govt. Dept.	350612	0	0
	Employees (including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	2585332	872144
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	44617	139047
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	650143	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650144	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650145	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650146	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	20419353	21988275
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1522693	895953
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	43289	41439
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	278942	262946
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650228	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650229	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650230	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650231	0	0
	HOUSE BUILDING ADVANCE - SECURED	660101	17514630	18473716
	CAR ADVANCE- SECURED	660102	4130837	1711527
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	130364	100450
	COMPUTER ADVANCE- SECURED	660104	678282	851568
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	660105	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660107	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0	0
			47348339	**45337065**
	-Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650126	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650127	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650128	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	650131	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	650151	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	650147	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650148	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650149	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650150	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	0	986110
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	0	50889
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	2132	10154
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	753	6386
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650222	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650223	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650244	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650232	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650233	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650234	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650235	0	0
	DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	4077185
	CAR-ADVANCE- UNSECURED	660202	0	917820
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	71000	88789
	COMPUTER ADVANCE - UNSECURED	660204	30000	71000
	FURNITURE ADVANCE	660205	0	1550
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660207	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0	0

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660209	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0
	DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION LOAN -	660215	0	0
			103885	6209883
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
	Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
	Other advances			
	- Unsecured (considered good)			
	Other Pre Paid Expenses - Non Current	650713	0	0
	Less : Provisions for doubtful other loans and advances - Long Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES - LONG	350913	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG	350912	0	0
			0	0
	SHORT TERM LOANS & ADVANCES			
	DEPOSITS			
	DEPOSIT WITH P&T	659410	0	0
	DEPOSIT WITH RAILWAY	659411	0	0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	690168	690168
	Other Deposits	659413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
	DEPOSIT WITH INSURANCE COMPANY	659431	0	0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	659401	0	0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	659402	0	0
	EARNEST MONEY DEPOSIT	659432	0	0
			690168	690168
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
	Employees loans & Advances (including accrued interest)			
	- Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651520	1457336	788449
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651521	198342	240756
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	37346	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	651543	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651544	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651545	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651546	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651612	637173	746449
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	651613	101075	111115
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	12956	9371
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	53884	33606
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651628	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651629	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651630	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651631	0	0
	HOUSE BUILDING ADVANCE - SECURED	661501	8189684	9443397
	CAR ADVANCE- SECURED	661502	1963036	1173790
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	165672	98224
	COMPUTER ADVANCE- SECURED	661504	639141	581127
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	661505	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	661506	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661507	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	661508	0	0
			13455645	13226284
	Employees loans & Advances (including accrued interest) -			

NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651526	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651527	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651528	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	651531	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	651551	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE	651547	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651548	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651549	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651550	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651618	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	651619	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651620	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651621	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651622	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651623	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651632	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651633	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651634	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651635	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	900216
	CAR-ADVANCE- UNSECURED	661602	0	570528
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	24000	25836
	COMPUTER ADVANCE - UNSECURED	661604	12000	48000
	FURNITURE ADVANCE	661605	1767	9214
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -..	661607	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661609	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	661610	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0	0
	DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION LOAN-	661615	0	0
			37767	**1553794**
	MULTIPURPOSE ADVANCE	660206	15983926	17465670
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
	MULTIPURPOSE ADVANCE	660305	0	0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	25000
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	80000	0
	PAY ADVANCE	660303	0	25640
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
	ADVANCE FOR MEDICAL TREATMENT	660306	0	0
	DEATH RELIEF SCHEME PAYMENT	660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	282433	101537
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0	0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0
	DRS Control Account	660318	0	0
	DRS-Executive Control Account	660319	0	0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	0
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE	660321	0	0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE	660322	0	0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0	0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION ADVANCE	660324	0	0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS -	660327	0	0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY	660328	0	0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
			16346359	**17617847**
			16384126	**19171641**
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
	Advance to contractor / supplier			

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Secured (considered good)			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0	0
	ADVANCES TO SUPPLIERS-SECURED	660803	0	0
	ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0	0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0
			0	**0**
	Unsecured (considered good)			
	– Against bank guarantee			
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0	0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0	0
	ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0	0
			0	**0**
	– Others			
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	1930808	781259
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	1984784	832572
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			3915592	**1613831**
	Loan to State Government in settlement of dues from customer			
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
	Loan to State Government in settlement of dues from customer	661203	0	0
			0	**0**
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	33954337	27269415
	RENT PREPAID	650702	0	0
	OTHER PRE-PAID EXP. - CURRENT	650703	371854	0
	ADVANCE RENT FOR HIRED PREMISES	660601	0	0
	ADVANCES TO EPF TRUST	660602	0	0
	ADVANCES TO FPS	660603	0	0
	ADVANCES TO EPS	660604	0	0
	ADVANCES TO CLEARING AGENTS	660605	0	0
	OTHER ADVANCES	660606	0	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0
			34326191	**27269415**
	Less : Provisions for doubtful other loans and advances - Short Term			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT	350603	0	0
			0	**0**
	Advance income tax			
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	0
	INCOME TAX PAID IN ADVANCE	660502	0	0
	ADVANCE FRINGE BENEFIT TAX	660503	0	0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0	0
			0	**0**
Note no. 14.1	**OTHER NON-CURRENT ASSETS**			
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to Government of	650237	**0**	**0**
	Others			
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650124	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650141	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650216	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650217	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650225	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650200	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658216	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658217	0	0
	INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	658124	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658224	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	658225	0	0
			0	**0**
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	**0**	**0**
Note no. 14.2	**OTHER NON-CURRENT ASSETS - REGULATORY ASSETS**			
	Employee Remuneration & Benefits- Regulated Assest (For the	670101	0	0
	Generation, Adm & Other exps - Regulated Assest (For the period)	670102	0	0
	Provisions - Regulated Assest (For the period)	670103	0	0
	Depreciation- Regulated Assest (For the period)	670104	0	0
	Finance Cost -Regulated Assest (For the period)	670105	0	0
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
	Other Income - Regulated Assest (For the period)	670100	0	0
			0	**0**
Note no. 15	**CURRENT INVESTMENTS**			
	Current maturities of long term investments			
	8.50 % Tax-Free State Government Special Bonds of the Government	520416	0	0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-	520408	0	0
	In Government Securities - Self Insurance Fund	510412	0	0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self	510413	0	0
	Investment In National Power Exchange Limited (JV)- Current	510213	0	0
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)-	510233	0	0
			0	**0**
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0
Note no. 16	**INVENTORIES**			
i)	**Stores and spares**			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	812589	60233
	CEMENT ACCOUNT	610201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	658995	316813
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	34441137	15335526
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	17081431	15603390
	SPARES FOR EQUIPMENTS ACCOUNT	610701	100308338	99537134
	SPARES FOR VEHICLES ACCOUNT	610801	3849608	3718692
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	27530728	27160458
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	7060726	7640652
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1804165	2490677
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			193547717	**171863575**
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOU	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0	0
	STORES IN TRANSIT	612601	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			0	**0**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	611201	2765343	1614974
	LOOSE TOOLS IN USE	611208	0	0
			2765343	**1614974**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	611301	**286192**	**286192**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
iv)	Material at site			
	MATERIAL AT SITE	612801	0	0
v)	Material issued to contractors/ fabricators			
	MATERIAL ISSUED TO CONTRACTORS	617001	0	0
	MATERIAL ISSUED TO FABRICATORS	617002	0	0
			0	0
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	103077383	103048530
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			103077383	103048530
Note no. 17	TRADE RECEIVABLES			
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0
	SUNDRY DEBTORS OTHERS	630102	0	0
	Debtors for U.I. Charges	630103	0	0
	Debtors for Congestion Charges	630104	0	0
	Debtors for Regulated Power	630106	0	0
	S. DEBTORS- CONSULTANCY	630201	0	0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0	0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0	0
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0	0
	DEBTORS FOR SALE OF SCRAP	630501	0	0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0	0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION SETTLEMENT	310716	0	0
			0	0
	Less: Provision for doubtful debts			
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY	350502	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0	0
			0	0
	NET TRADE RECEIVABLES		0	0
Note no. 18	CASH AND BANK BALANCES			
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	110795	88736
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	4395	5702
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		115190	94438
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks			
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0
		640457	0	0
			0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	- In current account - Others			
	CURRENT A/C - SBI-(C&I)	640401	0	0
	CURRENT A/C -IOB(FBD)	640402	0	0
	UTI BANK	640403	0	0
	CURRENT A/C-BANK OF INDIA	640404	0	0
	State Bank of Patiala, Delhi	640405	0	0
	JAMMU & KASHMIR BANK	640406	0	0
	ICICI BANK NEW DELHI	640407	0	0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0	0
	DEUTSCHE BANK-CURRENT A/C.	640409	0	0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0	0
	CORPORATION BANK	640411	0	0
	STANDARD CHARTERED BANK	640412	0	0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE	640413	0	0
	CANARA BANK,CHANAKYA PURI	640414	0	0
	CANARA BANK - FARIDABAD	640415	0	0
	J & K BANK LTD., JAMMU	640416	0	0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0	0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
	SBI - PANCHKULA	640423	0	0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0
	SBI (NP) - WITHDRAWAL A/C	640425	0	0
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0	0
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0
	SBI (FBD) - COLLECTION A/C	640431	0	0
	CWC (PALAM) - COLLECTION A/C	640432	0	0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0
	S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0
	S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0
	SBI, CAG - Current A/c no. 1000001046	640439	0	0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	IDBI LTD	640443	0	0
	CURRENT A/C -HDFC	640444	0	0
	STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0
	PUNJAB NATIONAL BANK (INVESTMENT A/c NO 3179002100104718)	640449	0	0
	CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0
	UCO BANK (INVESTMENT A/c)	640453	0	0
	UNITED BANK OF INDIA	640458	0	0
	AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0
	SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0	0
	S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0	0
	CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0	0
	S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0	0
	S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0	0
	SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF S SERIES	640466	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	1952330	562609
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	5644245	317000
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0
	CASH CREDIT ACCOUNT- DENA BANK	640701	0	0
	CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0
	CASH CREDIT VYASA BANK	640703	0	0
	TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT - YES	640914	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14) ACCOUNT - SBI	640915	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI BANK (A/c	640916	0	0
	UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0	0
			7596575	879609
	Deposit Account - Upto 3 months			
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
			0	**0**
	Bank balances - with other banks			
	- In current account			
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	**0**
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	**0**	**0**
	- In deposit account - IPO proceeds			
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0
			0	**0**
	- In deposit account - Others			
	F.D.R. -BONDS A/C -('A','D')	640902	0	0
	F.D.R. -BONDS A/C-('C')	640903	0	0
	SHORT TERM DEPOSITS IN BANKS	640904	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0
			0	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (	640909	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0
	NHPC Limited -Final Div Account 2010-11 - Axis Bank	640911	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND BANK	640912	0	0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK	640913	0	0
			0	0
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0
			0	0
			7711765	974047
Note no. 19	OTHER CURRENT ASSETS			
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers			
	Interest Accrued and Due on Long Term Advances	650136	0	0
	Interest Accrued but not Due on Long Term Advances	650236	0	0
			0	0
	Deposits - IPO			
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO	650239	0	0
		650240	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTD)-	650241	0	0
			0	0
	Deposits - Self Insurance			
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN BANK-	650238	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT.SECURITIES	650209	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF	650242	0	0
			0	0
	Deposits - Others			
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH	650101	0	0
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS WITH	650102	0	0
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH	650103	0	0
	INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0
	INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0
	Interest Accrued and Due on SEB Bonds	650111	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH	650201	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS	650202	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH	650203	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0	0
	Interest accrued but not due on Corporate Liquid Term Deposit (Flexi)	650207	0	0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT-	650243	0	0
			0	0
	Interest accrued on Others			
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0
	INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0	0
	Interest Accrued but not Due on SEB Bonds	650211	0	0
	INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659124**	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659141**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659216**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659217**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659224**	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659225**	0	0
			0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Receivable on account of unbilled revenue	630105	0	0
	Receivable from Subsidiaries / JV's			
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	**651701**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	**651702**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	**651703**	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	**651704**	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	**651705**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	**651706**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	**651707**	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	**651708**	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	**651709**	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	651101	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651102	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651103	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	651104	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	651105	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	651106	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	651107	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	651108	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	651109	0	0
	DUE FROM SUBSIDIARIES-PAY-ALLOWANCE-RECOVERY FROM	651110	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION- TRANSFER TA	651111	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- TA	651112	0	0
	DUE FROM SUBSIDIARIES-DRS	651113	0	0
	DUE FROM SUBSIDIARIES-MISC. ADVANCE	651114	0	0
	DUE FROM SUBSIDIARIES -LEASE	651115	0	0
	DEPUTATION - PAY ADVANCE	651117	0	0
	LTC ADVANCE - DEPUTATION	651118	0	0
	MEDICAL ADVANCE-DEPUTATION	651119	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED	651120	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB VALLEY	651122	0	0
			0	**0**
	Interest recoverable from beneficiary	650822	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Claims recoverable			
	RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0
	RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0
	RENT/HIRE CHARGES FROM OTHERS	650305	0	0
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	412605	16589
	CLAIM RECOVERABLE FROM STAFF	660309	0	0
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	73841241	73865769
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	10000	11990
	CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
	CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	2884430	1035612
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	0	0
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	845954	213534
	Filling Fees Recoverable	650811	0	0
	Loss to be made Good by Contractor	650812	0	0
	CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0
	OTHER CLAIMS RECOVERABLE	650820	33767020	14131244
	Recoverable from Regulated Entity	650821	0	0
	AMOUNT RECOVERABLE FROM	650823	0	0
	AMOUNT RECOVERABLE FROM	650824	0	0
	CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT SURCHARGE	650901	0	0
	TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0
	ADVANCES - PGCIL	660901	0	0
	GUARANTEE FEE -PGCIL	660902	0	0
	CASH SETTLEMENT A/C -PGCIL	660903	0	0
	SERVICE TAX DEFFERED RECEIVABLE	661301	0	0
	OTHER RECOVERABLE	661302	0	0
	OTHER RECOVERABLE	662001	0	0
			111761250	**89274738**
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	73841241	47319104
	Provision for PGCIL Recoverable	350917	0	0
			73841241	**47319104**
	Work In Progress			
	Construction work in progress(on behalf of client)			
	CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0
	CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0
	CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0	0
	PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0
	PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0	0
			0	**0**
	CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	**0**	**0**
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	**0**	**0**
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	**0**	**0**
	LOSSES PENDING INVESTIGATION	651001	711544	711544
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			711544	**711544**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	711544	711544
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			711544	**711544**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Others			
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
	INCOME RECEIVABLE	650312	0	0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			0	0
Note no. 20	REVENUE FROM OPERATIONS			
A	SALES			
	SALE OF POWER	810101	11390836514	11332953608
	SALE OF POWER-REGULATED	810102	0	8385814
	SALE OF POWER-INFIRM POWER	810103	0	0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	129322995	111399070
	CONGESTION CHARGES	810901	1414860	0
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	337122830	447137114
	Earlier year Sales	812002	-148939	-28913789
		Total (Sales)	11858548260	11870961817
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	0
	Less :			
	Tariff Adjustments	820103	683778640	0
	Regulated Power Adjustment	820105, 820106	0	-1320254
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PI	980170	0	0
			11174769620	11872282071
B	ADVANCE AGAINST DEPRECIATION			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HEA	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT	820102	0	0
		sub-total	0	0
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	0
	Interest on UI charges Receivable	841403	90426	14101205
		sub-total	90426	14101205
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKSr			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0
		sub-total	0	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
		sub-total	0	0
	CONTRACTS & CONSULTANCY INCOME	Total	0	0
Note no. 21	OTHER INCOME			
	Income from Long Term Investments			
	Trade			
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	Dividend-Others			
	Income from Investment-Dividend-(Trade)	840205	0	0

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Interest			
	Government Securities (8.5% tax free bonds issued by the State Governments)			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE)	840208	0	0
	Income from Investment-Dividend-(Non-Trade)	840207	0	0
	Interest-Self Insurance Fund			
	INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0
	INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON TRADE	840411	0	0
	INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0
		sub-total	0	0
	Income from Others			
	Interest			
	Subsidiary Company - No link in this sheet			
	INCOME FROM SUBSIDIARY	840206	0	0
	Loan to State Government in settlement of dues from customers			
	Interest Income-Long Term Advances-Securitised	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	Public Deposit Account - No link in this sheet			
	Interest on Public Deposit Account	840303	0	0
	Indian Banks-Self Insurance			
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURANC	840309	0	0
	INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0
		sub-total	0	0
	Indian Banks-Others			
	INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0
	INTEREST INCOME-SECURITIES	840203	0	0
	INCOME FROM INVESTMENT-OTHERS	840204	0	0
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0
	INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0
	Interest on Public Deposit Account	840303	0	0
	INTEREST INCOME FROM BANK-OTHERS	840304	0	0
	Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEEDS	840307	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-IPO PRO	840308	0	0
	INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AGE	840409	0	0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0
		840312	0	0
		sub-total	0	0
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	2154805	2515181
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	513842	291581
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	23111	24600
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	104640	114628
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	2796398	2945990
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
	BEHALF OF OTHER AGENCIES	840603	0	0
	INTEREST INCOME BONDS	840401	0	0
	INCOME FROM SUBSIDIARY	840206	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Interest on Public Deposit Account	840303	0	0
		sub-total	0	0
	LATE PAYMENT SURCHARGE	840101	46960852	358143234
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
	Profit on sale of assets			
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXI	841501	463361	48257
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SUF	841503	0	0
		sub-total	463361	48257
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	0	72601001
	PROVISION NOT REQUIRED WRITTEN BACK	840902	4699121	10595935
		sub-total	4699121	83196936
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	3583
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	0	0
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	3192842	6077791
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	722774	702127
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTIOI	841305	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WRI	841603	0	0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BACK	841604	0	0
	POST OFFICE RECURRING DEPOSIT	841701	0	0
	LEASE RECOVERY	841702	390593	335818
	ELECTRICITY RECOVERY	841703	192900	255325
	TELEPHONE RECOVERY	841704	0	0
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	0	0
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	136791	158848
		sub-total	4635900	7533492
	Exchange rate variation (Credit)			
	EXCHANGE RATE VARIATION (GAIN)	841101	0	0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
		sub-total	0	0
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	15402124	14186452
	Other Income <PID>	849995	0	2150
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	15402124	14188602
		Total (Other Income)		
	Income transferred to EDC	Less :		
	INTEREST ON LOANS AND ADVANCES	980171	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0
	PROFIT ON SALE OF ASSETS	980173	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
	Rent/Hire Charges	980175	0	0
	Exchange rate variation (Credit)	980151	0	0
	Other Income <Corporate/Regional Office>	980191	0	0
		Trf. To EDC	0	0
	Income transferred to contract and consultancy expenses	Less :		
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	RECEIPTS AND RECOVERIES	980306	0	0
	Other Income <Corporate/Regional Office>	980601	0	0
		Trf. To Consultancy	0	0
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works			
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENT	980704	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
		Trf. To Deposit Worl	0	0
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
	Employee Remuneration & Benefits- Regulated Assest	870101	0	0
	Generation, Adm & Other exps - Regulated Assest	870102	0	0
	Provisions - Regulated Assest	870103	0	0
	Depreciation- Regulated Assest	870104	0	0
	Finance Cost -Regulated Assest	870105	0	0
	Prior Period Items (Net) - Regulated Assest	870106	0	0
	Other Income - Regulated Assest	870100	0	0
			0	0
Note no. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
	Water Usage Charges	920111	1043592651	1030939202
		sub-total	1043592651	1030939202
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-C	920102	30385060	31866204
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-O	920103	0	6861217
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- (	920104	12307379	10754240
		sub-total	42692439	49481661
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BU	920201	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER F	920202	10280930	6873219
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDIN	920203	8654	42294
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE,	920204	114374	1187868
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINIS	920205	3210776	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFI	920206	88452	10945
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUIL	920210	7750416	649031
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEN	920211	32197842	28235422
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	0	106259
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BI	920214	1411397	1482234
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	0	0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	2426859	2452310
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	277498	943853
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	674034	0
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	1867141	1496647
		sub-total	60308373	43480082
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POW	920401	1829250	701608
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MA	920402	15255784	15882082
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLA	920403	456842	524826
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EC	920404	4639906	1802708
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER P	920405	2760549	594254
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPM	920406	799872	86000
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION P	920501	30975	5051
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRU	920502	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT	920503	0	0
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MA	920810	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT	920811	15762638	29030427
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINI	920812	0	0
		sub-total	41535816	48626956
	Others			
	DESILTATION EXPENSES	920301	23000	5000

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESER'	920304	7113515	1390480
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM ANI	920305	384579	3016824
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	16200	48028
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHAN	920307	849449	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO M	920308	1619034	897887
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL W	920309	19606	10752
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULAT	920310	8700	4185915
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER R	920311	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SY	920312	0	0
	Repair and Maintenance DG Set-Other than Residential	920601	432158	172298
	REPAIR AND MAINTENANCE DG SET-Residential	920602	511940	625
	REPAIR AND MAINTENANCE-COMPUTERS	920604	307558	452765
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVI(	920605	165778	131378
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	1303571	2352742
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	10417573	7660359
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, (	920701	1701546	943134
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BI	920702	10129984	14029236
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVEI	920703	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	1137328	1067667
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VI	920711	1750	109927
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	369498	187461
	Repair and Maintenance-materials consumed-Light Vehicles other tha	920713	578909	228737
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VE	920714	0	2800
	Repair and Maintenance-other expenses-Light Vehicles other than Car	920715	19001	42945
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	103860	130793
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	2280
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0
	REPAIR AND MAINTENANCE-	920727	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	319555	31322
	Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
	Repair and Maintenance-other expenses-Car/Jeep	920733	39467	18771
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATIN(	920802	0	0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0	0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
		sub-total	37573559	37120126

NHPC LIMITED FARIDABAD

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Direct Expebditure on Contract, Project Management and Consultancy Works			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	**0**	**0**
	Miscellaneous operational expenses			
	Rent			
	RENT OFFICE	921101	0	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	713214	679250
	RENT RESIDENTIAL	921103	0	3600
	RENT-LAND /LEASE RENTAL	921104	493188	412759
	Hiring of Vehicles other than Car/Jeep	921105	9743781	7323130
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	0	0
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	**10950183**	**8418739**
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	193445	45342
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	84080	146335
	EXCISE DUTY ON ELECTRICITY	921208	0	0
	ELECTRICITY DUTY/CESS	921209	0	0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0
	MUNICIPAL TAXES	921213	0	0
	SALES TAX ON ROYALTY	921215	0	0
	ELECTRICITY CESS	921219	0	0
	OTHER TAXES /DUTIES	921220	0	938
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
	WEALTH TAX	970503	0	0
		sub-total	**277525**	**192615**
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	185936	556676
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	0	0
	INSURANCE- FIDELITY	921315	0	0
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	5615	5615
	INSURANCE-TRANSIT INSURANCE	921317	154709	104983
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	93065544	71667135
	INSURANCE- OTHERS	921325	0	0
		sub-total	**93411804**	**72334409**
	Utilization of Self Insurance Fund	921801	0	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	0	0
	Security Expenses -CISF-Other than Residential	921403	291773691	271128862
	Security Expenses -Others-Other than Residential	921404	0	0
		sub-total	**291773691**	**271128862**
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	18335700	601127452

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Electricity Expenses-Residential	921507	11877676	10736068
	Electricity Expenses – Other than Office & Residential	921510	99295060	38359709
	WHEELING CHARGES PAID	921511	0	0
		sub-total	129508436	650223229
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	370014	283313
	INLAND TRAVEL	921602	1535113	1300764
	INLAND TRAVEL-TRAINING	921603	1095613	308026
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	0	0
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	0
	TRANSFER TA EXPENSES	921611	1276182	116907
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	3098786	1694310
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	7375708	3703320
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	866845	729410
	POL EXPENSE ON TRANSPORT VEHICLE	921702	4816255	2458130
	POL EXPENSE ON HEAVY VEHICLE	921703	1554700	5700897
	POL ON OTHERS	921707	47313	0
		sub-total	7285113	8888437
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	35217	31683
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	0
	TELEPHONE CHARGES	922004	724769	726232
	SATELLITE COMMUNICATION EXPENSES	922006	2216018	1540745
	EMAIL/INTERNET EXPENSES	922007	117044	67473
	OTHER COMMUNICATION EXPENSES	922010	870365	249580
		sub-total	3963413	2615713
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	0	45760
	ADVERTISEMENT TENDERS	922102	3241380	3485155
	PUBLICITY NEWSPAPERS	922103	0	0
	PUBLICITY JOURNALS	922104	0	0
	PUBLICITY SOUVENIRS	922105	0	0
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	0	0
	MISC. PUBLIC RELATION	922108	26800	18048
	PHOTOGRAPHIC MATERIAL	922109	12000	313
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
	STATUTORY PRESS ADVERTISEMENT	922112	101000	40400
	Sponsorship expenses on Sports Events	922113	0	0
	Sponsorship expenses on events other than Sports-Government Agenc	922114	0	0
	Sponsorship expenses on events other than Sports-Others	922115	0	0
	ADVERTISEMENT OTHERS	922120	0	1000
		sub-total	3381180	3590676
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOI	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN INC	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIGI	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN	922204	25100	22705
		sub-total	25100	22705
	Donation			
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
	OTHER CONTRIBUTION TO DONATION	922302	0	0
		sub-total	0	0
	Printing and stationery			
	PRINTING AND STATIONERY	922401	1030380	573099
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIAR	922402	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	0	6845
	COMPUTER STATIONERY	922405	0	29772
	COMPUTER CONSUMABLES	922406	745350	735254
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DII	922407	0	0
		sub-total	1775730	1344970
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	20779	2912
		sub-total	20779	2912
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	2745388	99781
	PAYMENT TO CONSULTANTS	922602	357427	294309
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	18146	163891
	OTHER CHARGES	922615	0	0
		sub-total	3120961	557981
	-Foreign			
	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
	INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
		sub-total	0	0
	Expenditure on compensatory afforestation/ catchment area treatment			
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TI	923901	0	0
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	0	0
	Loss on sale of assets			
	LOSS ON SALE OF ASSET	923701	0	0
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLI	923720	120293	0
		sub-total	120293	0
	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	91618	116283
	STORE WRITTEN OFF	950901	0	0
	BAD DEBTS WRITTEN OFF	950903	0	0
	BAD ADVANCES WRITTEN OFF	950904	0	0
	BAD CLAIMS WRITTEN OFF	950905	0	0
	FIXED ASSETS WRITTEN OFF	950906	0	45
	PROJECT EXPENSES WRITTEN OFF	950908	0	0
	PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0
	DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0
	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0
	DPR EXPENSES WRITTEN OFF	955302	0	0
		sub-total	91618	116328
	Interest payment on court/arbitration cases			
	Interest Payment on Court/Arbitration Cases	922801	0	0
	INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM EN	922802	0	0
	Interest -	922803	0	0
		sub-total	0	0
	Interest to beneficiary states			
	INTEREST TO BENEFICIARY STATES	941601	53689039	17947718
	INTEREST ON UI CHARGES PAYABLE	941602	0	0
		sub-total	53689039	17947718
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	15362132	21286490
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	15362132	21286490

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	5524946
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	407690
	CSR & SD - Health Care and Sanitation Expenditure	925103	1051863	0
	CSR & SD - Education & Skill Development	925104	3060956	0
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	39115	0
	CSR & SD - Enviornment Expenditure	925106	480599	0
	CSR & SD - Art & Curlture Expenditure	925107	0	0
	CSR & SD - Ex-Arm Forces	925108	0	0
	CSR & SD - Sports	925109	0	0
	CSR & SD - National Welfare Fund	925110	160109	0
	CSR & SD - Fund for Technology & Research	925111	0	0
	CSR & SD - Rurla Development Expenditure	925112	0	0
	CSR & SD - Capacity Building	925113	0	0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	142035	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
		sub-total	**4934677**	**5932636**
	Expenditure on Self Generated CERS/VERS	**924101**	0	0
	Other general expenses			
	OTHER PAYMENTS	922702	79952	0
	RECRUITMENT EXPENSES	925002	0	0
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	2673992	1664745
	EXPENSES ON INTERNAL EXAMINATION	925014	0	0
	Gifts to Others	925016	0	0
	Participation Fee - Conference/Training	925017	0	0
	Festival Celebration Expenses - other than Independence/Republic Day	925018	131841	0
	Independence/Republic Day Celebration expenses	925019	82976	56439
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	151599	128212
	Expenditure on Food/Beverages - in house training/temporary training	925023	162091	142349
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	7819366	22811798
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
	Operating Expenses of DG Set-Other than Residential	925001	63788	1425326
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
	HORTICULTURE EXPENSES	925005	0	0
	Operational/Running Expenses of Kendriya Vidyalay	925006	22309183	21137065
	Operational/Running Expenses of Other Schools	925007	20000	20000
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	5076	3097
	WATER CHARGES	925012	0	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	38394	41127
	CONSUMPTION OF LOOSE TOOLS	925015	0	2384
	MISCELLANEOUS EXPENSES	925020	159689	818937
	Share of Beneficiaries in Regulated Power	925024	0	0
	OPERATING EXPENSES OF DG SET - Residential	925025	0	0
	PRELIMINARY EXPENSES	710101	0	0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
	IPO/ BUY BACK- Expenses			
	IPO/ BUY BACK- FILING FEES	925201	0	0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
	IPO/ BUY BACK-LISTING FEES	925203	0	0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0
	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING EXPENSES	925207	0	0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0	0
	IPO/ BUY BACK-AUDIT FEE	925209	0	0
	IPO/ BUY BACK- POSTAGE	925210	0	0
	Post Share Issue Expenses			
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
	DEPOSITARY EXPENSES	941903	0	0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
	SHARE ISSUE EXPENSES			
	Filing Fees	710401	0	0
	Legal Expenses	710402	0	0
	Listing Fees	710403	0	0
	Lead Manager Fees & Expenses	710404	0	0
	Registrar's Expenses	710405	0	0
	Printing & Stationary	710406	0	0
	Advertisement/Publicity & Marketing Expenses	710407	0	0
	Other Miscellaneous IPO Expenses	710408	0	0
	Audit Fee	710409	0	0
		sub-total	**33697947**	**48251479**
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	0
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	**0**	**0**
	Auditors remuneration			
	STATUTORY AUDIT FEES	923101	0	0
	TAX AUDIT FEES	923102	0	0
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0	0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0	0
	OTHER MATTERS	923106	0	0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	63121	91078
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	**63121**	**91078**
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	0	609302
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	0	-609302
		Total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional	**929999**	76213683	68936501
	Generation, Administration and Other Expenses <PID>	**929995**	0	18921
	Generation, Administration and Other Expenses <Corporate/Regional	**980403**	0	0
		Total (Generation & Adm	**76213683**	**68955422**
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	0	0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
	RENT/HIRING CHARGES	980114	0	0
	RATES AND TAXES	980115	0	0
	INSURANCE	980116	0	0
	SECURITY EXPENSES	980117	0	0
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	0
	OTHER EXPENSES	980125	0	0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TI	980131	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses <Corporate/Regional	980193	0	0
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
		sub-total	0	0
	Expense transferred to contract and consultancy expenses			
	REPAIRS AND MAINTENANCE	980202	0	0
	ADMINISTRATION AND OTHER EXPENSES	980203	0	0
	Remuneration to Auditors	980209	0	0
	REPAIR AND MAINTENANCE	980303	0	0
	ADMINISTRATION AND OTHER EXPENSES	980304	0	0
	Generation, Administration and Other Expenses <Corporate/Regional	980603	0	0
		Transfer to Consultar	0	0
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION COI	950503	0	0
		sub-total	0	0
	Bad and doubtful advances / deposits provided			
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		sub-total	0	0
	Bad and doubtful Interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	26522137	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	26522137	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	28853	112722
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	28853	112722
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	951201	0	0
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0
	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	0	0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
	Provision for expenditure on CAT Plan	951401	0	0
	Others			
	PROVISION FOR OTHER EXPENSES	952001	0	0

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NHPC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CO/ Regional Office Allocation to Units			
	Provisions <Corporate/Regional Office>	959999	0	0
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Units	0	0
	Expense transferred to EDC	Less :		
	PROVISIONS	980161	0	0
	Provisions <Corporate/Regional Office>	980197	0	0
		Transfer to EDC	0	0
	Expense transferred to contract and consultancy expenses	Less :		
	Provisions	980211	0	0
	PROVISIONS	980308	0	0
	Provisions <Corporate/Regional Office>	980607	0	0
		Transfer to Consultar	0	0
	Provisions transferred to Deposit Works	980707	0	0
Note no. 23	EMPLOYEE BENEFITS EXPENSE			
	Salaries, wages, allowances			
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0
	INCENTIVE (DIRECTOR)	900105	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (D	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTIC	900111	40443610	34719283
	DEARNESS ALLOWANCE (EXEC)	900112	37091843	27620144
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1394072	1303075
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	6409636	5893272
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	213200	179700
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	750	0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	4626403	4276363
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	0
	Earned Leave Encashment (Executive)	900128	3889064	2063874
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	12414673	8015083
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	1970499	1571119
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	1443145	526505
	OTHER ALLOWANCE (EXEC)	900135	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (E	900136	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	20691752	21093968
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	18863704	16749811
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	1535708	1427488
	INCENTIVE (SUPERVISOR)	900144	300	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	3454716	3664983
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	61280	77160
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	4837	1600
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISO	900152	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	5847788	1716778
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	3763672	2296836
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	554948	524300
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	1630262	763704
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (S	900164	0	0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	154065526	153312018
	DEARNESS ALLOWANCE (WORKMEN)	900167	139711900	121211087
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	12026544	11749347
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	25848099	26170657
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	454070	484820
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
	HINDI ALLOWANCE (WORKMEN)	900176	0	0
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN	900178	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	0	0
	Earned Leave Encashment (Workmen)	900184	45133857	29784228
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	27471803	22135396
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
	CASH HANDLING ALLOWANCES	900188	1680	1680
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	1020007	887801
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	9154983	5735811
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (V	900192	0	0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	20261598	14176358
	VRS TO EXECUTIVES-EXGRATIA	900301	0	0
	VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
	VRS TO SUPERVISOR-EXGRATIA	900303	0	0
	VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
	VRS TO WORKMEN-EXGRATIA	900305	8593962	1627317
	VRS TO WORKMEN-NOTICE PAY	900306	0	60271
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vou	900601	0	0
	Perks & Allowances (Cafeteria)-Director-Children Education Allowance	900602	0	0
	Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
	Perks & Allowances (Cafeteria)-Director-Professional Updation Allowai	900604	0	0
	Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allow	900605	0	0
	Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
	Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenance	900607	0	0
	Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0
	Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
	Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Lite	900610	0	0
	Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0
	Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0
	Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0
	Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
	Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vo	900626	1790894	1652973
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowanc	900627	2341991	2071466
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	410756	376753
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allow	900629	840396	884021
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allo	900630	2320700	1796387
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	749137	688406
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenan	900632	708103	522602
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	561976	616979
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	679545	575634
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Lit	900635	1407652	1167472
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	588770	549674
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	567228	590643
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	996873	817401
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	98711	78325
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	73274	63466
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	4180652	3257915
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	193423	597473
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWAN	900651	774865	780427
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOW.	900652	791733	826057
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLC	900653	367089	402443
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT	900654	687670	748818
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	1302221	1344932
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATI	900656	750962	675624
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	70826	93373
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVAT	900658	329339	378222
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWA	900659	465865	401118
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & M	900660	261467	243448
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWAN	900661	787762	827358
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATIC	900662	1315091	1233942
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	527913	590107
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWAN	900664	59267	81887
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	817852	844285
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEN/	900666	94781	113198
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOV	900667	35199	34710
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAN(	900676	9100841	8684873
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWA	900677	5366591	5499497
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLO\	900678	3342554	3565211
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT	900679	3821155	3833927
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	7847894	7319117
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATIO	900681	8176518	8385129
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	731216	681051
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATI	900683	2621335	2992407
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWAI	900684	3412201	3214858
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MA	900685	1443162	1543407
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANC	900686	6105419	6464010
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIOI	900687	7697275	6877087
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	2799385	2607714
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANC	900689	185216	182450
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	5674031	5994997
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENA	900691	1018018	970435
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOW	900692	521933	491673
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	1514	10446
		sub-total	707866132	617067665
	Gratuity and contribution to provident fund (including administration fees)			
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)e	900202	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (D	900203	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	8143792	6889672
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1000771	447407
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (E	900214	10469073	8783207
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	4159868	4149709
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR	900241	507172	304042
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SI	900243	4970533	4687208
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	30466530	29638570
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	4109241	2569462
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (V	900253	36765462	35023886
	PF ADMINISTRATION CHARGES	900261	1843864	1888076
	EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSEN	900266	8170941	8956477
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIO	900267	0	0
		sub-total	**110607247**	**103337716**
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	118790	32500
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	4778634	4533770
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	3878468	2554661
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	6366975	5675442
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	134681	116971
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	58454	20425
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXA	900417	455915	238198
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXAB	900418	23458	106003
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	35772
	LIVERIES AND UNIFORMS	900422	2590717	158860
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	0
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	2027
	AWARDS TO EMPLOYEES	900427	0	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	339600	340200
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1379786	1632068
	Conveyance/Transport expenses of employees-other than residence to	900431	0	0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
	GROUP INSURANCE PREMIUM	900433	0	0
	POL expenses of transport vehicles used for employees-other than res	900434	0	0
	PROJECT COMMISSIONING AWARD	900435	0	0
	OTHER COMPENSATION TO EMPLOYEES	900439	0	445340
	Membership Fee-Clubs other than Sports and Health Club	900440	0	0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0
	MEMBERSHIP FEES-OTHERS	900442	0	0
	Membership Fee-Sports Club	900443	0	0
	Membership Fee-Health Club	900444	0	0
	Initial Membership Fee-Clubs	900445	0	0
	Rebate of additional interest on HBA	900446	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECU	900447	540500	447000
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPER	900448	268175	279650
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORK	900449	1960875	2000625
	OTHER EXPENSES	900450	22800	9000
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVI	900451	25752411	28429472
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROV	900452	85011	-24441
	Memento	900453	230000	185000
	Memento - Actuarial	900454	0	-134812
		sub-total	**48985250**	**47083731**
	Leave Salary & Pension Contribution			
	Leave Salary & Pension Contribution	**900501**	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	274301729	281709467
	Employees' Remuneration and Benefits <PID>	909995	0	765060
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	**274301729**	**282474527**
		Total (Employee Remuneration and Benefits)		
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	0
	Gratuity, Contribution to provident fund & pension scheme (including	980102	0	0
	STAFF WELFARE EXPENSES	980103	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	0
		Transfer to EDC	**0**	**0**
	Transfer to Works	750400, 750401		
	Employee cost transferred to contract and consultancy expenses	Less :		
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0
		Transfer to Consultar	**0**	**0**
	Employee cost transferred to deposit works			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	**0**	**0**
Note no. 24	**FINANCE COST**			
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
	Interest on Government of India loan allocated to units	980501	0	0
		sub-total	**0**	**0**
	Bonds			
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	169281822	211631284
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0	0
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0	0
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0	0
	INTEREST ON 1A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM B	940210	0	0
	INTEREST ON 1B SERIES 2013 `8.43%' SECURED NON TAXABLE NON CU	940211	0	0
	INTEREST ON 2A SERIES 2013 `8.54%' SECURED TAX FREE NON CUM B	940212	0	0
	INTEREST ON 2B SERIES 2013 `8.79%' SECURED TAX FREE CUM BONDS	940213	0	0
	INTEREST ON 3A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM B	940214	0	0
	INTEREST ON 3B SERIES 2013 `8.92%' SECURED TAX FREE NON CUM B	940215	0	0
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CON	940216	0	0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CON	940217	0	0
	Interest on Bonds allocated to units	980502	0	0
		sub-total	**169281822**	**211631284**
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	0	0
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	**0**	**0**
	Term loan			
	INTEREST ON TERM LOAN	940401	708900784	872609441
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	**708900784**	**872609441**
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
		sub-total	**0**	**0**
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
	Other interest charges allocated to units	980506	0	0
		sub-total	**0**	**0**
	Loss on Hedging Transactions			
	Loss on Hedging Transactions	940801	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0
		sub-total	**0**	**0**
	Bond issue/service expenses			
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	28305	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	54209	15736
	PRINTING AND STATIONARY	941007	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0
	AUDIT FEES AND EXPENSES	941009	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0
	LEGAL EXPENSES	941011	0	0
	BANKERS HANDLING CHARGES	941012	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
	OTHER ISSUE EXPENSES	941015	0	2123086
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	**82514**	**2138822**
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	**0**	**0**
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	151264	137060
	Commitment fee allocated to units	980509	0	0
		sub-total	**151264**	**137060**
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0
	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	**0**	**0**
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	58072
	OTHER CHARGES	942002	2538654	984549
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	0	0
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	61601	37982
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	**2600255**	**1080603**
	Exchange difference regarded as adjustment to Interest Cost	940701	0	0
	Exchange difference regarded as adjustment to Interest Cost allocated	980517	0	0
		sub-total	**0**	**0**
	Interest adjustment on account of FERV	**949001**	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	18924	58170
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	**18924**	**58170**
		Total (Interest and Finance charges)		
	Expense transferred to EDC	Less :		
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0
	INTT. ON BORROWED MONEY-BONDS	980141	0	0
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0	0
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0
	BOND ISSUE/SERVICE EXPENSES	980146	0	0
	COMMITMENT FEE	980147	0	0
	GUARANTEE FEE ON LOAN	980148	0	0
	OTHER FINANCE CHARGES	980149	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980195	0	0
		Transfer to EDC	**0**	**0**
	Expense transferred to contract and consultancy expenses			
	INTEREST AND FINANCE CHARGES	980204	0	0
	INTEREST AND FINANCE CHARGES	980309	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0	0
	EXCHANGE RATE VARIATION	980205	0	0
		Transfer to Consultar	**0**	**0**
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	**980705**	0	0
Note no. 25	**DEPRECIATION AND AMORTIZATION EXPENSES**			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	2757484	2757493
	LAND/RIGHT TO USE	930122	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	4647375	4202804
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	81856747	81230283
	BUILDING CONTAINING WORKSHOP	930302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	180786	180785
	OFFICE BUILDINGS-PERMANENT	930304	1599515	1600477
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	441038	214207
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SC	930321	10028305	9674827
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMEC	930601	1565633877	1560130830
	GENERATING PLANT AND MACHINERY	930701	1038588190	1035926155
	PLANT AND MACHINERY-SUB STATION	930801	245449	196517
	TRANSMISSION LINES	930901	3891867	1216293
	PLANT AND MACHINERY-OTHERS	931001	212892	212892
	CONSTRUCTION PLANT AND EQUIPMENT	931101	4198846	3168318
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	2501001	1811772
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	29868	29868
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
	Vehicles other than Motor Car/Jeep	931501	962747	869820
	Motor Car/Jeep	931502	0	107327
	AIRCRAFT/BOATS	931601	0	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	587422	882812
	COMPUTERS	931801	2065702	1793762
	COMMUNICATION EQUIPMENTS	931901	203134	203943
	OFFICE EQUIPMENTS	932001	1379572	1427202
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	140732	141564
	OTHER ASSETS	932501	1261458	1205113

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	144665	68808
		Depreciation for the y	**2723558672**	**2709253872**
	Depreciation adjustment of account of FERV	939001	-2269452	-2269452
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	13888623	7743520
	Depreciation <PID>	939995	0	5013
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	**13888623**	**7748533**
		Total (Depreciation	**2737447295**	**2717002405**
	Depreciation transferred to EDC/ Units			
	DEPRECIATION DURING CONSTRUCTION	980160	0	0
	Depreciation <Corporate/Regional Office>	980194	0	0
		Transfer to EDC	**0**	**0**
	Depreciation transferred to contract and consultancy expenses			
	DEPRECIATION	980206	0	0
	DEPRECIATION	980305	0	0
	Depreciation <Corporate/Regional Office>	980604	0	0
		Transfer to Contract & Con	**0**	**0**
	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	0	0
Note no. 26	**PRIOR PERIOD ITEMS (NET)**			
	Income			
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
	Advance Against Depreciation Written Back	860103	0	0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	-46970162
	OTHER PRIOR PERIOD INCOMES	860121	0	0
		Total (Prior Period Incc	**0**	**(46970162)**
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
	REPAIR AND MAINTENANCE	950403	-1719860	0
	FINANCE COST	950424	1955867	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	0	0
	OTHERS	950450	0	-153385
		Total (Prior Period Expen	**236007**	**(153385)**
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	217200	199632
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	**217200**	**199632**
		Prior Period (Net)		
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0
	Expenses			
		Net Expenses	**0**	**0**
	Expenses transferred to EDC			
	Prior period expenses			
	PRIOR PERIOD EXPENSES	980165	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
		Transfer to EDC	**0**	**0**
	Prior period income	980179	0	0
	Expense transferred to contract and consultancy expenses			
	PRIOR PERIOD ITEMS	980207	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0
		Transfer to Consultar	0	0
	Expense transferred to Deposit Works	980706	0	0
Note no. 27	Tax Expenses			
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
Note no. 28	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	0	0
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	0	0
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme (including	960113	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
		sub-total	0	0
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION PLANT	960117	0	0
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance-Others	960218	0	0
		sub-total	0	0
	Administration and Other Expenses			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	0	0
	EXPENSE ON VEHICLES	960122	0	0
	INSURANCE	960120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	960123	0	0
	ADVERTISEMENT PUBLICITY	960124	0	0
	PRINTING AND STATIONERY	960125, 960215	0	0
	Remuneration to Auditors	960136	0	0
	ERV	960134	0	0
	RATES AND TAXES	960127	0	0
	SECURITY	960128	0	0
	ELECTRICITY CHARGES	960129	0	0
	Other Expenses			
	OTHER EXPENSES	960131	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	DOCUMENTATION AND COMPUTER CHARGES	960216	0	0
	OTHER EXPENSES	960217	0	0
		sub-total	**0**	**0**
	Contingencies			
	CONTINGENCIES	**960130-NA**	**0**	**0**
	Consultancy charges			
	CONSULTANCY CHARGES	**960133**	**0**	**0**
	Depreciation & Amortization Expense			
	DEPRECIATION	960132	0	0
	Depreciation	960219	0	0
		sub-total	**0**	**0**
	Finance Cost			
	INTEREST AND FINANCE CHARGES	960152	0	0
	INTEREST AND FINANCE CHARGES	960220	0	0
		sub-total	**0**	**0**
	LOSS ON CONSTRUCTION CONTRACT	**960150**	**0**	**0**
	Provisions			
	Provisions	960151	0	0
	CONSULTANCY WING -PROVISIONS	960221	0	0
		sub-total	**0**	**0**
	Construction WIP			
	Contruction -WORK IN PROGRESS	**960199-NA**	**0**	**0**
	Consultancy -WORK IN PROGRESS	**960290- NA**	**0**	**0**
	Total			
	Other Income <Corporate/Regional Office>	960190	0	0
	Generation, Administration and Other Expenses <Corporate/Regional	960192	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	960191	0	0
	Depreciation <Corporate/Regional Office>	960193	0	0
	Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
	Provisions <Corporate/Regional Office>	960196	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
		sub-total	**0**	**0**
	Receipts and recoveries	Less :		
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
	Receipts and Recoveries-Miscellaneous	960225	0	0
		sub-total	0	0
	Prior Period Adjustments			
	PRIOR PERIOD EXPENSES	960135	0	0
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0
	Period Period expenses transferred to Contract & Consultancy	sub-total	0	0
Note no. 28	**EXPEND. DURING CONSTRUCTION**			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	0
	Gratuity and contribution to provident fund U(including administratic	980102	0	0
	Staff welfare expenses	980103	0	0
	Leave Salary & Pension Contribution	980104	0	0
	Sub-total		**0**	**0**
	REPAIRS & MAINTENANCE			
	Building	980110	0	0
	Machinery	980111	0	0
	Others	980112	0	0
	Sub-total		**0**	**0**

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	0
	Rates and taxes	980115	0	0
	Insurance	980116	0	0
	Security expenses	980117	0	0
	Electricity Charges	980118	0	0
	Travelling and Conveyance	980119	0	0
	Expenses on vehicles	980120	0	0
	Telephone, telex and Postage	980121	0	0
	Advertisement and publicity	980122	0	0
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	0
	Design and Consultancy charges:			
	- Indigenous	980126	0	0
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	0
	Expenditure on land not belonging to corporation	980132	0	0
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0
	Losses on sale of assets	980130-NA	0	0
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	0
	Other general expenses	980125	0	0
	Sub-total		**0**	**0**
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	0
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	0
	e) Cash credit facilities /WCDL	980145	0	0
	Exchange differences regarded as adjustment to interest cost	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	0	0
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	0
	Sub-total		**0**	**0**
	PROVISIONS	980161	0	0
	Sub-total		**0**	**0**
	DEPRECIATION & AMORTISATION	980160	0	0
	Sub-total		**0**	**0**
	PRIOR PERIOD EXPENSES			
	Prior Period Expenses	980165	0	0
	Less: Prior Period Income	980179	0	0
	Sub-total		**0**	**0**
	C.O./Regional Office Expenses:			
	Other Income	980191	0	0
	Generation, Administration and Other Expenses	980193	0	0
	Employees Benefits Expenses	980192	0	0
	Depreciation & Amortisation	980194	0	0
	Finance Cost	980195	0	0
	Provisions	980197	0	0
	Prior Period Adjustment (Net)	980196	0	0
	Sub-total		**0**	**0**
	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – 1precommissioning	980170	0	0
	Interest on loans and advances	980171	0	0

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Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Miscellaneous receipts	980172	0	0
	Profit on sale of assets	980173-NA	0	0
	Exchange rate variation (Credit)		0	0
	Provision not required written back	980174	0	0
	Hire charges/ outturn on plant and machinery	980175	0	0
	Sub-total		0	0
	GRAND TOTAL		0	0

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Annexure to Note 11.1			
CUMMULATIVE EDC			
Particulars	Linkage	31/03/2015	31/03/2014
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		0	0
Less: Capitalized During the year	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year	438105	0	0
Sub-total (C)		**0**	**0**

NHPC LIMITED FARIDABAD

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

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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. 717.166 crore (previous year Rs. 532.617 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.105.88 crore (previous year Rs.99.34 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.0.124 crore ((previous year Rs.0.124 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 ie amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs.0.144 crore (previous year Rs.0.139 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.31.553 crore (previous year Rs.31.232 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.Nil Crore (previous year Rs.Nil crore) towards above contingent liabilities.

(f) An amount of Rs.0.07 crore (previous year 0.07 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.10.93 Crore (Previous year Rs. 04.76 Crore).

3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. Nil Crore (Previous year Rs. Nil Crore) are included in Capital Work-in-Progress/Fixed Asset.

4. a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) In the opinion of the management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.

5. During the year, the following accounting policies have been modified/deleted:

Policy No.	Description	Impact on Profit for the year
2.5	Policy changed to present Fixed Assets declared surplus/awaiting disposal action in "Other current assets" instead of presenting them in Fixed Assets.	No impact
5.2.3	Policy on charging of depreciation in respect of items for which Company assessed rates are used. The policy has been changed to adopt the useful life and residual value as per Schedule-II of the Companies Act,2013 with effect from 01.04.2014.	Rs.3.23 Lacs
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.	(Rs.6.35 Lacs)
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	Rs. 1.05 Lacs
9.3	Policy on expenses on Ex-gratia payments	No impact as the policy

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	& Notice Pay under Voluntary Retirement Scheme has been deleted.	was redundant.

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

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

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

(Rs. in Crore)

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

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

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

(Rs. in Crore)

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

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

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

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

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

(Rs. in Crore)

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

* Accrual basis.

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

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

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

(Rs. in Crore)

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

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	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.	

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

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

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

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

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

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

Head of Proejct

Head of Finance

Dy.Manager(Fin)

for Gupta Gupta & Associates
Chartered Accountants
FRN001728N

CA Lalit Magotra
PARTNER
M.No.088613

PLACE: Jammu
DATE: 29/04/2015

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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Annexure A

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

Amount in Crores

Particulars	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.15	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.15	Opening amount of Contingent Liabilities as on 01.04.14	Addition to the amount of Contingent Liabilities during the period
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=5-6-7	(9)	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	99.34	6.54	0	105.88	0	0	105.88	99.34	6.54
ii) Capital works – Claim under arbitrations	1.387	0.179	0	1.566	0.124	0	1.442	1.387	0.055
iii) Capital works - claims pending with Management	431.89	235.77	57.94	609.72	0	0	609.72	431.89	177.83
B) Land compensation cases	0.139	0.005	0	0.144	0	0	0.144	0.139	0.005
C) Disputed tax matters	0	0	0	0	0	0	0	0	0
D) Others	31.232	0.585	0.264	31.553	0	0	31.553	31.232	0.321
Total	563.988	256.469	58.204	748.863	0.124	0	748.739	563.988	184.751

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

Head of Proejct

Head of Finance

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Name of Unit DULHASTI POWER STATION

Appendix no.1 to Annexure A of Notes to Accounts

Contingent Liabilities as on 31.03.2015

Sr No	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicator/Management	NET CLAIM	INTEREST included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2015	PROVISION MADE IN BOOKS OF A/CS		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
1	2	3	4	5	6	7	(4+5-6-7)=8	9	10	11	12	(8+10-11-12)=13	14	15	16
A	CAPITAL WORKS														
a)	CASES AGAINST WHICH ARTRATION HAS BEEN AWARDED														
1	Extra item rate claim for the concreting beyond 'A' line in the reaches excavated by other agencies	M/S JSA_JV	364737161	677904077			1042641238	677904077	16195923			1058837161	2006	Claim has been challenged in Hon'ble High Court of Delhi vide OMP No. 382/2008 dt. 17.7.2008.	The sole arbitrator in its award dated19/04/2008 and furthure modification order dated 16-05-2008 has held that claimants(M/s JNCC) are entitled for payment @100% of these derived rates from actual inputs. Based on above methodology given by arbitral award, a claim of Rs. 60.29 Crore (Pkg-I Rs. 9.52 Crore+Pkg-II Rs. 50.77 Crore including interest @8 % & 12% was raised by M/s JNCC-JV vide their letter No JAL/DHP/P-I&P-II/08-09/25675 dated 19/05/2008. Interest @18% is provided from the date of award. The Arbitration Award has been challanged in Hon'ble High Court of Delhi Vide OMP No. 382/2008 dt. 17.07.2008. However there is no outflow as liability to M/s JNCC-JV is respect of the claim as the amount works out to negative, which had been paid (@ 75% of BOQ) than our stand in Hon'ble High Court of Delhi which is @ 50% of BOQ along with applicable price variation and the same was advised by the Law wing, C.O
2	Arbitration Cases	Naseeb Chand V/s NHPC & Others	690,168	-	-	-	690,168	-	-	-	-	690,168	2004	Claim of the petitioner is not acceptable as per the terms and conditions of contract.	The appeal is pending for disposal before Hon'ble High Court of Jammu the amount stands deposited in the Court at the time of filing of appeal. Sh. Naseeb Chand has expired and his legal heir have been got arrayed
	SUB TOTAL		365,427,329	677,904,077	-	-	1,043,331,406	677,904,077	16,195,923	-	-	1,059,527,329			
b)	CASES UNDER ARBITRATION/ADJUDICATION.														
1	Arbitration Cases	Union of India through CMD NHPC & Others vs Abdul Qayyum Sheikh	4,500,000	11,025,000	-	-	15,525,000	11,025,000	135,000	678,806	570,197	14,410,997	Jul-2007	Claim of the petitioner is not acceptable as per the terms and conditions of contract.	LPA filed by the Corporation/Power station is pending for final arguments before Hon'ble High Court, Jammu.
	SUB TOTAL		4,500,000	11,025,000	-	-	15,525,000	11,025,000	135,000	678,806	570,197	14,410,997			
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT														
1	Difference between claimed amount in Final Bill and scrutinized amount of RA Bill upto PC-116 against contract Package-I & Package-II	M/S JSA_JV	713300000	0	0	579400000	133900000	0	0	0	0	133900000	2006	The Final Bill is under scrutiny at Power Station level.	Since the calculation of difference between claimed amount and scrutinized amount of RA bill has been finalized. The final accounts Statement was intimated to M/s JNCC-JV for acceptance vide letter no 101 dated 15-5-2014 of the final bill. The Overall fiant bill works out as negative for the pacakage -1& II, hence there is no outflow for liability. M/s JNCC-JV in reply vide letter dated 08/07/2014 accepted only the final payable quantities only. M/s JNCC-JV had some resevation for the rates of extra or deviated items. Vide our letter no. 15/07/2014 Power Station informed that the rates of Extra/deviated items have been derived as per contract and they may depute their representative to check the rates. furthure vide letter dated 20/08/2014 of M/s JNCC-JV have also declined to accept the recoveries intimated to them. Since the final bill has come negative and there is no outflow for liabilities, the amount of Rs 71.33 crore which shown as contingent liabilities at earlier stage may be reduced to Rs.13.39 Crore.
2	Claim for damages on account of extended period of completion.	M/S JSA_JV	3,605,600,000	2,250,992,000	-	-	5,856,592,000	2,250,992,000	106,708,000	-	-	5,963,300,000	2009	The claim has been found non tenable by Project as per the terms of the contract.	The Claim has been reffered to Arbitration Tribunal and Arbitration proceeding for settlement of the claim have commenced. Statement of Claim has been filed by M/s JNCC-JV and the statement of defence (SOD) hs been filed before the Hon'ble at on 31/10/2014. Along with the SOD, a claim has also been filed amounting to Rs 70.53 Cr. including interest of Rs 31.53 Cr. as M/s JNCC has denied to accept the recoveries which are due and final bill submitted on 15/05/2014

Sr. No	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicator/Management	NET CLAIM	INTEREST included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2015	PROVISION MADE IN BOOKS OF A/CS		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
							-					-			
	SUB TOTAL		4,318,900,000	2,250,992,000	-	579,400,000	5,990,492,000	2,250,992,000	106,708,000	-	-	6,097,200,000			
	SUB TOTAL- CAPITAL WORKS (A)		4,688,827,329	2,939,921,077	-	579,400,000	7,049,348,406	2,939,921,077	123,038,923	678,806	570,197	7,171,138,326			
B	LAND COMPENSATION CASES														
1	Miscellaneous	Mohd Qasim V/s Commissioner Secretary PDD Jammu & Others	382500	1041400	0	0	1423900	1041400	11475	0	0	1435375	2010	The compensation for the land in question already paid hence not admissible	Case is pending for filing of objections by respondents
							-					-			
							-					-			
	SUB TOTAL- LAND COMPENSATION CASES (B)		382,500	1,041,400	-	-	1,423,900	1,041,400	11,475	-	-	1,435,375			
C	OTHER CASES														
	Disputed Income Tax Demand						-					-			
	Disputed Sales Tax Demand						-					-			
	Disputed Service Tax Demand						-					-			
	Others						-					-			
1	Arbitration Cases	Mh Ramzan & Others	210000				210000	0				210000	1999	The amount claimed by the petitioner is not acceptable as per the terms and condition of the contract.	Arbitration Award is awaited
2	Arbitration Cases	Girdhari Lal Parihar Vs. DHP	136996	174769			311765	174769	4110	0	0	315875	Nov-2006	The amount claimed by the petitioner is not acceptable as per the terms and condition of the contract.	The Hon'ble H C Jammu vide order dated 31-10-2014 has appointed Sh A.S Wazir retd. Chief Engineer J & K as sole Arbitrater to enter upon the reference & adjudicate the disputes arisen between the parties. The petitioner has filed the statement of the claim on 25-12-2014. Now the respondents have to file the statement of defence on next date of hearing fixed for 10-01-2015
3	Miscellaneous	MACT Claim titiled Veena Devi Vs NHPC & Others	410000	0	0	410000	0	0	0			0	2005	The claim is payable by New Insurance company.	The appeal was filed by the new India Insurance Company against the order of MACT Una Himachal Pradesh delivered vide judement 03-03-2005. The appeal has been decided against New India Insurance Com
4	Miscellaneous	Claim under Workmen Compensation titled Sunita Devi & others V/S CMD NHPC & Others	2000000	0	0	2000000	0	0	0	0	0	0	2008	The GPAI and other claims due in favour of Late Sh. Shadi Lal Ex-employee have been already released in favour of dependents of deceased.	The Case has been decided in favour of Corporation on 22-05-2014
5	Miscellaneous	Civil Suit titled Tarseem Singh V/S GM NHPC Kishtwar	500000	405000			905000	405000	15000			920000	2008	Accident not caused due to negligent act of Corporation hence claim of Plantiff not acceptable.	The case is pending before Additional Distt.Court Doda for evidence of petitioner
6	Miscellaneous	Civil Suit titled Sadiq Hussain V/S Project Manager DHP Kishtwar	600000	456000			1056000	456000	18000			1074000	2008	Accident not caused due to negligent act of Corporation hence claim of Plantiff not acceptable.	The case is pending before Additional Distt.Court Doda for evidence of petitioner.
7	Miscellaneous	Claim under Payment of Wages Act titled Tariq Hussain Lone V/S Ferdoas Ahmed & others	180000	0	0	180000	0	0	0	0	0	0	2001	Wage denied by contractor hence not acceptable.	Case dismissed on 22-05-2014
8	Miscellaneous	Om Raj Manhas VS UOI through DPS	84946	101933	0		186879	101933	2548			189427	2009	Since the amount has been deducted on account of Sales tax hence claim is not admissible.	For filling of objection/ further hearings before High Court of J&K at Jammu

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Sr No	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicator/Management	NET CLAIM	INTEREST Included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2015	PROVISION MADE IN BOOKS OF A/CS		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
9	Miscellaneous	Babar Ahmed V/S GM NHPC & Others	2500000	1162900			3662900	1162900	75000			3737900	2009	Accident not caused due to negligent act of Corporation hence claim of Plantiff not acceptable.	The case is pending before Additional Distt.Court Doda for evidence of petitioner.
10	Miscellaneous	Mohd Aslam V/s GM DPS & Others	11000	0	0	11000	0	0	0	0	0	0	2008	Contractor has not accepted the wage claim, hence claim is not admissible.	Decided in favour of corporation on 08-06-2014
11	Miscellaneous	Gh Mohd Beg V/s Jevan Kumar Contractors And others	36400	0	0	36400	0	0	0	0	0	0	2010	Contractor has not accepted the wage claim, hence claim is not admissible.	Decided in favour of corporation
12	Miscellaneous	Vishal Khajuria Vs NHPC & Others	101712	156630			258342	156630	3051			261393	2011	As per order of Hon' ble High Court Jammu dated 28/02/2003, the amount has been deposted with the Court vide DD no. 59893 Dt 15/04/2003. The petitioner being not satisfied and has filed the instant CMP before the Hon' ble	The petition is pending for further proceedings before Hon'ble High Court of Jammu.
13	Miscellaneous	President Chenab Valley Power Projects Vs Talab Hussain Contractor	255840	227136			482976	0				482976	2012	As on dale NHPC is not liable to make such payment, however case between the contractor and its labour is not yet decided.	The applicant have claimed wages payable as per Central Wages Act instead of payment of wages of J&K State paid by the contractors. The RLC(C) Jammu has vide order dated 30.04.2013 awarded Rs. 4,82,976/- and directed to pay this sum by oppnonent no. 1&2. As approved by the competent authority writ petition has been filed against award dated 30.04.13 and Hon'ble High Court has granted the stay order.
14	Miscellaneous	Ghulam Mohd. Butt	17670				17670	0				17670	1998	The claiment has claimed the compensation/rent for installing 11 KV HT Line which is not payable	Appeal has been dismissed as abated vide judgement dated 22-11-2012 and setting aside application has been filed because nothing is payable to the claimant as our assessment. Meanwhile legal heirs of Gh. Mohd Butt have filed execution Petition before Sub-Judge Kishtwar.
15	Miscellaneous	Ishtyaq Hussain Waza	80000	41600			121600	41600	2400			124000	2013	The claimant has file civil suit against forfeiture of EMD amount Rs.80,000/- which can not be released as per terms of contract of NIT	Case is pending at civil court at Kishtwar. Reply already filed
16	Miscellaneous	Abdul Qayoom Sheikh	1060000	1073250			2133250	1073250	39750			2173000	2008	The claim of the petitioner is not acceptable, since the payment due stand already paid	Further Hearing are to be held as and when the case is listed before High Court Jammu
17	Miscellaneous	Shabir Hussain Butt	15000	2850			17850	2850	450			18300	2014	No compensation on a/c of rent for installation of 11KV line is payable	For filing of reply
18	Miscellaneous	Ravi Kumar	554000	144040			698040	144040	16620			714660	2013	Contractor has denied the wages, DPS is liable for making the claimed payment	For appearance of parties
19	Miscellaneous	Mohd. Iqbal Butt	292000	8760			300760	8760	8760	0	0	309520	2014	The plaintiff has file the suit before District Judge Kishtwar for declaration of Rs.292000/- aliged to have been deducted from the final bill against the work:, laying of 150mm dia ms pipe line for integarated WSS water syuply system for DPS,Kishtwar.	Sh. O P Parihar, appointed Advocate has filed vakalatnama on behalf of GM,DPS and manager township. The case is pending for filing of Reply.
20	Miscellaneous	Chona Ram Chaudhary	2000000	0	-	-	2,000,000	-	-	-	-	2,000,000	2014	The plaintiff has filed the claim before ALC, Kishtwar for compensation amounting to Rs. 20,00,000/- on account of injuries alleged to have been received during the course of service due to accident of vehicle owned by Dulhasti Power Station on 07.09.2013 at Dul Dam Road	Our appointed advocate has filed Vakalatnama on behalf of GM,DPS and Manager Township.

FARIDABAD

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudication/Dispute	NET CLAIM	INTEREST included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2015	PROVISION MADE IN BOOKS OF ACC		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
21	Miscellaneous	Doulat Ram	37000	89910			126,910	89,910	1,065	-	-	128,575	2013	The plaintiff has filed a Civil suit for compensation of Rs 37000/-with interest @12% w.e.f June 2001 on account of damage alleged to have been caused to his house at Doul due to blasting done by R". The plaintiff has also filed an application for transfer of instant suit from the court of Munsif Magistrate to the Court of Sub Judge Kishtwar	Withdrawn and dismissed on 12-9-2012. In District Court Kishtwar with liberty to file afresh before the appropriate forum and accordingly a fresh case has been filed in the Court of Sub-Judge, Kishtwar.
22	Miscellaneous	Bonds Executed with Customs Deparment for Import of Spare Parts	302,140,000	-	-	-	302,140,000	-	-	-	-	302,140,000	1999		The items amounting to Rs.10.24 crores are imported items which can not disposed off due to custom bond executed with custom department. On this issue a committee was constituted for vacation of custom bond and write off of imported spares vide office order no-NHDPS/GM SETT/AC-31/12/140 Dated-12.06.2012. The committee had taken up the matter with custom department, New Delhi for vacation of custom bond Custom deptt. has raised some queries which had been replied. Further vide letter no-VIII/27/WT/GR/Misc-730/2013/75 dated 07.01.2014 Customs Department has sought further information which has been replied and desired details furnished vide power station letter no. /NHPC/DPS/COM(CVM/SC/2013/951 dated 28.02.2014 with the reminder letter no NHPC/DPS/COM(C)/MISC/2014/1030 dated 10.04.2014. Sh Anil Sharma, Manager (Mech.) visited custom Department on 23.04.2014 and met additional commissioner to expedite the case
	SUB TOTAL- OTHER CASES (C)		313,898,624	4,206,322	-	3,275,004	314,829,942	3,817,642	187,354	-	-	314,817,296			
	GRAND TOTAL (A+B+C)		5,002,908,453	2,945,168,799	-	582,675,004	7,365,402,241	2,944,740,119	123,237,752	673,806	570,191	7,487,350,997			

Sr. Manager Fin
Dulhasti Power Station

General Manager
Dulhasti Power Station

NHPC LIMITED
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Summary of Regional Office Expenses Allocation during FY 2014-15 — COME- II

Co code	Project	For Quarter ended 30.6.2014								For Quarter ended 30.9.2014							
		OTHER INCOME (849999)	GEN., ADMN & OTHER EXPENSES (929999)	EMPLOYEES' REMUNERATION & BENEFITS (909999)	DEPRECIATION (939999)	FINANCE CHARGES (949999)	PROVISION (959999)	PRIOR PERIOD EXPENSES (NET) (959999)	Total	OTHER INCOME (849999)	GEN., ADMN & OTHER EXPENSES (929999)	EMPLOYEES' REMUNERATION & BENEFITS (909999)	DEPRECIATION (939999)	FINANCE CHARGES (949999)	PROVISION (959999)	PRIOR PERIOD EXPENSES (NET) (959999)	Total
Region Jammu																	
103	SALAL								0								0
106	URI - I								0								0
109	DULHASTI	-163741	1217325	16095797	419787	63			17569231	(158,696)	1,286,742	19,040,925	328,271	53			20497295
113	SEWA-II								0								0
116	URI - II								0								0
120	KISHANGANGA								0								0
131	BURSUR								0								0
121	NIMMO BAZGO								0								0
122	CHUTAK								0								0
518	RE LEH								0								0
512	RE-JAMMU								0								0
520	RE-SRINAGAR								0								0
	Total	-163741	1217325	16095797	419787	63	0	0	17569231	-158696	1286742	19040925	328271	53	0	0	20497295
Region Banikhet																	
101	BAIRASIUL								0								0
105	CHAMERA-I								0								0
108	CHAMERA-II								0								0
117	CHAMERA-III								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Chandigarh																	
112	PARBATI -II								0								0
119	PARBATI-III								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Itanagar																	
129	DIBANG								0								0
152	TAWANG								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Siliguri																	
107	RANGIT								0								0
111	TEESTA-V								0								0
114	TLDP-III								0								0
118	TLDP-IV								0								0
130	TEESTA-IV								0								0
525	MPTCC								0								0
507	RE- PURULIA								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: PID expenses allocation by Siliguri & Banikhet be given separately in the same format given above separately.

NHPC LIMITED FARIDABAD

Summary of Regional Off

Co code	Project	For Quarter ended 31.12.2014								For Quarter ended 31.3.2015							
		OTHER INCOME (849999)	GEN., ADMN & OTHER EXPENSES (929999)	EMPLOYEES' REMUNERATION & BENEFITS (909999)	DEPRECIATION (939999)	FINANCE CHARGES (949999)	PROVISION (959999)	PRIOR PERIOD EXPENSES (NET) (959998)	Total	OTHER INCOME (849999)	GEN., ADMN & OTHER EXPENSES (929999)	EMPLOYEES' REMUNERATION & BENEFITS (909999)	DEPRECIATION (939999)	FINANCE CHARGES (949999)	PROVISION (959999)	PRIOR PERIOD EXPENSES (NET) (959998)	Total
Region Jammu																	
103	SALAL								0								0
106	URI - I								0								0
109	DULHASTI	-506661	2166193	17602808	358752	55	0	0	19621147	-683976	4190053	10749029	748663	143	0	0	15003912
113	SEWA-II								0								0
116	URI - II								0								0
120	KISHANGANGA								0								0
131	BURSUR								0								0
121	NIMMO BAZGO								0								0
122	CHUTAK								0								0
518	RE LEH								0								0
512	RE-JAMMU								0								0
520	RE-SRINAGAR								0								0
	Total	-506661	2166193	17602808	358752	55	0	0	19621147	-683976	4190053	10749029	748663	143	0	0	15003912
Region Banikhet																	
101	BAIRASIUL								0								0
105	CHAMERA-I								0								0
108	CHAMERA-II								0								0
117	CHAMERA-III								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Chandigarh																	
112	PARBATI -II								0								0
119	PARBATI-III								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Itanagar																	
129	DIBANG								0								0
152	TAWANG								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Siliguri																	
107	RANGIT								0								0
111	TEESTA-V								0								0
114	TLDP-III								0								0
118	TLDP-IV								0								0
130	TEESTA-IV								0								0
525	MPTCC								0								0
507	RE- PURULIA								0								0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: PID expenses alloca

NHPC LIMITED FARIDABAD

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Summary of Regional Offi

Total for the Year ended 31.3.2015

Co code	Project	OTHER INCOME (949999)	GEN., ADMN & OTHER EXPENSES (929999)	EMPLOYEES' REMUNERATION & BENEFITS (909999)	DEPRECIATION (939999)	FINANCE CHARGES (949999)	PROVISION (959999)	PRIOR PERIOD EXPENSES (NET) (959998)	Total
Region Jammu									
103	SALAL	0	0	0	0	0	0	0	0
106	URI - I	0	0	0	0	0	0	0	0
109	DULHASTI	-1513074	8860313	63488559	1855473	314	0	0	72691585
113	SEWA-II	0	0	0	0	0	0	0	0
116	URI - II	0	0	0	0	0	0	0	0
120	KISHANGANGA	0	0	0	0	0	0	0	0
131	BURSUR	0	0	0	0	0	0	0	0
121	NIMMO BAZGO	0	0	0	0	0	0	0	0
122	CHUTAK	0	0	0	0	0	0	0	0
518	RE LEH	0	0	0	0	0	0	0	0
512	RE-JAMMU	0	0	0	0	0	0	0	0
520	RE-SRINAGAR	0	0	0	0	0	0	0	0
	Total	-1513074	8860313	63488559	1855473	314	0	0	72691585
Region Banlkhet									
101	BAIRASIUL	0	0	0	0	0	0	0	0
105	CHAMERA-I	0	0	0	0	0	0	0	0
108	CHAMERA-II	0	0	0	0	0	0	0	0
117	CHAMERA-III	0	0	0	0	0	0	0	0
	Total								
Region Chandigarh									
112	PARBATI -II	0	0	0	0	0	0	0	0
119	PARBATI-III	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
Region Itanagar									
129	DIBANG	0	0	0	0	0	0	0	
152	TAWANG	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
Region Siliguri									
107	RANGIT	0	0	0	0	0	0	0	
111	TEESTA-V	0	0	0	0	0	0	0	0
114	TLDP-III	0	0	0	0	0	0	0	0
118	TLDP-IV	0	0	0	0	0	0	0	0
130	TEESTA-IV	0	0	0	0	0	0	0	0
525	MPTCC	0	0	0	0	0	0	0	0
507	RE- PURULIA	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0

Note: PID expenses alloca

NHPC LIMITED FARIDABAD

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of Project : DULHASTI POW ATION							Annexure - I (A) Amount in Rs.
Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses upto 31.03.2015							
	Other Income (GL 849999)	GEN. ADMN & OTHER EXPENSES (GL 929999)	PROVISION (GL 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL 909999)	FINANCE CHARGES (GL 949999)	DEPRECIATION (GL 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(2,881,120)	12,705,920		53,545,260	6,200	2,292,880	111,590	65,780,730
ii)Reg. Off. Exp.	(163,741)	1,217,325		16,095,797	63	419,787		17,569,231
iii) PID - Siliguri								-
Sub-total	**(3,044,861)**	**13,923,245**	-	**69,641,057**	**6,263**	**2,712,667**	**111,590**	**83,349,961**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(4,031,990)	21,309,000		52,066,370	14,670	3,900,100	(21,260)	73,236,890
ii)Reg. Off. Exp.	(158,696)	1,286,742		19,040,925	53	328,271		20,497,295
iii) PID - Siliguri								-
								-
Sub-total	**(4,190,686)**	**22,595,742**	-	**71,107,295**	**14,723**	**4,228,371**	**(21,260)**	**93,734,185**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(3,503,940)	16,500,450	-	52,498,540	(2,260)	2,832,170	126,870	68,451,830
ii)Reg. Off. Exp.	(506,661)	2,166,193		17,602,808	55	358,752		19,621,147
iii) PID - Siliguri								-
								-
Sub-total	**(4,010,601)**	**18,666,643**	-	**70,101,348**	**(2,205)**	**3,190,922**	**126,870**	**88,072,977**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(3,472,000)	16,838,000	-	52,703,000	-	3,008,000	-	69,077,000
ii)Reg. Off. Exp.	(683,976)	4,190,053	-	10,749,029	143	748,663	-	15,003,912
iii) PID - Siliguri								-
								-
Sub-total	**(4,155,976)**	**21,028,053**	-	**63,452,029**	**143**	**3,756,663**	-	**84,080,912**
Total	**(15,402,124)**	**76,213,683**		**274,301,729**	**18,924**	**13,888,623**	**217,200**	**349,238,035**

Dy. Manager (Finance)

NHPC LIMITED FARIDABAD

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Sr. Manager (Finance)

Annexure-XII

Name of Unit: DULHASTI POWER STATION

(Amount in Rs.)

31.03.2015

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

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

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

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

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

NHPC LIMITED FARIDABAD

Annexure -X

Name of Unit **DULHASTI POWER STATION**

(Amount in Rs.)

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

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	430201	Protection of Road leading to sft outlet at Dul.	1,052,480	5/1/2015	Work in Progress
	430201	Treatment of sinking zone by providing R/Wall & B/Wall	465,699	5/20/2015	Work in Progress
	430325	Const of Permanent boundry wall in Semna colony along outer periphery behind office complex.	1,238,495	4/19/2015	Work in Progress
	430328	Const of accelerograph at Dul Dam.	202,508	5/25/2015	Work in Progress
	4305XX				
	4309XX				
	4312XX				
	Total		**2,959,182**		

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

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

Annexure -XI

Name of Unit **DULHASTI POWER STATION**

(Amount in Rs.)

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

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX						-	
2	4502XX						-	
3	4503XX						-	
4	660403	IOCL, JAMMUU	FOR PURCHASE OF OIL	25/03/2015	407,395	NIL	407,395	Running Account
5	660403	IOCL, JAMMUU	FOR PURCHASE OF OIL	23/03/2015	407,395	391,305	16,090	
6	660403	MANEESH UDYOG HEAT EXCHANGERS PVT LTD	PURCHASE OF MATERIALS	24/03/2015	1,374,408	NIL	1,374,408	Advance to be adjusted in financila year 2015-16.
7	660403	BINAY OPTO ELECTRONICS PVT LTD	PURCHASE OF MATERIALS	11/03/2015	114,528	NIL	114,528	
8	660403	DHRUV INDUSTRIAL GASES	PURCHASE OF MATERIALS	13/11/2014	18,387	NIL	18,387	
9	660407	ASST. COMMISSIONER,KV SANGTHAN.,JAMMU	OPERATINAL AND RUNNING OF KVS	31/10/2014	8,000,000	7,245,630	754,370	
10	660407	DY.COMM,COMM TAX, LAKHANPUR	ENTRY TAX AGAINST SUPPLY	28/03/2015	208,591	NIL	208,591	To be adjusted in April 2016.
11	660407	DY.COMM,COMM TAX, LAKHANPUR	ENTRY TAX AGAINST SUPPLY	27/03/2015	105,646	NIL	105,646	
12	660407	DY.COMM,COMM TAX, LAKHANPUR	ENTRY TAX AGAINST SUPPLY	02/06/2015	450,000	36,031	413,969	
13	660407	DY.COMM,COMM TAX, LAKHANPUR	ENTRY TAX AGAINST SUPPLY	18/02/2015	405,047	NIL	405,047	
14	660407	DY.COMM,COMM TAX, LAKHANPUR	ENTRY TAX AGAINST SUPPLY	23/03/2015	97,161	NIL	97,161	
15	6607XX						-	
16	6608XX						-	
			TOTAL		11,588,558	7,672,966	3,915,592	

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

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

Signature
Head of Finance

Signature
Head of Project/Power Station/Unit

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Ref: Circular No.443 dated 07.04.2015)
Annexure-I

NHPC LTD.
NAME OF THE PROJECT: DULHASTI POWER STATION

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of NHPC Limited for the year 2014-15 issued by the Comptroller & Auditor General of India under section 143(5) of the Companies Act, 2013.

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

NHPC LIMITED FARIDABAD

for Gupta Gupta & Associates
Chartered Accountants
FRN001728N

CA Lalit Magotra
PARTNER
M.No.088613

PLACE: Jammu
DATE: 29/04/2015

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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Name of Unit : DULHASTI POWER STATION (A UNIT OF NHPC LTD.)

Annexure-A

Status of pending legal/ arbritation cases as on 31.03.2015

S.No	CASE TYPE	CASE NO	NAME OF THE COURT	CASE TITLE	FILED ON	AGE ANALYSIS	BRIEF DESCRIPTION	PRESENT STATUS	NEXT DATE OF HEARING
1	ARBRITRATION PENDING BEFORE ARBITRATOR	A.A. 39/06	Arbitrator A.S. Wazir, Chief Engineer (Retd) J&K State.	Girdhari Lal Parihar V/s DHEP	01-11-2006	8-9 yrs	The application filed under section 11 of the Arbitration and conciliation Act of 1997 for appointment of Arbitrator for adjudicating the disputes alleged to have arisen out of the contract " "work for restoration of Log Boom Road by constructed R/Wall	The Honb'le Court has appointed Sh A.S.Wazir, Chief Engineer (Retd) J&K State as Sole Arbitrator to enter upon the reference and adjudicate the dispute. The 1st proceeding was held on 25 Dec 2014 and the contractor filed Statement of Claim on the said dat	24-04-2015
2	ARBRITRATION PENDING BEFORE ARBRITRATOR	Arbitration Application (U/S 20 of Arbitration Act) 1999. File No. 26 Arb.(Date of appointing Arbitrator is 30.08.1999)	Distt. & Session Court, Jammu/Arbitrator	Mohd. Ramzan V/S NHPC & Others	15-12-1997	17-18 yrs	The dispute pertains in respect of the work "platform construction and drilling of three holes at Dam Site "of Baglihar Project. The Contractor executed the work and claimed the payment against the work done for Rs.2, 08640, (which is inclusive of interest	The award of Arbitrator is awaited Next date has not been intimated	
3	ARBRITRATION PENDING BEFORE COURT	LPA/07 Civil No 26/2007	High Court Jammu	Union of India through CMD NHPC & others V/S Abdul Qayoom Sheikh	01-07-2007	7-8 yrs	The instant LPA has been filed against judgment dated 03.11.2006 of Hon'ble Single Bench passed in CIMA 124 of 1999, vide which Single Bench(HC Jammu) remanded the case back to ADJ Jammu for appointment of Arbitrator and set aside the earlier order of ADJ	For arguments in LPA. No Next Date has been intimated after 26.3.2014	
4	ARBRITRATION PENDING BEFORE COURT	CIA No. 22/05	High Court Jammu	NHPC V/S Naseeb Chand	01-12-2005	9-10 yrs	The Arbitrator awarded the arbitral amount of Rs. 6,90,168 towards the damages for late performance of the work with costs in R/O the work "Construction of the water Reservior at Semna Kishtwar." Additional District Judge Jammu vide Judgment 10-6-2005	The contractor/respondent has filed an interim application for release of awarded amount to the tune of Rs.6, 90,168 deposited by the applicants in the Hon'ble Court and objections have been filed by the NHPC. The case is pending for final arguments. Mean	
5	ARBRITRATION PENDING BEFORE COURT	APA-A-6/2011 CMP-2011	High Court Jammu	Vishal Khajuria V/s NHPC & Others	28-11-2011	3-4 yrs	The Petitioner has filed the instant application / CMP for issuance of directon to the respodents to submit assessment to the worthy Registrar (Judicial High Court Jammu) and for release of awarded amount of Rs.101712 with interest @ 18% per annum	For filling of objection. Next date not intimated	
6	ARBRITRATION PENDING BEFORE COURT	O M P No 382/2008	Delhi High Court	NHPC Ltd. Vs. Jai Prakash NCC Tunnelling AS - JV	2008	7-8 Years	The instant writ petition has been filed by the Corporation under section 34 of the Arbitration and concellations Act 1996, challenging the award pronounced on 19-4-2008 by Sole Arbitrator Justice S.Naryan (Retd).regarding disputes v l z (i) Rate of payment	Rejoinder filed by NHPC for further proceedings. No Next Date has been intimated	
7	CIVIL	2009 -2013	District Court Kishtwar/Sub -Judge Kishtwar	GM DPS V/S Gh. Mohd Butt and Execution Petition Ghulam Mohd Butt V/S CMD& Others	26-Aug-09 06 -Apr- 2013	5-6 yrs	The appeal has being filed against the judgement and decree dated 4-6-09 passed in the suit titled Gh. Mohd Butt V/S CMD & Others by the Sub judge Kishtwar where by the suit of the respondent has been decreed to the tune of Rs 14170 as rent revoverable	The instant Appeal was dismissed on 22-11-2012 since the legal heirs of non-appelant were not arrayed in time. Now an application for setting aside the said dismissal order has been filed . Witnesses on behalf of Power Station namely Sh. Jaiver Singh, Eng	08.04.15 08-04-2015,

NHPC LIMITED FARIDABAD

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[illegible]	Ci[illegible]	[illegible]3/c[illegible]201	[illegible]trict[illegible]ourt[illegible]htv[illegible]	[illegible]aq[illegible]ssa[illegible]Wa[illegible]/s CMD NH[illegible] Others	30[illegible]-20[illegible]	1-[illegible]	Th[illegible]ain[illegible]as[illegible]d c[illegible]suit[illegible]era[illegible]ray[illegible] for [illegible]cla[illegible]on of order vide which EM[illegible] amounting to Rs.80000/- (eighty thousand) has be[illegible]d as null and void and for issuance of directi[illegible] for release of Rs 80000/- along with interest @ 12%	[illegible]jec[illegible]ns [illegible]peh[illegible] of d[illegible]nd[illegible] ha[illegible] been filed and related documents also handed over to our Advocate . The case is fixed for producing witness by the plaintiff.	[illegible]04[illegible]5
9	CIVIL MATTER	OWP NO 864/2012 and CMA NO 1219/2012	High Court Jammu	Mohd Qasim V/S Commissioner Secretary PDD J&K	15-06-12	2-3 yrs	the instant Petition has been filed by the plaintiff for release of Rs 3,82,500/-on account of compensation against the land comprising under survey No 1241/1177/721 min measuring 2 Kanals 11 marlas situated at Dool (Kishtwar) alleged to have been acquired	for filling of objections. No Next Date has been intimated	
10	CIVIL MATTER	462/ADJD	Addl District & Sesion Court, Doda	Babar Ahmed V/S GM DPS	21-12-2009	5-6 yrs	The applicant has filed a recovery suit for Rs 25 lacs on account of burn injuries alleged to have been caused by coming in to contact with the wire 132 KV at Pul Doda . The said line is stated to be maintained by DPS	For further witness of Petitioner.The Hon'ble Court has issued the summons to the witnesses.	22-04-2015
11	CIVIL MATTER	NIL 6/12/2012	Munsif Magistrate Kishtwar	Hazoor Din V/S GM NHPC	11-Dec-2012	2-3 yrs	The plaintiff has filed a civil suit alleging therein that defendants have constructed the transmission Towers over his residentional House near Thathri and there is apprehension of short circuit which may endanger the lives of inhabitants and has prayed	Statement of representative of defendants Mr. Paswan Dy.Manager (Elect.) TDC have been recorded on 20-2-2014. Power Grid India Limited has also been arrayed as defendant, for further proceedings.	24-04-2015
12	CIVIL MATTER	OWP 208/08 CMP 485/2008 Contp.449/2009	The Honble High Court Of J&K Srinagar	Sh.Abdul Qayoom Sheikh V/S NHPC	08-03-2009	5-6 yrs	Sh. Abdul Qayoom Sheikh petitioner filed the instant writ petition before the Hon'ble HIGH Court of J&K Srinagar praying interlia for release of Rs.10, 60,000/- stated to be due on a/c of work drilling geological exploration by diamond core drilling two h	For further hearing. No Next Date has been intimated	
13	Civil Matter	593/DJK	DISTRICT JUDGE, KISHTWAR	MOHD IQBAL BUTT V/S CMD NHPC & others	11-09-2014	0-1 yrs	The Plaintiff has filed the instant declaratory suit, interalia praying for issuance of orders for release of Rs 292.000 alleged to have been illegally deducted from his final bills in respect of work "laying 150mm dia MS Pipeline for intigrated Wat	Filing of Reply	01-05-2015
14	Civil Matter	Nil-2014	Munsif Court, Kishtwar	Saif-Din & Others V/s CMD NHPC, GM DPS & Others	28-08-2014	0-1 yrs	The Plaintiffs have filed the suit for grant of permanent prohibitory injunction restraining the defendents from interfering in the possession of plantiff over land comprising of KH Numbers 5510/5065/2032 MIN measuring 1 Kanal 03 Marla, KH No. 2034	Reply has been filed for arguments in the stay application.	20-04-2015
15	CIVIL MATTER	OWP 471/2009 and Restoration Application 29/2013	High Court, Jammu	M/S Chenab Traders through Sh.Om Raj Manhas V/S Union of India through GM (Store)NHPC & Others	01-01-2009	6-7 yrs	The Petitioner has filed the writ perition under article 226 of the constitution of India. Read with section 103 of the constitution of J&K State for insurance of writ order or direction for release of Rs.84940 alongwith the i9nterest at the rate of 18% a	Writ Petition Dismissed for non prosecution on 14.05.2013 and the Petitioner has filed Restoration Applicaton for Restoration of Origional Writ Petition. No next date has been intimated after 06.01.2014.	

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	Civil Suit	MK	Judl. C... Kishtwar	Dulhasti V/S M... & President JP Industries .	31-20...	2-3...	The plaint has filed a civil suit for compensation Rs 37000/-with interest @18% w.e.f June 2001 on account of damage alleged to have been caused to his house at Dool due to blasting done by JP.	Desk Case to be filed in the Court Sub-Judge, Kishtwar since the case was withdrawn and dismissed on 12-9-2012 in District Court Kishtwar with liberty to file afresh before the appropriate forum. The objections on behalf of Power Station have be	04-15
17	CIVIL MATTER	NIL/2008	Add.Distt.&Session Court Doda	Tarseem Singh V/S GM NHPC Kishtwar	25-03-2008	7-8 yrs	The plaintiff has filed this compensation claim for recovery of Rs 5 lacs on account of severe injuries alleged to have been received by defendant due to electric shock by coming in to contact with the live electric wire stated to have been loosely fix	For Petitioners further witnessess.The Hon'ble Court has issued the summons to the witnesses.	22-04-2015
18	CIVIL MATTER	124/ADJD	Addl.Distt.& Session Court Doda	Sadiq Hussain V/S Project Manager DHP Kishtwar	01-05-2008	6-7 yrs	The instant civil suit has been filed by the applicant claiming therein Rs.6 lacs towards compensation on account of injuries sustained by applicant alleged to be due to electric shock (132 KV Line) in village Chapri and Gharsu Teh. Doda caused due to	Argument on maintainability of suits held .Now the Plaintiff to produce more witnesses. The Hon'ble Court has issued the summons to the witnesses.	22-04-2015
19	CIVIL MATTR	NIL/14	Munsif Megistrate , KISHTWAR	SHABIR HUSSAIN BUTT V/S CMD & OTHERS	23-05-2014	0-1 yrs	The plaintiff has filed the suit for recovery of Rs. 15,000/- as arrears of rent of leased property in Khasra No: 2125 and for mandatory injunction directing the defendents to execute a fresh lease agreement /deed in favour of plaintiff in respect of his	OBJECTIONS filed. For statement of parties.	18-04-2015
20	CIVIL/ NIL	01/2.4.2014	Chairman, Distict Legal Services Authority, Kishtwr	Mst. Suraya Begum V/S Geneal Manager, Dulhasti Power Station and another	02-04-2014	0-1 yrs	The applicant has prayed to direct the non-applicants to raise R/Wall upto the level of Land of applicant so that the house adjacent to the land of non-applicants (DSB Colony) may not be damaged	For filing of objections. The comments of Power Station have been provided to the Advocate for preparation of reply/ objection. The file has been kept open.	
21	LABOUR Dispute	NIL/10	High Court Jammu	Taj Din V/S State of J&K & others	01-07-2010	4-5 yrs	The petitioner has filed the instant writ petition for issuance of direction to the respondent to implement award dated 17-11-1989 alleged to have been excuted between petitioner and DHP (Respondent No 4) regarding engagement of 88 contract workers by DHP	Objections filed .No Next Date has been intimated	
22	Labour Dispute	28/2K14	Tribunal-cum-Labour Court-II, CHANDIGARH	Construction Workers Union V/s General Manager, Dulhasti Power Station & others	22-10-2012	2-3 yrs	The instant labour dispute wherein Construction Workers Labour Union submitted Charter of Demand comprising of 9 points/13 points before RLC Centre Jammu for consideration. RLC Centre submitted earlier report to Secretary, Ministry of Labour & Employment	The petitioner filed the statement of claims . The Power Station has to file the statement of deffence /reply.	02-06-2015
23	LABOUR MATTER	OWP No 1190/2013 & CMA No1665/2013	High Court Jammu	Chief Engineer (Civil) V/S Regional Labour Commissioner (Central) Jammu (J&K) & Others	20-09-2013	1-2 yrs	The instant writ petition has been filed before the High Court of J&K Jammu by the Chief Engineer (C), Dulhasti Power Station against the award pronounced by RLC (Central) Jammu vide order dt 30.4.2013 by virtue of which Rs. 482976 have been awarded in	RLC (C) Jammu has awarded the claimed amount alongwith one time compensation in favour of petitioners. Competent Authority has accorded approval for filling of Writ against the Award before Hon'ble High Court of J&K at Jammu. Writ Petition has been filed	

NHPC LIMITED FARIDABAD

[illegible]	MIS[illegible]	[illegible]P [illegible]85/[illegible]CM[illegible]69/	[illegible] C[illegible] Ja[illegible]u	[illegible]NH[illegible] v/s [illegible]on Sec.Reve[illegible]ammu	09-[illegible]20[illegible]	4-5[illegible]	A P[illegible]on [illegible]der [illegible]cle[illegible] of [illegible]ns[illegible]on [illegible]dia[illegible]ad section 103 Constitutui[illegible] of J&K have been filed before Hon'ble High Cou[illegible] issuance of Writ/Direction for quashing order dated 11-12-2010 Arbitratorly and illegally passed by ACR K	[illegible]n'b[illegible]ligl[illegible]our[illegible]e [illegible]r d[illegible]d 7[illegible] 2011 has stayed the proceeding of ACR Kishtwar and also stayed the Execution of warrants. Now the respondents have to file objections with in four weeks. Case had not been listed so far and objections have also not	[illegible]
25	Sale Tax	2015	Dy Commissioner, Commercial Taxes, Appeal, Jammu	M/s NHPC Ltd, Dulhasti Power Station Kishtwar (J&K) V/s Assessing Authority, Commercial Taxes, Check Post, Lakhanpur	2015	0-1 yrs	The instant appeal has been filed against the order of assessing authority, Commercial Taxes, Check Post, Lakhanpur whereby entry tax amounting to Rs. 644112 has been levied on the repair charges of Old Guide Vanes when the same was being transpor	Filing of reply by the Assessing Authority.	15-5-2015
26	Sale Tax	2015	Dy Commissioner, Commercial Taxes, Appeal, Jammu	M/s NHPC Ltd, Dulhasti Power Station Kishtwar (J&K) V/s Assessing Authority, Commercial Taxes, Check Post, Lakhanpur	2015	0-1 yrs	The instant appeal has been filed against the order of assessing authority, Commercial Taxes, Check Post, Lakhanpur whereby entry tax amounting to Rs. 1848818.25 has been levied on the repair charges of the Old Generator Transformer when the same	Filing of reply by the Assessing Authority.	15-5-2015
27	Sale Tax	2015	Dy Commissioner Commercial Taxes Appeals, Jammu	M/s NHPC Ltd, Dulhasti Power StationKishtwar (J&K) V/s Assessing Authority, Commercial Taxes, Check Post, Lakhanpur	2015	0-1 yrs	The instant appeal has been filed against the order of assessing authority, Commercial Taxes, Check Post, Lakhanpur whereby entry tax amounting to Rs. 391500/- has been levied on the repair charges of Old runner with labyrinth when the said runner	Filing of reply by the Assessing Authority.	15-5-2015
28	SALES TAX	OWP 845/2004 CMP 908/2004	High Court Jammu	MS NHPC/ Dulhasti. Through Sh.S.C.Gupta GM (I/C) V/s State of J&K through it Chief Secretary, Srinagar	07-Aug-2004	10-11 yrs	The instant Petition has been filed under Article 226 of the Constitution of India read with section 103 of the constitution of J&K for issuance of appropriate writ / order/ direction declaring that provisions of sub-clause (i-b) of clause (h) of sectio	For Final hearing No next date has been intimated .	
29	SERVICE MATTER	2578/2012	High Court of J&K at Jammu	Sher Singh V/S NHPC Limited & thers	04-12-2012	2-3 yrs	The Petitioner has filed the instant Writ Petition under Article 226 of the Constitution of India read with section 103 of Constitution of India for quashing of Order No. NH/PDHEP/HR/PF(03) 10/5210-17 dated 27-6-2011 vide which the petitioner's suspension	Reply has been filed for arguments .No next date has been intimated	
30	SERVICE/ LABOUR MATER	NIL/ 13	ASSTT. LABOUR COMMISSIONER, KISHTWAR	RAVI KUMAR & OTHRS V/S GENRAL MANAGER,DPS & OHRS	28-11-2013	1-2 yrs	The applicants have filed the instant wage claim amounting to Rs.5,54,000/- stated to be due in their favour from M/S BHALAIE CONSTRUCTIONS in respect of work of laying the tiles in Shalimar & Base Camp, Semna for the period July, Aug. Sept. & Oct. 2012	Dismissed for non prosecution in favour of Corporation on 30 June 2014. The claiment has filed the restoration application which has been allowed by the authority. The reply on behalf of Power Station has been filed. Now the applicants have to produce wi	16-04-2015
31	SERVICE/ MATTER	- 2007	High Court, Jammu	Radha Devi W/O Kewal Krishan V/S NHPC & Others	24-09-2007	7-8 yrs	Writ petition under article 226 of the constitution of India read with section 103 of the constitution of the J&K State has been filed by the petitioner for issuance of direction to appoint her on any suitable post on Compassionate ground in view of the o	Reply filed/for arguments. No next date intimated.	

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[illegible]	SE[illegible]ICE[illegible]BO[illegible] MATTER	[illegible]	[illegible] K[illegible]TV[illegible]	[illegible]NA[illegible]AM[illegible]AL[illegible]AR[illegible] V/S UNITED INSURANCE COY[illegible]	02[illegible]-20[illegible]	0-[illegible]	Th[illegible]ain[illegible]as[illegible]d [illegible]cla[illegible]efc[illegible]AL[illegible]ish[illegible]r fo[illegible] compensation amounting to Rs. 20,00,000/- on account of injuries alleged to [illegible] been received during the course of service due to acc[illegible]t of vehicle owned by Dulhasti Power Station on 07.09.2	[illegible]r fi[illegible] of[illegible]ly [illegible]su[illegible]ce [illegible]pa[illegible] Reply on behalf of Power Station stands filed.	[illegible]-04[illegible]15
33	SERVICE/LABOUR MATTER	SWP NO 1855 & 72675&CMP No 2675/07	High Court Jammu	Dr.Anil Sharma V/S NHPC & Others	01-11-2007	7-8 yrs	The present writ petition has been filed under article 226 of the constitution of India read with section 103 of constitution of J&K for issuance of direction to the effect that he may be allowed to work continuously in DHP Hospital as dental surgeon	Reply filed. No next date has been communicated.	
34	SERVICE/LABOUR MATTER	CW No.6175-76 / 06	Delhi High Court	G.M. Dulhasti HE Project Vs.Appellate Authority cum Joint Chief/Labour commissioner Central Govt.	2006	8-9 yrs	NHPC has challenged the Order dated 31.3.2005 passed by Appellate Authroity cum Joint Chief Labour Commssioner(Central) in respect of Standing Order certified by certifying authority for Dulhasti Project	The operation of Order dt.31-3-2005 has been stayed and now pending for further hearing.No Next Date has been intimated	
35	SERVICE/LABOUR MATTER	SWP NO 323/05	High Court Jammu	Anita Roy V/S NHPC Ltd. & Others	01-01-2005	10-11 yrs	The applicant has filed the writ petition for issuance of direction to the respondent to consider and appoint the patitioner on compassionate grounds since the husband of the petitioner Sh.Anoop Roy is stated to have died on 14-08-1995 while in service	Objections already field for arguments. No next date has been communicated	
36	TAX MATTER	Sales Tax Cases for F. Y. 1983-84 of D H P File No 107/ST/T/J	Appellte Authority Sales Tax Jammu	DHP against Sales Tax Deptt. J&K	01-07-2003	11-12 yrs	The sales tax imposed by the Sales Tax Authority has been challenged by the DPS	J&K Sales Tax Tribunal, Jammu vide decision 25-4-2005 has reviewed the appeal and is now Pending before the Appellant Authority Jammu for disposal on merits. No Next Date has been intimated	

NHPC LIMITED FARIDABAD

DULHASTI POWER STATION

BALANCE SHEET AS AT 31.03.2016.

(Before Closing Entry)

DULHASTI POWER STATION

DULHASTI POWER STATION

BALANCE SHEET AT 31.03.2016

NHPC LIMITED
FARIDABAD

Dulhasti Power Station, NHPC Limited

Annexure to the Auditors' Report

The Annexure referred to in our report to the members of NHPC Ltd. (the Company') for the year Ended on **31.03.2016**. We report that:

S. No.	Particulars	Auditors Remark
(i)	(a) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;	A Fixed Assets Register showing quantitative details/ identification marks and situation/ location of fixed assets has been maintained at the Power station and OBJECT-ID is also mentioned.
	(b) whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	Physical Verification of Assets of the Power Station was conducted by an outside agency named M/s M L Bhansali & Co, Chartered Accountants, Faridabad and Suitable action has been taken towards the observations pointed out by them.
(ii)	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management;	Physical Verification of stores of the Power Station was conducted by an outside agency named M/s M L Bhansali & Co, Chartered Accountants, Faridabad and Suitable action has been taken towards the observations pointed out by them.
	(b) are the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the company and the nature of its business. If not, the inadequacies in such procedures should be reported;	Adequate in relation to the size of the company and the nature of its business.
	(c) whether the company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;	Proper records are maintained and no serious irregularly/repeated mistakes noticed on physical verification.

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(iii)	(iii) whether the company has granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. If so,	To be dealt at corporate office level.
	(a) whether receipt of the principal amount and interest arc also regular; and	To be dealt at corporate office level.
	(b) if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest;	To be dealt at corporate office level.
(iv)	is there an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. Whether there is a continuing failure to correct major weaknesses in internal control system.	Yes there exists an adequate internal control system commensurate with the size of the company and the nature of its business.
(v)	in case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under, where applicable, have been complied with? I I not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	To be dealt at corporate office level.
(vi)	where maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, whether such accounts and records have been made and maintained;	The Power Station is following the Costing Policy as per Cost Accounting Record (Electricity Industry) Rules, 2011. All the cost accounts and records have been made & maintained.
(vii)	(a) is the company regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added	Yes

	tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.	
	(b) in case dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).	Nil
	(c) whether the amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made thereunder has been transferred to such fund within time.	Nil
(viii)	whether in case of a company which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the immediately preceding financial year;	N.A
(ix)	whether the company has defaulted in repayment of dues to a financial institution or bank or debenture holders? If yes, the period and amount of default to be reported;	Nil
(x)	whether the company has given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;	Nil

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

(xi)	whether term loans were applied for the purpose for which the loans were obtained;	To be dealt at corporate office level.
(xii)	whether any fraud on or by the company has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated.	Nil

for Gupta Gupta & Associates
Chartered Accountants
FRN001728N

PLACE: Kishtwar
DATE: 18/04/2016

(CA Lalit Magotra)
PARTNER
M.No.088613

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

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	• Free hold land acquired = NIL • Lease hold Land acquired = 2057594.05 Sq. mtrs • Area of leasehold land for which • Clear title is available = 1910572.49 sq. mtrs • Area of leasehold land for which Clear title is not available = 147021.56 sq. mtrs. • Area of leasehold land for which Lease deeds are not available =2057594.05 Sq. mtrs # # Complete papers of land measuring 1910466.10 sq.mt have been submitted to the State Government for Sanction of lease. However, sanction of lease is still awaited. Papers of remaining land measuring 147127.95 sq. mt are being prepared for submission to J&K Government for sanction of lease.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	N.A.

for Gupta Gupta & Associates
Chartered Accountants
FRN001728N

(CA Lalit Magotra)
PARTNER
M.No.088613

PLACE: Kishtwar
DATE: 18/04/2016

NHPC LIMITED FARIDABAD

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DULHASTI POWER STATION

Auto Generated Check List for preparation of Accounts for the period ended 31.03.2016

Item	Description	Current Year Differences	Previous Year Differences	Remarks
Balance Sheet	Total of the Assets and total of the Liabilities in the BS	-	-	
Profit & Loss Account	Amount of Profit or Loss as per P&L Statement and amount calculated from trial balance	-	-	
Fixed Assets Note	Amount of Net Fixed Assets (Tangible) as per face of BS and as shown in Note 10.1	-	-	
	Amount of Net Fixed Assets (Inangible) as per face of BS and amount in Note 10.2	-	-	
	Details of Fixed asset addition/Deductions as per Annexure to Note No. 10.1 & 10.2 with the amount appearing in Note No. 10.1 and 10.2.	-		
	Fixed asset addition on account of Others in Note No. 10.1 & 10.2 is greater than or equal to amount Capitalized shown in Note NO. 11.1	-	-	
CWIP	CWIP Note no. 11.1 figure matching with the Balance Sheet figure	-	-	
	Any difference in EDC appearing in main Note No. 11.1 with Cummulative EDC as per Annex to Note 11.1	-	-	
Note No. 7 (Long Term Provisions)	Provision for Leave Encashment	-	- -	
	Provision for REHS	-	- -	
	Provision for TTA (Baggage Allowance on Retirement)	-	- -	
	Provision for Memento	-	-	
	Provision for Wage Revision	-	- -	
	Provision for Performance Related Pay/Incentive	-	- -	
	Provision for Superannuation /Pension Fund	-	- -	
	Provision For Tariff Adjustment	-	-	
	Provision For Committed Capital Expenditure	-	- -	
	Provision - Others	-	- -	
Note No. 7 (Short Term Provisions)	Provision for Leave Encashment	-	- -	
	Provision for REHS	-	- -	
	Provision for TTA (Baggage Allowance on Retirement)	-	- -	
	Provision for Memento	-	- -	
	Provision for Wage Revision	-	- -	
	Provision for Performance Related Pay/Incentive	-	- -	
	Provision for Superannuation /Pension Fund	-	- -	
	Provision For Tariff Adjustment	-	-	
	Provision For Committed Capital Expenditure	-	- -	
	Provision - Others	-	- -	
Note No. 13 Loans & Advances	Provisions for doubtful advances	-	- -	
	Provisions for Doubtful Deposits	-	- -	
	Provisions for Doubtful Loans & Advances	-	- -	
Note No. 16 Inventories	Provision for Obsolescence & Diminution in Value	-	- -	
Note No. 17 Trade Receivable	Provisions for doubtful debts	-	- -	
Note No. 19 Other Current Assets	Provisions for Doubtful Interest	-	- -	
	Provisions for Doubtful Claims	-	- -	
	Provision for project expenses to be writen off	-	- -	
	Provision for losses pending investigation / awaiting write off sanction	-	- -	
Note No. 21 Other Income	#Detail of Liability/Provisions not required written back -Others (it should not be negative)	-	- -	

Signature of Head of Finance

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount in Rupees)

	PARTICULARS	Note No.	As at 31st March, 2016		As at 31st March, 2015
I.	**EQUITY AND LIABILITIES**				
(1)	**SHAREHOLDERS' FUNDS**				
(a)	Share Capital	2	-		-
(b)	Reserves and Surplus	3	4949829282		4638192611
(2)	**NON-CURRENT LIABILITIES**				
(a)	Long Term Borrowings	4	-		-
(b)	Deferred Tax Liabilities	5	-		-
(c)	Other Long Term Liabilities	6	1054315085		1052529902
(d)	Long Term Provisions	7	-		-
(3)	**CURRENT LIABILITIES**				
(a)	Trade Payables	8			
	i) Outstanding dues of Micro and Small Enterprises		-		-
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises		23241742		11078297
(b)	Other Current Liabilities	9	433410108		425639803
(c)	Short Term Provisions	7	185116183		144371613
(4)	**FUND FROM C.O.**	2A	24407111259		27262458331
	TOTAL		**31053023659**		**33534270557**
II.	**ASSETS**				
(1)	**NON-CURRENT ASSETS**				
(a)	Fixed Assets				
	(i) Tangible Assets	10.1	30694945061	33269039322	
	(ii) Intangible Assets	10.2	34	833	
	(iii) Capital Work In Progress	11.1	35271531	6338777	
	(iv) Intangible Assets under development	11.2	-	-	
(b)	Non Current Investments	12	-	-	
(c)	Long Term Loans and Advances	13	47342723	49600224	
(d)	Other Non Current Assets	14.1	-	-	
	Sub-total		30777559349	33324979156	
(e)	Non Current Assets - Regulatory Assets	14.2	-	30777559349 -	33324979156
(2)	**CURRENT ASSETS**				
(a)	Current Investments	15	-		-
(b)	Inventories	16	108686705		93521869
(c)	Trade Receivables	17	-		-
(d)	Cash & Bank Balances	18	1100793		7711765
(e)	Short Term Loans and Advances	13	119272077		68771722
(f)	Other Current Assets	19	46404735		39286045
	TOTAL		**31053023659**		**33534270557**
	Significant Accounting Policies	1			
	Expenditure attributable to construction during the year forming part of capital work in progress for the year	28			
	Other Explanatory Notes to Accounts	29			
	Note 1 to 29 form integral part of the Accounts				

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

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

(CA Lalit Magotra)
Partner
M.No.086519

(Rajan Narayan)
Sr. Manager(Fin)

(Parveen Kumar Langer)
General Manager

Place: DPS,Kishtwar
Date: 18.04.2016

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

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

(Amount in Rupees)

		Note No.	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME				
i)	Revenue from Operations	20	11454865211	11333359975
ii)	Other Income	21	84769712	42360338
	TOTAL REVENUE		**11539634923**	**11375720313**
EXPENDITURE				
i)	Generation, Administration and Other Expenses	22	2027094887	2005194941
ii)	Employee Benefits Expense	23	1126485536	1116026028
iii)	Finance Cost	24	702335995	881049253
iv)	Depreciation & Amortization Expense	25	2736321187	2735745563
	TOTAL EXPENDITURE		**6592237605**	**6738015785**
Profit before Prior Period Items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			**4947397318**	**4637704528**
	Prior Period Items (net)	26	(2431964)	442057
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			**4949829282**	**4637262471**
	Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax			**4949829282**	**4637262471**
	Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax			**4949829282**	**4637262471**
	Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX			**4949829282**	**4637262471**
	Tax Expenses	27		
i)	Current Tax		-	-
ii)	Adjustments relating to earlier years		-	-
iii)	Deferred Tax		-	-
	Total Tax Expenses		-	-
Profit for the year from continuing operations			**4949829282**	**4637262471**
	Profit from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax			-	-
Profit for the year			**4949829282**	**4637262471**
	Significant Accounting Policies	1		
	Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
	Other Explanatory Notes to Accounts	29		
	Note 1 to 29 form integral part of the Accounts			

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

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

(CA Lalit Magotra)
Partner
M.No 088613

(Rajan Narayan)
Sr. Manager(Fin)

(Parveen Kumar Langer)
General Manager

Place: DPS,Kishtwar
Date: 18.04.2016

NHPC LIMITED FARIDABAD

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Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

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

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

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

NHPC LIMITED FARIDABAD

2.1.4 Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the court till the date of court's award), rehabilitation and other expenses relatable to land in possession are treated as cost of land.

2.2 INTANGIBLE ASSETS

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

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

2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

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company does not have control is charged to "Statement of Profit & Loss."

3. MACHINERY SPARES

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

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

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

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

4. RATE REGULATED ACTIVITIES

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



Activities issued by the Institute of Chartered Accountants of India(ICAI), if it fulfils the conditions for such recognition laid down in the ibid Guidance Note.

5. DEPRECIATION & AMORTISATION

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

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

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

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

(i) Construction Plant & Machinery
(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC regulations.

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

7.2 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,

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monetary items denominated in foreign currency are translated at the exchange rate prevailing on the Balance Sheet date.

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

9. EMPLOYEE BENEFITS

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

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

9.3 The liability for retirement benefits of employees in respect of Gratuity is ascertained at the year end on the basis of actuarial valuation and paid to the Gratuity trust.

9.4 The liability for leave benefits (including compensated absences), post retirement medical benefits, allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.

10. REVENUE

10.1 (a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.

(b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

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(c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

(d) Advance against depreciation considered as deferred income in earlier years is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

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

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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

Deferred tax is recognized on timing differences between the accounting income and taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. Deferred tax

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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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NOTE NO. 2 SHARE CAPITAL		(Amount in Rupees)
PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
..... NIL		

NOTE NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts)		(Amount in Rupees)
PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	31900650942	33667672928
C.O.(FDB)	(10161386359)	(8956608658)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	94418709	75091751
RO-ITANAGAR	-	-
RO-SILIGURI	(24493)	1663836
LO-DEHRADUN	-	937782
BAIRASIUL	-	(120044)
LOKTAK	-	-
SALAL	389770	(2547795)
TANAKPUR	354748	28001
CHAMERA-I	(1504267)	2435599
URI - I	-	177749
RANGIT	-	-
CHAMERA-II	4359	2189881
DULHASTI	-	-
DHAULIGANGA-I	88378	-
TEESTA-V	(193587)	794635
CHAMERA-III	250303	222059
CHUTAK	630822	1292564
TLDP-III	111032	(1629)
PARBATI -II	62211	329324
PARBATI-III	981575	(1113627)
SEWA-II	245972	(721641)
URI - II	(334987)	459745
KISHANGANGA	271756	(725330)
BURSUR	(1203807)	3840230
NIMMO BAZGO	(787971)	(1002351)
TLDP-IV	122303	-
TEESTA-IV	-	-
SUBANSARI LOWER	-	138120
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	429085
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
RE CELL	-	209496
Wind Power Projects, Jaisalmer	-	-
BRRP	1223664	188054
CHEQUE PAID ACCOUNT	181300000	173350000
CHEQUE COLLECTED ACCOUNT	(39262956)	(33172191)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	679200796	715444583
CENTRALIZED VENDOR PAYMENT ACCOUNT	1751502346	1611576175
Total	**24407111259**	**27262458331**

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NOTE NO. 3 RESERVE AND SURPLUS			(Amount in Rupees)	
PARTICULARS		As at 31st March, 2016		As at 31st March, 2015
Capital Reserve		-		-
Capital Redemption Reserve		-		-
Securities Premium Account		-		-
General Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Tranfer to Capital Redemption Reserve	-		-	
As at Balance Sheet date		-		-
Bond Redemption Reserve				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Self Insurance Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Corporate Social Responsibility Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Utilisation during the year	-		-	
As at Balance Sheet date		-		-
Research & Development Fund				
As per last Balance Sheet	-		-	
Add: Transfer from Surplus	-		-	
Less: Write back during the year	-		-	
As at Balance Sheet date		-		-
Surplus *		4949829282		4638192611
Total		4949829282		4638192611
* Surplus				
Profit for the Year as per Statement of Profit and Loss	-	4949829282		4637262471
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets		-		-
Balance brought forward		-		-
Add:				
Amount Written Back From Bond Redemption Reserve		-		-
Write Back From Capital Reserve		-		-
Write Back From Other Reserve		-		-
Amount Utilised From Self Insurance Fund		-		930140
Tax On Dividend Write Back		-		-
Write Back From Corporate Social Responsibility Fund		-		-
Write Back From Research & Development Fund		-		-
Balance available for Appropriation		4949829282		4638192611
Less:				
Transfer to Bond Redemption Reserve		-		-
Transfer to Self Insurance Fund		-		-
Transfer to General Reserve		-		-
Transfer to Corporate Social Responsibility Fund		-		-
Transfer to Research & Development Fund		-		-
Dividend :				
- Interim		-		-
- Proposed		-		-
Tax on Dividend				
- Interim		-		-
- Proposed		-		-
Balance carried forward		4949829282		4638192611
				-

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NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

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

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

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

Explanatory Note: -

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

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	22835487	16136450	6699037	25903139	23258737	2644402
Income received in advance (Advance Against Depreciation)	1023978000	-	1023978000	1023978000	-	1023978000
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	23638048	-	23638048	25907500	-	25907500
	1070451535	**16136450**	**1054315085**	**1075788639**	**23258737**	**1052529902**

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NOTE NO. 7 PROVISIONS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
(provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-		-	-	
Additions during the year		49916594		-	67099099	
Amount used during the year		49916594		-	67099099	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		176068		-	537827	
Amount used during the year		176068	-	-	537827	
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	-	185000		-	230000	
Amount used during the year	-	185000		-	230000	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
As per last Balance Sheet	-	5712583		-	5629532	
Additions during the year	-	1374683		-	1816691	
Amount used during the year	-	1292704		-	1733640	
Amount reversed during the year	-			-	-	
Closing Balance	-	**5794562**		-	**5712583**	
Less: Advance paid	-	5794562		-	5712583	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	42054657		-	34452510	
Additions during the year	-	56374928		-	43748561	
Amount used during the year	-	48449846		-	32746353	
Amount reversed during the year	-	384768		-	3400061	
Closing Balance	-	**49594971**	**49594971**	-	**42054657**	**42054657**
vii) Provision for Superannuation / Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount adjusted during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-

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PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
c) **Provision for Proposed Dividend**						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
d) **Tax on Proposed Dividend**						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
e) **Provision For Tariff Adjustment**						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
f) **Provision For Committed Capital Expenditure**						
As per last Balance Sheet	-	-		-	290996	
Additions during the year				-	-	
Amount used during the year				-	-	
Amount reversed during the year				-	290996	
Closing Balance	-	-	-	-	-	-
g) **Provision for Restoration expenses of Insured Assets**						
As per last Balance Sheet		-			-	
Additions during the year					-	
Amount used during the year					-	
Amount reversed during the year					-	
Closing Balance	-	-	-	-	-	-
g) **Provision - Others**						
As per last Balance Sheet	-	102316956		-	10546879	
Additions during the year		42304256		-	99270077	
Amount used during the year		7618436		-	6491936	
Amount reversed during the year		1481564		-	1008064	
Closing Balance	-	**135521212**	**135521212**	-	**102316956**	**102316956**
Total	-	**185116183**	**185116183**	-	**144371613**	**144371613**

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.0.58 Crore (including provision for the current year Rs. 0.14 Crore) with corresponding amount shown as "Advance paid".

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NOTE NO. 8 TRADE PAYABLE		(Amount in Rupees)
PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	23241742	11078297
Total	23241742	11078297

Explanatory Note: -

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

NOTE NO. 9 OTHER CURRENT LIABILITIES				(Amount in Rupees)
PARTICULARS		As at 31st March, 2016		As at 31st March, 2015
Current maturities of long term debt (Refer Note no. 4) *		-		-
Deposits		-		-
Interest accrued but not due on borrowings		-		-
Interest accrued and due on borrowings		-		-
Income received in advance (Advance against depreciation) (refer Note No. 6)		-		-
Unpaid dividend		-		-
Unpaid interest		-		-
Liability against capital works/supplies		24722082		9835660
Deposits/ retention money		16136450		23258737
Due to Subsidiaries		-		-
Unspent amount of deposit/agency basis works		-		-
Bond application money		-		-
Statutory dues payables		353282040		343132405
Liabilities toward Self Insurance Fund		-		-
Other liabilities		39269536		49413001
Advances against the deposit works	-		-	
Less: Amount Spent on Deposit Works	-	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-		-	
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-		-	
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-	-
Grants in aid - pending utilization		-		-
Total		433410108		425639803

* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note no. 4. (For C.O. only)

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NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	0						0	0			0	0	0
ii)	Land – Leasehold	35814893						35814893	19543164	2204851	0	21748015	14066878	16271729
iii)	Roads and Bridges	120814558		8554349				129168907	24359374	5159986	0	29519360	99649547	96455184
iv)	Buildings	2600064779		13745923				2613810702	662454008	92974246	0	755428254	1858382448	1937610771
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	29655074720		9809141				29664883861	10801949574	1565759132	0	12367708706	17297175155	18853125146
vii)	Generating Plant and machinery	19703866963		113327819		19261012	-3976	19797929812	7526222057	1042091108	-1029477	8567283688	11230646124	12177644926
viii)	Plant and machinerySub station	7776092		3069681		368000		10477773	1999182	233551	0	2232733	8245040	5776910
ix)	Plant and machineryTransmission lines	56690987		624941				57315928	21909150	2580563	0	24489713	32826215	34781837
x)	Plant and machinery Others	4469493		873437				5342930	2120709	845900	162674	2929283	2413647	2348784
xi)	Construction Equipment	39568653						39568653	12996077	3397624	0	16393701	23174952	26572576
xii)	Water Supply System/Drainage and Sewerage	74169927		10846868				85016795	10368888	2677602	0	13046490	71970305	63801039
xiii)	Electrical installations	0						0	0	0	0	0	0	0
xiv)	Vehicles	19430599				211476	-2825	19216298	8654497	1124430	-7155	9771772	9444526	10776102
xv)	Aircraft/ Boats	389875						389875	213614	0	0	213614	176261	176261
xvi)	Furniture and fixture	11421055	20103	776705	48900		-79796	12089167	4442421	614599	-10092	5046928	7042239	6978634
xvii)	Computers	22889287	65376	1998449	79900	2100	-13979	24857133	17024203	1857629	-54843	18826989	6030144	5865084
xviii)	Communication Equipment	3415141		1520660				4935801	1664846	297007	0	1961853	2973948	1750295
xix)	Office Equipments	21788246		212600	21500		-2100	21977246	9235518	1396301	-7482	10624337	11352909	12552728
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	22531757	20430	4129509				26681696	5784672	1524923	1794	7311389	19370307	16747085
xxii)	Tangible Assets of minor value >750 and < Rs.5000	2841531		382029	21749		102678	3304489	2837300	476986	-14213	3300073	4416	4231
	Total	62402818576	105909	169872111	172049	19842588	0	52552781959	19133779254	2725016438	-958794	21857836898	30694945061	33269039322
	Previous year	52321624012	460091	121452000	107831	40609696	0	52402818576	16416024404	2723417940	-5663090	19133779254	33269039322	35905599608

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	31-03-2016	01-04-2015	For the Period	Adjustments	31-03-2016	31-03-2016	31-03-2015
			IUT	Others	IUT	Others								
i)	Land– Right to Use	0						0	0	0	0	0	0	0
ii)	Computer Software	2041929						2041929	2041096	799	0	2041895	34	833
	Total	2041929	0	0	0	0	0	2041929	2041096	799	0	2041895	34	833
	Previous year	2041929	0	0	0	0	0	2041929	1900364	140732	0	2041096	833	1565

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs. Nil (Previous year Rs.Nil) covering an area of Nil hectare (Previous year Nil hectare) and lease deeds in respect of leasehold land amounting to Rs. 3.58 Crore (Previous year Rs.Crore) covering an area of 205.76 heclare (Previous year 205.76 hectare) are yet to be executed/passed.

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

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

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

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

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

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

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Dy.Manager (Fin)

Sr.Manager(Fin)

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Annexure to Note 10.1 & 10.2 as at 31.03.2016

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	RESTORATION OF LOG BOOM ROAD BY CONSTRUCTION OF R/WALL&B/WALL	410201	1,97,814
2	TREATMENT OF SINKING ZONE RD2470 TO RD 2495 DUL DAM SITE	410201	6,89,950
3	PROTECTION OF ROAD TO SFT OUTLET T-312 RD 800M TO RD 900M	410201	13,53,522
4	TREATMENT OF SINKING ZONE BY PROVIDING WIRECRATE AT RIGHT BANK OFRESERVOR RD1700MTO 1720M	410201	2,11,875
5	TREATMENT OFSINKING ZONE BY PROVIDING RWALL BETWEEN RDs +/-1500M -+/-1570 M AT DUL DAM SITE DPS	410201	12,18,458
6	TREATMENT OFSINKING ZONE BY PROVIDING WIRECRATE AT RIGHT BANK OFRESERVOR RD 150M TO 500M	410201	24,11,723
7	TREATMENT OFSINKING ZONE BYPROV R WALL ONROAD LEADINGTO SFT OUTLET T-312 BETW RD600 TO RD 650M	410201	12,18,531
8	TREATMENT OF GUIDE WALL AT SFT OUTLET BY PROVIDING WIRE CRATE AT DUL DAM SITE	410201	6,27,472
9	TREATMENT OF SINKING ZONE BY WAY OF PROV WIRE CRATE AT HILL SLOPE OF LEFT BANK	410201	6,25,004
10	RESERVOR RD	410306	16,68,786
11	1700MTO 1720M	410325	55,93,896
12	C/O Permanent Wboundary Wall in Semna Colony along outer periphery behind office Complex,KVS Chenab	410325	25,35,314
13	CONSTRUCTION OF MESS AND STORE FOR CISF ' A' CO. AT SHALIMARDPS	410325	9,79,517
14	C/O PERMANENT BOUDARY WALL IN SEMNA COLONY C-TYPE GATE TO CISF RESERVE GATE VIA GO'S MESS	410325	12,53,661
15	C/OF BOUNDARY WALL AROUND FILTER PLANT BUILDING AT SHALIMAR	410325	1,19,509
16	C/O TOILET BLOCK,SEWERAGE AMENTIES AT MORCHA GATE	410328	15,95,240
17	DRAFT TUBE STOPLOG, DRW.NO.NEY-DUL-22-HW-VOPF-171-D &NEY-DUL-22-HW-VOPF-172-D	410611	98,09,141
18	CONTROL PANEL OF FEEDERS WITH VCB (11KV),VARIOUS METERS AND WITH E/F & O/C PROTECTIONS	410711	12,92,191
19	VIBRATION METER	410712	81,790
20	DISTANT VIEW DISPLAY, SANDS	410712	16,868
21	DISTANT VIEW DISPLAY, SANDS	410712	16,868
22	REMOTE UNIT FOR GPS BASED TIME SYNCHRONIZATION UNIT, SANDS	410712	16,868
23	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM	410713	1,26,385
24	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM	410713	1,26,385
25	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 80X80X80MM	410713	1,26,385
26	3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 100X100MM	410713	96,900
27	3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORTED), SIZE: 100X100MM	410713	96,900
28	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	410713	32,994
29	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	410713	32,994

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30	3 AND 1/2 DIGIT MULTIMETER AC/DC 0-1000 V, AC/DC CURRENT UP TO -10 AMP	410713	22,997			
31	3 AND 1/2 DIGIT MULTIMETER AC/DC 0-1000 V, AC/DC CURRENT UP TO -10 AMP	410713	22,997			
32	DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V	410713	37,323			
33	DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V	410713	37,323			
34	WELDING SET,THYRISTOR BASED RECTIFIER,3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	410713	1,07,455			
35	POTABLE WELDING SET(MMA/TIG), IN.-230V,SIN. PHASE,50 HZ,CUR. RANGE MMA/TIG-5-160A/5-200A- ,INS.-F	410713	19,278			
36	POTABLE WELDING SET(MMA/TIG), IN.-230V,SIN. PHASE,50 HZ,CUR. RANGE MMA/TIG-5-160A/5-200A- ,INS.-F	410713	19,278			
37	WELDING SET, CURRENT RANGE UP 600AMP, 3-PH, 50HZ	410713	1,03,325			
38	THREE PHASE WELDING FUME EXTRACTOR WITH FILTER	410713	3,28,199			
39	THREE PHASE WELDING FUME EXTRACTOR WITH FILTER	410713	3,28,199			
40	POTABLE WELDING SET(MMA/TIG), IN.-230V,SIN. PHASE,50 HZ,CUR. RANGE MMA/TIG-5-160A/5-200A-,INS.-F	410713	26,105			
41	ISOLATING VALVE (OIL ISOLATION) REF-30G OF DRG NO. NEY DUL 20 TM RA LE 005	410714	10,73,448			
42	VALVE (PILOTING OF DOWNSTREAM SEAL), REF-45T, DWG NO. NEY DUL 20 TM RA LE 005	410714	7,83,360			
43	DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101	410714	37,97,854			
44	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	410714	36,39,169			
45	WATER TIGHT RING DRG NO. 85589231-51-204-01	410714	5,77,452			
46	ISOLATING VALVE (OIL ISOLATION) REF-30D OF DRG NO. NEY DUL 20 TM RA LE 005	410714	21,57,862			
47	DISTRIBUTING VALVE(WICKET GATE CONTROL), REF-32A OF DRAWING NO. NEY DUL 20 TM RA LE 005	410714	17,13,600			
48	DISTRIBUTING VALVE(WICKET GATE CONTROL), REF-32A OF DRAWING NO. NEY DUL 20 TM RA LE 005	410714	17,13,600			
49	UNDUE TURBINE OVER SPEED(MECHANICAL DETECTION), DRAWING NO.NEY DUL 20TM RA LE 003	410714	4,89,600			
50	DISTRIBUTING VALVE(3 WAY OVER SPEED PILOTED), REF-31A OF DRAWING NO. NEY DUL 20 TM RA LE 005	410714	2,44,800			
51	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	410714	8,76,856			
52	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	410714	8,76,856			
53	SUBMERSIBLE SLURRY PUMP 150 HP,300M3 /HR AT 65 M HEAD WITH 40M CABLE, LIFTING CHAIN, MAKE- AQUA	410714	16,72,275			
54	COOLING WATER PUMP WITH MOTOR SET, DISC. 00 M3/HR AT RATED HEAD: 43 MTR,KSB,MCPK 250-200-400 GC3	410714	12,72,743			
55	COOLING WATER PUMP WITH MOTOR SET, DISC. 00 M3/HR AT RATED HEAD: 43 MTR,KSB,MCPK 250-200-400 GC3	410714	12,72,743			
56	COOLING WATER PUMP WITH MOTOR SET, DISC. 00 M3/HR AT RATED HEAD: 43 MTR,KSB,MCPK 250-200-400 GC3	410714	12,72,743			
57	SUBMERSIBLE PUMP, 1.5 HP	410714	51,348			
58	SUBMERSIBLE PUMP, 1.5 HP	410714	51,348			
59	SUBMERSIBLE PUMP, 1.5 HP	410714	51,348			

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60	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	17,05,706			
61	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	410714	19,57,237			
62	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	10,96,526			
63	336 KV SURGE ARRETOR FOR GAS INSULATED SWITCHGEAR(420KV) COMPLETE WITH ALL ACCESSORIES & FRAMEWORK	410714	101,86,143			
64	336 KV SURGE ARRETOR FOR GAS INSULATED SWITCHGEAR(420KV) COMPLETE WITH ALL ACCESSORIES & FRAMEWORK	410714	101,86,143			
65	336 KV SURGE ARRETOR FOR GAS INSULATED SWITCHGEAR(420KV) COMPLETE WITH ALL ACCESSORIES & FRAMEWORK	410714	101,86,143			
66	336 KV, METAL OXIDE TYPE,SURGE ARRESTOR	410714	65,25,015			
67	NUMERICAL LOW IMPEDANCE BUS BAR PROTECTION SCHEME - MICOM P746	410714	25,51,617			
68	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	4,32,591			
69	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	4,32,591			
70	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	4,32,591			
71	TURBINE BEARING OIL TANK DRG. NO. 855892314120401	410714	17,50,817			
72	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	410714	7,85,824			
73	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	410714	7,85,824			
74	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	410714	7,85,824			
75	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	410714	7,85,824			
76	PRESSURE REGULATOR VALVE DN20 PN16	410714	42,655			
77	PRESSURE REGULATOR VALVE DN20 PN16	410714	42,655			
78	PRESSURE REGULATOR VALVE DN20 PN16	410714	42,655			
79	PRESSURE REGULATOR VALVE DN40 PN 16	410714	70,028			
80	PRESSURE REGULATOR VALVE DN40 PN 16	410714	70,028			
81	PRESSURE REGULATOR VALVE DN40 PN 16	410714	70,028			
82	PRESSURE REGULATOR VALVE DN80	410714	1,64,487			
83	PRESSURE REGULATOR VALVE DN80	410714	1,64,487			
84	PRESSURE REGULATOR VALVE DN80	410714	1,64,487			
85	ELECTRIC DRIVEN HIGH PRESSURE AIR COMPRESSOR-45 NCUBIC METER/HOUR (FAD),PRESSURE 74 BAR-ELGI SAUER	410714	20,96,667			
86	ACTUATOR FOR GOVERNOR, TR10	410714	12,45,937			
87	ACTUATOR FOR GOVERNOR, TR10	410714	12,45,937			
88	SUBMERSIBLE PUMP, 1.5 HP	410714	51,348			
89	SUBMERSIBLE PUMP, 1.5 HP	410714	51,348			
90	SUBMERSIBLE PUMP, 1.5 HP	410714	51,348			
91	GUIDEVANES SERVOMOTOR WITH SEAL KIT, DRAWING NO.855892316000101	410714	58,50,528			
92	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	8,10,412			
93	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	7,27,292			
94	MIV SERVOMOTOR WITH SEAL KIT, DRAWING NO.855892322100101	410714	82,57,344			

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95	SUBMERSIBLE SLURRY PUMP 180HP, 400M3/H AT 65MTR HEAD - MAKE:AQUA, MODEL: ASS HE 1552 T M 180 OJ	410714	22,82,344			
96	STAR DELTA CONTROL PANEL FOR SUBMER. SLURRY PUMP 400M3/HR AT 65MTR HEAD - AQUA, ASSHE1552TM180OJ	410714	3,22,756			
97	PORTABLE VERTICAL BORING MACHINE, MAKE:BARMI, ID 280 MM	410714	12,78,461			
98	NON RETURN VALVE REF-20B OF DRAWING NO. NEY DUL 20 TM RA LE 005,	410714	68,544			
99	NON RETURN VALVE REF-20B OF DRAWING NO. NEY DUL 20 TM RA LE 005,	410714	68,544			
100	NON RETURN VALVE REF-20B OF DRAWING NO. NEY DUL 20 TM RA LE 005,	410714	68,544			
101	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-85589231-21-202-01	410714	11,98,276			
102	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-85589231-21-202-01	410714	11,98,276			
103	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-85589231-21-202-01	410714	11,98,276			
104	OIL COOLER FOR TURBINE GOVERNOR OPU,3A REP60 EP 58	410714	83,310			
105	OIL COOLER FOR TURBINE GOVERNOR OPU,3A REP60 EP 58	410714	83,310			
106	OIL COOLER FOR TURBINE GOVERNOR OPU,3A REP60 EP 58	410714	83,310			
107	NON RETURN VALVE REF-20B OF DRAWING NO. NEY DUL 20 TM RA LE 005,	410714	68,544			
108	GATE VALVE DN200 PN40	410714	1,78,500			
109	GATE VALVE DN300 PN40	410714	3,75,360			
110	GATE VALVE DN300 PN40	410714	3,75,360			
111	GATE VALVE DN300 PN40	410714	3,75,360			
112	GATE VALVE DN350 PN16	410714	4,10,499			
113	MIV BYPASS VALVE DRG NO. 855892324000101	410714	50,99,146			
114	CENTER ROTATING TYPE ISOLATOR OF 33 KV, 400A CAPACITY WITH EARTH SWITCH	410801	1,85,870			
115	INDOOR TYPE 33 KV C&R PANEL 800A,3PH OUT TYPE 33KV VCB MOT. SPRING CH. ,ABB, DRG. NO. YN1M200760-CAA	410803	93,287			
116	HT VCB PANNEL-2 INC. & 2 OUT. 11 KV, 1250 A, 50 HZ INDOOR TYPE , ABB, DRG. NO. YN1V300013-KA-IC	410803	19,57,024			
117	INDOOR TYPE 33 KV C&R PANEL 800A,3PH OUT TYPE 33KV VCB MOT. SPRING CH. ,ABB, DRG. NO. YN1M200760-CAA	410803	4,65,500			
118	MICROSCOPE BRILLIANT 250 5 STEP MODEL - AAOM250	410803	3,68,000			
119	SOLAR STREET LIGHT	410905	56,813			
120	SOLAR STREET LIGHT	410905	56,813			
121	SOLAR STREET LIGHT	410905	56,813			
122	SOLAR STREET LIGHT	410905	56,813			
123	SOLAR STREET LIGHT	410905	56,813			
124	SOLAR STREET LIGHT	410905	56,813			
125	SOLAR STREET LIGHT	410905	56,813			
126	SOLAR STREET LIGHT	410905	56,813			
127	SOLAR STREET LIGHT	410905	56,813			
128	SOLAR STREET LIGHT	410905	56,812			
129	SOLAR STREET LIGHT	410905	56,812			
130	D.G.SET 1275 KVA	411002	8,73,437			
131	PROVIDING & INSTALLATION OF RO WATER TREATMENT PLANT SHALIMAR COLONY	411201	54,72,690			
132	PROVIDING & INSTALLATION OF RO PLANT BUILDING RCC WATER STORAGE TANK SHALIMAR	411201	53,74,178			
133	SONY LED TV FULL HD 101.6 MODEL KLV-40R562C	411701	25,000			

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134	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS	411701	17,479			
135	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS	411701	17,479			
136	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS	411701	17,479			
137	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS	411701	17,479			
138	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS	411701	17,479			
139	WOODEN DINING TABLE SET (3' 5X 3' 5X 30) WITH FOUR CHAIRS	411701	17,479			
140	WOODEN ALMIRAH DOUBLE DOOR OF SIZE 6 FT X 2.5 FT.	411701	12,008			
141	WOODEN ALMIRAH DOUBLE DOOR OF SIZE 6 FT X 2.5 FT.	411701	12,008			
142	WOODEN ALMIRAH DOUBLE DOOR OF SIZE 6 FT X 2.5 FT.	411701	12,008			
143	WOODEN STUDY TABLE AND CHAIR	411701	4,803			
144	WOODEN STUDY TABLE AND CHAIR	411701	4,803			
145	WOODEN WITH 10 MM GLASS TOP, 4 FEET X 2 FEET X 1.5 FEET	411701	9,398			
146	DRESSING TABLE NORMAL WOOD WITH STOOL.	411701	12,739			
147	DOUBLE BED BOX TYPE WITH SINGLE SIDE TABLE SIZE 6'X6.25'	411701	33,414			
148	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE	411701	8,876			
149	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE	411701	8,876			
150	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE	411701	8,876			
151	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE	411701	8,876			
152	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE	411701	8,876			
153	SINGLE BED 78 " X36 " OF IRON PIPE STRUCTURE	411701	8,876			
154	SOFA SET (3+1+1)	411701	46,989			
155	PVC DINING TABLE SIZE 150X740X725MM	411701	2,090			
156	CHAIR PCH. 7002	411701	13,068			
157	CHAIR PCH. 7002	411701	13,068			
158	CHAIR PCH. 7002	411701	13,068			
159	CHAIR PCH. 7002	411701	13,068			
160	CHAIR PCH. 7002	411701	13,068			
161	CHAIR PCH. 7002	411701	13,068			
162	CHAIR PCH. 7002	411701	13,068			
163	CHAIR PCH. 7002	411701	13,068			
164	CHAIR PCH. 7002	411701	13,068			
165	CHAIR PCH. 7002	411701	13,068			
166	CHAIR PCH. 7002	411701	13,068			
167	CHAIR PCH. 7002	411701	13,068			
168	CHAIR PCH. 7002	411701	13,068			
169	CHAIR PCH. 7002	411701	13,068			
170	CHAIR PCH. 7002	411701	13,068			
171	CHAIR PCH. 7002	411701	13,068			
172	CHAIR PCH. 7002	411701	13,068			
173	CHAIR PCH. 7002	411701	13,068			
174	CHAIR PCH. 7002	411701	13,068			
175	CHAIR PCH. 7002	411701	13,068			
176	CHAIR PCH-7003 GODREJ MAKE	411701	7,559			
177	CHAIR PCH-7003 GODREJ MAKE	411701	7,559			
178	CHAIR PCH-7003 GODREJ MAKE	411701	7,559			
179	CHAIR PCH-7003 GODREJ MAKE	411701	7,559			
180	REVOLVING CHAIR WITH HIGH BACK	411701	13,959			
181	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
182	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
183	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			

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184	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
185	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
186	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
187	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
188	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
189	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
190	GODREJ WALL HANGING OVERHEAD UNIT (MODEL- STORE UP)	411701	13,776			
191	16 CHANNEL NETWORKING DVR MAKE:SAMSUNG, SRD-1654DP	411801	71,266			
192	16 CHANNEL NETWORKING DVR MAKE:SAMSUNG, SRD-1654DP	411801	71,266			
193	16 CHANNEL NETWORKING DVR MAKE:SAMSUNG, SRD-1654DP	411801	71,266			
194	PC (DESKTOP COMPUTER) CORE I5 3 GHZ 4 GB DDR3 500 GB HDD 1 GB GRAPHIC CARD WIN 8 PRELOADED TFT 18.5,	411801	49,000			
195	PC (DESKTOP COMPUTER) CORE I5 3 GHZ 4 GB DDR3 500 GB HDD 1 GB GRAPHIC CARD WIN 8 PRELOADED TFT 18.5,	411801	49,000			
196	LED MONITOR 32, MAKE: SAMSUNG MODEL: ED32C	411801	32,000			
197	LED MONITOR 32, MAKE: SAMSUNG MODEL: ED32C	411801	32,000			
198	LED MONITOR 32, MAKE: SAMSUNG MODEL: ED32C	411801	32,000			
199	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	411801	1,050			
200	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	411801	1,050			
201	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
202	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
203	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
204	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
205	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
206	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
207	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
208	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
209	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
210	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
211	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
212	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
213	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
214	PERSONAL COMPUTER DESKTOP ACER M200	411801	55,975			
215	NOTE BOOK,ACER TMP 246M-M	411801	57,590			
216	NOTE BOOK,ACER TMP 246M-M	411801	57,590			
217	NOTE BOOK,ACER TMP 246M-M	411801	57,590			
218	NOTE BOOK,ACER TMP 246M-M	411801	57,590			
219	NOTE BOOK,ACER TMP 246M-M	411801	57,590			
220	16 CHANNEL NETWORKING DVR MAKE:SAMSUNG, SRD-1654DP	411801	17,055			
221	16 CHANNEL NETWORKING DVR MAKE:SAMSUNG, SRD-1654DP	411801	17,055			
222	16 CHANNEL NETWORKING DVR MAKE:SAMSUNG, SRD-1654DP	411801	17,055			

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223	PC (DESKTOP COMPUTER) CORE I5 3 GHZ 4 GB DDR3 500 GB HDD 1 GB GRAPHIC CARD WIN 8 PRELOADED TFT 18.5,	411801	11,727			
224	PC (DESKTOP COMPUTER) CORE I5 3 GHZ 4 GB DDR3 500 GB HDD 1 GB GRAPHIC CARD WIN 8 PRELOADED TFT 18.5,	411801	11,727			
225	LED MONITOR 32, MAKE: SAMSUNG MODEL: ED32C	411801	7,658			
226	LED MONITOR 32, MAKE: SAMSUNG MODEL: ED32C	411801	7,658			
227	LED MONITOR 32, MAKE: SAMSUNG MODEL: ED32C	411801	7,658			
228	HP LASER JET PRINTER 1020+	411803	8,926			
229	HP LASER JET PRINTER 1020+	411803	8,926			
230	HP LASER JET PRINTER 1020+	411803	8,926			
231	HP LASER JET PRINTER 1020+	411803	8,926			
232	HP LASER JET PRINTER 1020+	411803	8,926			
233	HP LASER JET PRINTER 1020+	411803	8,926			
234	HP LASER JET PRINTER 1020+	411803	8,926			
235	HP LASER JET PRINTER 1020+	411803	8,926			
236	HP LASER JET PRINTER 1020+	411803	8,926			
237	HP LASER JET PRINTER 1020+	411803	8,926			
238	LASERJET PRINTER M1136 MFP	411803	10,584			
239	LASERJET PRINTER M1136 MFP	411803	10,584			
240	LASERJET PRINTER M1136 MFP	411803	10,584			
241	LASERJET PRINTER M1136 MFP	411803	10,584			
242	LASERJET PRINTER M1136 MFP	411803	10,584			
243	LASERJET PRINTER M1136 MFP	411803	10,584			
244	LASERJET PRINTER M1136 MFP	411803	10,584			
245	LASERJET PRINTER M1136 MFP	411803	10,584			
246	LASERJET PRINTER M1136 MFP	411803	10,584			
247	LASERJET PRINTER M1136 MFP	411803	10,584			
248	ONLINE UPS SYSTEM 1 KVA	411804	18,500			
249	ONLINE UPS SYSTEM 1 KVA	411804	18,500			
250	DGS-1210-28 28-PORT GIGABIT WEB SMART SWITCH (24) 10/100/1000BASE-T PORT, (4) GB SFP PORT, WEB UI	411804	11,500			
251	DGS-1210-28 28-PORT GIGABIT WEB SMART SWITCH (24) 10/100/1000BASE-T PORT, (4) GB SFP PORT, WEB UI	411804	11,500			
252	BEING CAPIALISATION OF INSTALLATION & WCT BORNE BY NHPC AGAINST I-2015001847 DATED 04-02-2016	411804	4,428			
253	ONLINE UPS SYSTEM 1 KVA	411804	4,428			
254	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
255	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
256	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
257	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
258	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
259	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
260	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
261	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
262	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
263	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
264	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
265	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
266	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			
267	LINE INTERACTIVE UPS 1100VA 165-285V AC	411804	6,555			

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268	5 PORT LOAD SHARING ROUTER, DIGISOL DG-LB1054	411804	8,432			
269	UBIQUITY NETWORKS POWERBEAM M5 RF LINK SYSTEM, MODEL : PBE-M5-400	411806	13,800			
270	UBIQUITY NETWORKS POWERBEAM M5 RF LINK SYSTEM, MODEL : PBE-M5-400	411806	13,800			
271	UBIQUITY NETWORKS POWERBEAM M5 RF LINK SYSTEM, MODEL : PBE-M5-400	411806	13,800			
272	UBIQUITY NETWORKS POWERBEAM M5 RF LINK SYSTEM, MODEL : PBE-M5-400	411806	13,800			
273	HF SSB RADIO WITH POWER SUPPLY,ANTENNA,CABLE & ACCESSARIES, MAKE-KENWOOD, MODEL NO-TK-80	411903	66,300			
274	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
275	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
276	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
277	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
278	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
279	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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295	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
296	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
297	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
298	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
299	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
300	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
301	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
302	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
303	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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305	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
306	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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308	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
309	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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311	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
312	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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315	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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317	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
318	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
319	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			

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320	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
321	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
322	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
323	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
324	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
325	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
326	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
327	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
328	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
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330	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
331	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
332	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
333	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
334	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
335	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
336	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
337	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
338	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
339	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
340	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
341	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
342	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
343	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
344	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			

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345	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
346	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
347	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
348	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
349	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
350	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
351	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
352	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
353	MOTOROLA VHF HAND HELD SYNTHESISED TRANSCEIVER, MODEL GP-338	411903	15,145			
354	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
355	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
356	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
357	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
358	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
359	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
360	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
361	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
362	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
363	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
364	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
365	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
366	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
367	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
368	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
369	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
370	VHF MOBILE SYNTHESISED TRANSCEIVER, GM338 RADIO	411903	14,280			
371	GEYSER 35 LTR.	412007	9,400			
372	GEYSER 35 LTR.	412007	9,400			
373	GEYSER 35 LTR.	412007	9,400			
374	GEYSER 35 LTR.	412007	9,400			
375	GEYSER 35 LTR.	412007	9,400			
376	GEYSER 35 LTR.	412007	9,400			
377	GEYSER 35 LTR.	412007	9,400			
378	GEYSER 35 LTR.	412007	9,400			
379	GEYSER 35 LTR.	412007	9,400			
380	GEYSER 35 LTR.	412007	9,400			
381	WINDOW AC 1.5 TON HOT & COLD, VOTAS MAKE MODEL:18HY	412008	28,000			
382	SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD, VOLTAS 24 HY	412008	43,300			

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383	VOLTAGE STABILIZER 5.0 KVA	412008	8,900			
384	VOLTAGE STABILIZER 5.0 KVA	412008	8,900			
385	STABLISER FOR AIR CONDITIONER, 4KVA, 230 VOLT	412008	7,500			
386	VOLTAS AIR CONDITIONER MAODEL WAC1854C4 1.5T 5 STAR	412008	22,000			
387	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	1,28,890			
388	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	1,28,890			
389	60 TON CENTRE HOLE CYLINDER SET	412503	2,17,442			
390	20 TON LOW PROFILE CYLINDER SET	412503	76,500			
391	TUBULAR INSIDE MICROMETERS, RANGE 1000-4000 MM	412503	1,64,964			
392	DIGIMATIC CALIPER, RANGE 0-150MM, RESOLUTION: 0.01 MM	412503	6,050			
393	DIGIMATIC CALIPER, RANGE 0-150MM, RESOLUTION: 0.01 MM	412503	6,050			
394	TELESCOPIC GAUGE, 8-150MM, P.NO.155-905	412503	7,305			
395	TELESCOPIC GAUGE, 8-150MM, P.NO.155-905	412503	7,305			
396	HEIGHT GAUGE, RANGE: 0-1.5 METER, MITUTOYO MAKE	412503	2,92,070			
397	ACCELEROGRAPH SYSTEM ALONG WITH ALL ACCESSORIES, NANOMETRICS & TITAN SMA	412503	9,09,635			
398	ACCELEROGRAPH SYSTEM ALONG WITH ALL ACCESSORIES, NANOMETRICS & TITAN SMA	412503	9,09,635			
399	ACCELEROGRAPH SYSTEM ALONG WITH ALL ACCESSORIES, NANOMETRICS & TITAN SMA	412503	9,09,635			
400	GPS TIME SYNCHRONISER IRIG-B COMBINE HUB ONE INPUT 5 OUT. IRIG B PWM & 5 OUTPUT IRIG-B AM, SANDS	412503	28,114			
401	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W	412503	10,169			
402	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W	412503	10,169			
403	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W	412503	10,169			
404	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W	412503	10,169			
405	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
406	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
407	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
408	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
409	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
410	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
411	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
412	HAND GRINDER AG-7 BOSCH/KPT/HILTI	412503	11,730			
413	CONSTRCUTION OF ACCELEOGRAPH ROOM AT DUL DAM	412503	2,02,508			
414	DINING TABLE	412801	2,200			
415	DINING TABLE	412801	2,200			
416	DINING TABLE	412801	2,200			
417	DINING TABLE	412801	2,200			
418	DINING TABLE	412801	2,200			
419	DINING TABLE	412801	2,200			
420	DINING TABLE	412801	2,200			
421	DINING TABLE	412801	2,200			
422	DINING TABLE	412801	2,200			
423	DINING TABLE	412801	2,200			
424	DINING TABLE	412801	2,200			
425	DINING TABLE	412801	2,200			
426	DINING TABLE	412801	2,200			
427	DINING TABLE	412801	2,200			
428	DINING TABLE	412801	2,200			
429	DINING TABLE	412801	2,200			
430	DINING TABLE	412801	2,200			
431	DINING TABLE	412801	2,200			

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432	DINING TABLE	412801	2,200			
433	DINING TABLE	412801	2,200			
434	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
435	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
436	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
437	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
438	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
439	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
440	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
441	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
442	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
443	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
444	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
445	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
446	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
447	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
448	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
449	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
450	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
451	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
452	TELEPHONE SET DOUBLE LINE, BEETEL M70	412801	2,197			
453	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2,694			
454	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2,694			
455	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2,694			
456	LAN SWITCH 8 PORT	412801	1,687			
457	LAN SWITCH 8 PORT	412801	1,687			
458	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	412801	1,050			
459	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	412801	1,050			
460	HEAT PILLAR	412801	4,143			
461	HEAT PILLAR	412801	4,143			
462	HEAT PILLAR	412801	4,143			
463	HEAT PILLAR	412801	4,143			
464	HEAT PILLAR	412801	4,143			
465	HEAT PILLAR	412801	4,143			
466	HEAT PILLAR	412801	4,143			
467	HEAT PILLAR	412801	4,143			
468	HEAT PILLAR	412801	4,143			
469	HEAT PILLAR	412801	4,143			
470	HEAT PILLAR	412801	4,143			
471	HEAT PILLAR	412801	4,143			
472	HEAT PILLAR	412801	4,143			
473	HEAT PILLAR	412801	4,143			
474	HEAT PILLAR	412801	4,143			
475	HEAT PILLAR	412801	4,143			
476	HEAT PILLAR	412801	4,143			
477	HEAT PILLAR	412801	4,143			
478	HEAT PILLAR	412801	4,143			
479	HEAT PILLAR	412801	4,143			

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480	DIGISOL 300 MBPS WIRELESS ADSL2 BROADBAND ROUTER WITH USB PORT DG-BG4300NU	412801	2,480			
481	DIGISOL 300 MBPS WIRELESS ADSL2 BROADBAND ROUTER WITH USB PORT DG-BG4300NU	412801	2,480			
482	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
483	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
484	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
485	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
486	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
487	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
488	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
489	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
490	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
491	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
492	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
493	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
494	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
495	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
496	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
497	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
498	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
499	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
500	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
501	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
502	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
503	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
504	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
505	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
506	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
507	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
508	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
509	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
510	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
511	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
512	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
513	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
514	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
515	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
516	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			

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517	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
518	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
519	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
520	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
521	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
522	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
523	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
524	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
525	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
526	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
527	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
528	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
529	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
530	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
531	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
532	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
533	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
534	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
535	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
536	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
537	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
538	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
539	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
540	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
541	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
542	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
543	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
544	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
545	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
546	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
547	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
548	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
549	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
550	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
551	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
552	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
553	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
554	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			

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555	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
556	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2,348			
557	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
558	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
559	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
560	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
561	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
562	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
563	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
564	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
565	PVC DINING TABLE SIZE 1150X740X725MM	412801	2,090			
	Total		1698,72,111			

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	WARD ROBE WOODEN (SH. P K LANGER,GM)	411701	8,059	IUT- SEWA-II	113	IUA15-113-152901/Q4-6
2	SOFA SET (3+1+1) (SH. P K LANGER,GM)	411701	12,044	IUT- SEWA-II	113	IUA15-113-152901/Q4-5
3	LAPTOP HP PAVILION 15 P045TX (SH. P K LANGER, GM)	411801	65,376	IUT- SEWA-II	113	IUA15-113-152901/Q4-3
4	CELL PHONE HTC DESIRE 700 (SH. P K LANGER,GM)	412503	20,430	IUT- SEWA-II	113	IUA15-113-152901/Q4-4
	Total		105909			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	MARUTI GYPSY JK02R-0397	411502	53,998
2	TATA SUMO JK02-1609	411502	44,559
3	BUS TATA 99LP1510 E NO697D28BQQ107216 JK02L6029	411507	73,001
4	TRUCKS TATA 407 JK02N-1813	411508	39,918
5	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	411801	1,050
6	5 PORT 10/100 DESKTOP SWITCH MAKE - DLINK MODEL - DES-1005A	411801	1,050

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7	NUMERICAL LOW IMPEDANCE BUS BAR PROTECTION SCHEME - MICOM P746	410714	25,51,617			
8	AIR VALVE DRG NO.855892329100101	410714	7,46,635			
9	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	410714	8,76,856			
10	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REP-001	410714	8,76,856			
11	DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ016 OR 855892315120101	410714	37,97,854			
12	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	410714	36,39,169			
13	WATER TIGHT RING DRG NO. 85589231-51-204-01	410714	5,77,452			
14	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	4,32,591			
15	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	4,32,591			
16	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	410714	7,85,824			
17	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-206-01	410714	37,14,625			
18	NUMERICAL TRANSFORMER PROTECTION SYSTEM FOR GENERATING UNIT- MICOM P645	410714	4,32,591			
19	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	1,32,117			
20	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	1,32,117			
21	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM, MAKE: ALSTOM	410714	1,32,117			
22	MICROSCOPE BRILLIANT 250 5 STEP MODEL - AAOM250	410803	3,68,000			
	Total		198,42,588			

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

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

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	CTV TROLLEY	411701	5,900	Corporate Office	100	IUA15-109-150101/Q4-14
2	LG PLASMA 107 CM TV (RESI. ASSETS OF SH.ARVIND BHAT,GM)	411701	25,000	Corporate Office	100	IUA15-109-150101/Q4-15
3	CARPET & PV SHEET	411701	18,000	Corporate Office	100	IUA15-109-150101/Q4-16
4	LAPTOP COMPUTER-ACER TRAVEL MATE TM 4740	411801	39,900	Corporate Office	100	IUA15-109-150101/Q4-17

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5	HP 2320TX 39 CM LAPTOP WITH CARRY CASE(RESI. ASSETS OF SH.ARVIND BHAT,GM)	411801	40,000	Corporate Office	100	IUA15-109-150101/Q4-18
6	AIR CONDITIONER	412008	21,500	Corporate Office	100	IUA15-109-150101/Q4-19
7	CHAIR CUSHION	412801	3,125	Corporate Office	100	IUA15-109-150101/Q4-20
8	CHAIR CUSHION	412801	3,125	Corporate Office	100	IUA15-109-150101/Q4-21
9	CHAIR CUSHION	412801	3,125	Corporate Office	100	IUA15-109-150101/Q4-22
10	CHAIR CUSHION	412801	3,125	Corporate Office	100	IUA15-109-150101/Q4-23
11	CHAIR CUSHION	412801	3,125	Corporate Office	100	IUA15-109-150101/Q4-24
12	CHAIR CUSHION	412801	3,125	Corporate Office	100	IUA15-109-150101/Q4-25
13	SAMSUNG MOBILE E-2130	412801	2,999	Corporate Office	100	IUA15-109-150101/Q4-26
	Total		172049			

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	HOT AIR BLOWERS, MAKE: BOSCH, GERMANY MODEL #: GHG6003	410713	(3,978)
2	DIGITAL B P APPARATUS	411506	(2,825)
3	PVCDINNING TABLE SIZE 1150X740X725MM	411701	(2,090)
4	WOODEN STUDY TABLE AND CHAIR	411701	(4,803)
5	WOODEN STUDY TABLE AND CHAIR	411701	(4,803)
6	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
7	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
8	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
9	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
10	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
11	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
12	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
13	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
14	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
15	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
16	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
17	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
18	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
19	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
20	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
21	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
22	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
23	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
24	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
25	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
26	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
27	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
28	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
29	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
30	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
31	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
32	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
33	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
34	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
35	FIBRE CHAIR MAKE - BALLOWAL	411701	(2,270)
36	HP SCANJET 200 FLATBED SCANNER	411803	(3,621)
37	HP SCANJET 200 FLATBED SCANNER	411803	(3,621)
38	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	411806	(3,370)

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39	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	411806	(3,367)			
40	NEBULIZER	412005	(2,100)			
41	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
42	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
43	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
44	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
45	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
46	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
47	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
48	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
49	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
50	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
51	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
52	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
53	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
54	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
55	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
56	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
57	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
58	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
59	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
60	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
61	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
62	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
63	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
64	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
65	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
66	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
67	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
68	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
69	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
70	HOT AIR BLOWERS, MAKE: BOSCH, GERMANY MODEL #: GHG6003	412801	3,978			
71	HP SCANJET 200 FLATBED SCANNER	412801	3,621			
72	NEBULIZER	412801	2,100			
73	DIGITAL B P APPARATUS	412801	2,825			
74	HP SCANJET 200 FLATBED SCANNER	412801	3,621			
75	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	412801	3,370			
76	GIGABIT ETHERNET, 1310 NM, SINGLE MODE, LASER, 10.0 KM (6.2 MI) (RAD MAKE)	412801	3,367			
77	FIBRE CHAIR MAKE - BALLOWAL	412801	2,270			
78	PVCDINNING TABLE SIZE 1150X740X725MM	412801	2,090			
79	WOODEN STUDY TABLE AND CHAIR	412801	4,803			
80	WOODEN STUDY TABLE AND CHAIR	412801	4,803			
	Total		0			

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Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Roads and Bridges	1518179	9973091	(1518179)	8554349	**1418742**
ii)	Buildings	1441003	14500492	(1441003)	13745923	**754569**
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	3379595	18916906			**22296501**
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-	1176000			**1176000**
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-	20472587		10846868	**9625719**
xi)	Other assets awaiting installation	-	20417287		20417287	-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	-	-			-
	Less: Provided for	-	-			-
	Sub total (a)	**6338777**	**85456363**	**(2959182)**	**53564427**	**35271531**
	*** For addition during the period refer Note No. 28**					
	Construction Stores (for valuation refer Accounting Policy no.7)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	**0**
	TOTAL	**6338777**	**85456363**	**(2959182)**	**53564427**	**35271531**
	Previous year	14868780	42114190	-	50644193	6338777

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

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

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

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

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

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Dy.Manager (Fin)

Sr.Manager(Fin)

Annexure to Note 11.1

CUMMULATIVE EDC

Particulars	Linkage	31-03-2016	31-03-2015
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		**0**	**0**
Less: Capitalized During the year	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year	438105	0	0
Sub-total (C)		**0**	**0**

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Particulars	Linkage	31-03-2016	31-03-2015
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		**0**	**0**
Less: Capitalized During the year	438108	0	0
Sub-total(D)		**0**	**0**
E. PROVISIONS	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	0	0
Sub-total (f)		**0**	**0**
Less: Capitalized During the year	438104	0	0
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		0	0
Less: Capitalized During the year	438107	0	0
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	0	0
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	0	0
Less: Capitalized During the year	438109	0	0
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**0**
Less: Capitalized During the year		0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**
Note : 11.1 EDC (CLOSING BALANCE)		0	0

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	Annexure to Note 11.1		
CUMMULATIVE EDC			
Particulars	Linkage	31-03-2016	31-03-2015
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		0	0
Less: Capitalized During the year	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year	438105	0	0
Sub-total (C)		**0**	**0**

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Particulars	Linkage	31-03-2016	31-03-2015
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		**0**	**0**
Less: Capitalized During the year	438108	0	0
Sub-total(D)		**0**	**0**
E. PROVISIONS	437561	0	0
Sub-total(e)		**0**	**0**
Less: Capitalized During the year	438106	0	0
Sub-total(E)		**0**	**0**
F. DEPRECIATION & AMORTISATION	437560	0	0
Sub-total (f)		**0**	**0**
Less: Capitalized During the year	438104	0	0
Sub-total(F)		**0**	**0**
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		0	0
Less: Capitalized During the year	438107	0	0
Sub-total (G)		**0**	**0**
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	0	0
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0	0
vi) Hire charges/ outturn on plant and machinery	437575	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	0	0
Less: Capitalized During the year	438109	0	0
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**0**
Less: Capitalized During the year		**0**	**0**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**
Note : 11.1 EDC (CLOSING BALANCE)		0	0

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NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	869706		869706	-		-
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances *1	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	2148000	35490168	37638168	2148000	690168	2838168
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	-	-		-	-
Less : Provision for Doubtful Deposits *2	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	43845114	11957336	55802450	47348339	13455645	60803984
- Unsecured (considered good)	479903	18468662	18948565	103885	16384126	16488011
- Unsecured (considered doubtful)	-	-	-	-	-	-
	Long Term	Short Term	Total	Long Term	Short Term	Total
Advance to contractor / supplier						
- Secured (considered good)		-	-		-	-
- Unsecured (considered good)						
– Against bank guarantee	-	-	-	-	-	-
– Others		2338031	2338031		3915592	3915592
- Unsecured (considered doubtful)		-			-	
Loan to State Government in settlement of dues from customer						
- Secured (considered good)						
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)						
Advance to Government of Arunachal Pradesh						
- Secured (considered good)						
- Unsecured (considered good)	-		-	-		-
- Unsecured (considered doubtful)						
Other advances						
- Unsecured (considered good)	-	51017880	51017880	-	34326191	34326191
- Unsecured (considered doubtful)						
Less : Provisions for doubtful Other loans & advances *3	-	-	-	-	-	-
Less : Provisions for expenditure awaiting utilization certificate		-	-		-	-
Advance income tax & tax deducted at source		-	-		-	-
Total	47342723	119272077	166614800	49600224	68771722	118371946

Explanatory Note: -	As at 31.03.2016	As at 31.03.2015
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		

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

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

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

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

NOTE NO. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

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

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

(Amount in Rupees)

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

NOTE NO. 15 CURRENT INVESTMENTS

(Amount in Rupees)

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

NHPC LIMITED FARIDABAD

NOTE NO. 16 INVENTORIES				(Amount in Rupees)
PARTICULARS		As at 31st March, 2016		As at 31st March, 2015
(Valuation as per Accounting Policy No. 7)				
Stores and spares	206797212		193547717	
Stores in transit/ pending inspection	-	206797212	-	193547717
Loose tools		4700663		2765343
Scrap inventory		266213		286192
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		103077383		103077383
Total		**108686705**		**93521869**

	As at 31.03.2016	As at 31.03.2015
***1 Provision for Obsolescence & Diminution in Value**		
Opening Balance	103077383	103048530
Addition during the year		28853
Used during the year		-
Reversed during the year		-
Closing balance	**103077383**	**103077383**

NOTE NO. 17 TRADE RECEIVABLES			(Amount in Rupees)
PARTICULARS		As at 31st March, 2016	As at 31st March, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment			
- Secured - Considered good			
- Unsecured - Considered Good		-	-
- Unsecured - Considered Doubtful		-	-
Other Trade Receivables			
- Secured - Considered good			
- Unsecured - Considered Good		-	
- Unsecured - Considered Doubtful			
Less: Provision for doubtful debts *1		-	-
Total		-	-

Explanatory Note: -

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

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

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NOTE NO. 18 CASH AND BANK BALANCES			(Amount in Rupees)
PARTICULARS	As at 31st March, 2016		As at 31st March, 2015
A Cash and Cash Equivalents			
Cash on hand (includes stamps on hand of Rs 3652/- ,Previous year Rs. 4395/-)		53712	115190
Cheques, drafts on hand		596600	-
Balances with banks			
• With scheduled banks			
I) - In Current Account		450481	7596575
II) - In deposits account			
Deposits with maturity of three months or less)		-	-
• With other banks			
- In current account			
Bank of Bhutan		-	-
B Other Bank Balances			
• With scheduled banks			
- In deposits account			
Deposits with maturity of more three months but less than / upto 12 months		-	-
Deposit account-Unpaid Dividend		-	-
Total		**1100793**	**7711765**

Explanatory Note: -

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

NOTE NO. 19 OTHER CURRENT ASSETS				(Amount in Rupees)
PARTICULARS	As at 31st March, 2016		As at 31st March, 2015	
a) Interest accrued on:				
Loan to State Government in settlement of dues from customers	-		-	
Deposits	-		-	
Others				
- Considered Good	-		-	
- Considered Doubtful	-		-	
	-		-	
Less: Provisions for Doubtful Interest *1	-	-	-	-
b) Receivable on account of unbilled revenue		-		-
c) Receivable from Subsidiaries / JV's		-		-
d) Interest recoverable from beneficiary		-		-
e) Claims recoverables	119771575		111761250	
Less: Provisions for Doubtful Claims *2	73841241	45930334	73841241	37920009
Work In Progress				
f) Construction work in progress(on behalf of client)		-		-
Consultancy work in progress(on behalf of client)		-		-
g) Surplus Assets / Obsolete Assets held for disposal		474401		1366036
h) Expenditure awaiting adjustment	-		-	
Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i) Losses awaiting write off sanction/pending investigation	711544		711544	
Less: Provision for losses pending investigation/awaiting write off / sanction *4	711544	-	711544	-
j) Others		-		-
Total		**46404735**		**39286045**

Explanatory Note: -

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

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

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PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*2 Provisions for Doubtful Claims		
Opening Balance	73841241	47319104
Addition during the year		26522137
Used during the year		-
Reversed during the year		-
Closing balance	**73841241**	**73841241**
*3 Provision for project expenses to be writen off		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	**0**	**0**
*4 Provision for losses pending investigation / awaiting write off sanction		
Opening Balance	711544	711544
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	**711544**	**711544**

NOTE NO. 20 REVENUE FROM OPERATIONS

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016		For the year ended 31st March, 2015
A SALES				
SALE OF POWER	12116493976		12017048189	
Less :				
Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
Tariff Adjustments	656190395		683778640	
Regulated Power Adjustment	(369747)		-	
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	11460673328	-	11333269549
B ADVANCE AGAINST DEPRECIATION -Written back during the year		-		-
C OTHER OPERATING INCOME				
Interest from Beneficiary States (Revision of Tariff)		(5808117)		90426
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
Contract Income	-		-	
Revenue from Project management/ Consultancy works	-	-	-	-
TOTAL (A-B+C+D)		**11454865211**		**11333359975**

Explanatory Note: -

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

2) Sales includes Rs. 0.31 Crore (Previous year Rs 0.015 Crore) on account of earlier year sales arising out of finalization of tariff in current year.

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

4) Sales includes Rs. 36.37 Crore (Previous year Rs. 49.48 Crore) which is yet to be billed. **For Corporate Office Only**

5) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs 1.39 Crore (Previous year Rs. Nil Crore) towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of Rs.0.16 Crore (Previous year Rs. Nil Crore) has been adjusted against the outstanding dues of those beneficiaries.

6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. 65.62 Crore (Previous year Rs.68.38 Crore has been provided in the books during the year as an abundant precaution.

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NOTE NO. 21 OTHER INCOME		(Amount in Rupees)
PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
Non-Trade		
- Dividend income -Others	-	-
- Interest	-	-
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	-	-
- Employee's Loans and Advances	2637807	2796398
- Others	-	-
Late payment surcharge	51469883	11222444
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	156866	463361
Liability/ Provisions not required written back #	3773810	4699121
Others	14551746	4635900
Exchange rate variation	-	-
Sub-total	**72590112**	**23817224**
Add/(Less): C.O /Regional Office/PID Expenses	12179600	18543114
Sub-total	**84769712**	**42360338**
Less: Income transferred to Expenditure Attributable to Construction	-	-
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**84769712**	**42360338**

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances (*1 under Note 13)	-	-
b) Bad and doubtful deposits (*2 under Note 13)	-	-
c) Other doubtful Loans & Advancesm (*3 under Note 13)	-	-
d) Diminution in value of stores and spares (*1 under Note 16)	-	-
e) Bad and doubtful debts (*1 under Note 17)	-	-
f) Bad and doubtful claims (*2 under Note 19)	-	-
g) Project expenses awaiting w/o reversed (*3 under Note 19)	-	-
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)	-	-
i) Provision for wage revision	-	-
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	384768	3400061
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	-	290996
o) Others	3389042	1008064
TOTAL	**3773810**	**4699121**

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NOTE NO. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES			(Amount in Rupees)
PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
A. GENERATION EXPENSES			
(i) Water Usage Charges		1132300647	1043592651
(ii) Consumption of stores and spare parts		44528904	42692439
B. Direct Expebditure on Contract, Project Management and Consultancy Works		-	-
C. REPAIRS & MAINTENANCE			
- Building		40774465	60308373
- Machinery		43443546	41535816
- Others		37173138	37573559
D. ADMINISTRATION EXPENSES			
Rent & Hire Charges		10233525	10950183
Rates and taxes		237002	277525
Insurance		134003969	93411804
Utilization of Self Insurance Fund		-	930140
Security expenses		281242057	291773691
Electricity Charges		65962683	129508436
Travelling and Conveyance		7215867	7375708
Expenses on vehicles		5782354	7285113
Telephone, telex and Postage		4936805	3963413
Advertisement and publicity		2701091	3381180
Entertainment and hospitality expenses		20900	25100
Printing and stationery		1643375	1775730
Consultancy charges - Indigenous		8199549	3120961
Consultancy charges - Foreign		-	-
Audit expenses (Refer detail below)		73093	63121
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-	-
Expenditure on land not belonging to company		-	-
Loss on Assets		100305	211911
Losses out of self insurance claims (upto excess clause)		-	2212676
Books & Periodicals		28281	20779
Donation		-	-
CSR/ Sustainable Development/ Community Development Expenses		10661444	4934677
Directors' expenses		-	-
Research and development expenses		-	-
Interest on Arbitration/ Court Cases		-	-
Interest to beneficiary states		89055237	53689039
Rebate to customers		17383526	15362132
Expenditure on Self Generated VER's		-	-
Expenses for Regulated Power	1225583		-
Less: - Exp Recoverable on Regulated Power	1225583	-	- -
Exchange rate variation		-	-
Other general expenses		35128003	33697947
Sub-total		1972829766	1889674104
Add/(Less): C.O./Regional Office/PID Expenses		54265121	80343963
Sub-total		2027094887	1970018067
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total (i) = A to D	2027094887	1970018067

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PARTICULARS		For the year ended 31st March, 2016	For the year ended 31st March, 2015
			(Amount in Rupees)
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		-	35127291
Diminution in value of stores and spares		-	28853
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		-	-
Provision for fixed assets/ stores provided for		-	-
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Others		-	-
Sub-total		-	**35156144**
Add/(Less): C.O./Regional Office/PID Expenses		-	20730
Sub-total		-	**35176874**
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
	Total (ii) = E	-	**35176874**
Total carried forward to Statement of Profit & Loss	**Total (i) + (ii)**	**2027094887**	**2005194941**

Explanatory Note: -

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

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs.8.91 Crore (Previous period Rs. 5.37 Crore) has been provided in the books during the period ended 31.03.2016 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

		As on 31.03.2016		As on 31.12.2014
			(Amount in Rupees)	
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		60000		63121
Reimbursement of expenses		13093		-
Total Audit Expenses		**73093**		**63121**

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
		(Amount in Rupees)
Salaries, wages, allowances	662945418	678411903
Graluity, Contribution to provident fund & pension scheme (incl. administration fees)	112907992	112781060
Staff welfare expenses	48958150	49631026
Leave Salary & Pension Contribution	-	-
Sub-total	**824811560**	**840823989**
Add/(Less): C.O./Regional Office Expenses	301673976	275202039
Sub-total	**1126485536**	**1116026028**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**1126485536**	**1116026028**

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs.0.55 Crore (Corresponding Previous period Rs.0.46 Crore) towards lease payments in respect of premises for residential use of employees.

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2016	(Amount in Rupees) For the year ended 31st March, 2015
i) towards Employees Provident Fund	40402651	42770190
ii) towards Employees Defined Contribution Superannuation Scheme	60741401	61634254

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NOTE NO. 24 FINANCE COST		(Amount in Rupees)
PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
a) Interest on :		
Government of India loan	-	-
Bonds	127280436	169281822
Foreign loan	-	-
Term loan	573128419	708900784
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	700408855	878182606
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	6345	82514
Royalty	-	-
Commitment fee	-	151264
Guarantee fee on foreign loan	-	-
Other finance charges	1898892	2600255
Sub-total	1905237	2834033
c). Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	702,314,092.00	881016639
Add/(Less): C.O./Regional Office/PID Expenses	21903	32614
TOTAL	702335995	881049253
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	702335995	881049253

NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES		(Amount in Rupees)
PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
Depreciation & Amortisation Expenses	2725017237	2723558672
Depreciation adjustment on account of Foreign Exchange Rate Variation	(2269452)	(2269452)
Add/(Less): C.O./Regional Office / PID Expenses	13573402	14456343
Sub-total	2736321187	2735745563
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	2736321187	2735745563

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)		(Amount in Rupees)
PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	873633	-
Sub-total	873633	-
EXPENDITURE		
Salaries & Wages	(1540141)	-
Repair & Maintenance	-	(1719860)
Finance Cost	-	1955867
Depreciation & Amortization	128385	-
Others	-	-
Sub-total	(1411756)	236007
TOTAL (Expenditure *less* Incomce)	(2285389)	236007
Add/(Less): C.O./Regional Office/PID Expenses	(146575)	206050
TOTAL	(2431964)	442057
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	(2431964)	442057

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NOTE NO. 27 TAX EXPENSES			(Amount in Rupees)
	For the year ended 31st March, 2016		For the year ended 31st March, 2015
Current Tax			
Income Tax Provision	-		-
Adjustment Relating To Earlier periods	-		-
Deferred Tax	-	-	
Less: Recoverable for tariff period upto 2009	-	-	
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-	-
Total Tax Expenses	-		-

NOTE NO. 28 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION DURING THE YEAR			(Amount in Rupees)
PARTICULARS	For the year ended 31st March, 2016		For the year ended 31st March, 2015
A. **EMPLOYEE BENEFITS EXPENSE**			
Salaries, wages, allowances	-	-	
Gratuity and contribution to provident fund	-	-	
Staff welfare expenses	-	-	
Leave Salary & Pension Contribution	-	-	
Sub-total	-		-
B. **REPAIRS & MAINTENANCE**			
Building	-	-	
Machinery	-	-	
Others	-	-	
Sub-total	-		-
C. **ADMINISTRATION & OTHER EXPENSES**			
Rent	-	-	
Rates and taxes	-	-	
Insurance	-	-	
Security expenses	-	-	
Electricity Charges	-	-	
Travelling and Conveyance	-	-	
Expenses on vehicles	-	-	
Telephone, telex and Postage	-	-	
Advertisement and publicity	-	-	
Entertainment and hospitality expenses	-	-	
Printing and stationery	-	-	
Design and Consultancy charges:			
- Indigenous	-	-	
- Foreign	-	-	
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-	
Expenditure on land not belonging to company	-	-	
Assets/ Claims written off	-	-	
Losses on sale of assets	-	-	
Other general expenses	-	-	
Remuneration to Auditors	-	-	
Exchange rate variation (Debit)	-	-	
Sub-total	-		-
D. **FINANCE COST**			
Interest on :			
Government of India loan	-	-	
Bonds	-	-	
Foreign loan	-	-	
Term loan	-	-	
Cash credit facilities /WCDL	-	-	
Exchange differences regarded as adjustment to interest cost	-	-	
Loss on Hedging Transactions	-	-	
Bond issue/ service expenses	-	-	
Commitment fee	-	-	
Guarantee fee on loan	-	-	
Other finance charges	-	-	
Sub-total	-		-

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(Amount in Rupees)

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



Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to Rs.830.625 crore (previous year Rs.717.166 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.112.507 crore (previous year Rs.105.880 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.0.124 crore (previous year Rs.0.124 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 i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs.0.148 crore (previous year Rs.0.144 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.31.571 crore (previous year Rs.31.553 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.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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The above is summarized as below:

(Rs. in Crore)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 31.03.2015	Addition of contingent liability during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)
1.	Capital Works	830.625	0.124	830.501	717.166	113.335
2.	Land Compensation	0.148	Nil	0.148	0.144	0.004
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	31.571	Nil	31.571	31.553	0.018
	Total	**862.344**	**0.124**	**862.220**	**748.863**	**113.357**

(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. 0.07 Crore (previous year Rs.0.07 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.4.97 Crore (Previous year Rs.10.93 Crore).

3. During the year, following accounting policies/practices have been added/modified :(` in Crore)

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

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





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

(` in Crore)

Sl.	Particulars	31.03.2016	31.03.2015
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	Nil	Nil
2.	Amount of advances received.	Nil	Nil
3.	Amount of retention.	Nil	Nil
4.	The gross amount due from customers for contract works as an asset.	Nil	Nil
5.	The gross amount due to customers for contract works as a liability.	Nil	Nil

Note: Disclosure should be made in respect of contracts in progress at the beginning of the accounting year.

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

(Rs. in Crore)

		For the year ended 31.03.2016	For the year ended 31.03.2015
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	Nil	Nil
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	Nil	Nil
(iii)	Amount charged to Allocable Expenditure During Construction (as FERV)	Nil	Nil
(iv)	Amount charged to Capital work-in-progress (as FERV)	Nil	Nil
(v)	Amount adjusted by addition to the carrying amount of fixed assets	Nil	Nil

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

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

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

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

(Rs. in Crore)

	Particulars	For the year ended 31.03.2016	For the year ended 31.03.2015
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	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.

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	0.0696
2	Education & Skill Development	0.0165
3	Women Empowerment /Senior Citizen	Nil
4	Environment	Nil
5	Art & Culture	Nil
6	Ex-Armed Forces	Nil
7	Sports	Nil
8	National Welfare Fund	Nil
9	Technology & Research	Nil
10	Rural Development	Nil
11	Capacity Building	Nil
12	Swachh Vidyalaya Abhiyan	0.9800
	Total amount	**1.0661**





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(ii) Other disclosures:

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

(Rs. in Crore)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	0.9800	Nil	0.9800
(ii)	On purpose other than (i) above	0.0776	0.0085	0.0861
	Total	**1.0576**	**0.0085**	**1.0661**

(b) As stated above, a sum of Rs.0.0085 Crore out of total expenditure of Rs.1.0661 Crore is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

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

Sl.	**Description**	Remarks
1.	No. of VERs held as Investment & the basis of valuation	Nil
2.	No. of VERs under certification	Nil
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Rs. in Crore)	Nil
4.	No. of VERs sold during the year ended 31.03.2016 with the value thereof.	Nil

11. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dt. 04.09.2016 making alteration in Schedule-III of the Companies Act, 2013 are as follows:-

(Rs. in Crore)

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

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12. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs. Nil Crore (Previous year Rs. Nil Crore) are included in Capital Work-in-Progress/Fixed Asset.

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

a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential 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	0.8977	0.5998	0.1584
Trade/Other payables	2.1336	0.6284	1.6265
Security Deposit/Retention Money payable	0.6973	0.3386	0.7149

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

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

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

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

Nature of dues	Amount in `	Due date of remittance
EPF	Deal at CO	
Income Tax	Nil	
Sales Tax /VAT	Nil	

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Service Tax	Nil	
Custom Duty	N.A	
Excise Duty	N.A	
Works Contract Tax	Nil	
Any other levies (Please specify)	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 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	N.A		
Central Excise Tariff Act, 1985	Excise Duty	N.A		
Works Contract Tax	Works Contract Tax	Nil		
Please specify	Any other levies	Nil		

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

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

17. 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.	Nil
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Nil

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

Dy.Manager (Finance)

Sr. Manager(Finance)

General Manager
Dulhasti Power Station

For Gupta Gupta & Associates
Chartered Accountants
FRN 001728N

(CA Lalit Magotra)
PARTNER
M.No. 088613

Place: Kishtwar.
Date: 18.04.2016

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Annexure A

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

Amount in Crores

Particulars	Opening Amount of claims as on 01.04.15	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 31.03.16	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.16	Opening amount of Contingent Liabilities as on 01.04.15	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	(5)=(2+3-4)	6	7	(8)=5-6-7	9	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or legal forums	105.880	6.627	0	112.507	0	0	112.507	105.880	6.627
ii) Capital works – Claim under arbitrations	611.286	106.832	0	718.118	0.124	0	717.994	611.286	106.708
iii) Capital works - claims pending with Management	0	0.000	0	0.000	0	0	0	0	0.000
B) Land compensation cases	0.144	0.004	0	0.148	0	0	0.148	0.144	0.004
C) Disputed tax matters	0	0.000	0	0.000	0	0	0	0	0.000
D) Others	31.553	0.059	0.041	31.571	0	0	31.571	31.553	0.018
Total	**748.863**	**113.522**	**0.041**	**862.344**	**0.124**	**0.000**	**862.220**	**748.863**	**113.357**

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

Head of Project

Head of Finance

NHPC LIMITED FARIDABAD

Name of Unit: DULHASTI POWER STATION

Contingent Liabilities as on 31.03.2016

Appendix No-1 to Annexure A of Notes to Accounts

Amount in Rupees

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicator/Management	NET CLAIM	INTEREST included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2016	PROVISION MADE IN BOOKS OF A/CS		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
1	2	3	4	5	6	7	(4+5-6-7)=8	9	10	11	12	(8+10-11-12)=13	14	15	16
A.	CAPITAL WORKS														
a)	CASES AGAINST WHICH ARTRATION HAS BEEN AWARDED														
1	Extra item rate claim for the concreting beyond 'A' line in the reaches excavated by other agencies	M/S JSA_JV	364737161	743915770			1108652931	743915770	164112927			1125065858	2006	Claim has been challenged in Hon'ble High Court of Delhi vide OMP No. 382/2008 dt. 17.7.2008	The sole arbitrator in its award dated 19/04/2008 & further modification order dated 16/05/2008 held that claimants (M/s JNCC-JV) are entitled for payment @ 100% of these derived rates from actual inputs. Based on above methodology given by arbitral award, a claim of Rs.60.29 Crore (Pkg-I Rs.9.52 Crore + Pkg-II Rs 50.77 Crore including interest @ 8% & 12% was raised by M/s JNCC-JV vide their lettr no. JAL/DHP/P-I& P-II/08-09/25675 dated 19/05/2008. Interest@18% is provided from the date of the award. The Arbitration Award was challenged in Hon'ble High Court of Delhi vide OMP No. 382/2008 dt. 17.7.2008. However there is no out flow as liabilty to M/s JNCC-JV is respect of the claim as the amount works out to negative, which had been paid (@ 75% of BOQ) than our stand in Hon'ble High Court of Delhi which is @ 50% of BOQ along with applicable price variation and the same was advised by the Law wing, C.O.
2	Arbitration Cases	Naseeb Chand V/s NHPC & Others	6,90,168				6,90,168					6,90,168	2004	Claim of the petitioner is not acceptable as per the terms and conditions of contract.	The appeal is pending for disposal before Hon'ble High Court of Jammu the amount stands deposited in the Court at the time of filing of appeal. Sh. Naseeb Chand has expired and his legal heir have been got arrayed.The matter is pending for arguments.
	SUB TOTAL		3654,27,329	7439,15,770	-	-	11093,43,099	7439,15,770	164,12,927	-	-	11257,56,026			
b)	CASES UNDER ARBITRATION/ADJUDICATION.														
1	Arbitration Cases	Union of India through CMD NHPC & Others vs Abdul Qayyum Sheikh	45,00,000	115,65,000			160,65,000	115,65,000	1,35,000	6,78,806	5,70,197	149,50,997	Jul-2007	Claim of the petitioner is not acceptable as per the terms and conditions of contract	LPA filed by the Corporation/Power station is pending for final arguments before Hon'ble High Court, Jammu
1	Difference between claimed amount in Final Bill and scrutinized amount of RA Bill upto PC-116 against contract Package-I & Package-II	M/S JSA_JV	7665,33,891				7665,33,891					7665,33,891	2006	The Final Bill has been calculated and the case is under arbitration.	Since the calculation of difference between claimed amount and scrutinized amount of RA bill and the bill has been finalised .The final account statement was intimated to M/s JNCC-JV for the acceptence vide our letter no 101 dated 15/05/2014 of the final bill.The overall final bill works out as negative for Package- I & II, hence there is no outflow for liability. M/s JNCC-JV in reply vide letter dated 08/07/2014 accepted only the final payable quantities only. M/s JNCC-JV had some resevations for the rates of extra or deviated items. Vide our letter no 15/07/2014, Power Station informrd that the rates of Extra / deviated items have ben derived as per Contract and they may depute their representative to check the rates. Further NHPC vide its letter NH/DPS/C&C/Fc-52/P-I&II/2014/253 dtd. 25/07/2014 , informed M/s JAL regarding the recovery of Rs. 38.59 cr from M/s JAL ,which was calculated as per final bill (Negetive). In response to this, M/s JAL vide its letter JAL/DHP/11/P-I & P-II/CD/14-15/205, DTD. 20.08.2014, has declined to accept this and again submitted the final account statement vide letter no JAL/DHP/11/P-I & P-II/CD/14-15/206 dated 25.10.2014 for amount of Rs. of Rs.76.66 cr instead of Rs 71.33 cr. which they have raised as their earlier claim i.e before final calculation / bill. But NHPC is not accepting this claim , because the calculation made by M/s JAL is not supported with any documents and it has been taken arbitrarily and the matter is under arbitration. However as per the final claim of M/s JAL , Rs. 76.66 cr. may be kept as
2	Claim for damages on account of extended period of completion	M/S JSA_JV	36056,24,149	26849,55,188			62905,79,337	26849,55,188	1078,72,372			63984,51,709	2009	The claim has been found non tenable by Project as per the terms of the contract and the case is undrer arbitation.	The claim has been reffered to Arbitration Tribunal and Arbitration proceedings for settlement of the claim have commenced. Statement of Claim has been filed by M/s JNCC-JV and the Statement of Defence (SOD) has been filed before the Hon'ble AT on 31/10/2014. Along with the SOD, an Counter Claim also been filed amounting to Rs 70.53 Cr including interest of Rs. 31.53 Cr. as M/s JNCC has denied to accept the recoveries which are due and the final bill submitted on 15/05/2014.
	SUB TOTAL		43756,58,040	26965,20,188	-	-	70731,78,228	26965,20,188	1080,07,372	6,78,806	5,70,197	71799,36,597			
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT														
2															
	SUB TOTAL		-	-	-	-	-	-	-	-	-	-			
	SUB TOTAL- CAPITAL WORKS (A)		47420,85,369	34404,35,958	-	-	81825,21,327	34404,35,958	1244,20,299	6,78,806	5,70,197	83056,92,623			
B.	LAND COMPENSATION CASES														
1	Miscellaneous	Mohd Qasim V/s Commissioner Secretary PDD Jammu & Others	382500	1087300	0	0	1469800	1087300	11475	0	0	1481275	2010	The compensation for the land in question already paid hence not admissible	For filling of objections by Respondents.

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Sr No.	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicator/Management	NET CLAIM	INTEREST included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2016	PROVISION MADE IN BOOKS OF A.		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
	SUB TOTAL- LAND COMPENSATION CASES (B)		3,82,500	10,87,300	-	-	14,69,800	10,87,300	11,475	-	-	14,81,275			
C	OTHER CASES														
	Disputed Income Tax Demand														
	Disputed Sales Tax Demand														
	Disputed Service Tax Demand														
	Others														
1	Arbitration Cases	Mh Ramzan & Others	210000		210000		0	0				0	1999	The amount claimed by the petitioner is not acceptable as per the terms and condition of the contract.	The claimant never appeared before the arbitrator for pursuing his claim since 2002, as per the Arbitration Act 1940 the Arbitrator has to file the award within the stipulated period, which has been lapsed.As such the case may be deemed to be closed.
2	Arbitration Cases	Girdhari Lal Parihar Vs. DHP	137814	60818	197814		0	60818	0	0	0	0	Nov-2006	The amount claimed by the petitioner is not acceptable as per the terms and condition of the contract.	The arbitration case has been decided vide dats-02/07/2015 and accordingly the awardad amount Rs.197814/- has been released to the petitioner /contractor on 1st Sep 2015.
3	Miscellaneous	Civil Suit titled Tarseem Singh V/S GM NHPC Kishtwar	500000	465000			965000	465000	15000			980000	2008	Accident not caused due to negligent act of Corporation hence claim of Plantiff not acceptable.	The case is pending before Additional Distt.Court Doda for evidence of petitioner
4	Miscellaneous	Civil Suit titled Sadiq Hussain V/S Project Manager DHP Kishtwar	600000	528000			1128000	528000	18000			1146000	2008	Accident not caused due to negligent act of Corporation hence claim of Plantiff not acceptable.	The case is pending before Additional Distt.Court Doda for evidence of petitioner.
5	Miscellaneous	Cm. Raj Manhas VS UOI through DPS	84946	112125	0		197071	112125	2548			199619	2009	Since the amount has been deducted on account of Sales tax hence claim is not admissible.	The main petition was dismissed on 14.05.2013 for non prosecution. Now the petitioner has filed restoration application which is pending for filing of objection/ further hearings before High Court of J&K at Jammu
6	Miscellaneous	Babar Ahmed V/S GM NHPC & Others	2500000	1462900			3962900	1462900	75000			4037900	2009	Accident not caused due to negligent act of Corporation hence claim of Plantiff not acceptable.	The case is pending before Additional Distt.Court Doda for evidence of Defendant.
7	Miscellaneous	Vishal Khajuria Vs NHPC & Others	101712	168834			270546	168834	3051			273597	2011	As per order of Hon' ble High Court Jammu dated 28/02/2003, the amount has been deposted with the Court vide DD no 59893 Dt 15/04/2003. The petitioner being not satisfied and has filed the Instant CMP before the Hon' ble High Court Jammu	The petition is pending for further proceedings before Hon'ble High Court of Jammu.
8	Miscellaneous	President Chenab Valley Power Projects Vs Talab Hussain Contractor	255840	227136			482976	0				482976	2012	As on date NHPC is not liable to make such payment, however case between the contractor and its labour is not yet decided.	The applicants have claimed Rs.2,55,840/- towards the wages as per Minimum Wages Act Central instead of MW paid to them applicable in the State of J&K. The RLC (C) Jammu vide order dated 30-4-2013 has awarded Rs 4,82,976/- which includes one time compensation in favour of Petitioners and has directed opponent No 1& 2 to pay the awarded amount with in 30 days of the receipt of the order. Competent Authority has accorded approval for filling of Writ against the Award before Hon'ble High Court of J&K at Jammu. Writ Petition has been filed against award dated 30-4-2013 and Hon'ble High Court has granted stay order.
9	Miscellaneous	Ghulam Mohd. Butt	17670				17670	0				17670	1998	The claimant has claimed the compensation/rent for installing 11 KV HT Line which is not payable	Appeal was dismissed as abated vide judgement dated 22-11-2012 and setting aside application was filed because nothing is payable to the claimant as our assessment. Now the Hon'ble court has set aside the abatement order and now the appellant statement are to be recorded. Meanwhile legal heirs of Gh. Mohd Butt have filed execution Petition before Sub-Judge Kishtwar.
10	Miscellaneous	Ishtyaq Hussain Waza	80000	51200			131200	51200	2400			133600	2013	The claimant has file civil suit against forfeiture of EMD amount Rs.80,000/- which can not be released as per terms of contract of NIT	Reply on behalf of defendants filed. The case is pending for submitting documents.
11	Miscellaneous	Abdul Qayoom Sheikh	1060000	1232250			2292250	1232250	39750			2332000	2008	The claim of the petitioner is not acceptable, since the payment due stand already paid	Further Hearing are to be held as and when the case is listed before High Court Srinagar.
12	Miscellaneous	Shabir Hussain Butt	15000	4650			19650	4650	450			20100	2014	No compensation on a/c of rent for installation of 11KV line is payable	Reply on behalf of defendants filed. The case is pending for Evidence of Plantiff.
13	Miscellaneous	Ravi Kumar	554000	210520			764520	210520	16620			781140	2013	Contractor has denied the wages, DPS is liable for making the claimed payment	Reply on behalf of General Manager, DPS and Manager (C&C) filed. The case is pending for producing of witness/evidence of applicant.
14	Miscellaneous	Mohd. Iqbal Butt	292000	43800			335800	43800	8760	0	0	344560	2014	The plaintiff has filed the suit before District Judge, Kishtwar for declaration for Rs. 2,92,000.00 alleged to have been deducted	Reply has been filed by power station.The case is pending for witness of plaintiff.

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Sr. No.	PARTICULARS	NAME OF PARTY/WORK	ORIGINAL CLAIM AMOUNT	Addition during the period	Settlement during the period	CLAIM DISALLOWED BY ARBITRATOR/ Adjudicater/Manage ment	NET CLAIM	INTEREST included in NET CLAIM	INTEREST pertaining for the period ending 31.03.2018	PROVISION MADE IN BOOKS OF A/CS		BALANCE AS TO BE SHOWN AS CONTINGENT LIABILITY AMOUNT	YEAR TO WHICH CLAIM PERTAINS	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
										PRINCIPAL CLAIM	INTEREST				
15	Miscellaneous	Chona Ram Chaudhary	2000000	0	-	-	20,00,000	-	-	-	-	20,00,000	2014	The plaintiff has filed the claim before ALC, Kishtwar for compensation amounting to Rs. 20,00,000/- on account of injuries alleged to have been received during the course of service due to accident of vehicle owned by Dulhasti Power Station on 07.09.2013 at Dul Dam Road	Reply on behalf of Power Station filed. The case is pending for filing of reply by Insurance Company
16	Miscellaneous	Doulat Ram	37000	96570			1,33,570	96,570	1,665	-	-	1,35,235	2013	The plaintiff has filed a Civil suit for compensation of Rs.37000/-with interest @18% w.e.f June 2001 on account of damage alleged to have been caused to his house at Dool due to blasting done by JP. The plaintiff has also filed an application for transfer of instant suit from the court of Munsif	The plaintiff has filed the suit for Rs. 37000/- with interest @ 18% p.a. w.e.f June 2001 on account of Loss caused to his house at Dul alleged to be due to blasting work done by JP Industries Ltd. The case was dismissed as withdrawn on 12.9.2012. Now the plaintiff has filed a fresh suit before Sub Judge, Kishtwar. Reply on behalf of Power Station has been filed. The case is pending for further proceedings.
17	Miscellaneous	Bonds Executed with Customs Department for	3021,40,000	-	-	-	3021,40,000	-	-	-	-	3021,40,000	1999		Based on legal opinion of M/s Lakshmikumaran & Shridharan, New Delhi.Deemed consumption statement has been filed with custom Department on 04.11.2015.Company Management envisages neither any probable outflow nor any possible outflow in this case as there is no demand from Custom Authorities.Further,a committee for surplus declaration and
	SUB TOTAL- OTHER CASES (C)		3105,85,164	46,63,803	4,07,814	-	3148,41,153	44,36,667	1,83,244	-	-	3150,24,397			
	GRAND TOTAL (A+B+C)		50530,53,033	34461,87,061	4,07,814	-	84988,32,280	34459,59,925	1246,15,018	6,78,806	5,70,197	86221,98,295			

Sr.Manager(Fin)
Dulhasti Power Station

Dy.manager(Fin)
Dulhasti Power Station

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ANNEXURE TO NOTES

Note no. 2	SHARE CAPITAL				
	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	0		0
	GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	0		0
			0		**0**
	DEVELOPMENT SURCHARGE RESERVE	120101			
	DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102			
NOTE NO. 3	**RESERVE AND SURPLUS**				
	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	CAPITAL RESERVE	130101	0		0
	CAPITAL REDEMTION RESERVE	130301	0		0
	SHARE PREMIUM ACCOUNT	130601	0		0
	BOND REDEMPTION RESERVE	130401	0		0
	SELF INSURANCE RESERVE	130501	0		0
	GENERAL RESERVE	130701	0		0
	PROFIT AND LOSS ACCOUNT	970705	0		0
	PROFIT & LOSS ACCOUNT	130801	0		0
	R&D RESERVE	130902	0		0
	CSR RESERVE	130901	0		0
			0		**0**
	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	**0**		**0**
	SHARE APPLICATION MONEY PENDING ALLOTMENT				
	SHARE CAPITAL DEPOSIT	110301	0		0
NOTE NO. 4	**LONG TERM BORROWINGS**				
	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	LONG TERM BORROWINGS				
	Bonds/ Debentures -Secured				
	9% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE	210100	0		0
	M SERIES 9.55% SECURED	210102	0		0
	SECURED REDEEMABLE TAXBLE NON-CUM.`N SERIES BONDS	210103	0		0
	SECURED REDEEMABLE TAXBLE NON-CUM.`O SERIES BONDS	210104	0		0
	SECURED REDEEM	210105	0		0
	9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210106	0		0
	8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210107	0		0
	8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210108	0		0
	8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210109	0		0
	8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210110	0		0
	8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210111	0		0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210112	0		0
	8.79% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210113	0		0
	8.67% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210114	0		0
	8.92% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210115	0		0
	8.49% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210116	0		0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210117	0		0
	8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210118	0		0
	M SERIES 9.55% SECURED	216002	0		0
	SECURED REDEEMABLE TAXBLE NON-CUM.`N SERIES BONDS	216003	0		0
	SECURED REDEEMABLE TAXBLE NON-CUM.`O SERIES BONDS	216004	0		0
	9% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE	216005	0		0
	9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216006	0		0
	8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216007	0		0
	8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216008	0		0
	8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216009	0		0
	8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216010	0		0

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	8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216011	0		0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216012	0		0
	8.79% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216013	0		0
	8.67% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216014	0		0
	8.92% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216015	0		0
	8.49% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216016	0		0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216017	0		0
	8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216018	0		0
			0		**0**
	Current Maturity				
	M SERIES 9.55% SECURED	218002	0		0
	SECURED REDEEMABLE TAXBLE NON-CUM.`N SERIES BONDS	218003	0		0
	SECURED REDEEMABLE TAXBLE NON-CUM.`O SERIES BONDS	218004	0		0
	9% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE	218005	0		0
	9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218006	0		0
	8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218007	0		0
	8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218008	0		0
	8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218009	0		0
	8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218010	0		0
	8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218011	0		0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218012	0		0
	8.79% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218013	0		0
	8.67% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218014	0		0
	8.92% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218015	0		0
	8.49% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218016	0		0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218017	0		0
			0		**0**
			0		**0**
	Bonds/ Debentures -Unsecured				
	DEBENTURE- UNSECURED	220300	0		0
	BONDS- UNSECURED	220301	0		0
	DEBENTURE- UNSECURED	220302	0		0
	BONDS- UNSECURED	226101	0		0
	DEBENTURE- UNSECURED	226102	0		0
			0		**0**
	Current Maturity				
	BONDS- UNSECURED	228101	0		0
	DEBENTURE- UNSECURED	228102	0		0
			0		**0**
			0		**0**
	Term Loans-From Banks - Secured				
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	210300	0		0
	TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	210301	0		0
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	210302	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	210500	0		0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	210501	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	210502	0		0
	TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	216101	0		0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	216201	0		0
			0		**0**
	Current Maturity				
	TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	218101	0		0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	218201	0		0
			0		**0**
			0		**0**
	Term Loans-From Banks - Unsecured				
	TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	220500	0		0
	TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	220501	0		0
	TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	220502	0		0
	TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	226201	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	220700	0		0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	220701	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	220702	0		0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	226301	0		0

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			0		0
	Current Maturity				
	TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	228201	0		0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	228301	0		0
			0		0
			0		0
	Term Loans-From other parties - Secured				
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	216102	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	216202	0		0
	LOANS FROM STATE GOVERNMENTS-SECURED	211700	0		0
	LOANS FROM CENTRAL GOVERNMENTS-SECURED	211701	0		0
	LOANS FROM STATE GOVERNMENTS-SECURED	211702	0		0
	LOANS FROM OTHER AGENCIES-SECURED	211900	0		0
	LOANS FROM OTHER AGENCIES-SECURED	211901	0		0
	LOANS FROM CENTRAL GOVERNMENTS-SECURED	216401	0		0
	LOANS FROM STATE GOVERNMENTS-SECURED	216402	0		0
	LOANS FROM OTHER AGENCIES-SECURED	216501	0		0
			0		0
	Current Maturity				
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	218102	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	218202	0		0
	LOANS FROM CENTRAL GOVERNMENTS-SECURED	218401	0		0
	LOANS FROM STATE GOVERNMENTS-SECURED	218402	0		0
	LOANS FROM OTHER AGENCIES-SECURED	218501	0		0
			0		0
			0		0
	Term Loans-From other parties - Unsecured				
	TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	226202	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	226302	0		0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	221500	0		0
	LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	221501	0		0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	221502	0		0
	LOANS FROM OTHER AGENCIES-UNSECURED	221700	0		0
	LOANS FROM OTHER AGENCIES-UNSECURED	221701	0		0
	LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	226501	0		0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	226502	0		0
	LOANS FROM OTHER AGENCIES-UNSECURED	226601	0		0
			0		0
	Current Maturity				
	TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	228202	0		0
	TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	228302	0		0
	LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	228501	0		0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	228502	0		0
	LOANS FROM OTHER AGENCIES-UNSECURED	228601	0		0
			0		0
			0		0
	Deferred payment liabilities				
	Deposits				
	FIXED DEPOSITS-UNSECURED	220100	0		0
	FIXED DEPOSITS-UNSECURED	226001	0		0
			0		0
	Loan and advances from subsidiary-Secured				
	LOANS FROM SUBSIDIARY-SECURED	211500	0		0
	LOANS FROM SUBSIDIARY-SECURED	211501	0		0
	LOANS FROM SUBSIDIARY-SECURED	216301	0		0
			0		0
	Loan and advances from subsidiary-Unsecured				
	LOANS FROM SUBSIDIARY-UNSECURED	221300	0		0
	LOANS FROM SUBSIDIARY-UNSECURED	221301	0		0
	LOANS FROM SUBSIDIARY-UNSECURED	226401	0		0
			0		0
	SHORT TERM BORROWINGS				
	Loans repayable on demand				

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	Loan and advances from related parties				
	Loan and advances from subsidiary				
	LOANS FROM SUBSIDIARY-SECURED	218301	0		0
	LOANS FROM SUBSIDIARY-UNSECURED	228401	0		0
	FIXED DEPOSITS-UNSECURED	220101	0		0
	Short term loans-From Bank				
	SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-SECURED	210701	0		0
	SHORT TERM LOANS FROM BANKS- FOREIGN CURRENCY-SECURED	210901	0		0
	WORKING CAPITAL DEMAND LOAN-SECURED	211101	0		0
	CASH CREDIT-SECURED	211301	0		0
			0		**0**
	Short term loans-From Bank-Unsecured				
	SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-UNSECURED	220901	0		0
	SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-	221101	0		0
			0		**0**
	Short term loans-From Others-Secured				
	SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-SECURED	210702	0		0
	SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-SECURED	210902	0		0
			0		**0**
	Short term loans-From Others-Unsecured				
	SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-UNSECURED	220902	0		0
	SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-UNSECURED	221102	0		0
			0		**0**
NOTE NO. 5	**DEFERRED TAX LIABILITIES / ASSETS**				
	DEFERRED TAX LIABILITY	360101	0		0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	661101	0		0
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX LIABILITIES	661103	0		0
			0		**0**
NOTE NO. 6	**OTHERS LONG TERM LIABILITIES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
a)	**Deposits/ Retention Money/Advances Received**				
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310300	-13934739		-19579976
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	13934739		18171976
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	1150000		1408000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	154009		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-1589770		-509106
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	1197963		270000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	387736		240323
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0		0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	5399099		2643185
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	0		0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	318505	0		0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0		0
			6699037		**2644402**
b)	**Income received in advance**				
	ADVANCE AGAINST DEPRECIATION	370101	1023978000		1023978000
			1023978000		**1023978000**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0		0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	23638048		25907500

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NOTE NO. 7 PROVISIONS				
Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
LONG TERM PROVISIONS				
PROVISION FOR LEAVE ENCASHMENT	350403	0		0
		0		**0**
PROVISION FOR GRATUITY	350405	0		0
PROVISION FOR GRATUITY-LIC	350406	0		0
		0		**0**
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0		0
		0		**0**
PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350409	0		0
		0		**0**
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0		0
		0		**0**
PROVISION FOR Memento	350412	0		0
		0		**0**
PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0		0
		0		**0**
SHORT TERM PROVISIONS				
Provision for employee benefits				
PROVISION FOR LEAVE ENCASHMENT	350413	0		0
PROVISION FOR GRATUITY	350415	0		0
PROVISION FOR GRATUITY-LIC	350416	0		0
		0		**0**
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0		0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0		0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0		0
		0		**0**
PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350419	0		0
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0		0
PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0		0
PROVISION FOR WAGE REVISION	350401	5794562		5712583
Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	5794562		5712583
PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0		0
PROVISION FOR PRP - EXECUTIVE	350425	14503002		12414673
PROVISION FOR PRP - SUPERVISOR	350426	2352821		3763672
PROVISION FOR PLGI - WORKMEN	350427	26461548		22245062
PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	6277600		3631250
		49594971		**42054657**
PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0		0
Provision- Others				
Provision for Taxation				
PROVISION FOR INCOME TAX	355101	0		0
PROVISION FOR FRINGE BENEFIT TAX	355104	0		0
		0		**0**
PROPOSED DIVIDEND	355001	0		0
PROVISION FOR INCOME TAX ON DIVIDEND	355103	0		0
Provision for Loss on Hedging Transactions	351301	0		0
Provision for Tariff Adjustments	350918	0		0
PROVISION FOR SELF CONSUMPTION OF POWER	350921	0		0

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	Provision For Committed Capital Expenditure	351211	0		0
Provision for Restoration expenses of Insured Assets					
	Provision for Restoration expenses of Insured Assets	350905	0		0
			0		**0**
Provision Others					
	PROVISION FOR WEALTH TAX	355102	0		0
	PROVISION FOR OTHER EXPENSES	350919	135521212		102316956
	PROVISION FOR CONTINGENCIES	350301	0		0
			135521212		**102316956**
Provision - CSR, SD and RD					
	Provision For Corporate Social Responsibility Expenses	351401	0		0
	Provision For Sustainable Development Expenses	351402	0		
	Provision For Research & Development Expenses	351403	0		
			0		**0**
NOTE NO. 8 TRADE PAYABLE					
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Outstanding dues of micro and small scale Industrial Enterprise(s)				
	SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0		0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0		0
			0		**0**
	Outstanding dues of medium scale Industrial Enterprise(s)				
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0		0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0		0
			0		**0**
	Others				
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	18041264		7937821
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	2202759		0
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	2997719		3140476
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0		0
	STORES PAYMENT CONTROL ACCOUNT	310450	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER	312102	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0		0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312104	0		0
			23241742		**11078297**
NOTE NO. 9 OTHER CURRENT LIABILITIES					
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Income received in advance				
	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0		0
			0		**0**
	UNPAID DIVIDEND	311515	0		0
	DIVIDEND PAYABLE	311510	0		0
			0	**0**	**0**
	LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0		0
	Liability against capital works/supplies				
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CON	310200	0		0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	3031710		1035901
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	21690372		8799759
	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
			24722082		**9835660**
	Deposits/ retention money				
	EARNEST MONEY DEPOSIT	310101	6011040		5812840
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	8535640		15528791
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	0		1408000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	0		0

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	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0		0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	1202034		270000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0		0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	387736		239106
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0		0
			16136450		**23258737**
	DUE TO SUBSIDIARIES	311901	0		0
			0		**0**
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTR	330501	0		0
			0		**0**
	Bond application money	220399	0		0
			0		**0**
	Statutory dues payables				
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0		0
	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0		0
	EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0		0
	CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0		0
	EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0		0
	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0		0
	Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0		0
	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTAROY	311222	0		0
	REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0		0
	REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0		0
	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0		0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION	311241	0		0
	CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSI	311242	0		0
	COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO GRATUI	311243	0		0
	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0		0
	COMPANIES CONTRIBUTION PAYABLE TOWARDS REHS TRUST	311245	0		0
	INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0		0
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	694573		775339
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0		0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	55245		13664
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0		0
	INCOME TAX RECOVERED-SERVICES	311306	301187		132722
	INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0		0
	CENTRAL SALES TAX	311308	0		0
	SERVICE TAX	311309	0		0
	FRINGE BENEFIT TAX-PAYABLE	311310	0		0
	Income Tax Collected at Source (u/s 206 C)	311311	1972		0
	Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0		0
	SERVICE TAX DEFFERED PAYABLE	311313	0		0
	SERVICE TAX ACCRUED BUT NOT DUE	311314	0		0
	PROFESSIONAL TAX	311401	0		0
	State Sales Tax/VAT -Work Contracts	311402	3693352		4691329
	State Sales Tax/VAT -Others	311403	0		0
	ROYALTY	311404	110229		147518
	MUNICIPAL TAXES PAYABLE	311405	0		0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0		0
	LIABILITY FOR OTHER STATE LEVIES	311407	348425482		337371833
	DIVIDEND DISTRIBUTION PAYABLE	311518	0		0
			353282040		**343132405**
	Liabilities toward Self Insurance Fund				
	Other Liabilities - Self Insurance Fund	340103	0		0
			0		**0**
	Other liabilities				
	UNPAID SALARY AND WAGES	310602	0		0

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	SALARIES AND WAGES WITHHELD	310603	0		0
	LIABILITY FOR SALARY	310604	0		0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	821126		2846925
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	505374		1247424
	SDA PAYABLE TO EMPLOYEES	310607	0		0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	9715331		7029339
	PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM THIRD	310610	0		0
	LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0		0
	ELECTRICITY/ POWER CHARGES PAYABLE	310701	5562900		5264804
	WATER CHARGES PAYABLE	310702	0		0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	121000		175011
	RENT PAYABLE	310704	595780		522401
	BOND ISSUE EXPENSES PAYABLE	310705	0		0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0		0
	PAYABLE TO TRAVEL AGENTS	310707	0		0
	CONSULTANCY CHARGES PAYABLE	310708	0		0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0		0
	OTHER BANK CHARGES PAYABLE	310710	0		0
	LC CHARGES PAYABLE	310711	0		0
	COMMITMENT CHARGES PAYABLE	310712	0		0
	OTHER EXPENSES PAYABLE	310713	19532077		27135547
	Regulated Sales Settlement A/c- PGCIL	310714	0		0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0		0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0		0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0		0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0		0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0		0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO	311208	48500		91900
	EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0		0
	HBA RECOVERY AND PAYABLE TO BANK	311210	0		0
	LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0		0
	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	311212	65638		75922
	POST OFFICE RECURRING DEPOSIT	311213	0		0
	Employees Contribution (EC) towards Social Security	311214	0		0
	Employers Contribution (ERC) towards Social Security	311215	0		0
	OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	7000		20350
	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0		0
	ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0		0
	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0		0
	PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0		0
	DONATIONS TO OTHER FUNDS	311502	0		0
	LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0		0
	LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0		0
	LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0		0
	LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0		0
	LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0		0
	LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0		0
	LIABILITY FOR STALE CHEQUES	311509	77122		41979
	LIABILITY FOR WHEELING CHARGES	311511	0		0
	LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0		0
	LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0		0
	LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0		0
	MISCELLANEOUS LIABILITY	311601	0		0
	OTHER ADVANCES RECEIVED	340101	2217688		4961399
	ADVANCE FROM BENEFICIARIES	340102	0		0
			39269536		**49413001**
	Advances against the deposit works				
	ADVANVE AGAINST DEPOSIT WORKS	330300	0		0
	ADVANVE AGAINST DEPOSIT WORKS	330301	0		0
	ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0		0
	Advances against the deposit works	339301	0		0
			0		**0**
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	**0**		**0**

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	Advances against cost of project/ contractees				
	ADVANCE FROM CONTRACTEES	330100	0		0
	ADVANCE FROM CONTRACTEES	330101	0		0
	ADVANCE FROM CLIENTS	330102	0		0
	DEPOSIT FROM CONTRACTEES	330200	0		0
	DEPOSIT FROM CONTRACTEES	330201	0		0
	DEPOSIT FROM CLIENTS	330202	0		0
	ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0		0
	ADVANCE FROM CLIENTS - NON CURRENT	338102	0		0
	ADVANCE FROM CONTRACTEES	339101	0		0
	ADVANCE FROM CLIENTS	339102	0		0
	DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0		0
	DEPOSIT FROM CLIENTS - NON CURRENT	338202	0		0
	DEPOSIT FROM CONTRACTEES	339201	0		0
	DEPOSIT FROM CLIENTS	339202	0		0
			0		**0**
	Amount Recoverable in respect of Project	651301	0		0
	Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy	350702	0		0
			0		**0**
	GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND	311701	0		0
	GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND	311702	0		0
	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0		0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND	311801	0		0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND	311802	0		0
	GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0		0
			0		**0**

Fixed Assets

Note no. 10.1 Tangible Assets

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
a)	**GROSS BLOCK**				
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	**0**		**0**
i)	LAND- FREE HOLD	410101	**0**		**0**
ii)	LAND- LEASE HOLD	410111	**35814893**		**35814893**
	LAND- LEASE HOLD				
iii)	**ROADS AND BRIDGES**				
	ROADS	410201	125916289		117361940
	BRIDGES AND CULVERTS	410203	2199418		2199418
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1053200		1053200
			129168907		**120614558**
iv)	**BUILDINGS-OTHERS**				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	2452421555		2452421555
	BUILDING CONTAINING WORKSHOP	410302	0		0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	1413541		1413541
	OFFICE BUILDINGS-PERMANENT	410304	13433495		13433495
	OFFICE BUILDINGS-TEMPORARY	410305	1429143		1429143
	STORES AND GODOWN BUILDINGS	410306	12364554		10695768
	TRANSIT CAMP AND FIELD HOSTEL	410321	5711489		5711489
	SCHOOL BUILDINGS	410322	12469369		12469369
	HOSPITAL BUILDINGS	410323	2338666		2338666
	CLUB BUILDING	410324	2175556		2175556
	RESIDENTIAL BUILDING-PERMANENT	410325	88549539		79047159
	RESIDENTIAL BUILDING-TEMPORARY	410326	1459568		1459568
	CANTEEN BUILDING	410327	1838327		1838327
	BUILDINGS-OTHERS	410328	18205900		15631143
			2613810702		**2600064779**

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v)	**RAILWAY SIDINGS**	410501	**0**		**0**
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**				
	DAMS AND BARRAGES	410601	2886853548		2886853548
	POWER CHANNELS	410602	0		0
	POWER TUNNELS AND PIPELINES	410604	20755932220		20755932220
	PENSTOCKS	410605	0		0
	TAILRACE CHANNELS	410606	0		0
	TAILRACE TUNNELS	410607	605756048		605756048
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	3212523602		3212523602
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	2107637848		2107637848
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	96180595		86371454
			29664883861		**29655074720**
vii)	**Generating Plant and machinery**				
	MAIN GENERATING EQUIPMENT	410701	8867784115		8867784115
	GENERATOR STEP UP TRANSFORMER	410702	2021924600		2021924600
	OTHER POWER PLANT TRANSFORMER	410703	815311		815311
	COOLING WATER SYSTEMS	410704	489987192		489987192
	EHV SWITCHGEAR SYSTEMS	410705	3304738008		3304738008
	DC SYSTEMS/ BATTERY SYSTEMS	410707	716334515		716334515
	POWER AND CONTROL CABLES	410708	505912275		505912275
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	347214182		347214182
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	218876978		218876978
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1678262113		1676969922
	AUXILIARY AND ANCILLARY SYSTEMS	410712	390812627		390680233
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	896746816		895059372
	Capital Spares - Generating Plant and Machinery	410714	358521080		267570280
	GPM including Foundation - Windmill	413101	0		0
			19797929812		**19703866983**
viii)	**Plant and machinery- Sub station**				
	SUBSTATION-TRANSFORMERS	410801	4316225		4130355
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	2943601		2943601
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	2832706		316895
	LIGHTENING ARRESTORS	410804	1		1
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	385240		385240
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0		0
	Capital Spares - Plant and Machinery-Sub Station	410807	0		0
			10477773		**7776092**
ix)	**Plant and machinery- Transmission lines**				
	TRUNK TRANSMISSION LINES	410901	40018509		40018509
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	850931		850931
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	9110229		9110229
	STREET LIGHTING, ETC.	410905	7336259		6711318
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0		0
			57315928		**56690987**
x)	**Plant and machinery- Others**				
	PLANT AND MACHINERY-OTHERS	411001	0		0
	DIESEL GENERATING SETS	411002	5342930		4469493
			5342930		**4469493**
xi)	**Construction Equipment**				
	EXCAVATORS	411101	0		0
	LOADERS	411102	6800781		6800781
	DUMPERS	411103	0		0
	TIPERS	411104	2607729		2607729
	DOZERS	411105	6062643		6062643
	MOTOR GRADERS	411106	0		0
	COMPACTORS	411107	0		0
	WATER SPRINKLERS	411108	0		0
	CRANES (Less than 100 tons)	411109	20532645		20532645
	CONCRETING EQUIPMENT	411110	0		0
	TUNNELING EQUIPMENT	411111	9		9

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	PUMPS	411112	632926		632926
	DIESEL GENERATING SETS	411113	0		0
	WIELDING SETS	411114	40482		40482
	AIR COMPRESSORS	411115	934700		934700
	DRILLING EQUIPMENT	411116	185110		185110
	ROAD ROLLERS	411117	0		0
	FORK LIFTERS	411118	1478609		1478609
	CRANES (More than 100 tons)	411119	0		0
	OTHER EQUIPMENTS	411130	293019		293019
	Capital Spares - Construction Equipment	411131	0		0
			39568653		**39568653**
xii)	**Water Supply System/Drainage and Sewerage**				
	WATER SUPPLY	411201	84139162		73292294
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	877633		877633
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0		0
			85016795		**74169927**
xiii)	**Electrical installations**				
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0		0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	0		0
	Capital Spares - Electrical Installation	411403	0		0
			0		**0**
xiv)	**Vehicles**				
	CARS	411501	138191		138191
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	4949310		5047867
	PICK UP VAN	411504	0		0
	FIRE TENDERS	411505	4532701		4532701
	AMBULANCE	411506	2147619		2150444
	BUSES	411507	2915716		2988717
	TRUCKS/TANKERS	411508	4532761		4572679
	TRAILERS	411509	0		0
	EXPLOSIVE VANS	411510	0		0
	MOTOR CYCLE/SCOOTER	411511	0		0
	CYCLES	411512	0		0
	THREE-WHEELERS	411513	0		0
	Capital Spares - Vehicles	411514	0		0
			19216298		**19430599**
xv)	**Aircraft/ Boats**				
	AIRCRAFT	411601	0		0
	BOATS	411603	389875		389875
	HELICOPTER	411604	0		0
			389875		**389875**
xvi)	**Furniture and fixture**				
	FURNITURE-FIXTURES-OFFICE	411701	10695391		10027279
	FURNITURE-FIXTURES-RESIDENTIAL	411702	146632		146632
	FURNITURE-FIXTURES-CANTEEN	411703	33600		33600
	FURNITURE-FIXTURES-SCHOOL	411704	0		0
	FURNITURE-FIXTURES-CLUB	411705	35174		35174
	FURNITURE-FIXTURES-HOSPITAL	411706	117248		117248
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1061122		1061122
			12089167		**11421055**
xvii)	**Computers**				
	COMPUTERS	411801	10579970		9017503
	PRINTERS	411803	3144123		2956265
	OTHER EDP EQUIPMENTS	411804	2068572		1899514
	SATELLITE COMMUNICATIONS SYSTEMS	411805	138823		138823
	Networking Devices and Server	411806	8925645		8877182
			24857133		**22889287**
xviii)	**Communication Equipment**				
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0		0
	TELEPHONE TELEX MACHINES	411902	166402		166402
	INTERIOR COMMUNICATION EQUIPMENTS	411903	4769399		3248739
			4935801		**3415141**
xix)	**Office Equipments**				
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0		0

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	TYPEWRITERS	412002	0		0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1837923		1837923
	HOSPITAL EQUIPMENTS	412005	4793715		4795815
	CLUB EQUIPMENTS	412006	163419		163419
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	757344		663344
	AIR CONDITIONERS	412008	785032		687932
	Air Coolers/ Water Coolers/ Fans	412011	773180		773180
	SCHOOL EQUIPMENTS	412012	0		0
	Refrigerators for Office	412013	0		0
	Televisions/Music System for office	412014	294000		294000
	OTHER OFFICE EQUIPMENTS	412020	12572633		12572633
			21977246		**21788246**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**0**		**0**
xxi)	**Other assets**				
	Televisions/Music systems-other than for office, Projectors, Audio	412501	4246915		4246915
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	13812139		13812139
	MISC. ASSETS/EQUIPMENTS	412503	8588138		4438199
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0		0
	Refrigerator other than for Office	412505	34504		34504
			26681696		**22531757**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0		0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	3304489		2841531
Annexure to Note No. 19 (g)					
	Obsolete / surplus assets				
	OBSOLETE ASSETS	413001	257471		968234
	SURPLUS ASSETS	413002	216930		397802
			474401		**1366036**
	ACCUMULATED DEPRECIATION				
	LAND- LEASE HOLD	420101	21748015		19543164
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	29519360		24359374
	BUILDING	420301	755428254		662454008
	RAILWAY SIDINGS	420501	0		0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	12367708706		10801949574
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	8567283688		7526222057
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	2232733		1999182
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	24489713		21909150
	GPM - WINGMILL	423101	0		0
	Construction equipments				
	PLANT AND MACHINERY OTHERS	421001	2766608		1958034
	DIESEL GENERATING SETS	421002	162675		162675
			2929283		**2120709**
	CONSTRUCTION EQUIPMENT	421101	16393701		12996077
	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	13046490		10368888
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0		0
			13046490		**10368888**
	Electrical installations				

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	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0		0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	0		0
			0		**0**
	VEHICLE	421501	9771772		8654497
	AIRCRAFT/BOATS	421601	213614		213614
	FURNITURE FIXTURES AND EQUIPMENT	421701	5046928		4442421
	COMPUTERS	421801	18826989		17024203
	COMMUNICATION EQUIPMENTS	421901	1961853		1664846
	OFFICE EQUIPMENT	422001	10624337		9235518
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0		0
	OTHER ASSETS	422501	7311389		5784672
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0		0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	3300073		2837300
	OBSOLETE/SURPLUS ASSETS	423001	0		0
			21857836898		**19133779254**

Note no. 10.2 INTANGIBLE ASSET

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	GROSS BLOCK				
	LAND- RIGHT OF USE	410121	**0**		**0**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**2041929**		**2041929**
			2041929		**2041929**
	ACCUMULATED DEPRECIATION				
	LAND- RIGHT OF USE	420102	0		0
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	2041895		2041096
			2041895		**2041096**

Note no. 11.1 Capital Work In Progress

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	ROADS				
	ROADS	430201	1418742		1518179
	BRIDGES AND CULVERTS	430203	0		0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0		0
			1418742		**1518179**
	BUILDINGS				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0		0
	BUILDING CONTAINING WORKSHOP	430302	0		0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0		0
	OFFICE BUILDINGS-PERMANENT	430304	0		0
	OFFICE BUILDINGS-TEMPORARY	430305	0		0
	STORES AND GODOWN BUILDINGS	430306	0		0
	TRANSIT CAMP AND FIELD HOSTEL	430321	0		0
	SCHOOL BUILDINGS	430322	0		0
	HOSPITAL BUILDINGS	430323	0		0
	CLUB BUILDING	430324	0		0
	RESIDENTIAL BUILDING-PERMANENT	430325	754569		1238495
	RESIDENTIAL BUILDING-TEMPORARY	430326	0		0
	CANTEEN	430327	0		0
	BUILDINGS-OTHERS	430328	0		202508
	OTHER CIVIL WORKS	430329	0		0
			754569		**1441003**
	RAILWAY SIDINGS	430501	**0**		**0**
			0		**0**
	Hydraulic Works(Dams, Water Conductor system				
	DAMS AND BARRAGES	430601	22296501		3379595
	POWERCHANNELS	430602	0		0
	POWER TUNNELS AND PIPELINES	430604	0		0

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	PENSTOCKS	430605	0		0
	TAILRACE CHANNELS	430606	0		0
	TAILRACE TUNNELS	430607	0		0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0		0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0		0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0		0
			22296501		**3379595**
	Generating Plant and machinery				
	MAIN GENERATING EQUIPMENT	430701	0		0
	GENERATOR STEP UP TRANSFORMER	430702	0		0
	OTHER POWER PLANT TRANSFORMER	430703	0		0
	COOLING WATER SYSTEMS	430704	0		0
	EHV SWITCHGEAR SYSTEMS	430705	0		0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0		0
	POWER AND CONTROL CABLES	430708	0		0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0		0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0		0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0		0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0		0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	0		0
		433101	0		0
			0		**0**
	Plant and machinery Sub station				
	SUBSTATION-TRANSFORMERS	430801	0		0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	430802	0		0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0		0
	LIGHTENING ARRESTORS	430804	0		0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0		0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0		0
			0		**0**
	Plant and machinery- Transmission lines				
	TRUNK TRANSMISSION LINES	430901	0		0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	430903	0		0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	0		0
	STREET LIGHTING, ETC.	430905	0		0
			0		**0**
	Plant and machinery Others				
	PLANT AND MACHINERY-OTHERS	431001	1176000		0
	DIESEL GENERATING SETS	431002	0		0
			1176000		**0**
	Construction Equipment				
	CONCRETING EQUIP.	431101	0		0
	DIESEL GENERATING SETS	431113	0		0
			0		**0**
	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY AND DRAINS	431201	0		0
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	9625719		0
			9625719		**0**
	ASSETS PENDING ISSUES				
	ASSETS PENDING ISSUES	441401	0		0
	ASSETS PENDING ISSUES	611401	0		0
	CWIP-COMPUTERS/ SERVERS	431801	0		0
			0		**0**
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0		0
			0		**0**
	Survey, investigation, consultancy and supervision charges				
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA	434001	0		0
	EXPENSES ON SURVEY	434002	0		0
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0		0
	DRILLING AND DRAFTING	434004	0		0
	DESIGN AND CONSULTANCY CHARGES	434005	0		0

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	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0		0
	HYDRAULIC MODEL STUDIES	434007	0		0
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION	434008	0		0
			0		0
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0		0
			0		0
	EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (CUMULATIVE)				
	WAGES, ALLOWANCES AND BENEFITS	437501	0		0
	Gratuity, Contribution to provident fund & pension scheme	437502	0		0
	STAFF WELFARE EXPENSES	437503	0		0
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0		0
	REPAIR AND MAINTENANCE- BUILDING	437510	0		0
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY	437511	0		0
	REPAIR AND MAINTENANCE- OTHERS	437512	0		0
	RENT/HIRING CHARGES	437514	0		0
	RATES AND TAXES	437515	0		0
	INSURANCE	437516	0		0
	SECURITY EXPENSES	437517	0		0
	ELECTRICITY EXPENSES	437518	0		0
	TRAVELLING AND CONVEYANCE	437519	0		0
	EXPENSE ON VEHICLES/STAFF CAR	437520	0		0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	0		0
	ADVERTISEMENT PUBLICITY	437522	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	0		0
	PRINTING AND STATIONERY	437524	0		0
	OTHER EXPENSES	437525	0		0
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	0		0
	DESIGN AND CONSULTANCY-FOREIGN	437527	0		0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	0		0
	LOSS ON SALE OF ASSET	437530	0		0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	437531	0		0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0		0
	LAND ACQUISITION AND REHABILITATION	437533	0		0
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA	437540	0		0
	INT.ON BORROWED MONEY-BONDS	437541	0		0
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0		0
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	0		0
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0		0
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0		0
	BOND ISSUE/ SERVICE EXPENSES	437546	0		0
	COMMITMENT FEE	437547	0		0
	GUARANTEE FEE ON LOAN	437548	0		0
	OTHER FINANCE CHARGES	437549	0		0
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0		0
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	0		0
	Remuneration to Auditors	437552	0		0
	Exchange difference regarded as adjustment to Interest Cost	437554	0		0
	Loss on Hedging Transactions	437555	0		0
	DEP. DURING CONSTRUCTION	437560	0		0
	Provisions	437561	0		0
	PRIOR PERIOD EXPENSES	437565	0		0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	437570	0		0
	INTEREST ON LOANS AND ADVANCES	437571	0		0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	0		0
	PROFIT ON SALE OF ASSET	437573	0		0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	0		0
	Rent/Hire Charges	437575	0		0
	PRIOR PERIOD INCOME	437579	0		0
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0		0
	CAPITALIZATION OF EDC-OTHER INCOME	438101	0		0
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	0		0
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	0		0
	CAPITALIZATION OF EDC-DEPRECIATION	438104	0		0

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	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0		0
	CAPITALIZATION OF EDC-PROVISIONS	438106	0		0
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0		0
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0		0
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	0		0
	Corporate/Regional Office Expenses (Net)	437599	0		0
		TOTAL	**0**		**0**
	PROVISION FOR PROJECT EXPENSES	**350922**	0		0
			0		**0**
	Total CWIP (Excluding Construction Store)		**35271531**		**6338777**
	Total CWIP (Excluding Construction Store) after Provision		**35271531**		**6338777**
	CONSTRUCTION STORES				
i)	**Stores and spares**				
	STEEL ACCOUNT	440101	0		0
	CEMENT ACCOUNT	440201	0		0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0		0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0		0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	440501	0		0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0		0
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY	440701	0		0
	SPARES FOR VEHICLES ACCOUNT	440801	0		0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0		0
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0		0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0		0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0		0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446102	0		0
	CONSTRUCTION STORE - CSR ITEMS	447101	0		0
			0		**0**
ii)	**Loose tools**				
	LOOSE TOOLS ACCOUNT	441201	0		0
	LOOSE TOOLS IN USE	441208	0		0
			0		**0**
iii)	**Scrap inventory**				
	SCRAP MATERIALS	441301	**0**		**0**
			0		**0**
iv)	**Stores in transit/ pending inspection**				
	STORES IN TRANSIT	446301	0		0
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0		0
			0		**0**
v)	**Material issued to contractors/ fabricators**				
	MATERIAL ISSUED TO CONTRACTORS	446501	0		0
	MATERIAL ISSUED TO FABRICATORS	446502	0		0
			0		**0**
	Intangible Assets Under Development				
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0		0
			0		**0**
	Provision for Construction Stores	350916	0		0
			0		**0**
	Total Construction Store		**0**		**0**
	Total Construction Store (After Provision)		**0**		**0**
Note no. 12	**NON CURRENT INVESTMENTS**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**

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	INVESTMENT IN AAA PSU BOND - Taxable - LONG TERM - TRADE	510402	0		0
	In Government Securities - Self Insurance Fund	510403	0		0
	INVESTMENT IN AAA PSU BOND - Non Taxable - LONG TERM - TRADE	510404	0		0
	PUBLIC ISSUE -IOB SHARES-LONG TERM	510201	0		0
	INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON	520403	0		0
	INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM -NON	520402	0		0
	INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM -NON	520404	0		0
	INVESTMENT IN SEB BONDS	520406	0		0
	MUTUAL FUND INVESTMENT ACCOUNT- LONG TERM-NON CURRENT	520417	0		0
	INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	510202	0		0
	INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	520201	0		0
	EQUITY SHARES-SUBSIDIARY-NHDC	520101	0		0
	INVESTMENT IN CHENAB VALLEY POWER PROJECTS PRIVATE LTIMITED (JV)	510205	0		0
	EQUITY SHARES - SUBSIDIARY- LOKTAK DOWNSTREAM	520103	0		0
	EQUITY SHARES - SUBSIDIARY- INVESTMENT IN BUNDELKHAND SAUR	520104	0		0
	National Power Exchange limited	510203	0		0
	INVESTMENT IN NATIONAL HIGH POWER TEST LABORATORTY	510204	0		0
			0		0

NOTE NO. 13 LOANS AND ADVANCES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	LONG TERM LOAN AND ADVANCES				
	CAPITAL ADVANCES				
	Secured (considered good)				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0		0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0		0
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0		0
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0		0
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0		0
			0		0
	Unsecured (considered good)-- Against bank guarantee				
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450300	0		0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	450301	0		0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	450302	0		0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	450304	0		0
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	458301	0		0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	458302	0		0
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	458304	0		0
			0		0
	Unsecured (considered good)-- Others				
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0		0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0		0
	Advance - Government Department	450207	869706		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0		0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0		0
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0		0
	Advance/Deposit - Government Department	458207	0		0
			869706		0
	Provision for expenditure awaiting utilisation certificate	350904	0		0
	Capital Advances - Unsecured (Considered Doubtful)-Long Term	450240	0		0

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	Provision for Doubtful Advances - Capital Advances	350915	0		0
	ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) - INDIAN CURRENCY-UNSECURED	450305	0		0

LONG TERM LOAN AND ADVANCES

	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	- Unsecured (considered good)				
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-37638168		-2838168
	SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0		0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0		0
	EARNEST MONEY DEPOSIT	650432	0		0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0		0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0		0
	EARNEST MONEY DEPOSIT	658432	0		0
	DEPOSIT WITH P&T	650410	0		0
	DEPOSIT WITH RAILWAY	650411	0		0
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	37638168		2838168
	Other Deposits	650413	0		0
	BALANCE WITH CUSTOMS, PORT TRUST	650421	0		0
	DEPOSIT WITH INSURANCE COMPANY	650431	0		0
	DEPOSIT WITH P&T	658410	0		0
	DEPOSIT WITH RAILWAY	658411	0		0
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	2148000		2148000
	Other Deposits	658413	0		0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0		0
	DEPOSIT WITH INSURANCE COMPANY	658431	0		0
			2148000		**2148000**
	Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0		0
	Provision for Doubtful Deposits - Long Term	350914	0		0
	Provision against demand raised by Govt. Dept. (Short Term)	350612	0		0
	Provision against demand raised by Govt. Dept. (Long Term)	350622	0		0
	Employees (including accrued interest)				
	-Secured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	4656924		2585332
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	273190		44617
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	18806		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	41278		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650143	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650144	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650145	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650146	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	20580990		20419353
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1692421		1522693
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	33464		43289
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	292382		278942
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650228	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650229	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650230	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650231	0		0
	HOUSE BUILDING ADVANCE - SECURED	660101	22461728		17514630
	CAR ADVANCE- SECURED	660102	4474915		4130837
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	166624		130364

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	COMPUTER ADVANCE- SECURED	660104	1109728		678282
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660105	0		0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0		0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660107	0		0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0		0
	Contra A/c - Interest on Employees Advances Secured	650300	-3138438		0
	Contra A/c - Employees Advances Secured	660300	-8818898		0
			43845114		**47348339**
	-Unsecured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650126	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650127	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650128	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	650131	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	650151	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650147	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650148	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650149	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	650150	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	5383		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0		2132
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	520		753
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650222	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650223	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650244	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650232	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650233	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650234	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	650235	0		0
	DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0		0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	0		0
	CAR-ADVANCE- UNSECURED	660202	760000		0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0		71000
	COMPUTER ADVANCE - UNSECURED	660204	44000		30000
	FURNITURE ADVANCE	660205	0		0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0		0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660207	0		0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0		0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	660209	0		0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0		0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0		0
	DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION LOAN -	660215	0		0
	Contra A/c - Interest on Employees Advances Unsecured	650500	0		0
	Contra A/c - Employees Advances Unsecured	660500	-330000		0
			479903		**103885**
	Loan to State Government in settlement of dues from customer				
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	**0**		**0**
	Advance to Government of Arunachal Pradesh-Unsecured	661202	**0**		**0**
	Other advances				
	- Unsecured (considered good)				
	Other Pre Paid Expenses - Non Current	650713	**0**		**0**
	Less : Provisions for doubtful other loans and advances - Long Term				
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350913	0		0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG	350912	0		0
			0		**0**
	SHORT TERM LOANS & ADVANCES				

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	Particulars	Linkage	Period ended on 31st March, 2016		Year ended on 31st March, 2015
	DEPOSITS				
	DEPOSIT WITH P&T	659410	0		0
	DEPOSIT WITH RAILWAY	659411	0		0
	DEPOSIT WITH OTHER GOVT. DEPTT.	659412	35490168		690168
	Other Deposits	659413	0		0
	BALANCE WITH CUSTOMS, PORT TRUST	659421	0		0
	DEPOSIT WITH INSURANCE COMPANY	659431	0		0
	SECURITY DEPOSIT-LEASE ACCOMMODATION	**659401**	0		0
	SECURITY DEPOSIT-CONSTRUCTION CONTRACT	**659402**	0		0
	EARNEST MONEY DEPOSIT	**659432**	0		0
			35490168		**690168**
	DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT TERM	659440	**0**		**0**
	PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0		0
	Employees loans & Advances (including accrued interest)				
	- Secured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	**651520**	2229244		1457336
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	**651521**	138554		198342
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	**651522**	18806		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	**651523**	41278		37346
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	**651543**	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	**651544**	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	**651545**	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	**651546**	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	**651612**	446594		637173
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	**651613**	196153		101075
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651614**	7343		12956
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651615**	60466		53884
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651628**	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651629**	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651630**	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	**651631**	0		0
	HOUSE BUILDING ADVANCE - SECURED	**661501**	6578570		8189684
	CAR ADVANCE- SECURED	**661502**	1576783		1963036
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	**661503**	115974		165672
	COMPUTER ADVANCE- SECURED	**661504**	547571		639141
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	**661505**	0		0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	**661506**	0		0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	**661507**	0		0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	**661508**	0		0
			11957336		**13455645**
	Employees loans & Advances (including accrued interest) -				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651526	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651527	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651528	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	651531	0		0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	651551	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651547	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651548	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651549	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651550	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651618	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	651619	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651620	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651621	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651622	0		0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651623	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651632	0		0

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	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651633	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651634	0		0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651635	0		0
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	0		0
	CAR-ADVANCE- UNSECURED	661602	318000		0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0		24000
	COMPUTER ADVANCE - UNSECURED	661604	12000		12000
	FURNITURE ADVANCE	661605	0		1767
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0		0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0		0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0		0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE -	661609	0		0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	661610	0		0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0		0
	DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION LOAN-	661615	0		0
			330000		**37767**
	MULTIPURPOSE ADVANCE	660206	18038662		15983926
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0		0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	60000		0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	40000		80000
	PAY ADVANCE	660303	0		0
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0		0
	ADVANCE FOR MEDICAL TREATMENT	660306	0		0
	DEATH RELIEF SCHEME PAYMENT	660307	0		0
	DEPARTMENTAL ADVANCE TO STAFF	660308	0		282433
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0		0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0		0
	DRS Control Account	660318	0		0
	DRS-Executive Control Account	660319	0		0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0		0
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE	660321	0		0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE	660322	0		0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0		0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION	660324	0		0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0		0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0		0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS -	660327	0		0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY	660328	0		0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0		0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0		0
			18138662		**16346359**
			18468662		**16384126**
	OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	**0**		**0**
	Advance to contractor / supplier				
	Secured (considered good)				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0		0
	ADVANCES TO SUPPLIERS-SECURED	660803	0		0
	ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0		0
	ADVANCES-FOREIGN CURRENCY-SECURED	660805	0		0
			0		**0**
	Unsecured (considered good)				
	– Against bank guarantee				
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0		0
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0		0
	ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0		0
			0		**0**
	– Others				
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0		0
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	753589		1930808
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	1584442		1984784

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	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0		0
			2338031		**3915592**
	ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED (CONSIDERED	660440	**0**		**0**
	Loan to State Government in settlement of dues from customer				
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0		0
			0		**0**
	Other advances				
	- Unsecured (considered good)				
	INSURANCE-PREPAID	650701	50617393		33954337
	RENT PREPAID	650702	0		0
	OTHER PRE-PAID EXP. - CURRENT	650703	400487		371854
	ADVANCE RENT FOR HIRED PREMISES	660601	0		0
	ADVANCES TO EPF TRUST	660602	0		0
	ADVANCES TO FPS	660603	0		0
	ADVANCES TO EPS	660604	0		0
	ADVANCES TO CLEARING AGENTS	660605	0		0
	OTHER ADVANCES	660606	0		0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0		0
			51017880		**34326191**
	Less : Provisions for doubtful other loans and advances - Short Term				
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0		0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - SHORT	350603	0		0
			0		**0**
	PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	0		0
	Advance income tax				
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0		0
	INCOME TAX PAID IN ADVANCE	660502	0		0
	ADVANCE FRINGE BENEFIT TAX	660503	0		0
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0		0
			0		**0**
NOTE NO. 1	**OTHER NON-CURRENT ASSETS**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Interest accrued on:				
	Advance to Arunachal Government				
	Interest Accrued but not due on Advance to Government of	650237	**0**		**0**
	Others				
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	0		0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650124	0		0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	650141	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650216	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650217	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650224	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	650225	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**650200**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658216**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658217**	0		0
	INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	**658124**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658224**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**658225**	0		0
			0		**0**
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0		0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	**0**		**0**

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Note no. 14	OTHER NON-CURRENT ASSETS - REGULATORY ASSETS				
	Employee Remuneration & Benefits- Regulated Assest (For the	670101	0		0
	Generation, Adm & Other exps - Regulated Assest (For the period)	670102	0		0
	Provisions - Regulated Assest (For the period)	670103	0		0
	Depreciation- Regulated Assest (For the period)	670104	0		0
	Finance Cost -Regulated Assest (For the period)	670105	0		0
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0		0
	Other Income - Regulated Assest (For the period)	670100	0		0
			0		**0**
Note no. 15	CURRENT INVESTMENTS				
	Current maturities of long term investments				
	8.50 % Tax-Free State Government Special Bonds of the Government	520416	0		0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-	520408	0		0
	In Government Securities - Self Insurance Fund	510412	0		0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self	510413	0		0
	Investment In National Power Exchange Limited (JV)- Current	510213	0		0
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)-	510233	0		0
			0		**0**
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0		0
NOTE NO. 10					
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
i)	**Stores and spares**				
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0		0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0		0
	STEEL ACCOUNT	610101	715017		812589
	CEMENT ACCOUNT	610201	0		0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	777250		658995
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0		0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	40521300		34441137
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	19819912		17081431
	SPARES FOR EQUIPMENTS ACCOUNT	610701	100294562		100308338
	SPARES FOR VEHICLES ACCOUNT	610801	3693885		3849608
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	30660621		27530728
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	8149081		7060726
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	2165584		1804165
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0		0
			206797212		**193547717**
	Stores in transit/ pending inspection				
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENO	612001	0		0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0		0
	STORES IN TRANSIT	612601	0		0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0		0
			0		**0**
ii)	**Loose tools**				
	LOOSE TOOLS ACCOUNT	611201	4700663		2765343
	LOOSE TOOLS IN USE	611208	0		0
			4700663		**2765343**
iii)	**Scrap inventory**				
	SCRAP MATERIALS	611301	**266213**		**286192**
iv)	**Material at site**				
	MATERIAL AT SITE	612801	**0**		**0**
v)	**Material issued to contractors/ fabricators**				
	MATERIAL ISSUED TO CONTRACTORS	617001	0		0
	MATERIAL ISSUED TO FABRICATORS	617002	0		0
			0		**0**
vi)	**INVENTORY FOR SELF GENERATED CERs/VERs**	611501	0		0

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vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	103077383		103077383
	EXCESSES PENDING INVESTIGATION	350920	0		0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0		0
			103077383		**103077383**
NOTE NO. 1	**TRADE RECEIVABLES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0		0
	SUNDRY DEBTORS OTHERS	630102	0		0
	Debtors for U.I. Charges	630103	0		0
	Debtors for Congestion Charges	630104	0		0
	Debtors for Regulated Power	630106	0		0
	DEBTOR FOR SURCHARGE	630107	0		0
	S. DEBTORS- CONSULTANCY	630201	0		0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0		0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0		0
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0		0
	DEBTORS FOR SALE OF SCRAP	630501	0		0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0		0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION SETTLEMENT	310716	0		0
			0		**0**
	Less: Provision for doubtful debts				
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0		0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY	350502	0		0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0		0
			0		**0**
	NET TRADE RECEIVABLES		**0**		**0**
NOTE NO. 1	**CASH AND BANK BALANCES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Cash and Cash Equivalent				
i)	CASH IN HAND	640101	50060		110795
	IMPREST WITH STAFF	640102	0		0
	POSTAL ORDERS IN HAND	640103	0		0
	STAMPS IN HAND	640104	3652		4395
	CASH IN TRANSIT	640301	0		0
	CHEQUES IN TRANSIT	640302	0		0
	Total Cash On Hand		**53712**		**115190**
ii)	**CHEQUES/DRAFTS IN HAND**	640201	596600		0
iii)	**Bank balances - with scheduled banks**				
			0		**0**
	- In current account - Others				
	CURRENT A/C - SBI-(C&I)	640401	0		0
	CURRENT A/C -IOB(FBD)	640402	0		0
	UTI BANK	640403	0		0
	CURRENT A/C-BANK OF INDIA	640404	0		0
	State Bank of Patiala, Delhi	640405	0		0
	JAMMU & KASHMIR BANK	640406	0		0
	ICICI BANK NEW DELHI	640407	0		0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0		0
	DEUTSCHE BANK-CURRENT A/C.	640409	0		0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0		0
	CORPORATION BANK	640411	0		0
	STANDARD CHARTERED BANK	640412	0		0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE	640413	0		0
	CANARA BANK,CHANAKYA PURI	640414	0		0
	CANARA BANK - FARIDABAD	640415	0		0
	J & K BANK LTD., JAMMU	640416	0		0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0		0

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	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0		0
	PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0		0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0		0
	SBI - PANCHKULA	640423	0		0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0		0
	SBI (NP) - WITHDRAWAL A/C	640425	0		0
	CWC (PALAM) - WITHDRAWAL A/	640426	0		0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0		0
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0		0
	SBI (NP) - COLLECTION A/C	640429	0		0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0		0
	SBI (FBD) - COLLECTION A/C	640431	0		0
	CWC (PALAM) - COLLECTION A/C	640432	0		0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0		0
	S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0		0
	S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0		0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0		0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0		0
	SBI, CAG - Current A/c no. 1000001046	640439	0		0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0		0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0		0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0		0
	IDBI LTD	640443	0		0
	CURRENT A/C -HDFC	640444	0		0
	STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0		0
	PUNJAB NATIONAL BANK (INVESTMENT A/c NO 3179002100104718)	640449	0		0
	CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0		0
	UCO BANK (INVESTMENT A/c)	640453	0		0
	UNITED BANK OF INDIA	640458	0		0
	AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0		0
	SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0		0
	S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0		0
	CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0		0
	S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0		0
	S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0		0
	SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF S	640466	0		0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	416471		1952330
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0		0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0		0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	34010		5644245
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0		0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0		0
	CASH CREDIT ACCOUNT- DENA BANK	640701	0		0
	CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0		0
	CASH CREDIT VYASA BANK	640703	0		0
	TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT - YES	640914	0		0
	UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0		0
	- In current account - Self Insurance Fund				
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0		0
		640457	0		0
			450481		**7596575**
	Deposit Account - Upto 3 months				
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0		0
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0		0
	CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0		0
	CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0		0
			0		**0**
	Bank balances - with other banks				
	- In current account				
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0		0
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0		0

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	BARCLAYS BANK PLC-SWAP	641202	0		0
	STANDARD CHARTERED BANK-SWAP	641203	0		0
			0		**0**
	Deposit Account - More than 3 months & upto 12 months				
	- In deposit account - Self Insurance Fund				
	- In deposit account - IPO proceeds				
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0		0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0		0
			0		**0**
	- In deposit account - Others				
	F.D.R. -BONDS A/C -('A','D')	640902	0		0
	F.D.R. -BONDS A/C-('C')	640903	0		0
	SHORT TERM DEPOSITS IN BANKS	640904	0		0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0		0
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0		0
			0		**0**
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (	640909	0		0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0		0
	NHPC Limited -Final Div Account 2010-11 - Axis Bank	640911	0		0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND BANK	640912	0		0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK	640913	0		0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14) ACCOUNT -	640915	0		0
	NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI BANK	640916	0		0
	NHPC Limited - Interim Div Account 2014-15 - Axis Bank	640917	0		0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2014-15) ACCOUNT -	640918	0		0
	NHPC LIMITED - FINAL DIVIDEND ACCOUNT 2014-15 (ICICI BANK A/C	640919	0		0
			0		**0**
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0		0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0		0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0		0
			0		**0**
			1100793		**7711765**

NOTE NO. 1	**OTHER CURRENT ASSETS**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Year ended on 31st March, 2015**
	Interest accrued on:				
	Loan to State Government in settlement of dues from customers				
	Interest Accrued and Due on Long Term Advances	650136	0		0
	Interest Accrued but not Due on Long Term Advances	650236	0		0
			0		**0**
	Deposits - IPO				
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO	650239	0		0
		650240	0		0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTD)-	650241	0		0
			0		**0**
	Deposits - Others				
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN	650238	0		0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0		0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT.SECURITIES	650209	0		0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF	650242	0		0
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH	650101	0		0
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS	650102	0		0
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH	650103	0		0

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	INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0		0
	INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0		0
	Interest Accrued and Due on SEB Bonds	650111	0		0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH	650201	0		0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS	650202	0		0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH	650203	0		0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0		0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0		0
	Interest accrued but not due on Corporate Liquid Term Deposit	650207	0		0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0		0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT-	650243	0		0
			0		0
	Interest accrued on Others				
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0		0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0		0
	INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0		0
	Interest Accrued but not Due on SEB Bonds	650211	0		0
	INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0		0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659124**	0		0
	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	**659141**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659216**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659217**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659224**	0		0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-	**659225**	0		0
			0		0
	Receivable on account of unbilled revenue				
	Receivable on account of unbilled revenue	630105	0		0
	S. DEBTORS- CONSULTANCY UNBILLED	630202	0		0
			0		0
	Receivable from Subsidiaries / JV's				
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	**651701**	0		0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	**651702**	0		0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	**651703**	0		0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	**651704**	0		0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	**651705**	0		0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	**651706**	0		0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE	**651707**	0		0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR	**651708**	0		0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	**651709**	0		0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED	651120	0		0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0		0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB	651122	0		0
		651123	0		0
			0		0
	Interest recoverable from beneficiary	650822	0		0
	Claims recoverable				
	RENT/HIRE CHARGES FROM CONTRACTORS	650301	0		0
	RENT/HIRE CHARGES FROM EMPLOYEES	650304	0		0
	RENT/HIRE CHARGES FROM OTHERS	650305	0		0
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	14412		412605
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0		0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0		0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	73841241		73841241
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	0		10000
	CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0		0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0		0
	CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	2884430		2884430
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	0		0

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	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	812184		845954
	Filling Fees Recoverable	650811	0		0
	Loss to be made Good by Contractor	650812	0		0
	CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0		0
	CLAIMS RECOVERABLE FROM EMPLOYEES AG PERSONAL	650814	0		0
	OTHER CLAIMS RECOVERABLE	650820	42219308		33767020
	Recoverable from Regulated Entity	650821	0		0
	AMOUNT RECOVERABLE FROM EMPLOYEES AGAINST SALE OF	650823	0		0
	AMOUNT RECOVERABLE FROM PARTIES AGAINST SALE OF ASSETS	650824	0		0
	Claim recoverable from REHS Trust - Indoor - Taxable	650825	0		0
	Claim recoverable from REHS Trust - Indoor - Non-Taxable	650826	0		0
	Claim recoverable from REHS Trust - outdoor - Taxable	650827	0		0
	Claim recoverable from REHS Trust - outdoor - Non-Taxable	650828	0		0
	CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT	650901	0		0
	TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0		0
	ADVANCES - PGCIL	660901	0		0
	GUARANTEE FEE -PGCIL	660902	0		0
	CASH SETTLEMENT A/C -PGCIL	660903	0		0
	SERVICE TAX DEFFERED RECEIVABLE	661301	0		0
	OTHER RECOVERABLE	661302	0		0
	OTHER RECOVERABLE	662001	0		0
			119771575		**111761250**
	Provisions for doubtful claims				
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	73841241		73841241
	Provision for PGCIL Recoverable	350917	0		0
			73841241		**73841241**
	Work In Progress				
	Construction work in progress(on behalf of client)				
	CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0		0
	CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0		0
	CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0		0
	PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0		0
	PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0		0
			0		**0**
	CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	**0**		**0**
	PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	**0**		**0**
	PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	**0**		**0**
	LOSSES PENDING INVESTIGATION	651001	711544		711544
	LOSSES AWAITING WRITE OFF SANCTION	651002	0		0
			711544		**711544**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	711544		711544
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0		0
			711544		**711544**

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	Others				
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0		0
	INCOME RECEIVABLE	650312	0		0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0		0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0		0
			0		**0**
NOTE NO. 1	**REVENUE FROM OPERATION**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
A	**SALES**				
	SALE OF POWER	810101	11619929221		11390836514
	SALE OF POWER-REGULATED	810102	13910970		0
	SALE OF POWER-INFIRM POWER	810103	0		0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0		0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0		0
	UNSCHEDULED INTERCHANGE	810801	121330535		130114397
	CONGESTION CHARGES	810901	742224		1414860
	ELECTRICITY DUTY/CESS	811601	0		0
	ELECTRICITY CESS	811602	0		0
	OTHER CHARGES	811901	0		0
	SALE OF POWER-NOT BILLED	812001	363709013		494831357
	Earlier year Sales	812002	-3127987		-148939
		Total (Sales)	**12116493976**		**12017048189**
	Sales adjustment of a/c of FERV	819001	0		0
	Sales adjustment of account of FERV	841801			0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001			0
			0		**0**
	Less :				
	Tariff Adjustments	820103	656190395		683778640
	Regulated Power Adjustment	820105, 820106	-369747		0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	980170	0		0
			11460673328		**11333269549**
B	**ADVANCE AGAINST DEPRECIATION -Written back during the year**				
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HI	820101	0		0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CRED	820102	0		0
		sub-total	**0**		**0**
C	**OTHER OPERATING INCOME (Interest from Beneficiary States)**				
	Interest from Beneficiary States	841401	-5813151		0
	Interest on UI charges Receivable	841403	5034		90426
		sub-total	**-5808117**		**90426**
D	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**				
	CONTRACTS & CONSULTANCY INCOME				
	CONTRACTS INCOME				
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0		0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0		0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0		0
		sub-total	**0**		**0**
	Consultancy Income				
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0		0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0		0
		sub-total	**0**		**0**
	CONTRACTS & CONSULTANCY INCOME	**Total**	**0**		**0**
NOTE NO. 2	**OTHER INCOME**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Income from Long Term Investments				
	Trade				

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	Dividend from Subsidiary				
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0		0
	Dividend-Others				
	Income from Investment-Dividend-(Trade)	840205	0		0
	Interest				
	Government Securities (8.5% tax free bonds issued by the State Governments)				
	INTEREST INCOME BONDS-SECURITISED	840402	0		0
	Total (Trade)				
	Non-Trade				
	Dividend-Others				
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE	840208	0		0
	Income from Investment-Dividend-(Non-Trade)	840207	0		0
	Interest-Self Insurance Fund				
	INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0		0
	INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON TRADE	840411	0		0
	INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0		0
		sub-total	**0**		**0**
	Income from Others				
	Interest				
	Subsidiary Company - No link in this sheet				
	INCOME FROM SUBSIDIARY	840206	0		0
	Loan to State Government in settlement of dues from customers				
	Interest Income-Long Term Advances-Securitised	840403	0		0
	Advance to Government of Arunachal Pradesh				
	Interest on Advance to Government of Arunachal Pradesh	840602	0		0
	Public Deposit Account - No link in this sheet				
	Interest on Public Deposit Account	840303	0		0
	Indian Banks-Others				
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURAN	840309	0		0
	INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0		0
	INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0		0
	INTEREST INCOME-SECURITIES	840203	0		0
	INCOME FROM INVESTMENT-OTHERS	840204	0		0
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0		0
	INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0		0
	Interest on Public Deposit Account	840303	0		0
	INTEREST INCOME FROM BANK-OTHERS	840304	0		0
	Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0		0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEED	840307	0		0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-IPO PR	840308	0		0
	INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AG	840409	0		0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0		0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0		0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0		0
		840312	0		0
		sub-total	**0**		**0**
	Employee's Loans and Advances				
	INTEREST FROM EMPLOYEE ON HBA	840501	2096886		2154805
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	439145		513842
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	18305		23111
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	83471		104640
	INTEREST FROM EMPLOYEE-OTHERS	840505	0		0
		sub-total	**2637807**		**2796398**
	Others				
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0		0

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	ON BEHALF OF OTHER AGENCIES	840603	0		0
	INTEREST INCOME BONDS	840401	0		0
	INCOME FROM SUBSIDIARY	840206	0		0
	Interest on Public Deposit Account	840303	0		0
		sub-total	**0**		**0**
	LATE PAYMENT SURCHARGE	840101	51469883		11222444
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0		0
	PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0		0
	INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0		0
	REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0		0
	Profit on sale of assets				
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FI	841501	156866		463361
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SU	841503	0		0
		sub-total	**156866**		**463361**
	Liabilities/Provisions not required written back				
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	899944		0
	PROVISION NOT REQUIRED WRITTEN BACK	840902	2873866		4699121
		sub-total	**3773810**		**4699121**
	Others				
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	163163		0
	RENT/HIRE CHARGES EMPLOYEES	840702	0		0
	RENT/HIRE CHARGES-OTHERS	840708	0		0
	Sale of Scrap	840801	0		0
	OTHER INCOME	841001	12664799		3192842
	0	841002	0		0
	TOWNSHIP RECOVERIES	841201	1034999		722774
	RECOVERIES FROM DEPUTATIONISTS-EL	841301	0		0
	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0		0
	RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0		0
	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTIO	841305	0		0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WR	841603	0		0
	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BAC	841604	0		0
	POST OFFICE RECURRING DEPOSIT	841701	0		0
	LEASE RECOVERY	841702	495067		390593
	ELECTRICITY RECOVERY	841703	59437		192900
	TELEPHONE RECOVERY	841704	0		0
	STAFF CAR RECOVERY	841705	0		0
	CABLE CHARGES	841706	0		0
	LIBRARY CHARGES/CO. OP. SHARE	841707	0		0
	MISC. CHARGES	841709	0		0
	GUEST HOUSE RECOVERY	841710	134281		136791
		sub-total	**14551746**		**4635900**
	Exchange rate variation (Credit)				
	EXCHANGE RATE VARIATION (GAIN)	841101	0		0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0		0
		sub-total	**0**		**0**
	CO/ Regional Office Allocation to Units				
	Other Income <Corporate/Regional Office>	849999	12179600		18543114
	Other Income <PID>	849995	0		0
	Other Income <Corporate/Regional Office>	980401	0		0
		Allocated to Units	**12179600**		**18543114**
		Total (Other Income)			
	Income transferred to EDC	Less :			
	INTEREST ON LOANS AND ADVANCES	980171	0		0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0		0
	PROFIT ON SALE OF ASSETS	980173	0		0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0		0
	Rent/Hire Charges	980175	0		0
	Exchange rate variation (Credit)	980151	0		0

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	Other Income <Corporate/Regional Office>	980191	0		0
		Trf. To EDC	**0**		**0**
	Income transferred to contract and consultancy expenses	Less :			
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0		0
	RECEIPTS AND RECOVERIES	980306	0		0
	Other Income <Corporate/Regional Office>	980601	0		0
		Trf. To Consultanc	**0**		**0**
	Income transferred to Advance Deposit from Client/Contractees and against Deposit Works				
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIEN	980704	0		0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0		0
		Trf. To Deposit Wor	**0**		**0**
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR				
	Employee Remuneration & Benefits- Regulated Assest	870101	**0**		**0**
	Generation, Adm & Other exps - Regulated Assest	870102	**0**		**0**
	Provisions - Regulated Assest	870103	**0**		**0**
	Depreciation- Regulated Assest	870104	**0**		**0**
	Finance Cost -Regulated Assest	870105	**0**		**0**
	Prior Period Items (Net) - Regulated Assest	870106	**0**		**0**
	Other Income - Regulated Assest	870100	**0**		**0**
			0		**0**
NOTE NO.	**GENERATION AND ADMINISTRATION EXPENSES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Water Usage Charges	**920111**	1132300647		1043592651
		sub-total	**1132300647**		**1043592651**
	Consumption of stores and spare parts				
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEN	920101	0		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920102	21041396		30385060
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920103	260779		0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920104	23226729		12307379
		sub-total	**44528904**		**42692439**
	Repair and maintenance				
	Building				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT E	920201	0		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER	920202	8055459		10280930
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDI	920203	2046132		8654
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIV	920204	224651		114374
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINI	920205	0		3210776
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFF	920206	76459		88452
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BU	920210	1844227		7750416
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEI	920211	19630245		32197842
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDIN	920212	0		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDIN	920213	0		0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920214	533505		1411397
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	0		0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	4937508		2426859
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	619608		277498
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	95000		674034
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	2711671		1867141
		sub-total	**40774465**		**60308373**
	Machinery				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POV	920401	1604221		1829250
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-M	920402	13928332		15255784
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PL	920403	1813548		456842
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER F	920404	73907		4639906
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920405	845695		2760549
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPI	920406	82080		799872
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION	920501	0		30975
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTF	920502	0		0

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	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLAN	920503	22355		0
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND M	920810	0		0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLAN	920811	25073408		15762638
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHI	920812	0		0
		sub-total	**43443546**		**41535816**
	Others				
	DESILTATION EXPENSES	920301	0		23000
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESE	920304	7730211		7113515
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AI	920305	626689		384579
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	37560		16200
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHA	920307	1401445		849449
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO	920308	9487		1619034
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL	920309	100250		19606
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULA	920310	98705		8700
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER	920311	0		0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING S	920312	0		0
	Repair and Maintenance DG Set-Other than Residential	920601	403062		432158
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0		511940
	REPAIR AND MAINTENANCE-COMPUTERS	920604	411318		307558
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERV	920605	1664		165778
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	2935291		1303571
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	11344096		10417573
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES,	920701	4067728		1701546
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, B	920702	5803855		10129984
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULV	920703	0		0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	1409211		1137328
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY	920711	410		1750
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	106158		369498
	Repair and Maintenance-materials consumed-Light Vehicles other th	920713	208131		578909
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT V	920714	89800		0
	Repair and Maintenance-other expenses-Light Vehicles other than Ca	920715	22051		19001
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	233277		103860
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	28032		0
	REPAIR AND MAINTENANCE- OTHERS	920731	99601		319555
	Repair and Maintenance-materials consumed- Car/Jeep	920732	0		0
	Repair and Maintenance-other expenses-Car/Jeep	920733	5106		39467
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTE	920801	0		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATIN	920802	0		0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0		0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0		0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0		0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0		0
		sub-total	**37173138**		**37573559**

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	Direct Expebditure on Contract, Project Management and Consultancy Works				
	DIRECT EXPENSES-CONTRACTORS	960101	0		0
	DIRECT EXPENSES-MATERIALS	960102	0		0
	DIRECT EXPENSES-SUPPLIES	960103	0		0
	DIRECT EXPENSES-LABOUR	960104	0		0
	DIRECT EXPENSES-HIRE CHARGES	960105	0		0
	DIRECT EXPENSES-MATERIAL	960201	0		0
	DIRECT EXPENSES-SUPPLIES	960202	0		0
	DIRECT EXPENSES-LABOUR	960203	0		0
	DIRECT EXPENSES-OTHERS	960204	0		0
		sub-total	**0**		**0**
	Miscellaneous operational expenses				
	Rent				
	RENT OFFICE	921101	0		0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	748877		713214
	RENT RESIDENTIAL	921103	0		0
	RENT-LAND /LEASE RENTAL	921104	491978		493188
	Hiring of Vehicles other than Car/Jeep	921105	0		9743781
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0		0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0		0
	Hiring of Vehicles-Car/Jeep	921108	8992670		0
	Hiring of Aircraft/Helicopter	921109	0		0
		sub-total	**10233525**		**10950183**
	Rates and taxes				
	RATES AND TAXES-VEHICLES	921201	139467		193445
	RATES AND TAXES-BUILDINGS	921202	0		0
	RATES AND TAXES-OTHERS	921204	97535		84080
	EXCISE DUTY ON ELECTRICITY	921208	0		0
	ELECTRICITY DUTY/CESS	921209	0		0
	FEES PAID TO REGISTRAR OF COMPANIES	921212	0		0
	MUNICIPAL TAXES	921213	0		0
	SALES TAX ON ROYALTY	921215	0		0
	ELECTRICITY CESS	921219	0		0
	OTHER TAXES /DUTIES	921220	0		0
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0		0
	WEALTH TAX	970503	0		0
		sub-total	**237002**		**277525**
	Insurance				
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0		0
	Insurance premium of Vehicles other than Car/Jeep	921312	508945		185936
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0		0
	Insurance premium of Vehicles-Car/Jeep	921314	52082		0
	INSURANCE- FIDELITY	921315	0		0
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	5721		5615
	INSURANCE-TRANSIT INSURANCE	921317	215862		154709
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0		0
	INSURANCE -STAFF LOANS	921319	0		0
	INSURANCE- INDL. ALL RISK	921320	133221359		93065544
	INSURANCE- OTHERS	921325	0		0
		sub-total	**134003969**		**93411804**
	Utilization of Self Insurance Fund	921801	0		930140
	Security expenses				
	Security Expenses -CISF-Residential	921401	768180		0
	Security Expenses -Others-Residential	921402	0		0
	Security Expenses -CISF-Other than Residential	921403	280473877		291773691
	Security Expenses -Others-Other than Residential	921404	0		0
		sub-total	**281242057**		**291773691**
	Electricity Charges				
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0		0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0		0

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	ELECTRICITY EXPENSES-OFFICE	921506	16685004		18335700
	Electricity Expenses-Residential	921507	10302651		11877676
	Electricity Expenses -- Other than Office & Residential	921510	38975028		99295060
	WHEELING CHARGES PAID	921511	0		0
		sub-total	**65962683**		**129508436**
	Travelling and Conveyance				
	CONVEYANCE EXPENSES -Other than training	921601	360848		370014
	INLAND TRAVEL	921602	2140248		1535113
	INLAND TRAVEL-TRAINING	921603	645569		1095613
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0		0
	FOREIGN TRAVEL	921605	0		0
	FOREIGN TRAVEL -TRAINING	921606	0		0
	Inland Travel-Conference	921607	0		0
	Foreign Travel-Conference	921608	0		0
	Inland Travelling Expenses - Directors	921610	0		0
	TRANSFER TA EXPENSES	921611	790195		1276182
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	3021916		3098786
	Daily Allowance / Boarding & Lodging Charges- Training	921613	246255		0
	Conveyance Expenses - Training	921614	10836		0
	Foreign Travel Expenses - Directors	921615	0		0
		sub-total	**7215867**		**7375708**
	Expenses on Vehicles				
	POL EXPENSE ON CARS/ JEEPS	921701	760705		866845
	POL EXPENSE ON TRANSPORT VEHICLE	921702	4369491		4816255
	POL EXPENSE ON HEAVY VEHICLE	921703	652158		1554700
	POL ON OTHERS	921707	0		47313
		sub-total	**5782354**		**7285113**
	Telephone, telex and postage				
	TELEX AND POSTAGE	922001	32692		35217
	TELEGRAM AND WIRELESS CHARGES	922002	0		0
	COURIER CHARGES	922003	0		0
	TELEPHONE CHARGES	922004	892814		724769
	SATELLITE COMMUNICATION EXPENSES	922006	2453058		2216018
	EMAIL/INTERNET EXPENSES	922007	185912		117044
	OTHER COMMUNICATION EXPENSES	922010	1372329		870365
		sub-total	**4936805**		**3963413**
	Advertisement and publicity				
	ADVERTISEMENT RECRUITMENT	922101	0		0
	ADVERTISEMENT TENDERS	922102	2596861		3241380
	PUBLICITY NEWSPAPERS	922103	0		0
	PUBLICITY JOURNALS	922104	0		0
	PUBLICITY SOUVENIRS	922105	0		0
	CONFERENCE EXPENSES	922106	0		0
	EXHIBITIONS EXPENSES	922107	0		0
	MISC. PUBLIC RELATION	922108	0		26800
	PHOTOGRAPHIC MATERIAL	922109	4150		12000
	MOVIE MAKING	922110	0		0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0		0
	STATUTORY PRESS ADVERTISEMENT	922112	100080		101000
	Sponsorship expenses on Sports Events	922113	0		0
	Sponsorship expenses on events other than Sports-Government Ager	922114	0		0
	Sponsorship expenses on events other than Sports-Others	922115	0		0
	ADVERTISEMENT OTHERS	922120	0		0
		sub-total	**2701091**		**3381180**
	Entertainment and hospitality expenses				
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FC	922201	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN IN	922202	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIC	922203	0		0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN	922204	20900		25100
		sub-total	**20900**		**25100**
	Donation				
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0		0
	OTHER CONTRIBUTION TO DONATION	922302	0		0
		sub-total	**0**		**0**

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	Printing and stationery				
	PRINTING AND STATIONERY	922401	763151		1030380
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIA	922402	0		0
	REPORT PREPARATION-CD/FLOPPIES	922403	0		0
	PRINTING AND BINDING OF REPORT	922404	0		0
	COMPUTER STATIONERY	922405	0		0
	COMPUTER CONSUMABLES	922406	880224		745350
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF D	922407	0		0
		sub-total	**1643375**		**1775730**
	Books and periodicals				
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0		0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	28281		20779
		sub-total	**28281**		**20779**
	Consultancy charges				
	-Indigenous				
	LEGAL EXPENSES	922601	3613462		2745388
	PAYMENT TO CONSULTANTS	922602	4393728		357427
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWING	922606	0		0
	PAYMENT TO INTERNAL AUDITORS	922608	192359		18146
	OTHER CHARGES	922615	0		0
		sub-total	**8199549**		**3120961**
	-Foreign				
	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0		0
	INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0		0
		sub-total	**0**		**0**
	Expenditure on compensatory afforestation/ catchment area treatment				
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	923901	**0**		**0**
	Expenditure on land not belonging to corporation				
	Expenditure on land not belonging to corporation	923902	**0**		**0**
	Losses out of self insurance claims (upto excess clause)	**921802**	0		2212676
	Loss on assets				
	LOSS ON SALE OF ASSET	923701	9251		0
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURP	923720	0		120293
	NORMAL LOSS ON STORE & INVENTORIES	923401	91054		91618
	STORE WRITTEN OFF	950901	0		0
	BAD DEBTS WRITTEN OFF	950903	0		0
	BAD ADVANCES WRITTEN OFF	950904	0		0
	BAD CLAIMS WRITTEN OFF	950905	0		0
	FIXED ASSETS WRITTEN OFF	950906	0		0
	PROJECT EXPENSES WRITTEN OFF	950908	**0**		**0**
	PRELIMINARY EXPENSES WRITTEN OFF	955101	**0**		**0**
	DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	**0**		**0**
	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0		0
	DPR EXPENSES WRITTEN OFF	955302	0		0
		sub-total	**100305**		**211911**
	Interest payment on court/arbitration cases				
	Interest Payment on Court/Arbitration Cases	922801	0		0
	INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM E	922802	0		0
	Interest -	922803	0		0
		sub-total	**0**		**0**
	Interest to beneficiary states				
	INTEREST TO BENEFICIARY STATES	941601	89055237		53689039
	INTEREST ON UI CHARGES PAYABLE	941602	0		0
		sub-total	**89055237**		**53689039**

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	Rebate to customers				
	REBATE TO CUSTOMERS	941101	17383526		15362132
	INCENTIVE TO BENEFICIARY STATES	941102	0		0
		sub-total	**17383526**		**15362132**
	COMMUNITY DEVELOPMENT EXPENSES	925101	0		0
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0		0
	CSR & SD - Health Care and Sanitation Expenditure	925103	696113		1051863
	CSR & SD - Education & Skill Development	925104	164951		3060956
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0		39115
	CSR & SD - Enviornment Expenditure	925106	0		480599
	CSR & SD - Art & Curlture Expenditure	925107	0		0
	CSR & SD - Ex-Arm Forces	925108	0		0
	CSR & SD - Sports	925109	0		0
	CSR & SD - National Welfare Fund	925110	0		160109
	CSR & SD - Fund for Technology & Research	925111	0		0
	CSR & SD - Rurla Development Expenditure	925112	0		0
	CSR & SD - Capacity Building	925113	0		0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	9800380		142035
	COMMUNITY DEVELOPMENT EXPENSES	925003	0		0
		sub-total	**10661444**		**4934677**
	Expenditure on Self Generated CERS/VERS	**924101**	0		0
	Other general expenses				
	OTHER PAYMENTS	922702	3100		79952
	RECRUITMENT EXPENSES	925002	0		0
	SCHOLARSHIPS	925010	0		0
	TRAINING EXPENSES	925011	2157070		2673992
	EXPENSES ON INTERNAL EXAMINATION	925014	0		0
	Gifts to Others	925016	0		0
	Participation Fee - Conference/Training	925017	0		0
	Festival Celebration Expenses - other than Independence/Republic D	925018	0		131841
	Independence/Republic Day Celebration expenses	925019	76600		82976
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	117246		151599
	Expenditure on Food/Beverages - in house training/temporary trainir	925023	147840		162091
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0		0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	6468216		7819366
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0		0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0		0
	Briefcase Reimbursement	925031	15000		0
	Operational / Running Expenses of Hospital	925032	0		0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0		0
	Operating Expenses of DG Set-Other than Residential	925001	1447193		63788
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0		0
	HORTICULTURE EXPENSES	925005	0		0
	Operational/Running Expenses of Kendriya Vidyalay	925006	23984666		22309183
	Operational/Running Expenses of Other Schools	925007	20000		20000
	TENDER EXPENSES	925008	0		0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	377146		5076
	WATER CHARGES	925012	0		0
	EXPENSES ON DEPARTMENTAL MEETING	925013	39911		38394
	CONSUMPTION OF LOOSE TOOLS	925015	0		0
	MISCELLANEOUS EXPENSES	925020	274015		159689
	Share of Beneficiaries in Regulated Power	925024	0		0
	OPERATING EXPENSES OF DG SET - Residential	925025	0		0
	PRELIMINARY EXPENSES	710101	0		0
	OTHER DEFERRED REVENUE EXPENDITURE	710201	0		0
	IPO/ BUY BACK- Expenses				
	IPO/ BUY BACK- FILING FEES	925201	0		0
	IPO/ BUY BACK-LEGAL EXPENSES	925202	0		0
	IPO/ BUY BACK-LISTING FEES	925203	0		0
	IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0		0

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	IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0		0
	IPO/ BUY BACK-PRINTING & STATIONARY	925206	0		0
	IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0		0
	IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0		0
	IPO/ BUY BACK-AUDIT FEE	925209	0		0
	IPO/ BUY BACK- POSTAGE	925210	0		0
	Post Share Issue Expenses				
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0		0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0		0
	DEPOSITARY EXPENSES	941903	0		0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0		0
	SHARE ISSUE EXPENSES				
	Filing Fees	710401	0		0
	Legal Expenses	710402	0		0
	Listing Fees	710403	0		0
	Lead Manager Fees & Expenses	710404	0		0
	Registrar's Expenses	710405	0		0
	Printing & Stationary	710406	0		0
	Advertisement/Publicity & Marketing Expenses	710407	0		0
	Other Miscellaneous IPO Expenses	710408	0		0
	Audit Fee	710409	0		0
		sub-total	**35128003**		**33697947**
	Exchange rate variation (Debit)				
	EXCHANGE RATE VARIATION (LOSS)	923801	0		0
	ERV (LOSS) ALLOCATED TO UNITS	980514	0		0
		sub-total	**0**		**0**
	Auditors remuneration				
	STATUTORY AUDIT FEES	923101	0		0
	TAX AUDIT FEES	923102	0		0
	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0		0
	PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0		0
	PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0		0
	OTHER MATTERS	923106	0		0
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0		0
	COST AUDIT FEES	923108	60000		63121
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	13093		0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0		0
		sub-total	**73093**		**63121**
	Director expenses				
	DIRECTORS SITTING FEES	923001	0		0
	Research and development expenses				
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0		0
	EXP. ON REGULATED POWER	925029	1225583		0
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-1225583		0
		Total	**0**		**0**
	CO/ Regional Office Allocation to Units				
	Generation, Administration and Other Expenses <Corporate/Regiona	**929999**	54265121		80343963
	Generation, Administration and Other Expenses <PID>	**929995**	0		0
	Generation, Administration and Other Expenses <Corporate/Regiona	**980403**	0		0
		Total (Generation & Adm	**54265121**		**80343963**

	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Expenses transferred to EDC				
	REPAIRS AND MAINTENANCE- BUILDING	980110	0		0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP	980111	0		0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0		0
	RENT/HIRING CHARGES	980114	0		0
	RATES AND TAXES	980115	0		0
	INSURANCE	980116	0		0
	SECURITY EXPENSES	980117	0		0

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	ELECTRICITY EXPENSES	980118	0		0
	TRAVELLING & CONVEYANCE	980119	0		0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0		0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0		0
	ADVERTISEMENT PUBLICITY	980122	0		0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0		0
	PRINTING & STATIONERY	980124	0		0
	OTHER EXPENSES	980125	0		0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0		0
	DESIGN & CONSULTANCY-FOREIGN	980127	0		0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0		0
	LOSSES ON SALE OF ASSETS	980130	0		0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	980131	0		0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0		0
	LAND ACQUISITION & REHABILITATION	980133	0		0
	Remuneration to Auditors	980152	0		0
	Generation, Administration and Other Expenses <Corporate/Regiona	980193	0		0
	EXCHANGE RATE VARIATION(Debit Bal.)	980150	0		0
		sub-total	**0**		**0**
	Expense transferred to contract and consultancy expenses				
	REPAIRS AND MAINTENANCE	980202	0		0
	ADMINISTRATION AND OTHER EXPENSES	980203	0		0
	Remuneration to Auditors	980209	0		0
	REPAIR AND MAINTENANCE	980303	0		0
	ADMINISTRATION AND OTHER EXPENSES	980304	0		0
	Generation, Administration and Other Expenses <Corporate/Regiona	980603	0		0
		Transfer to Consulta	**0**		**0**
	Expenses transferred to Deposit Works				
	Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0		0
	PROVISIONS				
	Bad and doubtful debts provided				
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0		0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0		0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION C(	950503	0		0
		sub-total	**0**		**0**
	Bad and doubtful advances / deposits provided				
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0		0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0		0
		sub-total	**0**		**0**
	Bad and doubtful Interest / claims provided				
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0		26522137
	DOUBTFUL INTEREST PROVIDED FOR	950703	0		8605154
		sub-total	**0**		**35127291**
	Diminution in value of stores and spares				
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0		28853
	PROVISION FOR OTHER LOSSES OF STORES	923304	0		0
		sub-total	**0**		**28853**
	Shortage in store & spares provided				
	SHORTAGE IN STORE	**950801**	**0**		**0**
	Provision for contingencies- No link in this sheet				
	PROVISION FOR CONTINGENCIES	**951001**	0		0
	Provision against diminution in the value of investment				
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	**951101**	0		0
	Provision for project expenses				
	PROJECT EXPENSES PROVIDED FOR	**951201**	0		0
	Provision for loss on fixed asset/store				
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0		0

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	LOSS ON STORE PROVIDED FOR	951302	0		0
		sub-total	0		0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0		0
	Provision for expenditure on CAT Plan	951401	0		0
	Others				
	PROVISION FOR OTHER EXPENSES	952001	0		0
	CO/ Regional Office Allocation to Units				
	Provisions <Corporate/Regional Office>	959999	0		20730
	Provisions <PID>	959995	0		0
	Provisions <Corporate/Regional Office>	980407	0		0
		Allocated to Units	0		20730
	Expense transferred to EDC	Less :			
	PROVISIONS	980161	0		0
	Provisions <Corporate/Regional Office>	980197	0		0
		Transfer to EDC	0		0
	Expense transferred to contract and consultancy expenses	Less :			
	Provisions	980211	0		0
	PROVISIONS	980308	0		0
	Provisions <Corporate/Regional Office>	980607	0		0
		Transfer to Consulta	0		0
	Provisions transferred to Deposit Works	980707	0		0

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	Particulars	Linkage	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Salaries, wages, allowances				
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0		0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0		0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0		0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0		0
	INCENTIVE (DIRECTOR)	900105	0		0
	COMPANY LEASED ACCOMMODATION	900106	0		0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0		0
	FOREIGN SERVICE CONTRIBUTION	900108	0		0
	OTHER ALLOWANCE (DIRECTOR)	900109	0		0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900110	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACT	900111	46496550		40443610
	DEARNESS ALLOWANCE (EXEC)	900112	48020444		37091843
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0		0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1434876		1394072
	INCENTIVE (EXEC)	900115	0		0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	7416063		6409636
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	269625		213200
	NEWS PAPER ALLOWANCE(EXEC)	900119	0		0
	HINDI ALLOWANCE (EXEC)	900120	0		750
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0		0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0		0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	5457372		4626403
	TRANSPORT ALLOWANCE (EXEC)	900124	0		0
	ELECTRICITY SUBSIDY (EXEC)	900125	0		0
	CANTEEN SUBSIDY (EXEC)	900126	0		0
	HONORARIUM (EXEC)	900127	0		0
	Earned Leave Encashment (Executive)	900128	4753985		3889064
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	14499701		12414673
	WASHING ALLOWANCE (EXEC)	900130	0		0

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	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0		0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2561367		1970499
	Casual/Optional Leave Encashment (Executive)	900133	0		0
	HPL Encashment (Executive)	900134	1160687		1443145
	OTHER ALLOWANCE (EXEC)	900135	0		0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900136	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOI	900140	12527266		20691752
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	12777136		18863704
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0		0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	1228120		1535708
	INCENTIVE (SUPERVISOR)	900144	0		300
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	2083100		3454716
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0		0
	WASHING ALLOW (SUPERVISOR)	900147	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	23500		61280
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0		0
	HINDI ALLOWANCE (SUPERVISOR)	900150	14507		4837
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0		0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVIS	900152	0		0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0		0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0		0
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0		0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0		0
	HONORARIUM (SUPERVISOR)	900157	0		0
	Earned Leave Encashment (Supervisor)	900158	4247197		5847788
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	2352821		3763672
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0		0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	362235		554948
	Casual/Optional Leave Encashment (Supervisor)	900162	0		0
	HPL Encashment (Supervisor)	900163	1447395		1630262
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900164	0		0
	OTHER ALLOWANCE (SUPERVISOR)	900165	0		0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	137182303		154065526
	DEARNESS ALLOWANCE (WORKMEN)	900167	139927101		139711900
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0		0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	10685611		12026544
	INCENTIVE (WORKMEN)	900170	0		0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	22593482		25848099
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0		0
	WASHING ALLOW (WORKMEN)	900173	0		0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	432985		454070
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	0		0
	HINDI ALLOWANCE (WORKMEN)	900176	0		0
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0		0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKME	900178	0		0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0		0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0		0
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0		0
	CANTEEN SUBSIDY (WORKMEN)	900182	0		0
	HONORARIUM (WORKMEN)	900183	0		0
	Earned Leave Encashment (Workmen)	900184	30271170		45133857
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	40085007		27471803
	OTHER ALLOWANCE (WORKMEN)	900186	0		0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0		0
	CASH HANDLING ALLOWANCES	900188	1680		1680
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	1010489		1020007
	Casual/Optional Leave Encashment (Workmen)	900190	0		0
	HPL Encashment (Workmen)	900191	8036160		9154983
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (	900192	0		0
	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0		0
	LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	10540667		-9192631
	VRS TO EXECUTIVES-EXGRATIA	900301	0		0
	VRS TO EXECUTIVES- NOTICE PAY	900302	0		0
	VRS TO SUPERVISOR-EXGRATIA	900303	0		0

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

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	• Free hold land acquired = NIL • Lease hold Land acquired = 2057594.05 Sq. mtrs • Area of leasehold land for which • Clear title is available = 1910572.49 sq. mtrs • Area of leasehold land for which Clear title is not available = 147021.56 sq. mtrs. • .Area of leasehold land for which Lease deeds are not available =2057594.05 Sq. mtrs # # Complete papers of land measuring 1910466.10 sq.mt have been submitted to the State Government for Sanction of lease. However, sanction of lease is still awaited. Papers of remaining land measuring 147127.95 sq. mt are being prepared for submission to J&K Government for sanction of lease.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	N.A.

for Gupta Gupta & Associates
Chartered Accountants
FRN001728N

(CA Lalit Magotra)
PARTNER
M.No.088613

PLACE: Kishtwar
DATE: 18/04/2016

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	VRS TO SUPERVISOR-NOTICE PAY	900304	0		0
	VRS TO WORKMEN-EXGRATIA	900305	3454426		8593962
	VRS TO WORKMEN-NOTICE PAY	900306	0		0
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vo	900601	0		0
	Perks & Allowances (Cafeteria)-Director-Children Education Allowanc	900602	0		0
	Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0		0
	Perks & Allowances (Cafeteria)-Director-Professional Updation Allow	900604	0		0
	Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allo	900605	0		0
	Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0		0
	Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenanc	900607	0		0
	Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0		0
	Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0		0
	Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Lit	900610	0		0
	Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0		0
	Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0		0
	Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0		0
	Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0		0
	Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0		0
	Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0		0
	Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0		0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal V	900626	1793943		1790894
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowar	900627	2931573		2341991
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	305957		410756
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allov	900629	816948		840396
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport All	900630	2843377		2320700
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	778153		749137
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenar	900632	843085		708103
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	524435		561976
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	711005		679545
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional L	900635	1586983		1407652
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	690318		588770
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	534358		567228
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowanc	900638	1315786		996873
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowanc	900639	143274		98711
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	42423		73274
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	4875281		4180652
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	727706		193423
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWA	900651	526473		774865
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOV	900652	448119		791733
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALL	900653	254280		367089
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMEN	900654	441032		687670
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	598671		1302221
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRAT	900656	444475		750962
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	40242		70826
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVA	900658	230326		329339
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOW	900659	116194		465865
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & I	900660	129732		261467
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWA	900661	538071		787762
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATI	900662	821056		1315091
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	434281		527913
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWA	900664	17475		59267
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	556172		817852
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEI	900666	61866		94781
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLC	900667	31022		35199
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAI	900676	7990123		9100841
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOW	900677	4800093		5366591
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLC	900678	2976391		3342554
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMEN	900679	3336358		3821155
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	7172252		7847894
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATI	900681	7187907		8176518
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	699506		731216
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVAT	900683	2226122		2621335
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOW/	900684	3011712		3412201
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & M	900685	1407744		1443162

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	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWAN	900686	5251364		6105419
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIO	900687	7194185		7697275
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	2635733		2799385
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWAN	900689	195050		185216
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	4947009		5674031
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTEN	900691	916395		1018018
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLO	900692	488354		521933
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0		0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0		1514
		sub-total	**662945418**		**678411903**
	Gratuity and contribution to provident fund (including administration fees)				
	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0		0
	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (I	900203	0		0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	9684138		8143792
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1523750		1000771
	Company's Contribution to PF on Leave Encashment (Executive)	900213	74340		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900214	12905235		11169073
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2667233		4159868
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISO	900241	318750		507172
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(S	900243	3460905		5358664
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	27976940		30466530
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	4692350		4109241
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0		0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900253	37840411		39489333
	PF ADMINISTRATION CHARGES	900261	1950232		1843864
	EQUITY DEPOSIT LINKED INSURANCE	900262	0		0
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0		0
	EPS ADMINISTRATION CHARGES	900265	0		0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	9813708		6532752
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIO	900267	0		0
		sub-total	**112907992**		**112781060**
	Staff welfare expenses				
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	118640		118790
	LEAVE TRAVEL CONCESSION TAXABLE	900402	58707		0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	5887560		4778634
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	4930838		3878468
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	8519317		6366975
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	14081		134681
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE	900415	19029		58454
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0		0
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAX	900417	157039		455915
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXA	900418	0		23458
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0		0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0		0
	LIVERIES AND UNIFORMS	900422	252704		2590717
	EX-GRATIA PAYMENT	900423	0		0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0		0
	LUNCH AND TEA SUBSIDY	900425	0		0
	Baggage Allowance on Retirement	900426	0		0
	AWARDS TO EMPLOYEES	900427	0		0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	402400		339600
	TRANSPORT FACILITY	900429	0		0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1030362		1379786
	Conveyance/Transport expenses of employees-other than residence	900431	0		0
	EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0		0
	GROUP INSURANCE PREMIUM	900433	0		0
	POL expenses of transport vehicles used for employees-other than re	900434	0		0
	PROJECT COMMISSIONING AWARD	900435	0		0
	OTHER COMPENSATION TO EMPLOYEES	900439	0		0
	Membership Fee-Clubs other than Sports and Health Club	900440	0		0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0		0

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	MEMBERSHIP FEES-OTHERS	900442	0		0
	Membership Fee-Sports Club	900443	0		0
	Membership Fee-Health Club	900444	0		0
	Initial Membership Fee-Clubs	900445	0		0
	Rebate of additional interest on HBA	900446	21346		0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXEC	900447	648000		540500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPE	900448	144925		268175
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WOR	900449	1699500		1960875
	OTHER EXPENSES	900450	0		22800
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROV	900451	24868702		26727394
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PRO	900452	0		-80858
	Memento	900453	185000		230000
	Memento - Actuarial	900454	0		-163338
		sub-total	**48958150**		**49631026**
	Leave Salary & Pension Contribution				
	Leave Salary & Pension Contribution	**900501**	0		0
	CO/ Regional Office/PID Allocation to Units				
	Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	301673976		275202039
	Employees' Remuneration and Benefits <PID>	909995	0		0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0		0
		Total	**301673976**		**275202039**
	Total (Employee Remuneration and Benefits)				
	Employee cost transferred to EDC	Less :			
	WAGES, ALLOWANCES AND BENEFITS	980101	0		0
	Gratuity, Contribution to provident fund & pension scheme (including	980102	0		0
	STAFF WELFARE EXPENSES	980103	0		0
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0		0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0		0
		Transfer to EDC	**0**		**0**
	Transfer to Works	750400, 750401			
	Employee cost transferred to contract and consultancy expenses	Less :			
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0		0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0		0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0		0
		Transfer to Consulta	**0**		**0**
	Employee cost transferred to deposit works				
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	**0**		**0**
NOTE NO. 2	**FINANCE CHARGES**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Interest				
	Government of India loan				
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0		0
	Interest on Government of India loan allocated to units	980501	0		0
		sub-total	**0**		**0**
	Bonds				
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0		0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0		0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	127280436		169281822
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0		0
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0		0
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0		0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0		0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0		0
	INTEREST ON 1A SERIES 2013 '8.18%' SECURED TAX FREE NON CUM	940210	0		0
	INTEREST ON 1B SERIES 2013 '8.43%' SECURED NON TAXABLE NON C	940211	0		0
	INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE NON CUM	940212	0		0
	INTEREST ON 2B SERIES 2013 '8.79%' SECURED TAX FREE CUM BONI	940213	0		0

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	INTEREST ON 3A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM	940214	0		0
	INTEREST ON 3B SERIES 2013 `8.92%' SECURED TAX FREE NON CUM	940215	0		0
	INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM NON CO	940216	0		0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CO	940217	0		0
	INTEREST ON T-SERIES 8.50% SECURED TAXABLE NON CUM NON CON	940218	0		0
	Interest on Bonds allocated to units	980502	0		0
		sub-total	**127280436**		**169281822**
	Foreign loan				
	INTEREST ON FOREIGN LOAN	940301	0		0
	Interest on Foreign loan allocated to units	980503	0		0
		sub-total	**0**		**0**
	Term loan				
	INTEREST ON TERM LOAN	940401	573128419		708900784
	INTEREST ON STL	940501	0		0
	Interest on Term loan allocated to units	980504	0		0
		sub-total	**573128419**		**708900784**
	Cash credit facilities /WCDL				
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0		0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0		0
		sub-total	**0**		**0**
	Other interest charges				
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0		0
	Other interest charges allocated to units	980506	0		0
		sub-total	**0**		**0**
	Loss on Hedging Transactions				
	Loss on Hedging Transactions	940801	0		0
	Loss on Hedging Transactions allocated to units	980518	0		0
		sub-total	**0**		**0**
	Bond issue/service expenses				
	BROKERAGE	941001	0		0
	COMMITMENT FEES	941002	0		0
	FEES OF MANAGER TO ISSUE	941003	0		0
	STATUTORY PRESS ANNOUNCEMENT	941004	0		28305
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0		0
	LISTING FEES	941006	6345		54209
	PRINTING AND STATIONARY	941007	0		0
	ADVERTISEMENT AND PUBLICITY	941008	0		0
	AUDIT FEES AND EXPENSES	941009	0		0
	APPLICATION FEES/ FILING FEES	941010	0		0
	LEGAL EXPENSES	941011	0		0
	BANKERS HANDLING CHARGES	941012	0		0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0		0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0		0
	OTHER ISSUE EXPENSES	941015	0		0
	Bond issue/ service expenses allocated to units	980507	0		0
		sub-total	**6345**		**82514**
	Royalty				
	ROYALTY	941401	0		0
	Royalty allocated to units	980511	0		0
		sub-total	**0**		**0**
	Commitment fee				
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0		0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0		151264
	Commitment fee allocated to units	980509	0		0
		sub-total	**0**		**151264**
	Guarantee fee on loan				
	GUARANTEE FEE ON GOI LOAN	941301	0		0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0		0

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	GUARANTEE FEE ON DOMESTIC LOAN	941303	0		0
	Guarantee fee on loan allocated to units	980510	0		0
		sub-total	**0**		**0**
	Other finance charges				
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	36077		0
	OTHER CHARGES	942002	1783885		2538654
	Other finance charges allocated to units	980513	0		0
	LC CHARGES- INDIAN CURRENCY	941501	0		0
	LC CHARGES- FOREIGN CURRENCY	941502	0		0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	78930		61601
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0		0
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0		0
	Bank charges allocated to units	980512	0		0
		sub-total	**1898892**		**2600255**
	Exchange difference regarded as adjustment to Interest Cost	940701	0		0
	Exchange difference regarded as adjustment to Interest Cost allocate	980517	0		0
		sub-total	**0**		**0**
	Interest adjustment on account of FERV	**949001**	0		0
	CO/ Regional Office Allocation to Units				
	Interest and Finance Charges <Corporate/Regional Office>	949999	21903		32614
	Interest and Finance Charges <PID>	949995	0		0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0		0
		Allocated to Units	**21903**		**32614**
		Total (Interest and Finance charges)			
	Expense transferred to EDC	Less :			
	INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0		0
	INTT. ON BORROWED MONEY-BONDS	980141	0		0
	INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0		0
	INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	0		0
	INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0		0
	INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0		0
	BOND ISSUE/SERVICE EXPENSES	980146	0		0
	COMMITMENT FEE	980147	0		0
	GUARANTEE FEE ON LOAN	980148	0		0
	OTHER FINANCE CHARGES	980149	0		0
	Interest and Finance Charges <Corporate/Regional Office>	980195	0		0
		Transfer to EDC	**0**		**0**
	Expense transferred to contract and consultancy expenses				
	INTEREST AND FINANCE CHARGES	980204	0		0
	INTEREST AND FINANCE CHARGES	980309	0		0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0		0
	EXCHANGE RATE VARIATION	980205	0		0
		Transfer to Consulta	**0**		**0**
	Expense transferred to Deposit Works				
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	**980705**	0		0
NOTE NO. 2	**DEPRECIATION**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	DEPRECIATION				
	LAND- LEASE HOLD	930121	2204851		2757484
	LAND/RIGHT TO USE	930122	0		0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	5159986		4647375
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	81908052		81856747
	BUILDING CONTAINING WORKSHOP	930302	0		0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	179469		180786
	OFFICE BUILDINGS-PERMANENT	930304	1563752		1599515
	OFFICE BUILDINGS-TEMPORARY	930305	0		0
	STORES AND GODOWN BUILDINGS	930306	441583		441038

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	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL,	930321	8881390		10028305
	RAILWAY SIDINGS	930501	0		0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME	930601	1565759132		1565633877
	GENERATING PLANT AND MACHINERY	930701	1042091108		1038588190
	PLANT AND MACHINERY-SUB STATION	930801	233551		245449
	TRANSMISSION LINES	930901	2580563		3891867
	PLANT AND MACHINERY-OTHERS	931001	645900		212892
	CONSTRUCTION PLANT AND EQUIPMENT	931101	3397624		4198846
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	2647734		2501001
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	29868		29868
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0		0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0		0
	Vehicles other than Motor Car/Jeep	931501	1124430		962747
	Motor Car/Jeep	931502	0		0
	AIRCRAFT/BOATS	931601	0		0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	614599		587422
	COMPUTERS	931801	1857629		2065702
	COMMUNICATION EQUIPMENTS	931901	297007		203134
	OFFICE EQUIPMENTS	932001	1396301		1379572
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AN	932101	0		0
	AMORTISATION OF INTANGIBLE ASSETS	932201	799		140732
	OTHER ASSETS	932501	1524923		1261458
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0		0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	476986		144665
		Depreciation for the	**2725017237**		**2723558672**
	Depreciation adjustment of account of FERV	939001	-2269452		-2269452
	CO/ Regional Office Allocation to Units				
	Depreciation <Corporate/Regional Office>	939999	13573402		14456343
	Depreciation <PID>	939995	0		0
	Depreciation <Corporate/Regional Office>	980404	0		0
		Allocated to units	**13573402**		**14456343**
		Total (Depreciatior	**2738590639**		**2738015015**
	Depreciation transferred to EDC/ Units				
	DEPRECIATION DURING CONSTRUCTION	980160	0		0
	Depreciation <Corporate/Regional Office>	980194	0		0
		Transfer to EDC	**0**		**0**
	Depreciation transferred to contract and consultancy expenses				
	DEPRECIATION	980206	0		0
	DEPRECIATION	980305	0		0
	Depreciation <Corporate/Regional Office>	980604	0		0
		Transfer to Contract & Cor	**0**		**0**
	Depreciation transferred to deposit works				
	Depreciation- Recoverable from Deposit Works	980703	**0**		**0**
NOTE NO. 2	**PRIOR PERIOD EXPENDITURE**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Income				
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0		0
	Advance Against Depreciation Written Back	860103	0		0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0		0
	OTHER PRIOR PERIOD INCOMES	860121	873633		0
		Total (Prior Period Inc	**873633**		**0**
	Expenditure				
	EMPLOYEES REMUNERATION AND BENEFITS	950401	-1540141		0
	REPAIR AND MAINTENANCE	950403	0		-1719860
	FINANCE COST	950424	0		1955867
	DEPRECIATION & AMORTIZATION EXPENSES	950425	128385		0
	OTHERS	950450	0		0

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	Total (Prior Period Exper		(1411756)		236007
	CO/ Regional Office Allocation to Units				
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	-146575		206050
	Prior Period Adjustments (Net) <PID>	959994	0		0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0		0
		Allocated to Units	**(146575)**		**206050**
		Prior Period (Net)			
	Extra-ordinary Income / Expenses				
	Income				
	Interest from Beneficiary States on overdue amount	841402	0		0
	Expenses				
		Net Expenses	**0**		**0**
	Expenses transferred to EDC				
	Prior period expenses				
	PRIOR PERIOD EXPENSES	980165	0		0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0		0
		Transfer to EDC	**0**		**0**
	Prior period income	980179	0		0
	Expense transferred to contract and consultancy expenses				
	PRIOR PERIOD ITEMS	980207	0		0
	PRIOR PERIOD ADJUSTMENTS	980307	0		0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0		0
		Transfer to Consulta	**0**		**0**
	Expense transferred to Deposit Works	**980706**	**0**		**0**
NOTE NO. 2	Tax Expenses				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	Current Tax				
	INCOME TAX PROVISION	970501	0		0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0		0
	DEFERRED TAX ACCOUNT	970510	0		0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0		0
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX LIABILTIES (NE	970512	0		0
	DETIALS OF EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
	Particulars	**Linkage**	Period ended on 31st March, 2016		Period ended on 31st March, 2015
	Direct Expenses				
	DIRECT EXPENSES-CONTRACTORS	960101	0		0
	DIRECT EXPENSES-MATERIALS	960102	0		0
	DIRECT EXPENSES-SUPPLIES	960103	0		0
	DIRECT EXPENSES-LABOUR	960104	0		0
	DIRECT EXPENSES-HIRE CHARGES	960105	0		0
	DIRECT EXPENSES-MATERIAL	960201	0		0
	DIRECT EXPENSES-SUPPLIES	960202	0		0
	DIRECT EXPENSES-LABOUR	960203	0		0
	DIRECT EXPENSES-OTHERS	960204	0		0
		sub-total	**0**		**0**
	Employees' Remuneration and benefits				
	Salaries, Wages, Allowances and benefits				
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0		0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0		0
		sub-total	**0**		**0**
	Gratuity and contribution to provident fund				
	Gratuity, Contribution to provident fund & pension scheme (includin	960113	0		0

NHPC LIMITED FARIDABAD

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	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0		0
		sub-total	**0**		**0**
	Staff welfare Expenses				
	STAFF WELFARE EXPENSES	**960114**	**0**		**0**
	Repairs and Maintenance				
	REPAIR AND MAINTENANCE- BUILDING	**960116**	**0**		**0**
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION PLAN	**960117**	**0**		**0**
	REPAIR AND MAINTENANCE- OTHERS	960118	0		0
	Repair and Maintenance-Others	960218	0		0
		sub-total	**0**		**0**
	Administration and Other Expenses				
	RENT/HIRING CHARGES	**960119**	**0**		**0**
	Travelling and Conveyance				
	TRAVELLING AND CONVEYANCE	960121	0		0
	TRAVELLING COST	960213	0		0
		sub-total	**0**		**0**
	EXPENSE ON VEHICLES	**960122**	**0**		**0**
	INSURANCE	**960120**	**0**		**0**
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	**960123**	**0**		**0**
	ADVERTISEMENT PUBLICITY	**960124**	**0**		**0**
	PRINTING AND STATIONERY	960125, 960215	0		0
	Remuneration to Auditors	**960136**	0		0
	ERV	**960134**	**0**		**0**
	RATES AND TAXES	**960127**	**0**		**0**
	SECURITY	**960128**	**0**		**0**
	ELECTRICITY CHARGES	**960129**	**0**		**0**
	Other Expenses				
	OTHER EXPENSES	960131	0		0
	DOCUMENTATION AND COMPUTER CHARGES	960216	0		0
	OTHER EXPENSES	960217	0		0
		sub-total	**0**		**0**
	Contingencies				
	CONTINGENCIES	**960130-NA**	**0**		**0**
	Consultancy charges				
	CONSULTANCY CHARGES	**960133**	**0**		**0**
	Depreciation & Amortization Expense				
	DEPRECIATION	960132	0		0
	Depreciation	960219	0		0
		sub-total	**0**		**0**
	Finance Cost				
	INTEREST AND FINANCE CHARGES	960152	0		0
	INTEREST AND FINANCE CHARGES	960220	0		0
		sub-total	**0**		**0**
	LOSS ON CONSTRUCTION CONTRACT	**960150**	**0**		**0**
	Provisions				
	Provisions	960151	0		0
	CONSULTANCY WING -PROVISIONS	960221	0		0
		sub-total	**0**		**0**
	Construction WIP				
	Contruction -WORK IN PROGRESS	**960199-NA**	**0**		**0**
	Consultancy -WORK IN PROGRESS	**960290- NA**	**0**		**0**

NHPC LIMITED FARIDABAD

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	Total				
	Other Income <Corporate/Regional Office>	960190	0		0
	Generation, Administration and Other Expenses <Corporate/Regiona	960192	0		0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	960191	0		0
	Depreciation <Corporate/Regional Office>	960193	0		0
	Interest and Finance Charges <Corporate/Regional Office>	960194	0		0
	Provisions <Corporate/Regional Office>	960196	0		0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0		0
		sub-total	**0**		**0**
	Receipts and recoveries	Less :			
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0		0
	Receipts and Recoveries-Miscellaneous	960225	0		0
		sub-total	**0**		**0**
	Prior Period Adjustments				
	PRIOR PERIOD EXPENSES	960135	0		0
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0		0
	Period Period expenses transferred to Contract & Consultancy	**sub-total**	**0**		**0**
0	**EXPEND. DURING CONSTRUCTION**				
	Particulars	**Linkage**	**Period ended on 31st March, 2016**		**Period ended on 31st March, 2015**
	EMPLOYEES BENEFITS EXPENSES				
	Salaries, wages, allowances	980101	0		0
	Gratuity and contribution to provident fund (including administration fees)	980102	0		0
	Staff welfare expenses	980103	0		0
	Leave Salary & Pension Contribution	980104	0		0
	Sub-total		**0**		**0**
	REPAIRS & MAINTENANCE				
	Building	980110	0		0
	Machinery	980111	0		0
	Others	980112	0		0
	Sub-total		**0**		**0**
	ADMINISTRATION & OTHER EXPENSES				
	Rent	980114	0		0
	Rates and taxes	980115	0		0
	Insurance	980116	0		0
	Security expenses	980117	0		0
	Electricity Charges	980118	0		0
	Travelling and Conveyance	980119	0		0
	Expenses on vehicles	980120	0		0
	Telephone, telex and Postage	980121	0		0
	Advertisement and publicity	980122	0		0
	Entertainment and hospitality expenses	980123-NA	0		0
	Printing and stationery	980124	0		0
	Design and Consultancy charges:				
	- Indigenous	980126	0		0
	- Foreign	980127	0		0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0		0
	Expenditure on land not belonging to corporation	980132	0		0
	Land acquisition and rehabilitation	980133-NA	0		0
	Assets/ Claims written off	980128-NA	0		0
	Losses on sale of assets	980130-NA	0		0
	Remuneration to Auditors	980152	0		0
	Exchange rate variation (Debit)	980150	0		0
	Other general expenses	980125	0		0
	Sub-total		**0**		**0**
	FINANCE COST				

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

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Name of Project : DULHASTI POWER STATION

Annexure - I (A)

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

Amount in Rs.

	Other Income (GL 849995 & 849999)	GEN. ADMN & OTHER EXPENSES (GL 929995& 929999)	PROVISION (GL 959995 & 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL 909995 & 909999)	FINANCE CHARGES (GL 949995& 949999)	DEPRECIATION (GL 939995 & 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959994 & 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	(34,70,020)	122,81,430	-	530,94,560	15,670	28,59,160	(1,04,680)	646,76,120
ii)Reg. Off. Exp.	(1,55,323)	13,65,507	-	166,10,552	40	3,73,275	(1,05,822)	180,88,229
iii) PID - Siliguri								-
Sub-total	**(36,25,343)**	**136,46,937**	-	**697,05,112**	**15,710**	**32,32,435**	**(2,10,502)**	**827,64,349**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	(26,31,480)	117,35,610	-	556,81,690	7,970	29,48,970	49,800	677,92,560
ii)Reg. Off. Exp.	(1,71,541)	15,99,377	-	171,36,705	103	4,81,288	(54,725)	189,91,207
iii) PID - Siliguri								-
Sub-total	**(28,03,021)**	**133,34,987**	-	**728,18,395**	**8,073**	**34,30,258**	**(4,925)**	**867,83,767**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	(25,51,150)	115,91,310		555,10,440	(2,010)	29,56,090	220	675,04,900
ii)Reg. Off. Exp.	(49,707)	15,27,003		153,10,490	43	4,25,363	269	172,13,461
iii) PID - Siliguri								-
Sub-total	**(26,00,857)**	**131,18,313**	-	**708,20,930**	**(1,967)**	**33,81,453**	**489**	**847,18,361**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	(28,84,000)	118,70,000		547,60,000	-	29,20,000		666,66,000
ii)Reg. Off. Exp.	(2,66,379)	22,94,884		335,69,539	87	6,09,256	68,363	362,75,750
iii) PID - Siliguri								-
Sub-total	**(31,50,379)**	**141,64,884**	-	**883,29,539**	**87**	**35,29,256**	**68,363**	**1029,41,750**
Total	**(121,79,600)**	**542,65,121**	-	**3016,73,976**	**21,903**	**135,73,402**	**(1,46,575)**	**3572,08,227**

NHPC LIMITED FARIDABAD

Dy.Manager (Fin)

Sr.Manager(Fin)

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Common of Revenue Office Expenses Allocation during FY 2016-17

COMD-II

For Quarter ended 30.6.2016

For Quarter ended 30.9.2016

For Quarter ended 31.12.2016

For Quarter ended 31.3.2017

Total for the period ended 31.03.2017

Sr. no.	Name	For Quarter ended 30.6.2016							For Quarter ended 30.9.2016							For Quarter ended 31.12.2016							For Quarter ended 31.3.2017							Total for the period ended 31.03.2017							
Region Jammu																																				
103	SALAL																																			
106	URI - I																																			
108	DULHASTI	-1595203	1363907	16813252	273275	48	0	-105828	16828299	-1731541	1599277	17134706	493289	101	0	-54736	16881307	-69767	1527903	15310499	473363	47	269	17211481	-260379	2264584	22585576	626756	87	66363	0	39279799	-4439906	6746771	83677285	1889183	273	66363	-160278	98566667
113	SEWA-II																																			
116	URI - II																																			
120	KISHANGANGA																																			
121	BURSAR																																			
121	NIMMO BAZGO																																			
122	CHUTAK																																			
	Total	-1595203	1363907	16813252	273275	48	0	-105828	16828299	-1731541	1599277	17134706	493289	101	0	-54736	16881307	-69767	1527903	15310499	473363	47	269	17211481	-260379	2264584	22585576	626756	87	66363	0	39279799	-4439906	6746771	83677285	1889183	273	66363	-160278	98566667
Region Ranagar																																				
129	DRANG																																			
152	TANAKPUR																																			
115	SUBANSIRI LOWER																																			
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Region Siliguri																																				
107	RANGIT																																			
111	TEESTA-V																																			
114	TLDP-III																																			
118	TLDP-IV																																			
134	TEESTA-VI																																			
102	LOKTAK																																			
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Dy.Manager (Fin)

Sr.Manager(F

NHPC LIMITED FARIDABAD

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Name of Unit: **DULHASTI POWER STATION**

Annexure-X

(Amount in Rs.)

Statement of Capital Works in Progress (only Road & Bridge,Building (Excluding Power House Building,Railway Siding etc. as on 31-03-2016

S.No.	Head of A/c	Name of the contract under which work is being executed	Amount(Rs.)	Schedule date of completion as per contract	Reason for non-completion
1	430201	Treatment of sinking zone by providing wire crates and R wall Between RD +/- 2500 M +/- 3100M at Dul Dam Site, DPS Kistwar	14,18,742	25/01/2016	Deviation under Process
2	430325	Construction of Toilet Block for CISF personnel behind new line barracks, DPS	6,37,110	02-06-2016	Work in Progress
3	430325	Construction and raising of permanent boundary wall in Semna and DSB colony outer periphery, DPS	1,17,459	07-01-2016	Work in Progress
4	430601	HILL SLOP STABLIZATION LEFT AND RIGHT BANK OF DUL	222,96,501	31/07/2015	Work in Progress; Time Extn under progrss
5	431001	MODERNIZATION OF EXISTING ELEVATOR	11,76,000	31/8/2015	Part material not supplied as per Sepification
6	431201	C/O RO PLANT BUILDING, RCC WATER STORAGE TANK AND P/L OF GI PIPELINE FOR SHALIMAR COLONY, DPS, KISHTWAR	-	01-08-2016	Work in Progress
7	431202	C/O RCC TANKS AND MISCELLANEOUS CIVIL WORKS FOR INSTALLATION OF SEWAGE TREATMENT PLANT AT SEMNA, DPS, KISHTWAR	65,63,919	02-04-2016	Work in Progress
8	431202	Providing, installation and commissioning of sewage Treatment Plant for Semna Colony	30,61,800	18/12/2015	Work in Progress
		TOTAL	**352,71,531**		

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

NHPC LIMITED FARIDABAD

Signature
Head of Power Station

Annexure -XI

Name of Unit **DULHASTI POWER STATION**

(Amount in Rs.)

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

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660407	ASST.COMMISSIONER,K.V.SANGTHAN.,JAMMU	Advance payment to KV	29-10-2015	11700000	106,17,757	1082243	Running A/c of KVS
2	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax for purcase of materials.	08-03-2016	604365	447077	157288	Materials not received at site.
3	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax for purcase of materials.	15-03-2016	55555		55555	Materials not received at site.
4	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax for purcase of materials.	22-03-2016	117546		117546	Materials not received at site.
5	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax for purcase of materials.	25-03-2016	171810		171810	Materials not received at site.
			Total		**126,49,276**	**110,64,834**	**15,84,442**	
2	660403	INDIAN OIL CORPN.	For purchase of petrol/diesel/Lubricant	30/03/2016	442852		442852	Running A/c of IOCL
3	660403	GKN LAND SYSTEMS INDIA PRIVATE LIMITED	For suuply/purchase of material	30/03/2016	235986		235986	Materials not received at site.
4	660403	BHARTI AIRTEL LIMITED	For internet connection	22/02/2016	72500		72500	under process
5	660403	INDIAN OIL CORPORATION LTD.	For purchase petrol/diesel/Lubricant	16/03/2016	366640	3,64,389	2251	Running A/c of IOCL
						0	0	
			Total		**11,17,978**	**3,64,389**	**7,53,589**	

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

NHPC LIMITED FARIDABAD

Signature
Head of Power Station

BALANCE SHEET

(Audited)

As on 31.03.2017

NHPC LIMITED

DULHASTI POWER STATION

KISHTWAR (J&K)

NHPC LIMITED
FARIDABAD

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NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2017

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
ASSETS				
(1) NON-CURRENT ASSETS				
a) Property Plant & Equipment	2.1	28,187,125,094	30,708,638,468	33,269,039,322
b) Capital Work In Progress	2.2	50,880,290	35,150,365	6,338,777
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	34	34	833
e) **Financial Assets**				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	44,325,017	47,452,224
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	2,148,000	3,017,706	2,148,000
(2) CURRENT ASSETS				
a) Inventories	5	136,494,433	108,686,705	93,521,869
b) **Financial Assets**				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	1,269,193	1,100,793	7,711,765
iv) Bank balances	9	-	-	-
v) Loans	10	-	30,325,998	29,477,338
vi) Others	11	13,486,913	10,798,550	37,920,009
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	108,916,358	89,515,897	40,660,420
TOTAL ASSETS		**28,500,320,315**	**31,031,559,533**	**33,534,270,557**
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**28,500,320,315**	**31,031,559,533**	**33,534,270,557**
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	5,312,665,293	5,218,553,590	4,638,618,064
(2) LIABILITIES				
NON-CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Borrowings	16.1	-	-	-
ii) Trade Payables				
Total outstanding dues of micro enterprises and small enterprises				
Total outstanding dues of Creditors other than micro enterprises and small enterprises				
iii) Other financial liabilities	16.2	971,232	2,570,708	2,569,738
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	1,045,346,596	1,047,616,048	1,049,885,500
(3) CURRENT LIABILITIES				
a) **Financial Liabilities**				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		2,436,822	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		65,207,806	23,241,742	11,078,297
ii) Other financial liabilities	20.2	53,161,480	44,468,912	32,743,608
b) Other Current Liabilities	21	380,449,944	357,419,792	392,545,406
c) Provisions	22	223,008,633	185,116,183	144,371,613
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	21,417,072,509	24,152,572,558	27,262,458,331
TOTAL EQUITY & LIABILITIES		**28,500,320,315**	**31,031,559,533**	**33,534,270,557**
Significant Accounting Policies	1			
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32			
Disclosure on Financial Instruments and Risk Management	33			
Other Explanatory Notes to Accounts	34			
Disclosure on First time adoption of IND AS	35			

Note 1 to 35 form integral part of the Accounts

DULHASTI 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 Rakesh Kumar Gupta)
Partner
M.No.098801

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

Head of Finance

Head of Project

Place: Kishtwar
Date: 17/04/2017

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NHPC LIMITED

NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

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

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2017	For the Year ended 31st March, 2016
INCOME			
i) Revenue from Operations	24	11,033,321,685	11,704,552,510
ii) Other Income	25	965,109,359	97,365,152
TOTAL INCOME		11,998,431,044	11,801,917,662
EXPENSES			
i) Generation and Other Expenses	26	2,061,804,112	2,047,926,134
ii) Employee Benefits Expense	27	1,362,102,164	1,096,942,062
iii) Finance Cost	28	520,631,406	702,729,666
iv) Depreciation & Amortization Expense	29	2,744,111,024	2,738,581,127
TOTAL EXPENSES		6,688,648,706	6,586,178,989
Profit before Exceptional items,Rate Regulated Activities and Tax		5,309,782,338	5,215,738,673
Exceptional items		-	-
PROFIT BEFORE TAX		5,309,782,338	5,215,738,673
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		5,309,782,338	5,215,738,673
Movement in Regulatory Deferral Account Balances	31	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		5,309,782,338	5,215,738,673
Profit for the year from continuing operations (A)		5,309,782,338	5,215,738,673
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		(11,207,235)	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-
- Equity Investment		-	-
Less: Income Tax on Equity Investment		-	-
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Other Comprehensive Income (B)=(i+ii)		(11,207,235)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		5,298,575,103	5,215,738,673

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

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Note 1 to 35 form integral part of the Accounts
DULHASTI 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 Rakesh Kumar Gupta)
Partner
M.No. 00330

Head of Finance

Head of Project

Place: Kishtwar
Date: 17/04/2017

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES AND COMPANY INFORMATION

(i) Reporting entity

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

(ii) Basis of preparation

(a) Statement of Compliance

These financial statements are prepared on accrual basis of accounting in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable. These are the Company's first Ind AS financial statements and Ind AS 101 'First Time Adoption of Indian Accounting Standards', has been applied.

For all the periods upto and including 31 March 2016, the Company prepared its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in India, Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

These financial statements are the first financial statements of the company under Ind AS. Refer note 35 for an explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows.

(b) Basis of Measurement

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

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

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

(c) Functional and presentation currency

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

(d) Use of estimates and management judgements

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

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

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

Critical judgements in applying accounting policies

- Determining whether an arrangement contains a lease

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

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

-the arrangement conveys a right to use the asset.

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

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

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

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

Key sources of estimation of uncertainty

i) Useful life of property, plant and equipment

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

Useful life of the assets of the generation of electricity business is determined by the CERC Tariff Regulations in accordance with Schedule II of the Companies Act, 2013.

ii) Recoverable amount of property, plant and equipment

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

iii) Post-retirement benefit plans

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

iv) Revenues

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

v) Provisions and contingencies

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

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

1.0 Property, plant and equipment (PPE)

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

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

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

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

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

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

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

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

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

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

b) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and

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

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

3.0 Investment Property

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

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

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

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

4.0 Intangible Assets

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

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

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

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

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

5.0 Foreign Currency Transactions

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

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

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c) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 are recognised as income or expenses in the period in which they arise in Profit or Loss.

d) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Account Balances

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Profit or Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as a Regulatory Asset and corresponding Regulatory Income is recognised, as per IND AS 114, Regulatory Deferral Accounts, if it fulfils the conditions for such recognition laid down in the ibid Standard. On commissioning of the Project, such regulatory deferral account balances are amortized/ liquidated in proportion to depreciation recovered through tariff in relation to such balances.

b) Exchange differences arising on translation or settlement of monetary items entered into on or after 01.04.2016 recognized in the Statement of Profit & Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory deferral account balances'. Regulatory deferral accounts balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

c) Regulatory deferral account balances are evaluated at the end of each year to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the regulatory deferral balances are derecognised.

d) Regulatory deferral account balances are tested for impairment at the end of each year.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

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

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financial liability under condition that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise cash and cash equivalents ,Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) the entity's business model for managing the financial assets and

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

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

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

ii) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

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

Debt instrument at FVTOCI

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

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

ii) The asset's contractual cash flows represent SPPI

Debt instruments at fair value through other comprehensive income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest



income from these financial assets is included in other income using the effective interest rate method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified as at fair value through profit or loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to profit or loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in profit or loss as other income when the group's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the P&L.

d) Derecognition

A financial asset is derecognised only when:

i) The company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under Ind AS 18, Revenue.

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

For recognition of impairment loss on other financial assets, the company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity

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reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in profit or loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable to the issue of financial liabilities. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

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

d) Offsetting of financial instruments

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

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13.0 Government Grants

a) Grants in the form of non-monetary assets such as land and other resources are recognised at fair value and presented as deferred income which is recognized in the Profit and Loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset.

b) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the statement of profit and loss or in the carrying amount of an asset if another standard permits such inclusion.

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

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/ independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are disclosed in the financial statements on the basis of judgment of management when inflow of economic benefits is probable.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

c) The price which the Company can charge from its customer for the electricity sold by it is determined by CERC in accordance with CERC tariff regulations. The ibid tariff regulation provide that generating company can recover the foreign exchange rate variation on actual basis i.e. when foreign currency loan is repaid after commercial operation date (COD). As the financial statements are prepared on accrual basis, exchange difference resulting from restating long term foreign currency monetary items on the reporting date are charged to

statement of profit and loss. Prior to 01.04.2016, right/obligation of recovery/payment of the same on actual basis arising out of CERC tariff regulations is recognized through deferred foreign currency fluctuation recoverable/payable account and adjusted from the year in which the same is recovered/ paid. Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per the CERC Tariff Regulations are accounted as 'Regulatory deferral account balances' and adjusted from the year in which the same is recovered/paid. Accordingly, there is no impact on the profit or loss of the period.

d) Recovery towards deferred tax items recognized till March 2009 are accounted for when the same materialises as current tax.

e) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

f) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

g) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

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

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

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

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

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

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

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's gratuity scheme, Retired Employees Health Scheme (REHS), provident fund scheme, allowance on retirement/death and memento on superannuation to employees are in the nature of defined benefit plans.

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

The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

iv) Other long-term employee benefits

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

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the projected unit credit method. Contributions to the scheme and actuarial gains or losses are recognised in profit or loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to profit or loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

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Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant & Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.

c) i) Depreciation on Property, Plant & Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

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

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

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

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

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

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

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

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

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

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

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

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

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o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the profit or loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to Statement of Profit and Loss in the year in which such decision is taken.

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

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

20.0 Income Taxes

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

a) Current tax

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

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

b) Deferred tax

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

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deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in profit or loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in profit or loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for in the year of acceptance.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

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

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally

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capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

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

ii. In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the balance sheet based on their nature and depreciated over its economic life.

24.0 Statement of Cash Flows

a) **Cash and Cash equivalent:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in the relevant Accounting Standard.

25.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

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26.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

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

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land – Freehold	0	0	0	0	0	0	0	0			0	0	0
ii)	Land – Leasehold	35814893	0	0	0	0	0	35814893	21748015	2644923	0	24392938	11421955	14066878
iii)	Roads and Bridges	129128076	0	11063642	0	41976	40831	140190573	29519059	5307308	0	34826367	105364206	99609017
iv)	Buildings	2613766841	0	10065160	0	43861	43861	2623832001	755427290	88910285	0	844337575	1779494426	1858339551
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	29664883861	0	29400300	0	0	0	29694284161	12367708706	1566674834	0	13934383540	15759900621	17297175155
vii)	Generating Plant and machinery	19808121924	0	115504107	0	23074535	-10192112	19890359384	8563677710	1046752624	-743941	9609686393	10280672991	11244444214
viii)	Plant and machinery Sub station	10477773	0	0	0	0	0	10477773	2232733	337363	0	2570096	7907677	8245040
ix)	Plant and machinery Transmission lines	57315928	0	0	0	0	0	57315928	24489713	2141147	0	26630860	30685068	32826215
x)	Plant and machinery Others	5342930	312183	0	0	39428	0	5615685	2929283	293304	168349	3390936	2224749	2413647
xi)	Construction Equipment	39568653	7384718	27866739	0	0	0	74820110	16393701	3486779	7015482	26895962	47924148	23174952
xii)	Water Supply System/Drainage and Sewerage	84995070	0	38054725	0	21725	21725	123049795	13046021	3619042	0	16665063	106384732	71949049
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	19216298	1424367	0	0	0	0	20640665	9771772	1124232	1281930	12177934	8462731	9444526
xv)	Aircraft/ Boats	389875	0	0	0	0	0	389875	213614	0	0	213614	176261	176261
xvi)	Furniture and fixture	12089167	0	579895	0	0	0	12669062	5046926	659258	0	5706186	6962876	7042239
xvii)	Computers	24857133	0	766311	15423	3594390	0	22013631	18826989	2199219	-3515894	17510314	4503317	6030144
xviii)	Communication Equipment	4935801	0	168604	0	11905	0	5092500	1961853	303637	-5887	2259603	2832897	2973948
xix)	Office Equipments	21977246	122790	2474547	0	620557	0	23954026	10624337	1466516	-333970	11756883	12197143	11352909
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	26681696	72800	2227833	0	0	0	28982329	7311389	1656941	9245	8977576	20004753	19370307
xxii)	Tangible Assets of minor value >750 and < Rs 5000	3304489	40150	453900	0	23	0	3798516	3300073	453762	40138	3793973	4543	4416
	Total	52562867654	9357008	238625763	15423	27448400	-10085695	52773300907	21854229186	2728031174	3915453	24586175813	28187125094	30708638468
	Previous year	52402818576	105909	169765694	172049	19842588	10192112	52562867654	19133779254	2725303441	-5100346	21853982349	30708885305	33269039322

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. Nil (Previous year Rs.Nil) covering an area of Nil hectare (Previous year Nil hectare) and lease deeds in respect of leasehold land amounting to Rs. 3.58 crore (Previous year Rs. 3.58 crore) covering an area of 205.76 hectare (Previous year 205.76 hectare) are yet to be executed/passed.'

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

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

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

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, 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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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0	0	0	0	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

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

(ii) Fair Value of investment property

.....

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

(iv) Valuation process

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

NOTE NO. 2.4 Other Intangible Assets

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land- Right to Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	2041929	0	0	0	0	0	2041929	2041895	0	0	2041895	34	34
	Total	2041929	0	0	0	0	0	2041929	2041895	0	0	2041895	34	34
	52402818576	105909	19842588	10192112	52562867654	0	52562867654	504367	2725303441	0	21853982349	30708885305	33269039322	-2725197532

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

(Amount in Rs.)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	0	0	0	0	0	0	0	0			0	0	0
ii)	Land – Leasehold	35814893	0	0	0	0	0	35814893	19543164	2204851	0	21748015	14066878	16271729
iii)	Roads and Bridges	120614558	0	8513518	0	0	0	129128076	24359374	5159685	0	29519059	99609017	96255184
iv)	Buildings	2600064779	0	13702062	0	0	0	2613766841	662454008	92973282	0	755427290	1858339551	1937610771
v)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	29655074720	0	9809141	0	0	0	29664883861	10801949574	1565759132	0	12367708706	17297175155	18853125146
vii)	Generating Plant and machinery	19703866983	0	113327819	0	19261012	10188134	19808121924	7526222057	1042626682	-5171029	8563677710	11244444214	12177644926
viii)	Plant and machinerySub station	7776092	0	3069681	0	368000	0	10477773	1999182	233551	0	2232733	8245040	5776910
ix)	Plant and machineryTransmission lines	56690987	0	624941	0	0	0	57315928	21909150	2580563	0	24489713	32826215	34781837
x)	Plant and machinery Others	4469493	0	873437	0	0	0	5342930	2120709	645900	162674	2929283	2413647	2348784
xi)	Construction Equipment	39568653	0	0	0	0	0	39568653	12996077	3397624	0	16393701	23174952	26572576
xii)	Water Supply System/Drainage and Sewerage	74169927	0	10825143	0	0	0	84995070	10368888	2677133	0	13046021	71949049	63801039
xiii)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	19430599	0	0	0	211476	-2825	19216298	8654497	1124430	-7155	9771772	9444526	10776102
xv)	Aircraft/ Boats	389875	0	0	0	0	0	389875	213614	0	0	213614	176261	176261
xvi)	Furniture and fixture	11421055	20103	776705	48900	0	-79796	12089167	4442421	614599	-10092	5046928	7042239	6978634
xvii)	Computers	22889287	65376	1998449	79900	2100	-13979	24857133	17024203	1857629	-54843	18826989	6030144	5865084
xviii)	Communication Equipment	3415141	0	1520660	0	0	0	4935801	1664846	297007	0	1961853	2973948	1750295
xix)	Office Equipments	21786246	0	212600	21500	0	-2100	21977246	9235518	1396301	-7482	10624337	11352909	12552728
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	22531757	20430	4129509	0	0	0	26681696	5784672	1524923	1794	7311389	19370307	16747085
xxii)	Tangible Assets of minor value >750 and < Rs.5000	2841531	0	382029	21749	0	102678	3304489	2837300	476986	-14213	3300073	4416	4231
	Total	**52402818576**	**105909**	**169765694**	**172049**	**19842588**	**10192112**	**52562867654**	**19133779254**	**2725550278**	**-5100346**	**21854229186**	**30708638468**	**33269039322**
	Previous year	**52321624012**	**460091**	**121452000**	**107831**	**40609696**	**0**	**52402818576**	**16416024404**	**2723417940**	**-5663090**	**19133779254**	**33269039322**	**35905589608**

Explanatory Note: -

1) 'Lease deeds in respect of leasehold land amounting to Rs. 3.58 crore (Previous year Rs. 3.58 crore) covering an area of 205.76 hectare (Previous year 205.76 hectare) are yet to be executed/passed.'

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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in Rs.)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

NOTE NO. 2.4 Other Intangible Assets

0 0

(Amount in Rs.)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land– Right to Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	2041929	0	0	0	0	0	2041929	2041096	799	0	2041895	34	833
	Total	2041929	0	0	0	0	0	2041929	2041096	799	0	2041895	34	833
	Previous year	2041929						2041929	1900364	140732		2041096	833	141565

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

(Amount in ₹)

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

Annexure to Note 2.1 & 2.4 as at 31.03.2017

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	TREATMENT OF SINKING ZONE BY WAY OF PROV WIRE CRAT	410201	1413079
2	Treatment of sinking zone by providing R wall on road leading to SF	410201	1517432
3	TREATMENT OF SINKING ZONE BY PROVIDING PROTECTION	410201	626124
4	TREATMENT OF SINKING ZONE BY PROVDING PCCWALL INGF	410201	1739199
5	TREATMENT OF SINKING ZONE BY PROVDING RCC SLABS DU	410201	5767808
6	C/O TOILET BLOCK FOR CISF PERSONNEL BEHIND NEW LINE	410325	637104
7	CONSTRUCTION & RAISING OF PERMANENT BOUNDARY WAA	410325	2022252
8	Construction of Permanent Boundary Wall along Shalimar nallah sic	410325	4364867
9	CONSTRUCTION & RAISING BOUNDARY WALL IN SEMNA &DS	410325	1076331
10	NEW ELECT WIRING IN CISF BARRACK & MESS SEMNA COLO	410328	207280
11	CONSTRUCTION OF MESS BUILDING AT B COMPANY NEAR FH	410328	1757326
12	Purchase of TRT Gate in Single Piece with dedicated Hoist & DT G	410611	29400300
13	11/400 KV GENERATOR STEPUP TRANSFORMER,48.33 MVA, O	410702	50523007
14	2000KVA, 3 PHASE, 50 HZ, DISTRIBUTION TRANSFORMER CAS	410713	57208
15	55 INCH 24 X 7 OPERATION CAPABLE LED DISPLAY MONITOR	410713	166800
16	55 INCH 24 X 7 OPERATION CAPABLE LED DISPLAY MONITOR	410713	166800
17	ROTARY HAMMER DRILL MACHINE	410713	67873
18	THRUST BEARING DIAPHRAGM ASSEMBLY DRG.NO.NEYDUL2	410714	8583625
19	BOTTOM RING ASSEMBLY AS PER DRG NO. 85589231/20/002/0	410714	12765127
20	DISTRIBUTING VALVE(WICKET GATE CONTROL), REF-32A OF	410714	1809116
21	SOLENOID VALVE FOR AIR INJECTION TO THE WICKET GATES	410714	940264
22	THRUST BLOCK WITH THRUST RUNNER PLATE, DRAWING NO	410714	6131625
23	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 21126	410714	335951
24	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 21126	410714	335951
25	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 21126	410714	335951
26	GOVERNOR OPU SCREW PUMP WITH MOTOR, MAKE IMO, MO	410714	1497181
27	HS PUMP UNIT ALLWEILER SCREW PUMP WITH MOTOR DRG	410714	2365611
28	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DF	410714	405998
29	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DF	410714	405998
30	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DF	410714	405998
31	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DF	410714	405998
32	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DF	410714	405998
33	BRAKE & JACK ASSEMBLY COMPLETE WITH BRAKE LINING DF	410714	405998
34	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM	410714	132117
35	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM1	410714	132117
36	THYRISTOR, T9G0 1200A,1500V FOR EXCITATION SYSTEM2	410714	132117
37	AIR VALVE DRG NO.855892329100101	410714	746635
38	HEAD COVER UPPER STATIONARY WEARING RING	410714	3714625
39	AIR INTEL VALVE	410714	2079808
40	CONTROL UNIT FOR GPS BASED TIME SYNCRONIZATION UNI	410714	220133
41	DIRECTION CONTROL VALVE	410714	72330
42	DIRECTION CONTROL VALVE1	410714	72330
43	DIRECTION CONTROL VALVE2	410714	72330
44	DIRECTION CONTROL VALVE3	410714	72330
45	DIRECTION CONTROL VALVE4	410714	43586
46	DIRECTION CONTROL VALVE5	410714	43586
47	DIRECTION CONTROL VALVE6	410714	43586
48	DIRECTION CONTROL VALVE7	410714	43586

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49	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY	410714	432591
50	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY1	410714	432591
51	STATIC GENERATOR TRANSFORMER DIFFERENTIAL RELAY2	410714	432591
52	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REF	410714	876856
53	OIL COOLER FOR COMBINE BEARING HOUSING, EP-04/06 REF	410714	876856
54	DARFT TUBE UPPER CONE, DRW. NO. NEY-DUL-20T-TU-EQ01	410714	3797854
55	DRAFT TUBE LOWER CONE DRG.NO. 855892315120201	410714	3639169
56	WATER TIGHT RING DRG NO. 85589231-51-204-01	410714	577452
57	UPPER WEARING PLATE DRG NO. NEY-DUL-20T-VI-EQ-057	410714	785824
58	STATIC BUS BAR PROTECTION RELAY	410714	850539
59	STATIC BUS BAR PROTECTION RELAY 1	410714	850539
60	STATIC BUS BAR PROTECTION RELAY 2	410714	850539
61	OIL COOLER FOR LOWER GUIDE BEARING, ITEM NO. 35 21128	410714	1583048
62	EOT CRANE HOOK CAPACITY- 30 TON WITH 2 X 4 FALL, ROPE	410714	244973
63	FLASHER WITH HOOTER FOR EOT CRANE	410714	17048
64	LOAD CELL FOR 10 TON EOT CRANE HOOK	410714	65975
65	LOAD CELL FOR 10 TON EOT CRANE HOOK	410714	65975
66	LOAD CELL FOR 130 TON EOT CRANE HOOK	410714	74733
67	LOAD CELL FOR 130 TON EOT CRANE HOOK	410714	74733
68	LOAD CELL FOR 30 TON EOT CRANE HOOK	410714	69478
69	LOAD CELL FOR 30 TON EOT CRANE HOOK	410714	69478
70	LOAD DISPLAY FOR 10T EOT CRANE HOOK	410714	126695
71	LOAD DISPLAY FOR 10T EOT CRANE HOOK	410714	126695
72	LOAD DISPLAY FOR 130T EOT CRANE HOOK	410714	126696
73	LOAD DISPLAY FOR 130T EOT CRANE HOOK	410714	126696
74	LOAD DISPLAY FOR 30T EOT CRANE HOOK	410714	126696
75	LOAD DISPLAY FOR 30T EOT CRANE HOOK	410714	126696
76	RADIO REMOTE CONTROL FOR EOT CRANE	410714	228869
77	RADIO REMOTE CONTROL FOR EOT CRANE	410714	228869
78	FLASHER WITH HOOTER FOR EOT CRANE	410714	17048
79	2000 KGS HYDRAULIC SCISSOR PLATFORM	410714	1123110
80	MOBILE OIL TRANSFER UNIT, FLOW RATE 100 LPM, MAX. PRE	410714	117320
81	CONTROL UNIT FOR GPS BASED TIME SYNCRONIZATION UNI	410714	192577
82	STRAIGHT GRINDER GQ4	410714	14002
83	STRAIGHT GRINDER GQ4	410714	14002
84	WHEEL DOZER, 300 HP CLASS, BEML, MODEL: BD30W-1	411105	27866739
85	MULTISTAGE HIGH PRESSURE CENTRIFUGAL PUMP WITH MC	411201	906602
86	MULTISTAGE HIGH PRESSURE CENTRIFUGAL PUMP WITH MC	411201	906602
87	SEWAGE TREATMENT PLANT AT SEMNA COLONY	411202	10205999
88	Construction of RCC Tank & Miscellaneous Civil Works for Installat	411202	1017828
89	STP Plant for Shalimar	411202	6427082
90	Construction of RCC Tank & Miscellaneous Civil Works for Installat	411202	7686354
91	Providing & Commissioning of STP at Power House	411202	4192942
92	CONSTRUCTION OF RCC TANK FOR STP AT SHALIMAR	411202	6711316
93	CHAIR PCH. 7002	411701	13842
94	CHAIR PCH. 7002	411701	13842
95	CHAIR PCH. 7002	411701	13842
96	CHAIR PCH. 7002	411701	13842
97	CHAIR PCH. 7002	411701	13842
98	CHAIR PCH. 7002	411701	13842
99	CHAIR PCH. 7002	411701	13842
100	CHAIR PCH. 7002	411701	13842

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101	CHAIR PCH-7003 GODREJ MAKE	411701	8007
102	CHAIR PCH-7003 GODREJ MAKE	411701	8007
103	CHAIR PCH-7003 GODREJ MAKE	411701	8007
104	CHAIR PCH-7003 GODREJ MAKE	411701	8007
105	CHAIR PCH-7003 GODREJ MAKE	411701	8007
106	CHAIR PCH-7003 GODREJ MAKE	411701	8007
107	CHAIR PCH-7003 GODREJ MAKE	411701	8007
108	CHAIR PCH-7003 GODREJ MAKE	411701	8007
109	MODULAR STORAGE COMBINATION FILLING CABINET	411701	24836
110	MODULAR STORAGE COMBINATION FILLING CABINET	411701	24836
111	MODULAR STORAGE COMBINATION FILLING CABINET	411701	24836
112	MODULAR STORAGE COMBINATION FILLING CABINET	411701	24836
113	DIWAN WITH MATTRESS(CE(ELE)	411701	20000
114	WOODEN DINING CHAIRS WITH CUSHION	411707	3500
115	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE	411707	8479
116	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE	411707	8479
117	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE	411707	8479
118	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE	411707	8479
119	GODREJ DOUBLE BED, CHOCOLAT MODEL	411707	51200
120	GODREJ DOUBLE BED, CHOCOLAT MODEL	411707	51200
121	GODREJ DOUBLE BED, LIVA QUEEN MODEL	411707	29143
122	GODREJ DOUBLE BED, LIVA QUEEN MODEL	411707	29143
123	GODREJ DOUBLE BED, LIVA QUEEN MODEL	411707	29143
124	GODREJ DOUBLE BED, PRIDE QUEEN	411707	29257
125	GODREJ DOUBLE BED, PRIDE QUEEN	411707	29257
126	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
127	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
128	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
129	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
130	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
131	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
132	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
133	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
134	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
135	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
136	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
137	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
138	DESKTOP COMPUTER MAKE HLBS MODEL CM44I700	411801	58947
139	VOIP 16 PORT FXO	411903	68932
140	VOIP GATEWAY WITH 08 PORT FXS	411903	49836
141	VOIP GATEWAY WITH 08 PORT FXS	411903	49836
142	DUMBBELS RACK, AEROFIT, KFRK09	412006	15000
143	FLAT BENCH, AEROFIT, PLAIN	412006	5000
144	FLAT BENCH, AEROFIT, PLAIN	412006	5000
145	MULTI BENCH INCLINED/DECLINED/FLAT, AEROFIT, AFMB	412006	18000
146	TWISTER, AEROFIT, KFTS1	412006	7000
147	TWISTER, AEROFIT, KFTS1	412006	7000
148	MULTI STATION WORKOUT MACHINE, AEROFIT, 414	412006	120000
149	CROSS TRAINER, AEROFIT, AF80E	412006	155000
150	MOTRISED TREADMILL, 3HP CONTINUES DUTY,01 TO 20KMPH	412006	126000
151	SOLAR WATER HEATER, CAPACITY - 200 LPD	412007	38000
152	EXHAUST FAN MODEL:24 HEAVY DUTY, METAL BODY, AC 230	412011	8500

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153	EXHAUST FAN MODEL:24 HEAVY DUTY, METAL BODY, AC 230	412011	8500
154	KENT ELITE RO WATER PURIFIER-25 LTRS /HOUR PURIFICATI	412011	33000
155	KENT ELITE RO WATER PURIFIER-25 LTRS /HOUR PURIFICATI	412011	33000
156	REFRIGERATOR, DOUBLE DOOR FROST FREE, MODEL RT34K	412011	32000
157	BIOMETRIC MACHINE(20 NO'S) SUPPLY INSTALLATION & COM	412020	1863547
158	CENTER ROTATING TYPE ISOLATOR OF 33 KV, 400A CAPACIT	412503	154840
159	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
160	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
161	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
162	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
163	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
164	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
165	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
166	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
167	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
168	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
169	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
170	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
171	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
172	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
173	HAND HELD SEARCH (DRAGON) LIGHT 3W, POWER LED WITH	412503	5062
174	CHAIN PULLEY BLOCK, CAP-10 TON, LIFT-6MTR. HEAVY DUTY	412503	48507
175	CHAIN PULLEY BLOCK, CAP-10 TON, LIFT-6MTR. HEAVY DUTY	412503	48507
176	CHAIN PULLYBLOCK 5TON STANDARD 5 MTR LIFT	412503	38930
177	PULLING AND LIFTING MACHINE, PULLING CAP. 3 TON, LIFTIN	412503	23409
178	PULLING AND LIFTING MACHINE, PULLING CAP. 3 TON, LIFTIN	412503	23409
179	PULLING AND LIFTING MACHINE, PULLING CAP. 5 TON, LIFTIN	412503	27547
180	PULLING AND LIFTING MACHINE, PULLING CAP. 5 TON, LIFTIN	412503	27547
181	HIGH LIFTING HAND PALLET TRUCK CAPACITY 1TON HAVING	412503	57009
182	HIGH LIFTING HAND PALLET TRUCK CAPACITY 1TON HAVING	412503	57009
183	HIGH LIFTING HAND PALLET TRUCK CAPACITY 1TON HAVING	412503	57009
184	HIGH LIFTING HAND PALLET TRUCK CAPACITY 1TON HAVING	412503	57009
185	HYDRAULIC PALLET TRUCK CAPACITY (APPROX.) 2.5TON	412503	22710
186	HYDRAULIC PALLET TRUCK CAPACITY (APPROX.) 2.5TON	412503	22710
187	HYDRAULIC PALLET TRUCK CAPACITY (APPROX.) 2.5TON	412503	22710
188	HYDRAULIC PALLET TRUCK CAPACITY (APPROX.) 2.5TON	412503	22710
189	20 TON LOW PROFILE CYLINDER SET	412503	89995
190	20 TON LOW PROFILE CYLINDER SET	412503	89995
191	20 TON LOW PROFILE CYLINDER SET	412503	89995
192	VACUSTAT MC-LEOD GAUGE MEASURING RANGE 10 TO .001 M	412503	12937
193	DISTANT VIEW DISPLAY, SANDS	412503	19387
194	DISTANT VIEW DISPLAY, SANDS	412503	19387
195	REMOTE UNIT FOR GPS BASED TIME SYNCHRONIZATION UNI	412503	19393
196	HYDRAULIC TORQUE WRENCH MAX. TORQUE OUTPUR 8000 M	412503	585634
197	FLEXIBLE SHAFT GRINDER, WHEEL CAPACITY 4 TO 6, HEAVY	412503	38829
198	FLEXIBLE SHAFT GRINDER, WHEEL CAPACITY 4 TO 6, HEAVY	412503	38829
199	PORTABLE WELDING SET 200 AMP. 3 MTR INPUT OUTPUT CA	412503	27916
200	RECHARGEABLE BATTERY OPERATED PORTABLE WELDING M	412503	353034
201	SOLAR WATER HEATER, CAPACITY - 200 LPD	412503	38000
202	OTG PRESTIAGE,28 LITERS (OVEN) (CE(ELE)	412503	17000
203	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
204	WOODEN DINING CHAIRS WITH CUSHION	412801	3500

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205	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
206	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
207	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
208	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
209	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
210	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
211	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
212	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
213	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
214	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
215	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
216	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
217	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
218	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
219	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
220	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
221	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
222	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
223	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
224	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
225	WOODEN DINING CHAIRS WITH CUSHION	412801	3500
226	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
227	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
228	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
229	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
230	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
231	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
232	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
233	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
234	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
235	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
236	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
237	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
238	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
239	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
240	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
241	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	2611
242	CENTRE TABLE (SIZE-3' X 2')	412801	2611
243	CENTRE TABLE (SIZE-3' X 2')	412801	2270
244	BED SIDE TABLE, LIVA QUEEN MODEL	412801	2270
245	BED SIDE TABLE, LIVA QUEEN MODEL	412801	4558
246	BED SIDE TABLE, LIVA QUEEN MODEL	412801	4558
247	BED SIDE TABLE, LIVA QUEEN MODEL	412801	4558
248	BED SIDE TABLE, LIVA QUEEN MODEL	412801	4558
249	BED SIDE TABLE, LIVA QUEEN MODEL	412801	4558
250	BED SIDE TABLE, PRIDE MODEL	412801	4558
251	BED SIDE TABLE, PRIDE MODEL	412801	4812
252	BED SIDE TABLE, PRIDE MODEL	412801	4812
253	BED SIDE TABLE, PRIDE MODEL	412801	4812
254	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4812
255	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
256	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
257	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
258	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
259	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
260	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
261	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
262	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
263	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
264	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
265	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
266	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
267	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
268	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
269	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
270	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
271	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
272	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
273	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
274	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
275	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697

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276	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
277	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
278	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
279	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
280	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
281	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
282	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
283	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
284	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
285	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
286	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
287	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
288	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
289	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
290	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
291	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
292	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
293	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412801	4697
294	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	4697
295	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
296	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
297	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
298	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
299	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
300	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
301	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
302	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
303	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
304	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
305	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
306	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
307	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
308	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
309	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
310	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
311	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
312	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
313	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
314	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
315	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
316	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
317	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
318	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	1236
319	SMART MOBILE PHONE MAKE INTEX MODEL AQUA STAR 4 G	412801	1236
320	LAN SWITCH 8 PORT	412801	4990
321	LAN SWITCH 8 PORT	412801	1938
322	LAN SWITCH 8 PORT	412801	1938
323	LAN SWITCH 8 PORT	412801	1938
324	LAN SWITCH 8 PORT	412801	1938
325	LAN SWITCH 8 PORT	412801	1938
326	LAN SWITCH 8 PORT	412801	1938
327	LAN SWITCH 8 PORT	412801	1938
328	ETHERNET SWITCH, 4 PORT, D-LINK, MODEL: DES1005C	412801	1938
329	ETHERNET SWITCH, 4 PORT, D-LINK, MODEL: DES1005C	412801	1107
330	HEAT PILLAR, 750/1500WATTS	412801	1107
331	HEAT PILLAR, 750/1500WATTS	412801	3650
332	HEAT PILLAR, 750/1500WATTS	412801	3650
333	HEAT PILLAR, 750/1500WATTS	412801	3650
334	HEAT PILLAR, 750/1500WATTS	412801	3650
335	HEAT PILLAR, 750/1500WATTS	412801	3650
336	HEAT PILLAR, 750/1500WATTS	412801	3650
337	HEAT PILLAR, 750/1500WATTS	412801	3650
338	HEAT PILLAR, 750/1500WATTS	412801	3650
339	HEAT PILLAR, 750/1500WATTS	412801	3650
340	WEIGHING MACHINE	412801	2500
	Total		238625763

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	

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					e.g. 100 , 101	
	DG SET(Bursar)	411002	274099	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	DG SET(Bursar)	411002	38084	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	LOADER- JCB - 1036996(Bursar)	411102	1673937	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	DOZERS-BD50-G13384(Bursar)	411105	5710781	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	BOLERO JK 06-0953(Bursar)	411502	507346	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	MARUTI GYPSY/JK06-0889(Bursar)	411502	469854	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	PICK UP VAN-TATA 407-JK027-5234(Bursar)	411504	447167	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	FOOD PROCESSOR, USHA MAKE, MODEL FP 2663(Bursar)	412007	6000	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	WATER GEYSER, USHA MAKE, SIZE 25 LTRS, MODEL USHA VE	412007	9900	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	WATER GEYSER, USHA MAKE, SIZE 25 LTRS, MODEL USHA VE	412007	9900	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	WATER GEYSER, USHA MAKE, SIZE 25 LTRS, MODEL USHA VE	412007	9900	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	SPLIT TYPE AC 2 TON CAPACITY HOT AND COLD, VOLTAS 24 I	412008	46000	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	REFRIGERATOR, LG, DOUBLE DOOR, 258 LTR, MODEL-292RLT	412013	28500	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	REFRIGERATOR-185 LITRES LG(Bursar)	412013	12590	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	TV LED 42" LG 42 LN5120(Bursar)	412501	54000	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	WATER GEYSER, USHA MAKE, SIZE 25 LTRS, MODEL USHA VE	412503	9900	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	VOLTAGE STABILIZER, 5 KVA, V-GUARD(Bursar)	412503	8900	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3350	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3350	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3350	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3350	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3350	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3350	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3450	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3450	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3450	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	ELECTRIC PILLAR HEATER, WATTS -750-1500W(Bursar)	412801	3450	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	BINACULAR WITH LEATHER CASE(Bursar)	412801	2900	BURSUR HE PROJECT	131	IUA16-131-152901/Q3-1,3-31
	Total		9357008			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	TREATMENT OF SINKING ZONE BY PROVIDING WIRE CRATE A	410201	10360
2	TREATMENT OF SINKING ZONE BY PROVIDING R WALL BETW	410201	19109
3	TREATMENT OF SINKING ZONE BY PROV R WALL ON ROAD L	410201	6075
4	TREATMENT OF GUIDE WALL AT SFT OUTLET BY PROVIDING	410201	3319
5	TREATMENT OF SINKING ZONE BY WAY OF PROV WIRE CRAT	410201	3113
6	C/OF FIRST FLOOR OF CENTRAL STORE BUILDING AT PH	410306	3927
7	C/OF BOUNDARY WALL AROUND FILTER PLANT BUILDING AT	410325	12853
8	C/O Permanent Wboundary Wall in Semna Colony along outer peri	410325	10236
9	CONSTRUCTION OF MESS AND STORE FOR CISF 'A' CO. AT S	410328	1747
10	C/O TOILET BLOCK,SEWERAGE AMENTIES AT MORCHA GATE	410328	15098
11	MAIN GENERATING EQUIPMENT	410701	12152063
12	CONTROL, METERING AND PROTECTION SYSTEMS	410711	2212676
13	PROVIDING & INSTALLATION OF RO PLANT BUILDING RCC WA	411201	21725
14	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORT	410713	126385
15	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORT	410713	126385
16	3-WAY BALL VALVE FOR MIV D/S SEAL, BLOCK TYPE (L-PORT	410713	126385

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17	3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORT	410713	96900
18	3-WAY BALL VALVE FOR MIV U/S SEAL, BLOCK TYPE (L-PORT	410713	96900
19	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	1095161
20	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
21	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
22	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
23	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
24	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
25	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
26	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
27	HEAD COVER WEARING BUSH (DRG.855892312121101)	410714	12769
28	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-	410714	1672350
29	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-	410714	1672350
30	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-	410714	1198276
31	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-	410714	1198276
32	HEAD COVER UPPER WEARING PLATE (IN 4 PARTS),DRG.NO.-	410714	1198276
33	D.G.SET 40KVA R&B 44 AND 6 KVA ULT	411002	5099
34	GENERATOR SET	411002	34329
35	HCL Computers P-IV (no.5033AAAA1049137	411801	4480
36	HCL Computers P-IV (no.5033AAAA1049138	411801	4480
37	COMPUTER COMPEQ	411801	6450
38	COMPUTER HP 8230 LAPTOP	411801	52242
39	COMPUTER HP 8230 LAPTOP	411801	52242
40	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
41	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
42	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
43	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
44	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
45	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
46	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
47	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
48	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16147
49	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16146
50	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16146
51	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16146
52	COMPUTER HP COMPAQ WITH CD WRITER ,KEY BOARD ,MOU	411801	16146
53	COMPUTER HP COMPAQ WITH DVD WRITER ,KEY BOARD ,MO	411801	16147
54	COMPUTER PENTIUM-IV	411801	35335
55	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
56	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
57	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
58	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
59	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
60	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
61	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
62	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
63	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
64	H. P. COMPEQ P-IV MODEL D*6120	411801	27271
65	H. P. COMPEQ P-IV MODEL D*6120	411801	27271

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66	HP COMPAQ BUSINESS DESKTOP D*2280	411801	36846
67	HP COMPAQ BUSINESS DESKTOP D*2280	411801	36845
68	HP COMPAQ BUSINESS DESKTOP D*2280	411801	36845
69	HP COMPAQ BUSINESS DESKTOP D*2280	411801	36845
70	HP COMPAQ BUSINESS DESKTOP D*2280	411801	36845
71	HP COMPAQ PENTIUM-IV 2.8GHz	411801	28253
72	HP COMPAQ PENTIUM-IV 2.8GHz	411801	28252
73	HP COMPAQ PENTIUM-IV 2.8GHz	411801	28252
74	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	33933
75	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	33933
76	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	34908
77	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	34908
78	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	37833
79	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	42223
80	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	42223
81	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	42222
82	HP MAKE COMPUTER D820, DUEL CORE DESKTOP COMPUTE	411801	42432
83	LAPTOP	411801	91741
84	LAPTOP	411801	91741
85	LAPTOP WITH CARRY CASE	411801	75161
86	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
87	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
88	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
89	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
90	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
91	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
92	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
93	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
94	PENTIUM-IV PROCESSOR WITH HT TECHNOLOGY (3.2 GHZ OF	411801	39936
95	ZENITH COMPUTERS PENTIUM 4 128MB-3NOS	411801	4210
96	ZENITH COMPUTERS PENTIUM 4 128MB-3NOS	411801	4209
97	COMPUTER P-IV/CORE2DUO WITH 15/17/18.5 TFT MONITOR W	411801	38225
98	DMP PRINTER TVSE 755, 132 COL. (MSP)	411803	7822
99	DMP PRINTER TVSE 755, 132 COL. (MSP)	411803	7822
100	DMP PRINTER TVSE 755, 132 COL. (MSP)	411803	7822
101	DMP PRINTER TVSE 755, 132 COL. (MSP)	411803	7822
102	DOT MATRIX PRINTER	411803	10832
103	DOT MATRIX PRINTER, 24 PIN	411803	23343
104	DOT MATRIX PRINTER, 24 PIN	411803	23343
105	DOT MATRIX PRINTER, 24 PIN	411803	24080
106	DOT MATRIX PRINTER, 24 PIN	411803	24080
107	DOT MATRIX PRINTER, 24 PIN	411803	24080
108	DOT MATRIX PRINTER, 24 PIN	411803	24700
109	DOT MATRIX PRINTER, 24 PIN, 136 COLS, 480 CPS	411803	22360
110	DOT MATRIX PRINTER, 24 PIN, 136 COLS, 480 CPS	411803	22360
111	DOT MATRIX PRINTER, 24 PIN, 136 COLS, 480 CPS	411803	22360
112	DOT MATRIX PRINTER, 24 PIN, 136 COLS, 480 CPS	411803	22360
113	EPSON LQ 2180 DMP PRINTERS	411803	4400
114	EPSON LQ 2180 DMP PRINTERS	411803	4400

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115	EPSON LQ 2180 PRINTERS	411803	4400
116	EPSON LQ 2180 PRINTERS	411803	4400
117	ESPON MATRIX LQ1070\136LEL\24PIN	411803	2133
118	LINE IMPACT DOT MATRIX PRINTER	411803	549099
119	LINE MATRIX PRINTER 132/136 COLUMNS CONNECTED ON 1	411803	119411
120	TVS 745 DOTMETRIX PRINTER 132 COL. (MSP)	411803	2454
121	WIPRO PRINTER LX-GOLD-DX- DOT METRIX	411803	1876
122	DESKJET/INKJET PRINTER (A3 SIZE, 2400*1200 DPI IN COLOR	411803	14349
123	HP DESK JET 5160 PRINTER	411803	835
124	HP DESK JET 5160 PRINTER	411803	834
125	HP DESL JET PRINTER	411803	1090
126	HP OFFICE JET 2410 PRINTER	411803	2068
127	INKJET PRINTER, CANON ix4000	411803	13728
128	INKJET PRINTER, CANON ix4000	411803	13728
129	INKJET PRINTER, CANON ix4000	411803	13728
130	INKJET PRINTER, CANON ix4000	411803	13728
131	PRINTER HP INKJET-2300	411803	11624
132	ALL IN ONE PRINTER,SCANNER,FAX & PHOTO COPY MACHINE	411803	68500
133	H P LASERJET 3390 MFD	411803	22256
134	HP LASER JET 3390 MFD	411803	32000
135	HP LEDGER 1150 PRINTER	411803	2479
136	HP LEDGER 1150 PRINTER	411803	2479
137	HP LEDGER 1150 PRINTER	411803	2479
138	LASER JET PRINTER CUM FAX, SCAN, COPIER (MFD)	411803	15408
139	LASER JET PRINTER CUM FAX, SCAN, COPIER (MFD)	411803	15408
140	XEROX WORK CENTRE COPIER /PRINTER WITH SCANNER	411803	416668
141	CD-WRITER -HP-8200	411804	1695
142	HP CD WRITER PLUS 8100	411804	1974
143	MOBILE SET	411902	11904
144	FAX MACHINE TOSHIBA	411902	1
145	FLATBED SCANNER, MODEL: HP SCAN JET 4850, RESOLUTION	412003	14560
146	MODI ZEROX PHOTOCOPIER MODEL -1025	412003	6473
147	MODI ZEROX PHOTOCOPIER MODEL-1025	412003	33260
148	MODI ZEROX PHOTOCPIER-5223 WITH 2KVA VOL TRF	412003	32455
149	WORK CENTER PRO 226 COPIER/PRINTER WITH SCANNER	412003	405839
150	XEROX DIGITAL MACHINE WITH VOLTAGE STABILISER	412003	74979
151	XEROX WORK CENTRE PRINTER/COPIER	412003	44168
152	AMONIA PRINTING MACHINE KILB-3000	412003	8823
153	GODJ.REVALVING CHAIR	412801	1
154	GODJ RVEVOLVING CHAIR	412801	1
155	GODJ RVEVOLVING CHAIR	412801	1
156	GODREJ REVOLVING CHAIRS CHR-13	412801	1
157	GODREJ CHAIR	412801	1
158	PEDESTRIAL FANS	412801	1
159	PEDESTRIAL FANS	412801	1
160	Colour Monitor 15	412801	1
161	DISPLAY BOARD/SIGN BOARD	412801	1
162	DISPLAY BOARD/SIGN BOARD	412801	1
163	DISPLAY BOARD/SIGN BOARD	412801	1

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164	DISPLAY BOARD/SIGN BOARD	412801	1
165	DISPLAY BOARD/SIGN BOARD	412801	1
166	DISPLAY BOARD/SIGN BOARD	412801	1
167	DISPLAY BOARD/SIGN BOARD	412801	1
168	DISPLAY BOARD/SIGN BOARD	412801	1
169	DISPLAY BOARD/SIGN BOARD	412801	1
170	DISPLAY BOARD/SIGN BOARD	412801	1
171	DISPLAY BOARD/SIGN BOARD	412801	1
172	DISPLAY BOARD/SIGN BOARD	412801	1
173	DISPLAY BOARD/SIGN BOARD	412801	1
174	DISPLAY BOARD/SIGN BOARD	412801	1
175	DISPLAY BOARD/SIGN BOARD	412801	1
	Total		27448400

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

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

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	INSTA & COMMI INMARSAT SATELLI PHO	411B05	15423	CORPORATE OFFICE	100	
	Total		15423			

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	INDAS adjustment	4102	40831
2	INDAS adjustment	4103	43861
3	INDAS adjustment	4107	-10192112
4	INDAS adjustment	4112	21725
	Total		-10085695

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	Linkage		As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	4302		1413079	9672633	5663	11091375	-
ii)	Buildings	4303		743383	14924826	11186	9473192	6206203
iii)	Railway sidings	4305		-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306		22221908	46731791	74593	29400300	39627992
v)	Generating Plant and Machinery	4307	4331	-				-
vi)	Plant and Machinery - Sub station	4308		-				-
vii)	Plant and Machinery - Transmission lines	4309		-				-
viii)	Plant and Machinery - Others	4310		1176000				1176000
ix)	Construction Equipment	4311		-				-
x)	Water Supply System/Drainage and Sewerage	4312		9595995	30565010	29724	36320634	3870095
xi)	Other assets awaiting installation	4414, 6114,4318		-				-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327		-				-
xiii)	Survey, investigation, consultancy and supervision charges	4340		-				-
xiv)	Expenditure on compensatory Afforestation	4350		-				-
xv)	Expenditure attributable to construction *	4375, 4380, 4381		-				-
	Less: Provided for	350922		-				-
	Sub total (a)			**35150365**	**101894260**	**121166**	**86285501**	**50880290**
	*** For addition during the period refer Note No. 32**							
	Construction Stores (for valuation refer Accounting Policy no.10)							
	Less : Provisions for construction stores			-			-	-
	Sub total (b)			-			-	-
	TOTAL			**0**	-	-	-	0
	Previous year			**35150365**	**101894260**	**121166**	**86285501**	**50880290**
				6338777	85456363	-2959182	53564427	35271531

Please check the figures mannually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

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

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

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

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

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

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

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CUMMULATIVE EDC

Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31/03/2017	31/03/2016	01/04/2015
A. EMPLOYEES BENEFITS EXPENSES				
Salaries, wages, allowances	437501	0	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0	0
Staff welfare expenses	437503	0	0	0
Leave Salary & Pension Contribution	437504	0	0	0
Sub-total(a)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438103	0	0	0
Sub-total(A)		**0**	**0**	**0**
B. REPAIRS AND MAINTENANCE				
Building	437510	0	0	0
Machinery	437511	0	0	0
Others	437512	0	0	0
Rent	437514	0	0	0
Rates and taxes	437515	0	0	0
Insurance	437516	0	0	0
Security expenses	437517	0	0	0
Electricity Charges	437518	0	0	0
Travelling and Conveyance	437519	0	0	0
Expenses on vehicles	437520	0	0	0
Telephone, telex and Postage	437521	0	0	0
Advertisement and publicity	437522	0	0	0
Entertainment and hospitality expenses	437523	0	0	0
Printing and stationery	437524	0	0	0
Remuneration to Auditors	437552	0	0	0
Design and Consultancy charges:			0	0
- Indigenous	437526	0	0	0
- Foreign	437527	0	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531			
Expenditure on land not belonging to corporation	437532	0	0	0
Land acquisition and rehabilitation	437533	0	0	0
Loss on assets/ materials written off	437528	0	0	0
Losses on sale of assets	437530	0	0	0
Other general expenses	437525	0	0	0
Sub-total (b)		0	0	0
Less: Capitalized During the year/Period	438102	0	0	0
Sub-total(B)		**0**	**0**	**0**
C. FINANCE COST				
i) Interest on :				
a) Government of India loan	437540	0	0	0
b) Bonds	437541	0	0	0
c) Foreign loan	437542	0	0	0
d) Term loan	437543			
e) Cash credit facilities /WCDL	and 44	0	0	0
	437545	0	0	0
g) Exchange differences regarded as adjustment to interest cost	437554			
Loss on Hedging Transactions		0	0	0
ii) Bond issue/ service expenses	437555	0	0	0
iii) Commitment fee	437546	0	0	0
iv) Guarantee fee on loan	437547	0	0	0
v) Other finance charges	437548	0	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437549 437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
Sub-total (c)		0	0	0
Less: Capitalized During the year/Period	438105	**0**	**0**	**0**
Sub-total (C)		0	0	0
		0	**0**	**0**

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

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

(Amount in ₹)

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

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

(Amount in ₹)

	PARTICULARS		As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
a)	**Employees (at amortised Cost)**				
	- Secured (considered good)		-	43,845,114	47,348,339
	- Unsecured (considered good)		-	479,903	103,885
	- Unsecured (considered doubtful)		-	-	-
	Less : Provisions for doubtful Employees loans *1		-	-	-
		Sub-total	-	44,325,017	47,452,224
b)	**Contractor / supplier**				
	- Secured (considered good)		-	-	-
	- Unsecured (considered good)		-	-	-
	– Against bank guarantee		-	-	-
	– Others		-	-	-
	- Unsecured (considered doubtful)		-	-	-
	Less : Provisions for doubtful advances to Contractor/ Supplier *2		-	-	-
		Sub-total	-	-	-
c)	**State Government in settlement of dues from customer**				
	- Secured (considered good)		-	-	-
	- Unsecured (considered good)				
	- Unsecured (considered doubtful)				
	Less : Provisions for doubtful Loan to State Government *3				
		Sub-total	-	-	-
d)	**Government of Arunachal Pradesh**				
	- Secured (considered good)		-	-	-
	- Unsecured (considered good)		-	-	-
	- Unsecured (considered doubtful)		-	-	-
	Interest accrued on:				
	- Loan to Government of Arunachal Pradesh		-	-	-
	- Others		-	-	-
		Sub-total	-	-	-
e)	**Deposits**				
	- Unsecured (considered good)		-	-	-
	- Unsecured (considered doubtful)		-	-	-
	Less : Provision for Doubtful Deposits *4		-	-	-
		Sub-total	-	-	-
	TOTAL		-	44,325,017	47,452,224
	Provisions for doubtful Employees loans *1				
	Opening Balance		-	-	-
	Addition during the year				
	Used during the year				
	Reversed during the year				
	Closing balance		-	-	-
	Provisions for doubtful advances to Contractor/ Supplier *2				
	Opening Balance		-	-	-
	Addition during the year				
	Used during the year				
	Reversed during the year				
	Closing balance		-	-	-
	Provisions for doubtful Loan to State Government *3				
	Opening Balance		-	-	-
	Addition during the year				
	Used during the year				
	Reversed during the year				
	Closing balance		-	-	-

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

Explanatory Note: -

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

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

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

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS (Amount in ₹)

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

NOTE NO. 4 OTHER NON-CURRENT ASSETS (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)	-	-	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	869,706	-
Less : Provision for expenditure awaiting utilisation certificate	-	-	-
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
Sub-total	-	869,706	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
i) DEPOSITS			
- Unsecured (considered good)	2,148,000	2,148,000	2,148,000
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	2,148,000	2,148,000	2,148,000
ii) Other advances			
- 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	2,148,000	3,017,706	2,148,000

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

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NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
(Valuation as per Accounting Policy No. 10)			
Stores and spares	132,800,883	206,797,212	193,547,717
Stores in transit/ pending inspection	-	-	-
Loose tools	4,214,675	4,700,663	2,765,343
Scrap inventory	8,066,445	266,213	286,192
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	8,587,570	103,077,383	103,077,383
TOTAL	136,494,433	108,686,705	93,521,869
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	103,077,383	103,077,383	103,077,383
Addition during the year	7,896,099		
Used during the year	102,385,912		
Reversed during the year			
Closing balance	8,587,570	103,077,383	103,077,383
Explantory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	7,896,099	-	-
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of inventories			

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

(Amount in ₹)

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

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

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

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A	**Balances with banks**			
	• With scheduled banks			
i)	- In Current Account	1,206,605	450,481	7,596,575
ii)	- In deposits account			
	(Deposits with maturity of three months or less)	-	-	-
	• With other banks			
	- In current account			
	Bank of Bhutan	-	-	-
B	**Cheques, drafts on hand**	-	596,600	-
C	**Cash on hand**			
	Cash on hand	62,588	53,712	115,190
D	**Other Bank Balances**	-	-	-
	TOTAL	1,269,193	1,100,793	7,711,765
	Explanatory Note: -			
	1) Cash on hand -(Includes stamps on hand)	961	3,652	4,395
	2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

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

(Amount in ₹)

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

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

(Amount in ₹)

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

NHPC LIMITED FARIDABAD

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

NHPC LIMITED
FARIDABAD

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

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	14,090,190	-	-	14,090,190
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	14,090,190	-	-	14,090,190
Profit for the year		-	-	-	-	-	-	-	5,309,782,338	-	-	5,309,782,338
Other Comprehensive Income		-	-	-	-	-	-	-	-11,207,235	-	-	-11,207,235
Total Comprehensive Income	-	-	-	-	-	-	-	-	5,298,575,103	-	-	5,298,575,103
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-		-			-
Others	-							-	-			-
Transfer from Retained Earning												
Dividend		-	-	-	-	-	-		-			-
Tax on Dividend		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve								-	-			-
Total as on 31.03.2017	-	-	-	-	-	-	-	-	5,312,665,293	-	-	5,312,665,293

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn. No. 00728N)

(CA Rakesh Gupta)
Partner
M.No. 093301

GUPTA GUPTA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ CA

NHPC LIMITED FARIDABAD

Head of Finance

Head of Project

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DULHASTI POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in `)

		As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1	-	-	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-	-	-
Sub-total		-	-	-	-	-	
(ii) Loans	3.2						
a) Employees			-		44,325,017		47,452,224
b) Loan to Government of Arunachal Pradesh			-		-		-
c) Contractors/Suppliers and Others			-		-		-
(iii) Others							
-Bank Deposits with more than 12 Months Maturity	3.3		-		-		-
Total Non-current Financial assets		-	-	-	44,325,017	-	47,452,224
			-		-		-
Current Financial assets							
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		1,269,193		1,100,793		7,711,765
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		30,325,998		29,477,338
(vi) others							
(a) Claims recoverables	11		13,486,913		10,798,550		37,920,009
(b) interest receibable on investments and bank deposits	11		-		-		-
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	13,486,913	-	10,798,550	-	37,920,009
Total Current Financial Assets		-	14,756,106	-	42,225,341	-	75,109,112
Total Financial Assets		-	14,756,106	-	86,550,358	-	122,561,336

NHPC LIMITED FARIDABAD

Financial Liabilities	Notes	As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings							
a) Non-Convertible and Non Cumulative Bonds	16.1		-		-		-
b) Term Loan From Banks	16.1		-		-		-
c) Term Loans from other parties	16.1		-		-		-
d) Subordinate Debts	16.1		-		-		-
Sub-total		-	-	-	-	-	-
(ii) Deposits/Retention Money-non current	16.2		971,232		2,570,708		2,569,738
(iii)Trade Payables including MSME	20.1		67,644,628		23,241,742		11,078,297
(iv) Other Current financial liabilities							
a) Current Maturity of Non-Convertible and Non Cumulative Bonds	20.2		-		-		-
b) Current Maturity of Term Loans from banks	20.2		-		-		-
c) Current Maturity of Term Loans from other parties			-		-		-
d) Deposits/Retention Money	20.2		19,302,118		19,746,830		22,907,948
e) Liability against Capital Works/Supplies	20.2		33,859,362		24,722,082		9,835,660
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
Sub total			53,161,480	-	44,468,912	-	32,743,608
Total		-	121,777,340	-	70,281,362	-	46,391,643

Note:

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

NHPC LIMITED FARIDABAD

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B) FAIR VALUATION MEASUREMENT

(Amount in `)

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

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

Note:

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

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

(Amount in `)

Particulars	Note No.	As at 31st March, 2017 Level 1	Level 2	Level 3	As at 31st March, 2016 Level 1	Level 2	Level 3	As at 01st Apr, 2015 Level 1	Level 2	Level 3
Financial assets										
(i) Loans	3.2									
a) Employees			0			0			47452224	
b) Loan to Government of Arunachal Pradesh			0			0			0	
c) Contractors/Suppliers and Others			0			0			0	
(ii) Others	3.3									
-Bank Deposits with more than 12 Months Maturity		0			0			0		
Total Financial Assets		0	0	0	0	0	0	0	47452224	0
Financial Liabilities										
(i) Long-term borrowings	16.1									
a) Bonds			0			0			0	
b) Term Loans			0			0			0	
c) Subordinate Debts				0			0			0
(ii) Other Long Term Financial Liablities	16.2									
-Deposits/Retention Money				0			0			2569738
Total Financial Liabilities		0	0	0	0	0	0	0	0	2569738

NHPC LIMITED FARIDABAD

(Amount in ₹)

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

Particulars	Note No.	As at 31st March, 2017		As of 31.03.2016		As of 01.4.2015	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2						
(i) Loans							
a) Employees		-		44,325,017		47,452,224	47,452,224
b) Loan to Government of Arunachal Pradesh		-		-		-	
c) Contractors/Suppliers and Others		-		-		-	-
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity		-		-		-	
Total Financial Assets		-		44,325,017		47,452,224	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liablities	16.2						
-Deposits/Retention Money		971,232	979,612	2,570,708	2,592,832	2,569,738	2,569,738
Total Financial Liabilities		971,232	979,612	2,570,708	2,592,832	2,569,738	2,569,738

NHPC LIMITED FARIDABAD

(2)Financial Risk Management

(i) Maturities of Financial Liabilities:

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

For year Ended 31st March 2017 (Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	54,661,796	53,558,424	1,103,372	-	-
Trade Payables	20.2	67,644,628	67,644,628	-	-	-
Total Financial Liabilities		**122,306,424**	**121,203,052**	**1,103,372**	-	-

For year Ended 31st March 2016 (Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2016	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	47,557,569	44,667,602	2,889,967	-	-
Trade Payables	20.2	23,241,742	23,241,742	-	-	-
Total Financial Liabilities		**70,799,311**	**67,909,344**	**2,889,967**	-	-

As at 1st April 2015 (Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 01.4.2015	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	35,738,799	32,743,608	2,995,191	-	-
Trade Payables	20.2	11,078,297	11,078,297	-	-	-
Total Financial Liabilities		**46,817,096**	**43,821,905**	**2,995,191**	-	-

NHPC LIMITED FARIDABAD

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Appendix-I to Note-35

Name of the Unit : DULHASTI POWER STATION

(A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2016			As at 01st April, 2015		
		Previous GAAP	Adjustments	IND AS	Previous GAAP	Adjustments	IND AS
ASSETS							
(1) NON-CURRENT ASSETS							
a) Property Plant & Equipment	2.1	30,694,945,061	13,693,407	30,708,638,468	33,269,039,322	-	33,269,039,322
b) Capital Work In Progress	2.2	35,271,531	(121,166)	35,150,365	6,338,777	-	6,338,777
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	34	-	34	833	-	833
e) Financial Assets		-	-	-	-	-	-
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	47,342,723	(3,017,706)	44,325,017	49,600,224	(2,148,000)	47,452,224
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	-	3,017,706	3,017,706	-	2,148,000	2,148,000
(2) CURRENT ASSETS							
a) Inventories	5	108,686,705	-	108,686,705	93,521,869	-	93,521,869
b) Financial Assets		-	-	-	-	-	-
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	1,100,793	-	1,100,793	7,711,765	-	7,711,765
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	119,367,494	(89,041,496)	30,325,998	68,771,722	(39,294,384)	29,477,338
vi) Others	11	-	10,798,550	10,798,550	-	37,920,009	37,920,009
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	11,272,951	78,242,946	89,515,897	39,286,045	1,374,375	40,660,420
TOTAL ASSETS		31,017,987,292	13,572,241	31,031,559,533	33,534,270,557	-	33,534,270,557
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		31,017,987,292	13,572,241	31,031,559,533	33,534,270,557	-	33,534,270,557
EQUITY AND LIABILITIES							
(1) EQUITY							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	5,204,463,400	14,090,190	5,218,553,590	4,638,192,611	425,453	4,638,618,064
(2) LIABILITIES							
NON-CURRENT LIABILITIES							
a) Financial Liabilities							
I) Borrowings	16.1	-	-	-	-	-	-
ii) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises	16.2	-	2,570,708	2,570,708	-	2,569,738	2,569,738
iii) Other financial liabilities	17	-	-	-	-	-	-
b) Provisions	18	-	-	-	-	-	-
c) Deferred Tax Liabilities (Net)	19	1,054,315,085	(6,699,037)	1,047,616,048	1,052,529,902	(2,644,402)	1,049,885,500
d) Other non-current Liabilities							
(3) CURRENT LIABILITIES							
a) Financial Liabilities							
i) Trade Payables							
Total outstanding dues of micro enterprises and small enterprises	20.1	23,241,742	-	23,241,742	11,078,297	-	11,078,297
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
ii) Other financial liabilities	20.2	-	44,468,912	44,468,912	-	32,743,608	32,743,608
b) Other Current Liabilities	21	398,278,324	(40,858,532)	357,419,792	425,639,803	(33,094,397)	392,545,406
c) Provisions	22	185,116,183	-	185,116,183	144,371,613	-	144,371,613
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) FUND FROM C.O.	15.3	24,152,572,556	-	24,152,572,558	27,262,458,331	-	27,262,456,331
TOTAL EQUITY & LIABILITIES		31,017,987,292	13,572,241	31,031,559,533	33,534,270,557	-	33,534,270,557

Head of Finance

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Head of Project

NHPC LIMITED FARIDABAD

Name of the Unit : DULHASTI POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2016		
		Previous GAAP	Adjustments	IND AS
INCOME				
i) Revenue from Operations	24	11,721,936,036	(17,383,526)	11,704,552,510
ii) Other Income	25	97,365,152	-	97,365,152
TOTAL INCOME		11,819,301,188	(17,383,526)	11,801,917,662
EXPENSES				
i) Generation and Other Expenses	26	2,079,895,998	(31,969,864)	2,047,926,134
ii) Employee Benefits Expense	27	1,096,942,062	-	1,096,942,062
iii) Finance Cost	28	702,341,905	387,761	702,729,666
iv) Depreciation & Amortization Expense	29	2,738,047,287	533,840	2,738,581,127
TOTAL EXPENSES		6,617,227,252	(31,048,263)	6,586,178,989
Prior Period Items		(2,389,464)	2,389,464	
Profit before Exceptional Items,Rate Regulated Activities and Tax		5,204,463,400	13,664,737	5,215,738,673
Exceptional items		-		-
PROFIT BEFORE TAX		5,204,463,400	11,275,273	5,215,738,673
Tax Expenses	30			
i) Current Tax		-	-	-
ii) Adjustments,relating to earlier years		-	-	-
iii) Deferred Tax		-	-	-
Total Tax Expenses		-	-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		5,204,463,400	11,275,273	5,215,738,673
Movement in Regulatory Deferral Account Balances	31	-	-	-
Impact of Tax on Regulatory Deferral Accounts				
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		5,204,463,400	11,275,273	5,215,738,673
Profit for the year from continuing operations		5,204,463,400	11,275,273	5,215,738,673
Profit from discontined operations				-
Tax expense of discontinued operations				-
Profit from discontinuing operations after tax				-
II OTHER COMPREHENSIVE INCOME				
A (i) Items that will not be reclassified to profit or loss				
- Remeasurements of the defined benefit plans		-	-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-	-
- Equity Investment		-	-	-
Less: Income Tax on Equity Investment		-	-	-
B (i) Items that will be reclassified to profit or loss				
- Investment in Debt Instruments		-	-	-
Less: Income Tax on investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)		5,204,463,400	11,275,273	5,215,738,673

(Head of Finance)

(Head of Project)

NHPC LIMITED FARIDABAD

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Appendix-II to Note-35

DULHASTI POWER STATION

(A)RECONCILIATION STATEMENT OF TOTAL EQUITY

(Amount in ₹)

Particulars	31st March 2016	1st April 2015
Total Equity(Shareholder's Fund) as per Previous GAAP	5,204,463,400	4,638,192,611
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	124,679	425,453
Rebate to Customers (Upfront Provision)	-	-
Discounting of Provisions	-	-
Proposed Dividend	-	-
Rectification of Depreciation	-	-
Investments-adjustment of premium/discount on acquisition	-	-
Remeasurement of defined Benefit plan-Tax effect	-	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	13,965,511	-
Tax effect of adjustments	-	-
	14,090,190	425,453
Total equity as per IND AS	5,218,553,590	4,638,618,064

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	5,204,463,400
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	-300,774
Investments-adjustment of premium/discount on acquisition	-
Rebate to Customers (Upfront Provision)	-
Discounting of Provisions	-
Change in policy for recognition of Property, Plant & Equipment (PPE)	13,965,511
Impact of Prior Period expenses transferred to Opening reserves	-2,389,464
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	11,275,273
Profit after tax as per IND AS	5,215,738,673
Other comprehensive income	-
Total comprehensive income	5,215,738,673

NHPC LIMITED FARIDABAD

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(Head of Finance)

(Head of Project)

Annexure-G

Name of unit: DULHASTI POWER STATION

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

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment

Summary of Prior Period Adjustments made during Period ended 31.03.2017

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	**Income**		
	Revenue from Operations		
	Other Income		
	Total income (A)		
B.	**Expense**		
	Generation, Administration and Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
C	ASSETS		
	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
i)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
a)	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	Other Current Assets		
	TOTAL ASSETS (C)		
D	**LIABILITIES**		
	NON-CURRENT LIABILITIES		
a	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
3	**CURRENT LIABILITIES**		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

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Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to Rs 880,51,19,045/-(previous year Rs 830,62,51,458/- and as at 01.04.2015 Rs 717,16,97,161/-) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of 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 119,07,18,547/- (previous year Rs 112,50,65,858/- and as at 01.04.2015 Rs 105,88,37,161/-) 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 12,49,003/- previous year Rs 12,49,003/- and as at 01.04.2015 Rs 12,49,003/-) based on probability of outflow of resources embodying economic benefits and estimated Rs 880,38,70,042 (previous year Rs 830,50,02,455/- and as at 01.04.2015 Rs. 717,04,48,158/-) 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 15,27,175/- (previous year Rs 14,81,275/- and as at 01.04.2015 Rs 14,35,375/-) 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 15,27,175/- (previous year Rs 14,81,275 and as at 01.04.2015 Rs 14,35,375) 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

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Rs Nil and as at 01.04.2015 Rs Nil) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e Rs Nil (previous year Rs Nil and as at 01.04.2015 Rs Nil) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to Rs 1,36,25,124/- (previous year Rs 31,57,14,565/- and as at 01.04.2015 Rs 31,55,07,464/-). 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 1,36,25,124/-(previous year Rs. 31,57,14,565/-and 01.04.2015 Rs 31,55,07,464/-) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2017 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2017	Provision against the claims	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	8805119045	1249003	8803870042	8306251458	497618584
2.	Land Compensation cases	1527175	Nil	1527175	1481275	45900
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	13625124	Nil	13625124	315714565	-302089441
	Total	**8820271344**	**1249003**	**8819022341**	**8623447298**	**195575043**

The above is summarized as at 31.03.2016 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 01.04.2015	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	8306251458	1249003	8305002455	7170448158	1134554297
2.	Land Compensation	1481275	Nil	1481275	1435375	45900

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	cases					
3.	Disputed tax matters	Nil	Nil	Nil	Nil	Nil
4.	Others	315714565	Nil	315714565	315507464	207101
	Total	**8623447298**	**1249003**	**8622198295**	**7487390997**	**1134807298**

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

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

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

(e) An amount of Rs 6,90,168/- (previous year Rs 6,90,168/- and as at 01.04.2015 Rs 6,90,168/) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

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

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

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition(+)/deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments	0			302140000	-302140000
2	State Govt. departments or Local Bodies	0				
3	CPSEs	0				
4	Others	8820271344	1249003	8819022341	8321307298	497715043
	TOTAL	8820271344	1249003	8819022341	8623447298	195575043

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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 81,84,28,280/-. (previous year Rs 77,16,31,729/- and as at 01.04.2015 Rs. 72,48,35,178/-) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes Rs Nil (previous year Rs. Nil and as at 01.04.2015 Rs Nil) towards arbitration awards including updated interest thereon. Management has assessed the above claims and estimates that inflow of economic benefits of Rs Nil (previous year Rs NIl and as at 01.04.2015 Rs NIl) is probable. In respect of the rest of the claims, possibility of any inflow is considered remote.

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

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

c) Revenue to the extent not recognised in respect of power stations: (TO BE GIVEN AT CORPORATE OFFICE)

CERC (Terms & Conditions of Tariff) Regulations for the tariff period 2014-19 allows additional capitalisation of capital expenditure for computation of tariff as per declaration by the company at the beginning of the tariff period and after due diligence by CERC. Cases where additional capitalisation has exceeded the amount declared by the company including new items are not included in revenue pending approval of CERC. Management has assessed these expenditures and considers that inflow of Rs ..... as at 31.03.2017 (previous year Rs ..... and as at 01.04.2015 Rs .....) by way of tariff is probable.

d) Other Cases (Please Specify)

The Management has assessed the claims and estimates that inflow of economic benefits of Rs Nil (Previous year Rs Nil and as at 01.04.2015 Rs Nil) is probable.

The above is summarized as below:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Counter claims lodged by the company			
2.	Surcharge billed on debtors			
3.	Revenue to the extent not recognised			
4.	Other cases			
	Total			

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

(Amount in Rs)

S.No	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Property Plant and Equipment (including CWIP)	15,80,70,712	4,97,00,000	10,93,00,000
2.	Investment Property			
3.	Intangible assets			
	Total	15,80,70,712	4,97,00,000	10,93,00,000

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to Rs Nil (previous year Rs NIl and as at 01.04.2015 Rs NIl) are included in Capital Work-in-Progress/property plant & equipment.

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

(Amount in Rs)

Sl.	Particulars	31.03.2017	31.03.2016	01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	N.A	N.A	N.A
2.	Amount of advances received.	N.A	N.A	N.A
3.	Amount of retention.	N.A	N.A	N.A
4.	The gross amount due from customers for contract works as an asset.	N.A	N.A	N.A
5.	The gross amount due to customers for contract works as a liability.	N.A	N.A	N.A

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

(Amount in Rs)

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

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

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7. Segment information:

a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Segment Reporting'.

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

8. Related Party Disclosures are given below:

(i) Name and Nature of Relationship:

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

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

(Amount in Rs)

Particulars	During the FY 2016-17		During the FY 2015-16	
	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)
(i)	(ii)	(iii)	(iv)	(v)
Purchase of PPE/CWIP	0	0	0	0
Purchase of goods/Inventory		9432793		9610762
Services Received by the Company		301538234		261731245
Sale of PPE/CWIP				
Sale of goods/Inventory				
Services Provided by the Company				
Total		310971027		271342007

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(ii)Outstanding Balances with Related Parties:

(Amount in Rs)

Particulars	Government that has control over company (NHPC)- Central Govt.			Entities controlled by the same Government that has control over company (NHPC)		
	As at 31.03.17	As at 31.03.16	As at 01.04.15	As at 31.03.17	As at 31.03.16	As at 01.04.15
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Payables by the Company				26472925	19532077	26904304
Receivables by the Company				400605	445103	423485
Balance out of Commitments made by the Company:						
(a) For purchase of PPE/CWIP/goods/Inventory/Services by the Company						
(a) For sale of PPE/CWIP/goods/Inventory/Services by the Company						

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

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

(Amount in Rs)

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

* Accrual basis.

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

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

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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 2016 as well as outstanding as on 31.03.2017 is as under:

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable	0	0	0
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	30744879	0	27444985
Trade/Other payables	36048259	4798676	87423994
Security Deposit/Retention Money payable	8724345	2771597	8331952

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

12. Prior to transition to Ind AS, capital expenditure incurred for creation of facilities, over which the company does not have control but which is essential principally for construction of the project, was charged to 'Expenditure Attributable to Construction (EAC) as a part of Capital Work in Progress (CWIP) on the basis of attributability of such costs to the creation of major assets of the project. The said accounting treatment was objected to by the office of the C&AG. However, with the introduction of IND AS, the accounting treatment is specifically covered under Para 9 of Ind AS-16, "Property, Plant & Equipment" which prescribes Unit of Measure approach under which management of an entity is competent to apply its judgment to recognition criteria based on its specific circumstances. Accordingly, the company has continued with the existing accounting treatment of enabling assets during the current financial year.

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. **Disclosure related to Corporate Social Responsibility (CSR) (refer Note No.26)**

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

(Amount in Rs)

S.No	Heads of Expenses constituting CSR expenses	For FY 2016-17	For FY 2015-16
1	Health Care and Sanitation	15,11,024	6,96,113
2	Education & Skill Development	1,78,400	1,64,951
3	Women Empowerment /Senior Citizen		
4	Environment		
5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		

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8	National Welfare Fund		
9	Technology & Research		
10	Rural Development		
11	Capacity Building		
12	SwachhVidyalayaAbhiyan	51,237	98,00,380
13	Swachh Bharat Abhiyan	6,95,312	
	Total amount	**24,35,973**	**1,06,61,444**

(ii) Other disclosures:-

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

(Amount in Rs)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	632205	572769	1204974
(ii)	On purpose other than (i) above	1150941	80058	1230999
	Total	**1783146**	**652827**	**2435973**

(b) As stated above, a sum of Rs 652827 out of total expenditure of Rs 2435973. 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):-

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	4637419	3410252
(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

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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	180000	619	180619
(+) Permitted receipts		268000	268000
(-) Permitted payments		129441	129441
(-) Amount deposited in Banks	180000	183	180183
Closing cash in hand as on 30 December 2016	0	138995	138995

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

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

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

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

a) **Provision for Livelihood Expenses:**

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum un-skilled wage of the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.
ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.
iii) For 1000 days to all remaining PAFs.

b) **Provision for Committed Capital Expenditure:**

Provision has been recognised at discounted value for capital expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition to granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government authorities.

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

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for FY 2016-17 (PY 2015-16) on management estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises.

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d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on management estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions- Others:

This includes the provisions recognised in the accounts towards claims against the company appearing as contingent liabilities. These provisions have been created on the basis of management estimates considering the probability of outflow of resources embodying economic benefits. Utilization/outflow of the provision is to be made on the outcome of the case.

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

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

(Amount in Rs)

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

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

(Amount in Rs)

Name of the Statute	Nature of dues	Amount in Rs	Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	nil		
Sales Tax Acts/VAT Act	Sales Tax/ VAT	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:

(Amount in Rs)

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

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

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

(Amount in Rs)

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
	Leasehold Land	35814893	11421955	14.70	Matter is being pursued with revenue authorities for attestation of Mutation of remaining land. Retired Revenue officials are being deployed for expediting attestation of remaining land.

(b)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Nil
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Nil

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

(CA Rakesh Kumar Gupta)
Partner
M. No. 093301

(.....)
Head of Finance

(.....)
Head of Project

Date: 17/04/2017

Place: Kishtwar

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS CA

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f) Dulhasti Power Station in r/o Bursar Project (Annexure-A)

Board of Directors in its meeting held on 20.03.2014 discussed that the viability of Bursar HE Project is dependent upon financial support from Govt. of India and Govt. of Jammu & Kashmir. Ministry of Power (MOP), Govt. of India was approached to provide funding for Survey & Investigation of **Bursar Project** to make it viable. As advised by the MoP, Ministry of Water Resources (MoWR) was approached to provide funds. In the meeting held with MoWR on 27.04.2015, it has been informed by the representatives of MoWR that the request of NHPC for release of funds for preparation of DPR is under consideration for approval of Govt. of India. Investigation works on the project are continued and the expenditure of **Rs.225,78,39,030/-** have been incurred and carried forward in capital work in progress. However, as an abundant precaution, provision for this amount has been made in the books of accounts.

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

Transition from IGAAP to IND AS

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

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

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

i) **Optional exemptions:**

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

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

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

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

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

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

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

ii) Mandatory exceptions:

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

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

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

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

b) **Classification and measurement of financial assets:** Ind AS 101 requires an entity to assess classification and measurement of financial on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Consequently the company has classified and measured the (investment in debt instruments) on the basis of the facts and circumstances that exist at the date of transition to Ind AS

c) **Government Loan:** Ind As 101 requires a first-time adopter to apply the requirements in Ind AS 109, *Financial Instruments*, and Ind AS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, prospectively to government loans existing at the date of transition to Ind ASs. Consequently, if a first-time adopter did not, under its previous GAAP, recognise and measure a government loan at a below-market rate of interest, it shall use its previous GAAP carrying amount of the loan at the date of transition to Ind ASs as the carrying amount of the loan in the opening Ind AS Balance Sheet. An entity shall apply Ind AS 109 to the measurement of such loans drawn after the date of transition to Ind ASs. Consequently, the company has used its previous GAAP carrying amount of the loan at the date of transition to Ind AS as the carrying amount of the loan in the opening Ind AS Balance Sheet.

B) Reconciliations between previous GAAP and Ind AS:

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

For Gupta Gupta & Associates
Chartered Accountants
(Firm Regn No. 009178N)

(CA. Rakesh K Gupta)
Partner
M.No. 093501

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

(.....)
Head of Finance

(.....)
Head of Project

Date: 17.04.2015
Place: Kishanpur

NHPC LIMITED FARIDABAD

Annexure-J

Amount in Rupees

DULHASTI POWER STATION

DETAILS OF CONTINGENT LIABILITY AS ON 31.03.2017

Sr. No	Particulars	Name of Party/Work	Category of Agency (a Central Govt. departments, b. State Govt. departments or Local Bodies, c. CPSEs, d. Others)	Opening Amount of claim as on 01.04.2016	Addition of claim during the period on account of new claim/updation of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2017	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
1	1	2	3	4	5	6	7=(4+5-6)	8	9	10	11=(8+9+10) (figure in column 7 & 11 must be equal)	12	13	14
	A. CAPITAL WORKS													
	I) CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLENGED FURTHER													
1	Extra item rate claim for the concreting beyond 'A' line in the reaches excavated by other agencies	M/S JSA_JV	others	1125065858	65652689		1190718547	0	0	1190718547	1190718547	0	Claim has been challenged in Hon'ble High Court of Delhi vide OMP No 382/2008 dt 17 7 2008	The sole arbitrator in its award dated 19/04/2008 & further modification order dated 16/05/2008 held that claimants (M/s JHCC-JV) are entitled for payment @ 100% of these derived rates from actual inputs. Based on above methodology given by arbitral award, a claim of Rs 60 29 Crore (Pkg-I Rs 9 52 Crore + Pkg-II Rs 50.77 Crore including interest @ 8% & 12% was raised by M/s JHCC-JV vide their lett no JAL/DHP/P I& P /M08-09/25675 dated 18/05/2008. Interest@18% is provided from the date of the award. The Arbitration Award was challenged in Hon'ble High Court of Delhi vide OMP No. 382/2008 dt. 17.7.2008. However there is no out flow as liability to M/s JHCC JV is respect of the claim as the amount works out to negative, which had been paid (@ 75% of BOQ) than our stand in Hon'ble High Court of Delhi which is @ 50% of BOQ along with applicable price variation and the same was advised by the Law wing, C.O.
	SUB-TOTAL			1125065858	65652689	0	1190718547	0	0	1190718547	1190718547	0		
	II) CASES UNDER ARBITRATION/ADJUDICATION													
2	Arbitration Cases	Union of India through CMD NHPC & Others vs Abdul Qayoom Sheikh	others	16200000	540000	0	16740000	1249003	0	15490997	16740000	0	Claim of the petitioner is not acceptable as per the terms and conditions of contract	LPA filed by the Corporation/Power station is pending for final arguments before Hon'ble High Court, Jammu. Last hearing held on 26 03 2017
3	Difference between claimed amount in Final Bill and scrutinized amount of RA Bill upto PC-116 against contract Package-I & Package-II	M/S JSA_JV	others	766533891	0	0	766533891	0	0	766533891	766533891	0	The Final Bill has been calculated and the case is under arbitration	Since the calculation of difference between claimed amount and scrutinized amount of RA bill and the bill has been finalised. The final account statement was intimated to M/s JHCC-JV for the acceptance vide our letter no 101 dated 15/05/2014 of the final bill. The overall final bill works out as negative for Package-I & II, hence there is no outflow for liability. M/s JHCC-JV in reply vide letter dated 08/07/2014 accepted only the final payable quantities only. M/s JHCC-JV had some reservations for the rates of extra or deviated items. Vide our letter no 15/07/2014, Power Station informed that the rates of Extra / deviated items have been derived as per Contract and they may depute their representative to check the rates. Further NHPC vide its letter NH/DPS/C&C/FC-52/P-I&II/2014/253 dtd. 25/07/2014 , informed M/s JAL regarding the recovery of Rs. 38.59 cr from M/s JAL ,which was calculated as per final bill (Negative). In response to this, M/s JAL vide its letter JAL/DHP/I I&P-I & P-II/CD/14-15/205, DTD. 20.08.2014, has declined to accept this and again submitted the final account statement vide letter no JAL/DHP/I I&P-I & P-II/CD/14-15/206 dated 25.10.2014 for amount of Rs. of Rs 76.66 cr instead of Rs. 71.33 cr, which they have raised as their earlier claim i e before final calculation / bill. But NHPC is not accepting this claim , because the calculation made by M/s JAL is not supported with any documents and it has been taken arbitrarily and the matter is under arbitration. However as per the final claim of M/s JAL , Rs 76 66 cr may be kept as contigent liability in this regard
4	Claim for damages on account of extended period of completion	M/S JSA_JV	others	6398451709	432674898	0	6831126607	0	0	6831126607	6831126607	0	The claim has been found non tenable by Project as per the terms of the contract and the case is under arbitration	The claim has been reffered to Arbitration Tribunal and Arbitration proceedings for settlement of the claim have commenced. Statement of Claim has been filed by M/s JHCC-JV and the Statement of Defence (SOD) has been filed before the Hon'ble AT on 31/10/2014. Along with the SOD, an Counter Claim also been filed amounting to Rs. 70.53 Cr including interest of Rs. 31.53 Cr. as M/s JHCC has denied to accept the recoveries which are due and the final bill submitted on 15/05/2014. Total 40 nos. of hearing have been till 31 03 2017
	SUB-TOTAL			7181185600	433214898	0	7614400498	1249003	0	7613151495	7614400498	0		
	TOTAL (CAPITAL WORKS)			8306251458	498867587	0	8805119045	1249003	0	8803870042	8805119045	0		
	B. LAND COMPENSATION CASES													
5	Miscellaneous	Mohd Qasim V/s Commissioner Secretary PDD Jammu & Others	others	1481275	45900	0	1527175	0	0	1527175	1527175	0	The compensation for the land in question already paid hence not admissible	Objection filed on 16.12.2015
	SUB-TOTAL			1481275	45900	0	1527175	0	0	1527175	1527175	0		
	D. OTHERS													
6	Arbitration Cases	Naseeb Chand V/s NHPC & Others	others	690168		0	690168	0	0	690168	690168	0	Claim of the petitioner is not acceptable as per the terms and conditions of contract	The appeal is pending for disposal before Hon'ble High Court of Jammu the amount stands deposited in the Court at the time of filing of appeal. Sh. Naseeb Chand has expired and his legal heir have been got arrayed The matter is pending for arguments / adjudication.
7	Miscellaneous	Civil Suit titled Tasseem Singh V/S GM NHPC Kishtwar	others	980000	60000		1040000	0		1040000	1040000	0	Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable	The case is pending before Additional Distt Court Doda for objection to the application filed for setting aside ex party judgement Last hearing held on 18 03 2017 Next hearing is on 17 04 2017
8	Miscellaneous	Civil Suit titled Sadiq Hussain V/S Project Manager DHP Kishtwar	others	1146000	72000		1218000	0	0	1218000	1218000	0	Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable	The case is pending before Additional Distt Court Doda for objection to the application filed for setting aside ex party judgement Last hearing held on 18 03 2017. Next hearing is on 17 04 2017
9	Miscellaneous	Om Raj Manhas VS UOI through DPS	others	199619	10193	0	209812	0	0	209812	209812	0	Since the amount has been deducted on account of Sales tax hence claim is not admissible	The main petition was dismissed on 14 05 2013 for non prosecution. Now the petitioner has filed restoration application which is pending for filing of objections/ further hearings before High Court of J&K at Jammu Last hearing held on 06 01 2014
10	Miscellaneous	Babar Ahmed V/S GM NHPC & Others	others	4037900	300000	0	4337900		0	4337900	4337900	0	Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable	The case is pending before Additional Distt Court Doda for report of state medical Board Last hearing held on 18 03 2017. Next hearing is on 17 04 2017
11	Miscellaneous	Vishal Khajuria Vs NHPC & Others	others	273597	12206	0	285803	0	0	285803	285803	0	As per order of Hon'ble High Court Jammu dated 26/02/2003, the amount has been deposited with the Court vide DD no. 59893 Dt. 19/04/2003. The petitioner being not satisfied and has filed the instant CMP before the Hon'ble High Court Jammu	The petition is pending for further proceedings before Hon'ble High Court of Jammu Last hearing held on 24.03.2017

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12	Miscellaneous	President Chenab Valley Power Projects Vs Talab Hussain Contractor	others	482976	0	0	482976	0	0	482976	482976	0	As on date NHPC is not liable to make such payment, however case between the contractor and its labour is not yet decided	The applicants have claimed Rs 2,55,840/- towards the wages as per Minimum Wages Act Central instead of MW paid to them applicable in the State of J&K. The RLC (C) Jammu vide order dated 30-4-2013 has awarded Rs 4,82,976/- which includes one time compensation in favour of Participant and has directed opponent No 1& 2 to pay the awarded amount with in 30 days of the receipt of the order. Competent Authority has accorded approval for filing of Writ against the Award before Hon'ble High Court of J&K at Jammu. Writ Petition has been filed against award dated 30-4-2013 and Hon'ble High Court has granted stay order. Last hearing held on 09.02.2016
13	Miscellaneous	Ghulam Mohd Bun	others	17670	0	0	17670	0	0	17670	17670	0	The claimant has claimed the compensation/rent for installing 11 KV HT Line which is not payable	An appeal has been filed against the judgement and decree dated 4-6-08 passed in the suit titled Gh. Mohd Bun V/S CMD & Others by the Sub judge Kishtwar where by the suit of the respondent has been decreed to the tune of Rs 14170 as rent recoverable from the defendants along with costs. In the instant case the Hon'ble Court has passed the order of setting aside of abatment vide Judgement date 30.5.2015 and restored the appeal of Original Number for arguments. Pending disposal of the appeal , the non-appealant filed the execution petition before Sub-Judge Kishtwar which stands dismissed. The petitioners filed writ petition titled Shabir Hussain Bun V/s CMD & others before the Hon'ble High Court Jammu against the the order of setting aside abatement order. The Hon'ble Court has granted the stay to the proceedings being restored before the Dist /Appellate Court, Kishtwar Last hearing held on 24.03.2017. Next hearing is on 27.04.2017
14	Miscellaneous	Ishtiyaq Hussain Waza	others	133600	9600	0	143200	0	0	143200	143200	0	The claimant has file civil suit against forfeiture of EMD amount Rs 80,000/- which can not be released as per terms of contract of I&T	Reply on behalf of defendants filed. The case is pending for submitting defendants' evidence of plaintiff. Last hearing held on 27.03.2017. Next hearing is on 01.05.2017
15	Miscellaneous	Abdul Qayoom Sheikh	others	2332000	159000	0	2491000	0	0	2491000	2491000	0	The claim of the petitioner is not acceptable since the payment due stand already paid	Further Hearing are to be held as and when the case is listed before High Court Srinagar.
16	Miscellaneous	Shabir Hussain Butt	others	20100	1800	0	21900	0	0	21900	21900	0	No compensation on a/c of rent for installation of 11KV line is payable	Reply on behalf of defendants filed. The case is pending for Evidence of Planiff. Filed on 03.03.2017
17	Miscellaneous	Ram Kumar	others	781140	33240	814380	0	0	0	0	0	0	Reply on behalf of General Manager, DPS and Manager (C&C) filed. The case is pending for producing of witness/evidence of applicant.	Compromised on 24.09.16
18	Miscellaneous	Mohd Iqbal Butt	others	344560	35040	0	379600	0	0	379600	379600	0	The plaintiff has filed the suit before District Judge, Kishtwar for declaration for Rs. 2,92,000.00 alleged to have been deducted from the final bill against the work "Laying of 150mm dia MS Pipe Line for integrated WSS of DPS Kishtwar	Reply has been filed by power station. The case is pending for witness of plaintiff. Last hearing held on 18.03.2017. Next hearing is on 20.04.2017
19	Miscellaneous	Chona Ram Choudhary	others	2000000	0	0	2000000	0	0	2000000	2000000	0	The plaintiff has filed the claim before ALC, Kishtwar for compensation amounting to Rs. 20,00,000/- on account of injuries alleged to have been received during the course of service due to accident of vehicle owned by Dulhasti Power Station on 07.09.2013 at Dul Dam Road	Reply on behalf of Power Station filed. The case is pending for filing of reply by Insurance Company. Last hearing held on 08.04.2017. Next hearing is on 15.05.2017
20	Miscellaneous	Doulat Ram	others	135235	6660	0	141895	0	0	141895	141895	0	The plaintiff has filed a Civil suit for compensation of Rs. 37000/- with interest @ 18% w.e.f June 2001 on account of damage alleged to have been caused to his house at Doul due to blasting done by JP. The plaintiff has also filed an application for transfer of instant suit from the court of Munsif Kishtwar to the Court of Sub-Judge Kishtwar	The plaintiff has filed the suit for Rs. 37000/- with interest @ 18% p.a. w.e.f June 2001 on account of Loss caused to his house at Dul alleged to be due to blasting work done by JP Industries Ltd. The case was dismissed as withdrawn on 12.9.2012. Now the plaintiff has filed a fresh suit before Sub Judge, Kishtwar. Reply on behalf of Power Station has been filed. The case is pending for further proceedings. Last hearing held on 15.03.2017. Next hearing is on 28.04.2017
21	Miscellaneous	Bonds Executed with Customs Department for import of Spare Parts	Central Govt. Dept	302140000	0	302140000	0	0	0	0	0	0		AS per corporate office letter it is removed from consingment list
22	Miscellaneous	Baldev Singh	others		165200	0	165200	0		165200	165200	0	Suit for refund of Rs 35000/- on account of EPS from April 1986 to March 1999 with interest alleged to have not released at the time of superannuation As per our record, no amount is payable	Suit for refund of Rs. 35000/- on account of EPS from April 1986 to March 1999 with interest alleged to have not released at the time of superannuation Reply has been filed Last hearing held on 10.03.2017. Next hearing is on 25.04.2017
	SUB-TOTAL			315714565	864939	302954380	13625124	0	0	13625124	13625124	0		
	GRAND TOTAL			8623447298	499778426	302954380	8820271344	1249003	0	8819022341	8820271344	0		

NHPC LIMITED FARIDABAD

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Annexure-I

NAME OF THE UNIT

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2017

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2016	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 31.03.2017	Up to date Amount of claim where Inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1	Claim for damages on account of extended period of completion.	M/s JNCC-JV	771631729	46796551	0	818428280	0	818428280	818428280	The claim has been reffered to Arbitration Tribunal and Arbitration proceedings for settlement of the claim have commenced. Statement of Claim has been filed by M/s JNCC-JV and the Statement of Defence (SOD) has been filed before the Hon'ble AT on 31/10/2014. Along with the SOD, an Counter Claim also been filed amounting to Rs. 70.53 Cr including interest of Rs. 31.53 Cr. as M/s JNCC has denied to accept the recoveries which are due and the final bill submitted on 15/05/2014. Total 40 nos. of hearing have been till 31.03.2017
2										
3										
	SUB TOTAL- (A)		771631729	46796551	0	818428280	0	818428280	818428280	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		771631729	46796551	0	818428280	0	818428280	818428280	

NHPC LIMITED FARIDABAD

(HOF) 691

(HOP)

Appendix-I to Note 34

Summary of contingent liabilities

Amount in Rs.

Particulars	Opening Amount of claims as on 01.04.16	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 31.03.17	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.17	Opening amount of Contingent Liabilities as on 01.04.16	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	(5)=(2+3-4)	6	7	(8)=5-6-7	9	(10)=8-9
A) Capital works									
i) Capital works-Arbitration awards challenged in courts or other legal forums	1125065858	65652689	0	1190718547	0	0	1190718547	1125065858	65652689
ii) Capital works – Claim under arbitrations	7181185600	433214898	0	7614400498	1249003	0	7613151495	7181185600	431965895
iii) Capital works - claims pending with Management	0		0	0	0	0	0	0	0
B) Land compensation cases	1481275	45900	0	1527175	0	0	1527175	1481275	45900
C) Disputed tax matters	0	0.000	0	0	0	0	0	0	0
D) Others	315714565	864939	302954380	13625124	0	0	13625124	315714565	-302089441
Total	**8623447298**	**499778426**	**302954380**	**8820271344**	**1249003**	**0**	**8819022341**	**8623447298**	**195575043**

Head of Project

Dulhasti Power Station

NHPC LIMITED FARIDABAD

Head of Finance

Dulhasti Power Station

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Appendix-II to Note 34

Summary of contingent liabilities-Agency Wise

(Amount in Rupees)

Agency wise	Opening Amount of claims as on 01.04.2016	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/Adjustment of claims	Closing balance of claims as on 31.03.2017	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estImate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.2016	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
Central Govt. departments	302140000	0	302140000	0			0	302140000	-302140000
State Govt. departments or Local Bodies	0	0		0			0	0	0
CPSEs				0			0	0	0
Others	8321307298	499778426	814380	8820271344	1249003		8819022341	8321307298	497715043
Total	**8623447298**	**499778426**	**302954380**	**8820271344**	**1249003**	**0**	**8819022341**	**8623447298**	**195575043**

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

Head of Project
Dulhasti Power Station

NHPC LIMITED FARIDABAD

Head of Finance
Dulhasti Power Station

Annexure -)

Name of Unit : Dulhasti Power Station

(Amount in R

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.17

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment Provision
		Opening Balance as on 01.04.16			1082243			
1	660407	ASST.COMMISSIONER,K.V.SANGTHAN.,JAMMU	Advance Payment to KV	29-Apr-16	16245500			
2	660407	ASST.COMMISSIONER,K.V.SANGTHAN.,JAMMU	Advance Payment to KV	28-Oct-16	16042685	25248500	8121928	Running A/c of Kendriya Vidyalaya
3	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax to bring material	31-Jan-17	3753910			
4	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax to bring material	11-Feb-17	500000	5117387	734072	Running A/c of Entry Tax
5	660407	DY. COMMISSIONER COMMERCIALTAX LAKHANPUR	Advance Entry Tax to bring material	8-Mar-17	1597549			
		Total			**39221887**	**30365887**	**8856000**	
6	660403	INDIAN OIL CORPN.	for purchase of petrol/diesel	24-Feb-17	422030	530215	313845	Running A/c of IOCL
7	660403	INDIAN OIL CORPN.	for purchase of petrol/diesel	24-Feb-17	422030			
8	660403	INDIAN OIL CORPORATION LTD. (LUB. DIVISION), JAMMU	for purchase of lubricant	29-Nov-16	737439	650679	86760	under process
9	660403	GE POWER INDIA LIMITED	for purchase of Runners and Head Cover assembly	18-Nov-16	13530000	0	13530000	under process
		Total			**15111499**	**1180894**	**13930605**	

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
Station/Unit: Dulhasti Power Station

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power
Station/Unit: Dulhasti Power Station

Annexure -XI

Name of Unit Dulhasti Power Station

(Amount in Rs.)

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

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430325	Construction and raising of permanent boundary wall in DSB colony along outer periphery of C0-H block to SOS hostel and near CVPP office, DPS, kishtwar	4252732	14-Feb-17	Work in Progress
2	430328	Construction of Security Morcha & gate of CISF near Hospital & KTSD-1 office,DPS ,Kishtwar	487330	14-Apr-17	Work in Progress
3	430328	Construction of 2 no observation post for CISF at Shalimar Colony	15612	22-Jul-17	Work in Progress
4	430328	Construction of toilet blocks, sewerage amenities at Shalimar Mechanical store, GM residence for CISF personnel, Model Room, CISF 7th RB (TV tower complex) and Pump House stage-I,II,III of DPS Kishtwar".	1450529	22-Jan-17	Work in Progress
5	430601	HILL SLOP STABLIZATION LEFT AND RIGHT BANK OF DUL	39627992	15-May-16	Work in Progress; Time Extn under progress
6	431001	MODERNIZATION OF EXISTING ELEVATOR	1176000	31-Aug-15	Part material not supplied as per Sepification
7	431202	providing and laying sewerage pipe line for B type, a type and S type quarters at shalimar colony at dps kishtwar	3870095	15-Mar-17	Work in Progress
		Total	50880290		

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
Station/Unit: Dulhasti Power Station

NHPC LIMITED FARIDABAD

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Signature
Head of Project/Power
Station/Unit: Dulhasti Power Station

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

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	• Free hold land acquired = NIL • Lease hold Land acquired = 205.76 ha • Area of leasehold land for which Clear title is available = 191.06 ha • Area of leasehold land for which Clear title is not available = 14.70 ha • Area of leasehold land for which Lease deeds are not available =205.76ha
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	N.A.

for Gupta Gupta & Associates
Chartered Accountants
FRN001728N

NHPC LIMITED FARIDABAD

PLACE: Kishtwar
DATE: 17.04.2017

(CA Rakesh Kumar Gupta)
PARTNER
M.No.: 093301

GUPTA GUPTA & CHARTERED ACCOUNTANTS

एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
NHPC Limited.
(Schedule 'A' Govt. of India Enterprise)
(ISO 9001-2000, ISO 14001-2004 & OHSAS 18001:2007 Certified)

दुलहस्ती पावर स्टेशन
किश्तवाड़ जे.एण्ड के. - 182206

Dulhasti Power Station
Kishtwar (J&K)-182206
Phone-01995-259354,259832
Telefax-01995-260361
E-mail:- dulhasti@rediffmail.com

No: NH/DPS/FIN/2016-17/ Date: 17-04-2017

Annexure: VII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of DULHASTI POWER STATION *(name of Unit)* for the financial year 2016-17 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.

iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.

iv) that the accounts are prepared on going concern basis.

v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) that the management had devised proper systems to ensure compliance with theprovisions 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: Klshtwar
Date: 17-Apr-17

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
NHPC Limited.
(Schedule 'A' Govt. of India Enterprise)
(ISO 9001-2000, ISO 14001-2004 & OHSAS 18001:2007 Certified)

दुलहस्ती पावर स्टेशन
किश्तवाड़ जे.एण्ड के.- 182206
Dulhasti Power Station
Kishtwar (J&K)-182206
Phone-01995-259354,259832
Telefax-01995-260361
E-mail:- dulhasti@rediffmail.com

No: NH/DPS/FIN/2016-17/

Date: 17-04-2017

Annexure: VIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Nameof Region/ProjectUnit/Division: DULHASTI POWER STATION

a. We have reviewed financial results for the period ended 31ST March'2017 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief:
i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31ST March'2017 which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
d. We have indicated to the auditors and management
i. Significant changes in internal control over financial reporting during the period ended 31ST March'2017
ii. Significant changes in accounting policies during the period ended 31ST March'2017 and that the same have been disclosed in the notes to the financial results; and
iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Signature of Head of Region/Project/Unit/Division
Place: Kishtwar
Date: 17-Apr-17

NHPC LIMITED FARIDABAD

Signature of Head of Finance

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ANNEXURE TO NOTES

NOTE SHARE CAPITAL

Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	-	-	-
GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	-	-	-
		-	-	-
DEVELOPMENT SURCHARGE RESERVE	120101			
DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102			

NOTE NO. 15.2 RESERVE AND SURPLUS (Old 3)

Particulars	Linkage	Period ended on 31st March, 2017	As at 31st March, 2016	Year ended on 01st April, 2015
CAPITAL RESERVE	130101	0	0	0
CAPITAL REDEMTION RESERVE	130301	0	0	0
SHARE PREMIUM ACCOUNT	130601	0	0	0
BOND REDEMPTION RESERVE	130401	0	0	0
SELF INSURANCE RESERVE	130501	0	0	0
GENERAL RESERVE	130701	0	0	0
PROFIT AND LOSS ACCOUNT	970705	0	0	0
PROFIT & LOSS ACCOUNT	130801	0	0	0
Surplus -Adjustment arising out of transition provisions for recognising Rate Regulated Assets	130802	0	0	0
R&D RESERVE	130902	0	0	0
CSR RESERVE	130901	0	0	0
CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0	0
		0	0	0
Other Comprehensive Income				
Opening				
GENERAL RESERVE - OPENING IND AS ADJUSTMENT	160101	425453	425453	425453
OTHER EQUITY - IND AS ADJUSTMENT	160102	2389464	2389464	0
IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS	160104	11275273	0	0
FVTOCI RESERVE- EQUITY INSTRUMENTS	160201	0	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	160202	0	0	0
FVTOCI - ACTURIAL GAIN LOSS	160203	0	0	0
		0	0	0
Provision- Others				
PROPOSED DIVIDEND	355001	0	0	0
PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0	0
		0	0	0
SHARE APPLICATION MONEY PENDING ALLOTMENT				
SHARE CAPITAL DEPOSIT	110301	0	0	0

Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
LONG TERM BORROWINGS				
Bonds/ Debentures -Secured				
9% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210100	0	0	0
M SERIES 9.55% SECURED	210102	0	0	0
SECURED REDEEMABLE TAXBLE NON-CUM.'N SERIES BONDS	210103	0	0	0
SECURED REDEEMABLE TAXBLE NON-CUM.'O SERIES BONDS	210104	0	0	0
SECURED REDEEM	210105	0	0	0
9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210106	0	0	0
8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210107	0	0	0
8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210108	0	0	0
8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210109	0	0	0
8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210110	0	0	0
8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210111	0	0	0
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210112	0	0	0
8.79% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210113	0	0	0
8.67% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210114	0	0	0
8.92% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210115	0	0	0
8.49% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210116	0	0	0
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210117	0	0	0
8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210118	0	0	0
8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210119	0	0	0
6.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE 8C"V SERIES BONDS	210120	0	0	0
M SERIES 9.55% SECURED	210121	0	0	0
SECURED REDEEMABLE TAXBLE NON-CUM.'N SERIES BONDS	216002	0	0	0
SECURED REDEEMABLE TAXBLE NON-CUM.'O SERIES BONDS	216003	0	0	0
9% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216004	0	0	0
9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216005	0	0	0
8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216006	0	0	0
8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216007	0	0	0
8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216008	0	0	0
8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216009	0	0	0
8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216010	0	0	0
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216011	0	0	0
	216012	0	0	0

NHPC LIMITED FARIDABAD

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8.79% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216013	0	0	0						
8.67% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216014	0	0	0						
8.92% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216015	0	0	0						
8.49% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216016	0	0	0						
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216017	0	0	0						
8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216018	0	0	0						
8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216019	0	0	0						
6.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE â€" V SERIES BONDS-NON CURRENT	216021	0	0	0						
	216020	0	0	0						
		0	0	0						
Current Maturity										
M SERIES 9.55% SECURED	218002	0	0	0						
SECURED REDEEMABLE TAXBLE NON-CUM.`N SERIES BONDS	218003	0	0	0						
SECURED REDEEMABLE TAXBLE NON-CUM.`O SERIES BONDS	218004	0	0	0						
9% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218005	0	0	0						
9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218006	0	0	0						
8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218007	0	0	0						
8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218008	0	0	0						
8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218009	0	0	0						
8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218010	0	0	0						
8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218011	0	0	0						
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218012	0	0	0						
8.79% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218013	0	0	0						
8.67% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218014	0	0	0						
8.92% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218015	0	0	0						
8.49% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218016	0	0	0						
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218017	0	0	0						
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218018	0	0	0						
8.17% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE â€" U1 SERIES BONDS-CURRENT	218020	0	0	0						
6.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE â€" V SERIES BONDS-CURRENT	218021	0	0	0						
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218019	0	0	0						
		0	0	0						
Current Maturity										
BONDS- UNSECURED	228101	0	0	0						
DEBENTURE- UNSECURED	228102	0	0	0						
		0	0	0						
Bonds/ Debentures -Unsecured										
DEBENTURE- UNSECURED	220300	0	0	0						
BONDS- UNSECURED	220301	0	0	0						
DEBENTURE- UNSECURED	220302	0	0	0						
BONDS- UNSECURED	226101	0	0	0						
DEBENTURE- UNSECURED	226102	0	0	0						
		0	0	0						
Term Loans-From Banks - Secured										
TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	210300	0	0	0						
TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	210301	0	0	0						
TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	210302	0	0	0						
TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	210500	0	0	0						
TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	210501	0	0	0						
TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	210502	0	0	0						
TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	216101	0	0	0						
TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	216201	0	0	0						
		0	0	0						
Current Maturity										
TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	218101	0	0	0						
TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	218201	0	0	0						
		0	0	0						
Term Loans-From Banks - Unsecured										
TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	220500	0	0	0						
TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	220501	0	0	0						
TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	220502	0	0	0						
TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	226201	0	0	0						
TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	220700	0	0	0						
TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	220701	0	0	0						
TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	220702	0	0	0						
TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	226301	0	0	0						
		0	0	0						
Current Maturity										
TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	228201	0	0	0						
TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	228301	0	0	0						
		0	0	0						
Term Loans-From other parties - Secured										
TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	216102	0	0	0						
TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	216202	0	0	0						
LOANS FROM STATE GOVERNMENTS-SECURED	211700	0	0	0						
LOANS FROM CENTRAL GOVERNMENTS-SECURED	211701	0	0	0						
LOANS FROM STATE GOVERNMENTS-SECURED	211702	0	0	0						
LOANS FROM OTHER AGENCIES-SECURED	211900	0	0	0						

NHPC LIMITED FARIDABAD

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LOANS FROM OTHER AGENCIES-SECURED	211901	0	0	0
LOANS FROM CENTRAL GOVERNMENTS-SECURED	216401	0	0	0
LOANS FROM STATE GOVERNMENTS-SECURED	216402	0	0	0
LOANS FROM OTHER AGENCIES-SECURED	216501	0	0	0
		0	0	0
Current Maturity				
TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	218102	0	0	0
TERM LOAN FROM FIs-FOREIGN CURRENCY-SECURED	218202	0	0	0
LOANS FROM CENTRAL GOVERNMENTS-SECURED	218401	0	0	0
LOANS FROM STATE GOVERNMENTS-SECURED	218402	0	0	0
LOANS FROM OTHER AGENCIES-SECURED	218501	0	0	0
		0	0	0
Term Loans-From other parties - Unsecured				
TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	226202	0	0	0
TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	226302	0	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	221500	0	0	0
LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	221501	0	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	221502	0	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	221700	0	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	221701	0	0	0
LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	226501	0	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	226502	0	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	226601	0	0	0
		0	0	0
Current Maturity				
TERM LOAN FROM FIs-INDIAN CURRENCY-UNSECURED	228202	0	0	0
TERM LOAN FROM FIs-FOREIGN CURRENCY-UNSECURED	228302	0	0	0
LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	228501	0	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	228502	0	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	228601	0	0	0
		0	0	0
Deferred payment liabilities				
Deposits				
FIXED DEPOSITS-UNSECURED	220100	0	0	0
FIXED DEPOSITS-UNSECURED	226001	0	0	0
		0	0	0
Loan and advances from subsidiary-Secured				
LOANS FROM SUBSIDIARY-SECURED	211500	0	0	0
LOANS FROM SUBSIDIARY-SECURED	211501	0	0	0
LOANS FROM SUBSIDIARY-SECURED	216301	0	0	0
		0	0	0
Loan and advances from subsidiary-Unsecured				
LOANS FROM SUBSIDIARY-UNSECURED	221300	0	0	0
LOANS FROM SUBSIDIARY-UNSECURED	221301	0	0	0
LOANS FROM SUBSIDIARY-UNSECURED	226401	0	0	0
		0	0	0
SHORT TERM BORROWINGS				
Loans repayable on demand				
Loan and advances from related parties				
Loan and advances from subsidiary				
LOANS FROM SUBSIDIARY-SECURED	218301	0	0	0
LOANS FROM SUBSIDIARY-UNSECURED	228401	0	0	0
FIXED DEPOSITS-UNSECURED	220101	0	0	0
Short term loans-From Bank				
SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-	210701	0	0	0
SHORT TERM LOANS FROM BANKS- FOREIGN CURRENCY-	210901	0	0	0
WORKING CAPITAL DEMAND LOAN-SECURED	211101	0	0	0
CASH CREDIT-SECURED	211301	0	0	0
		0	0	0
Short term loans-From Bank-Unsecured				
SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-	220901	0	0	0
SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-	221101	0	0	0
		0	0	0
Short term loans-From Others-Secured				
SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-SECURED	210702	0	0	0
SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-	210902	0	0	0
		0	0	0
Short term loans-From Others-Unsecured				
SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-	220902	0	0	0
SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-	221102	0	0	0
		0	0	0
NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT				
DEFERRED TAX LIABILITY	360101	0	0	0
DEFERRED TAX RECOVERABLE ADJUSTMENT	661101	0	0	0
DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	661103	0	0	0
		0	0	0
NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS				
Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015

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NHPC LIMITED

a)	**Deposits/ Retention Money/Advances Received**				
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310300	-15252881	-15238748	-19579976
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310301	14402881	13934739	18171976
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	310303	708000	1150000	1408000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	310305	142000	154009	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN	310306	0	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	310500	-3577353	-1585699	-510323
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-	310501	2690074	1197963	270000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	310503	99000	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN	310505	788279	387736	240323
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN	310506	0	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	318301	893319	2390281	2874135
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	318303	0	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	318305	0	129000	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN	318306	0	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	318501	210053	237500	50000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	318503	0	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN	318505	0	133186	71056
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN	318506	0	0	0
			1103372	**2889967**	**2995191**
b)	**Income received in advance**				
	ADVANCE AGAINST DEPRECIATION	370101	1023978000	1023978000	1023978000
			1023978000	**1023978000**	**1023978000**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES	312001	0	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY	312002	21368596	23638048	25907500

NO. 17 PROVISIONS - NON CURRENT

Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
LONG TERM PROVISIONS				
PROVISION FOR LEAVE ENCASHMENT	350403	0	0	0
		0	0	0
PROVISION FOR GRATUITY	350405	0	0	0
PROVISION FOR GRATUITY-LIC	350406	0	0	0
		0	0	0
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0	0
		0	0	0
PROVISION FOR COMPANYS CONTRIBUTION TO PF ON	350409	0	0	0
		0	0	0
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON	350410	0	0	0
		0	0	0
PROVISION FOR Memento	350412	0	0	0
		0	0	0
PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0	0
		0	0	0
PROVISION AGAINST COMMITTED CAPITAL EXPENSES-	380801	0	0	0
		0	0	0
SHORT TERM PROVISIONS				
Provision for employee benefits				
PROVISION FOR LEAVE ENCASHMENT	350413	0	0	0
PROVISION FOR GRATUITY	350415	0	0	0
PROVISION FOR GRATUITY-LIC	350416	0	0	0
		0	0	0
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0	0
		0	0	0
PROVISION FOR COMPANYS CONTRIBUTION TO PF ON	350419	0	0	0
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON	350420	0	0	0
PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0	0
PROVISION FOR WAGE REVISION	350401	0	1140098	5712583
Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	0	1140098	5712583
PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0	0
PROVISION FOR PRP - EXECUTIVE	350425	8789531	14503002	12414673
PROVISION FOR PRP - SUPERVISOR	350426	1103317	2352821	3763672
PROVISION FOR PLGI - WORKMEN	350427	0	26461548	22245062
PROVISION FOR COMPANY'S OVERALL PERFORMANCE	350428	0	6277600	3631250
		9892848	**49594971**	**42054657**

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	Provision for Wage Revision Third PRC	350430	57543860	0	0						
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0	0						
Note	**Current Tax Liabilities (Net)**										
	PROVISION FOR INCOME TAX	355101	0	0	0						
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0	0						
			0	0	0						
	PROVISION FOR INCOME TAX - CURRENT	355111	0	0	0						
	Advance income tax										
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	0	0						
	INCOME TAX PAID IN ADVANCE	660502	0	0	0						
	ADVANCE FRINGE BENEFIT TAX	660503	0	0	0						
	INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE	660504	0	0	0						
			0	0	0						
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS -	660511	0	0	0						
	INCOME TAX PAID IN ADVANCE - CURRENT	660512	0	0	0						
			0	0	0						
	PROVISION FOR WEALTH TAX	355102	0	0	0						
	Provision for Loss on Hedging Transactions	351301	0	0	0						
	Provision for Tariff Adjustments	350918	0	0	0						
	PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0	0						
	Provision For Committed Capital Expenditure	351211	0	0	0						
	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-	382801	0	0	0						
			0	0	0						
	Provision for Restoration expenses of Insured Assets										
	Provision for Restoration expenses of Insured Assets	350905	0	0	0						
			0	0	0						
	Provision Others										
	PROVISION FOR OTHER EXPENSES	350919	155571925	135521212	102316956						
	Upfront Provisions for rebate to customers	381201	0	0	0						
	PROVISION FOR CONTINGENCIES	350301	0	0	0						
			155571925	135521212	102316956						
	Provision - CSR, SD and RD										
	Provision For Corporate Social Responsibility Expenses	351401	0	0	0						
	Provision For Sustainable Development Expenses	351402	0								
	Provision For Research & Development Expenses	351403	0								
			0	0	0						

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
	Outstanding dues of micro and small scale Industrial				
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO &	310434	2436822	0	0
			2436822	0	0
	Outstanding dues of medium scale Industrial Enterprise(s)				
	SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0	0
	SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM	310433	0	0	0
			0	0	0
	Others				
	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	27234880	18041264	7937821
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-	310411	8879974	2202759	0
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	29092952	2997719	3140476
	SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN	310432	0	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312102	0	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0	0
	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312104	0	0	0
			65207806	23241742	11078297

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

	Current maturities of long term debt				
	Bonds/ Debentures- Secured		0	0	0
	Bonds/ Debentures- Unsecured		0	0	0
	Term loans-From Banks-Secured		0	0	0
	Term loans-From Banks-Unsecured		0	0	0
	From other parties-Secured		0	0	0
	From other parties-Unsecured		0	0	0
			0	0	0
	Deposits				
	FIXED DEPOSITS-UNSECURED	228001	0	0	0
			0	0	0
	Interest accrued but not due on borrowings				
	INTEREST ACCRUED BUT NOT DUE-SECURED-BONDS AND	310801	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310802	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310803	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310804	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310805	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310808	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310809	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER	310810	0	0	0

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INTEREST ACCRUED BUT NOT DUE ON FIXED DEPOSITS-	310901	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON BONDS/ DEBENTURE-	310902	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310903	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310904	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310905	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310906	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310907	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310908	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER	310909	0	0	0					
		0	0	0					
Interest accrued and due on borrowings									
INTEREST ACCRUED AND DUE ON M SERIES 9.55% SECURED	210202	0	0	0					
INTEREST ACCRUED AND DUE ON O SERIES - SECURED	210203	0	0	0					
INTEREST ACCRUED AND DUE ON N SERIES-SECURED	210204	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOANS-BANKS-	210401	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOANS-FINANCIAL	210402	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	210601	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-	210602	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	210801	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	210802	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	211001	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	211002	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-	211601	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL	211801	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM STATE	211802	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER	212001	0	0	0					
INTEREST ACCRUED AND DUE ON FIXED DEPOSITS-	220201	0	0	0					
INTEREST ACCRUED AND DUE ON BONDS- UNSECURED	220401	0	0	0					
INTEREST ACCRUED AND DUE ON DEBENTURE- UNSECURED	220402	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	220601	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-	220602	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	220801	0	0	0					
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-	220802	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	221001	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	221002	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	221201	0	0	0					
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS	221202	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-	221401	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL	221601	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM STATE	221602	0	0	0					
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER	221801	0	0	0					
		0	0	0					
Liability against capital works/supplies									
THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON	310200	0	0	0					
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	10754859	3031710	1035901					
SUNDRY CREDITORS CAPITAL – MICRO & SMALL	310250	2200597	0	0					
SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-	310203	20903906	21690372	8799759					
SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0	0					
SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0	0	0					
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312101	0	0	0					
		33859362	24722082	9835660					
Deposits/ retention money									
EARNEST MONEY DEPOSIT	310101	1972200	6011040	5812840					
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	319301	8741928	11544458	15297841					
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	319303	0	1150000	1408000					
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	319305	129000	25009	0					
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN	319306	0	0	0					
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORK-CAPITAL-IND CURR-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319311	4767634	0	0					
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-IND. CURR-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319313	708000	0	0					
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURR-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319315	13000	0	0					
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319316	0	0	0					
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-	319501	1964742	960463	220000					
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	319503	0	0	0					
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN	319505	690474	254550	169267					
SECURITY DEP/RETEN. MONEY-CONTRACTOR-OTHER THAN	319511	515279	0	0					
SECURITY DEP-RETEN. MONEY-SUPPLIER-OTHER THAN	319513	99000	0	0					
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN	319515	97805	0	0					
SECURITY DEPOSIT-RETEN. MONEY- OTHER THAN CAPITAL-	319516	0	0	0					
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN	319506	0	0	0					
		19699062	19945520	22907948					
DUE TO SUBSIDIARIES	311901	0	0	0					
		0	0	0					
Bond application money	220399	0	0	0					
		0	0	0					
NOTE NO. 21 OTHER CURRENT LIABILITIES									
Income received in advance									
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST	370102	0	0	0					
		0	0	0					
Statutory dues payables									
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0	0	0					
CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0	0	0					

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EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0	0	0					
CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0	0	0					
EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0	0	0					
CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0	0	0					
Interest on belated EPS/FPS deposits from Employees/Ex-	311221	0	0	0					
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-	311222	0	0	0					
REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0	0	0					
REFUND OF EPF ADVANCE (MC)-CORPORATION	311224	0	0	0					
GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0	0	0					
EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION	311241	0	0	0					
CORPORATION CONTRIBUTION TOWARDS	311242	0	0	0					
COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE	311243	0	0	0					
EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0	0	0					
COMPANIES CONTRIBUTION PAYABLE TOWARDS REHS TRUST	311245	0	0	0					
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0	0					
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	852166	694573	775339					
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-	311303	0	0	0					
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	70481	55245	13664					
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0	0					
INCOME TAX RECOVERED-SERVICES	311306	455737	301187	132722					
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0	0					
CENTRAL SALES TAX	311308	0	0	0					
SERVICE TAX	311309	0	0	0					
FRINGE BENEFIT TAX-PAYABLE	311310	0	0	0					
Income Tax Collected at Source (u/s 206 C)	311311	40625	1972	0					
Income Tax Deducted at Source-Perquisites	311312	0	0	0					
SERVICE TAX DEFFERED PAYABLE	311313	0	0	0					
SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0	0					
INCOME TAX DEDUCTED AT SOURCE-Compulsory Land	311315	0	0	0					
PROFESSIONAL TAX	311401	0	0	0					
State Sales Tax/VAT -Work Contracts	311402	6268106	3693352	4691329					
State Sales Tax/VAT -Others	311403	201619	0	0					
ROYALTY	311404	122392	110229	147518					
MUNICIPAL TAXES PAYABLE	311405	0	0	0					
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0	0					
LIABILITY FOR OTHER STATE LEVIES	311407	351769055	313293698	337371833					
DIVIDEND DISTRIBUTION PAYABLE	311518	0	0	0					
		359780181	318150256	**343132405**					
Liabilities toward Self Insurance Fund									
Other Liabilities - Self Insurance Fund	340103	0	0	0					
		0	0	**0**					
UNPAID DIVIDEND	311515	0	0	0					
DIVIDEND PAYABLE	311510	0	0	0					
		0	0	**0**					
LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0	0					
UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED	330501	0	0	0					
		0	0	**0**					
Other liabilities									
UNPAID SALARY AND WAGES	310602	0	0	0					
SALARIES AND WAGES WITHHELD	310603	0	0	0					
LIABILITY FOR SALARY	310604	0	0	0					
OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	674592	821126	2846925					
LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	505374	1247424					
SDA PAYABLE TO EMPLOYEES	310607	0	0	0					
AMOUNT PAYABLE TO EX EMPLOYEES	310608	8622241	9715331	7029339					
PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM	310610	0	0	0					
LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0	0					
ELECTRICITY/ POWER CHARGES PAYABLE	310701	8762100	5562900	5264804					
WATER CHARGES PAYABLE	310702	0	0	0					
TELEPHONE AND TELEX CHARGES PAYABLE	310703	0	121000	175011					
RENT PAYABLE	310704	209196	595780	522401					
BOND ISSUE EXPENSES PAYABLE	310705	0	0	0					
BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0	0					
PAYABLE TO TRAVEL AGENTS	310707	0	0	0					
CONSULTANCY CHARGES PAYABLE	310708	0	0	0					
GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0	0					
OTHER BANK CHARGES PAYABLE	310710	0	0	0					
LC CHARGES PAYABLE	310711	0	0	0					
COMMITMENT CHARGES PAYABLE	310712	0	0	0					
OTHER EXPENSES PAYABLE	310713	0	19532077	27135547					
Regulated Sales Settlement A/c- PGCIL	310714	0	0	0					
WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING	310715	0	0	0					
LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0	0					
PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0	0					
SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0	0					
EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT	311207	0	0	0					
EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE	311208	46430	48500	91900					
EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME	311209	0	0	0					
HBA RECOVERY AND PAYABLE TO BANK	311210	0	0	0					
LIC PREMIA RECOVERED AND PAYABLE TO OTHER	311211	0	0	0					
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME	311212	60394	65638	75922					
POST OFFICE RECURRING DEPOSIT	311213	0	0	0					



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Employees Contribution (EC) towards Social Security	311214	0	0	0	
Employers Contribution (ERC) towards Social Security	311215	0	0	0	
OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	7000	20350	
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0	0	
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE	311233	0	0	0	
OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE	311240	0	0	0	
PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0	0	
DONATIONS TO OTHER FUNDS	311502	0	0	0	
LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0	0	
LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0	0	
LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0	0	
LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0	0	
LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0	0	
LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0	0	
LIABILITY FOR STALE CHEQUES	311509	77122	77122	41979	
LIABILITY FOR WHEELING CHARGES	311511	0	0	0	
LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0	0	
LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0	0	0	
LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0	0	0	
MISCELLANEOUS LIABILITY	311601	0	0	0	
OTHER ADVANCES RECEIVED	340101	2217688	2217688	4961399	
ADVANCE FROM BENEFICIARIES	340102	0	0	0	
		20669763	39269536	49413001	
Advances against the deposit works					
ADVANVE AGAINST DEPOSIT WORKS	330300	0	0	0	
ADVANVE AGAINST DEPOSIT WORKS	330301	0	0	0	
ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0	0	
Advances against the deposit works	339301	0	0	0	
		0	0	0	
	681201	0	0	0	
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0	0	
Advances against cost of project/ contractees					
ADVANCE FROM CONTRACTEES	330100	0	0	0	
ADVANCE FROM CONTRACTEES	330101	0	0	0	
ADVANCE FROM CLIENTS	330102	0	0	0	
DEPOSIT FROM CONTRACTEES	330200	0	0	0	
DEPOSIT FROM CONTRACTEES	330201	0	0	0	
DEPOSIT FROM CLIENTS	330202	0	0	0	
ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0	0	
ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0	0	
ADVANCE FROM CONTRACTEES	339101	0	0	0	
ADVANCE FROM CLIENTS	339102	0	0	0	
DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0	0	
DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0	0	
DEPOSIT FROM CONTRACTEES	339201	0	0	0	
DEPOSIT FROM CLIENTS	339202	0	0	0	
		0	0	0	
Amount Recoverable in respect of Project	651301	0	0	0	
	681202	0	0	0	
Provision Toward Amt Recoverable in r/o Project Mgt /	350702	0	0	0	
		0	0	0	
GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND	311701	0	0	0	
GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND	311702	0	0	0	
GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0	0	
GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND	311801	0	0	0	
GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH	311802	0	0	0	
GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0	0	
		0	0	0	

Fixed Assets

Note no. 2.1 Property Plant & Equipment

	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
a)	GROSS BLOCK				
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0	0
i)	LAND- FREE HOLD	410101	0	0	0
ii)	LAND- LEASE HOLD	410111	35814893	35814893	35814893
	LAND- LEASE HOLD				
iii)	ROADS AND BRIDGES				
	ROADS	410201	136937955	125875458	117361940
	BRIDGES AND CULVERTS	410203	2199418	2199418	2199418
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1053200	1053200	1053200
			140190573	129128076	120614558
iv)	BUILDINGS-OTHERS				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING	410301	2452421555	2452421555	2452421555
	BUILDING CONTAINING WORKSHOP	410302	0	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	1413541	1413541	1413541
	OFFICE BUILDINGS-PERMANENT	410304	13433495	13433495	13433495
	OFFICE BUILDINGS-TEMPORARY	410305	1429143	1429143	1429143
	STORES AND GODOWN BUILDINGS	410306	12360627	12360627	10695768

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	TRANSIT CAMP AND FIELD HOSTEL	410321	5711489	5711489	5711489					
	SCHOOL BUILDINGS	410322	12469369	12469369	12469369					
	HOSPITAL BUILDINGS	410323	2338666	2338666	2338666					
	CLUB BUILDING	410324	2175556	2175556	2175556					
	RESIDENTIAL BUILDING-PERMANENT	410325	96627004	88526450	79047159					
	RESIDENTIAL BUILDING-TEMPORARY	410326	1459568	1459568	1459568					
	CANTEEN BUILDING	410327	1838327	1838327	1838327					
	BUILDINGS-OTHERS	410328	20153661	18189055	15631143					
			2623832001	2613766841	2600064779					
v)	RAILWAY SIDINGS	410501	0	0	0					
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro									
	DAMS AND BARRAGES	410601	2886853548	2886853548	2886853548					
	POWER CHANNELS	410602	0	0	0					
	POWER TUNNELS AND PIPELINES	410604	20755932220	20755932220	20755932220					
	PENSTOCKS	410605	0	0	0					
	TAILRACE CHANNELS	410606	0	0	0					
	TAILRACE TUNNELS	410607	605756048	605756048	605756048					
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	3212523602	3212523602	3212523602					
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	2107637848	2107637848	2107637848					
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	410611	125580895	96180595	86371454					
			29694284161	29664883861	29655074720					
vii)	Generating Plant and machinery									
	MAIN GENERATING EQUIPMENT	410701	8855632052	8855951610	8867784115					
	GENERATOR STEP UP TRANSFORMER	410702	2072447607	2021924600	2021924600					
	OTHER POWER PLANT TRANSFORMER	410703	815311	815311	815311					
	COOLING WATER SYSTEMS	410704	489987192	489987192	489987192					
	EHV SWITCHGEAR SYSTEMS	410705	3304738008	3304738008	3304738008					
	DC SYSTEMS/ BATTERY SYSTEMS	410707	716334515	716334515	716334515					
	POWER AND CONTROL CABLES	410708	505912275	505912275	505912275					
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	347214182	347214182	347214182					
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	218876978	218876978	218876978					
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1676049437	1678262113	1676969922					
	AUXILIARY AND ANCILLARY SYSTEMS	410712	390812627	390812627	390680233					
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	896632542	896746816	895059372					
	Capital Spares - Generating Plant and Machinery	410714	414906658	380545697	267570280					
	GPM including Foundation - Windmill	413101	0	0	0					
			19890359384	19808121924	19703866983					
viii)	Plant and machinery- Sub station									
	SUBSTATION-TRANSFORMERS	410801	4316225	4316225	4130355					
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION	410802	2943601	2943601	2943601					
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	2832706	2832706	316895					
	LIGHTENING ARRESTORS	410804	1	1	1					
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	385240	385240	385240					
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0	0					
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0	0					
			10477773	10477773	7776092					
ix)	Plant and machinery- Transmission lines									
	TRUNK TRANSMISSION LINES	410901	40018509	40018509	40018509					
	TRANSMISSION LINES FOR SUPPLY OF POWER TO	410903	850931	850931	850931					
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK	410904	9110229	9110229	9110229					
	STREET LIGHTING, ETC.	410905	7336259	7336259	6711318					
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0	0					
			57315928	57315928	56690987					
x)	Plant and machinery- Others									
	PLANT AND MACHINERY-OTHERS	411001	0	0	0					
	DIESEL GENERATING SETS	411002	5615685	5342930	4469493					
			5615685	5342930	4469493					
xi)	Construction Equipment									
	EXCAVATORS	411101	0	0	0					
	LOADERS	411102	8474718	6800781	6800781					
	DUMPERS	411103	0	0	0					
	TIPERS	411104	2607729	2607729	2607729					
	DOZERS	411105	39640163	6062643	6062643					
	MOTOR GRADERS	411106	0	0	0					
	COMPACTORS	411107	0	0	0					
	WATER SPRINKLERS	411108	0	0	0					
	CRANES (Less than 100 tons)	411109	20532645	20532645	20532645					
	CONCRETING EQUIPMENT	411110	0	0	0					
	TUNNELING EQUIPMENT	411111	9	9	9					
	PUMPS	411112	632926	632926	632926					
	DIESEL GENERATING SETS	411113	0	0	0					
	WIELDING SETS	411114	40482	40482	40482					
	AIR COMPRESSORS	411115	934700	934700	934700					
	DRILLING EQUIPMENT	411116	185110	185110	185110					
	ROAD ROLLERS	411117	0	0	0					
	FORK LIFTERS	411118	1478609	1478609	1478609					
	CRANES (More than 100 tons)	411119	0	0	0					
	OTHER EQUIPMENTS	411130	293019	293019	293019					
	Capital Spares - Construction Equipment	411131	0	0	0					
			74820110	39568653	39568653					
xii)	Water Supply System/Drainage and Sewerage									
	WATER SUPPLY	411201	85930641	84117437	73292294					
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	37119154	877633	877633					

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	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0	0
			123049795	84995070	74169927
xiii)	Electrical Installations				
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	0	0	0
	Capital Spares - Electrical Installation	411403	0	0	0
			0	0	0
xiv)	Vehicles				
	CARS	411501	138191	138191	138191
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	5926510	4949310	5047867
	PICK UP VAN	411504	447167	0	0
	FIRE TENDERS	411505	4532701	4532701	4532701
	AMBULANCE	411506	2147619	2147619	2150444
	BUSES	411507	2915716	2915716	2988717
	TRUCKS/TANKERS	411508	4532761	4532761	4572679
	TRAILERS	411509	0	0	0
	EXPLOSIVE VANS	411510	0	0	0
	MOTOR CYCLE/SCOOTER	411511	0	0	0
	CYCLES	411512	0	0	0
	THREE-WHEELERS	411513	0	0	0
	Capital Spares - Vehicles	411514	0	0	0
			20640665	19216298	19430599
xv)	Aircraft/ Boats				
	AIRCRAFT	411601	0	0	0
	BOATS	411603	389875	389875	389875
	HELICOPTER	411604	0	0	0
			389875	389875	389875
xvi)	Furniture and fixture				
	FURNITURE-FIXTURES-OFFICE	411701	10989527	10695391	10027279
	FURNITURE-FIXTURES-RESIDENTIAL	411702	146632	146632	146632
	FURNITURE-FIXTURES-CANTEEN	411703	33600	33600	33600
	FURNITURE-FIXTURES-SCHOOL	411704	0	0	0
	FURNITURE-FIXTURES-CLUB	411705	35174	35174	35174
	FURNITURE-FIXTURES-HOSPITAL	411706	117248	117248	117248
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1346881	1061122	1061122
			12669062	12089167	11421055
xvii)	Computers				
	COMPUTERS	411801	9386708	10579970	9017503
	PRINTERS	411803	1512975	3144123	2956265
	OTHER EDP EQUIPMENTS	411804	2064903	2068572	1899514
	SATELLITE COMMUNICATIONS SYSTEMS	411805	123400	138823	138823
	Networking Devices and Server	411806	8925645	8925645	8877182
			22013631	24857133	22889287
xviii)	Communication Equipment				
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0	0
	TELEPHONE TELEX MACHINES	411902	154497	166402	166402
	INTERIOR COMMUNICATION EQUIPMENTS	411903	4938003	4769399	3248739
			5092500	4935801	3415141
xix)	Office Equipments				
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0	0
	TYPEWRITERS	412002	0	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1217366	1837923	1837923
	HOSPITAL EQUIPMENTS	412005	4793715	4793715	4795815
	CLUB EQUIPMENTS	412006	621419	163419	163419
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	831044	757344	663344
	AIR CONDITIONERS	412008	831032	785032	687932
	Air Coolers/ Water Coolers/ Fans	412011	888180	773180	773180
	SCHOOL EQUIPMENTS	412012	0	0	0
	Refrigerators for Office	412013	41090	0	0
	Televisions/Music System for office	412014	294000	294000	294000
	OTHER OFFICE EQUIPMENTS	412020	14436180	12572633	12572633
			23954026	21977246	21788246
xx)	RESEARCH AND DEVELOPMENT EQUIPMENT	412101	0	0	0
xxi)	Other assets				
	Televisions/Music systems-other than for office, Projectors,	412501	4300915	4246915	4246915
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	13812139	13812139	13812139
	MISC ASSETS/EQUIPMENTS	412503	10834771	8588138	4438199
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0	0
	Refrigerator other than for Office	412505	34504	34504	34504
			28982329	26681696	22531757
xxii)	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0	0
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	3798516	3304489	2841531
	Gross Block Adj. for Lease				
	Asset Reclassification Control Account-Adjustment for	470001	0	0	0
	Land- Lease Hold-Adjustment for Lease	470111	0	0	0
	Roads - Adjustment on account of Lease	470201	0	0	0
	Bridges and Culverts- Adjustment on account of Lease	470203	0	0	0
	Aerodromes, Helipad and Air Strips- Adjustment on account	470204	0	0	0
	Building Containing Hydro Electric Generating Plant-	470301	0	0	0
	Building Containing Workshop- Adjustment on account of	470302	0	0	0
	Building Containing Transmission Plant-Equipment-	470303	0	0	0
	Office Buildings-Permanent- Adjustment on account of	470304	0	0	0

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	Office Buildings-Temporary- Adjustment on account of	470305	0	0	0					
	Stores and Godown Buildings- Adjustment on account of	470306	0	0	0					
	Transit Camp and Field Hostel- Adjustment on account of	470321	0	0	0					
	School Buildings- Adjustment on account of Lease	470322	0	0	0					
	Hospital Buildings- Adjustment on account of Lease	470323	0	0	0					
	Club Building- Adjustment on account of Lease	470324	0	0	0					
	Residential Building-Permanent- Adjustment on account of	470325	0	0	0					
	Residential Building-Temporary- Adjustment on account of	470326	0	0	0					
	Canteen Building- Adjustment on account of Lease	470327	0	0	0					
	Buildings-Others- Adjustment on account of Lease	470328	0	0	0					
	Railway Sidings- Adjustment on account of Lease	470501	0	0	0					
	Dams and Barrages- Adjustment on account of Lease	470601	0	0	0					
	Power Channels- Adjustment on account of Lease	470602	0	0	0					
	Power Tunnels and Pipelines- Adjustment on account of	470604	0	0	0					
	Penstocks- Adjustment on account of Lease	470605	0	0	0					
	Tailrace Channels- Adjustment on account of Lease	470606	0	0	0					
	Tailrace Tunnels- Adjustment on account of Lease	470607	0	0	0					
	Hydromechanical Works-Dams and Barrages- Adjustment	470608	0	0	0					
	Hydromechanical Works-Tunnels and Canals- Adjustment	470610	0	0	0					
	Hydromechanical Works-Tail Race including Draft Tube	470611	0	0	0					
	Main Generating Equipment- Adjustment on account of	470701	0	0	0					
	Generator Step Up Transformer- Adjustment on account of	470702	0	0	0					
	Other Power Plant Transformer- Adjustment on account of	470703	0	0	0					
	Cooling Water Systems- Adjustment on account of Lease	470704	0	0	0					
	Ehv Switchgear Systems- Adjustment on account of Lease	470705	0	0	0					
	Dc Systems/ Battery Systems- Adjustment on account of	470707	0	0	0					
	Power and Control Cables- Adjustment on account of Lease	470708	0	0	0					
	Air Conditioning and Ventilation Systems- Adjustment on	470709	0	0	0					
	Power Line Carrier Communication Systems- Adjustment on	470710	0	0	0					
	Control, Metering and Protection System- Adjustment on	470711	0	0	0					
	Auxiliary and Ancillary Systems- Adjustment on account of	470712	0	0	0					
	Miscellaneous Power Plant Equipments- Adjustment on	470713	0	0	0					
	Capital Spares - Generating Plant and Machinery-	470714	0	0	0					
	Substation-Transformers- Adjustment on account of Lease	470801	0	0	0					
	Transformer Kiosks, Transformer Sub Station Equipment	470802	0	0	0					
	Switch Gear including Cable Connections- Adjustment on	470803	0	0	0					
	Lightening Arrestors- Adjustment on account of Lease	470804	0	0	0					
	Underground Cable and Duct System- Adjustment on	470805	0	0	0					
	Control, Metering and Protection System- Adjustment on	470806	0	0	0					
	Capital Spares - Plant and Machinery-Sub Station-	470807	0	0	0					
	Trunk Transmission Lines- Adjustment on account of Lease	470901	0	0	0					
	Transmission Lines For Supply of Power To Construction	470903	0	0	0					
	Internal Distribution Lines In Township and Work Sites, Etc.-	470904	0	0	0					
	Street Lighting, Etc.- Adjustment on account of Lease	470905	0	0	0					
	Capital Spares - Plant and Machinery-Transmission Lines-	470906	0	0	0					
	Plant and Machinery-Others- Adjustment on account of	471001	0	0	0					
	Diesel Generating Sets- Adjustment on account of Lease	471002	0	0	0					
	Excavators- Adjustment on account of Lease	471101	0	0	0					
	Loaders- Adjustment on account of Lease	471102	0	0	0					
	Dumpers- Adjustment on account of Lease	471103	0	0	0					
	Tipers- Adjustment on account of Lease	471104	0	0	0					
	Dozers- Adjustment on account of Lease	471105	0	0	0					
	Motor Graders- Adjustment on account of Lease	471106	0	0	0					
	Compactors- Adjustment on account of Lease	471107	0	0	0					
	Water Sprinklers- Adjustment on account of Lease	471108	0	0	0					
	Cranes (Upto 100 tons)- Adjustment on account of Lease	471109	0	0	0					
	Concreting Equipment- Adjustment on account of Lease	471110	0	0	0					
	Tunneling Equipment- Adjustment on account of Lease	471111	0	0	0					
	Pumps- Adjustment on account of Lease	471112	0	0	0					
	Diesel Generating Sets- Adjustment on account of Lease	471113	0	0	0					
	Wielding Sets- Adjustment on account of Lease	471114	0	0	0					
	Air Compressors- Adjustment on account of Lease	471115	0	0	0					
	Drilling Equipment- Adjustment on account of Lease	471116	0	0	0					
	Road Rollers- Adjustment on account of Lease	471117	0	0	0					
	Fork Lifters- Adjustment on account of Lease	471118	0	0	0					
	Cranes (More than 100 tons)- Adjustment on account of	471119	0	0	0					
	Other Equipments- Adjustment on account of Lease	471130	0	0	0					
	Capital Spares - Construction Equipment- Adjustment on	471131	0	0	0					
	Water Supply- Adjustment on account of Lease	471201	0	0	0					
	Sewerage and Effluent Disposal System- Adjustment on	471202	0	0	0					
	Capital Spares - Water Supply System/Drainage and	471203	0	0	0					
	Power Supply System-Power Plant- Adjustment on account	471401	0	0	0					
	Power Supply System-Administrative Block- Adjustment on	471402	0	0	0					
	Capital Spares - Electrical Installation- Adjustment on	471403	0	0	0					
	Cars- Adjustment on account of Lease	471501	0	0	0					
	Jeeps-Station Wagons Including Inspection Vehicles-	471502	0	0	0					
	Pick Up Van- Adjustment on account of Lease	471504	0	0	0					
	Fire Tenders- Adjustment on account of Lease	471505	0	0	0					
	Ambulance- Adjustment on account of Lease	471506	0	0	0					
	Buses- Adjustment on account of Lease	471507	0	0	0					
	Trucks/Tankers- Adjustment on account of Lease	471508	0	0	0					
	Trailers- Adjustment on account of Lease	471509	0	0	0					
	Explosive Vans- Adjustment on account of Lease	471510	0	0	0					
	Motor Cycle/Scooter- Adjustment on account of Lease	471511	0	0	0					
	Cycles- Adjustment on account of Lease	471512	0	0	0					

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Three-Wheelers- Adjustment on account of Lease	471513	0	0	0	
Capital Spares - Vehicles- Adjustment on account of Lease	471514	0	0	0	
Aircraft- Adjustment on account of Lease	471601	0	0	0	
Boats- Adjustment on account of Lease	471603	0	0	0	
Helicopter- Adjustment on account of Lease	471604	0	0	0	
Furniture-Fixtures-Office- Adjustment on account of Lease	471701	0	0	0	
Furniture-Fixtures-Residential- Adjustment on account of	471702	0	0	0	
Furniture-Fixtures-Canteen- Adjustment on account of	471703	0	0	0	
Furniture-Fixtures-School- Adjustment on account of Lease	471704	0	0	0	
Furniture-Fixtures-Club- Adjustment on account of Lease	471705	0	0	0	
Furniture-Fixtures-Hospital- Adjustment on account of	471706	0	0	0	
Furniture-Fixtures-Field Hostel/ Transit Hostel- Adjustment	471707	0	0	0	
Computers- Adjustment on account of Lease	471801	0	0	0	
Printers- Adjustment on account of Lease	471803	0	0	0	
Other Edp Equipments- Adjustment on account of Lease	471804	0	0	0	
Satellite Communications Systems- Adjustment on account	471805	0	0	0	
Networking Devices and Server- Adjustment on account of	471806	0	0	0	
Satellite Communications Systems- Adjustment on account	471901	0	0	0	
Telephone Telex Machines- Adjustment on account of	471902	0	0	0	
Interior Communication Equipments- Adjustment on	471903	0	0	0	
Calculators and Other Electronic Devices- Adjustment on	472001	0	0	0	
Typewriters- Adjustment on account of Lease	472002	0	0	0	
Photocopy/ Duplicating Machines- Adjustment on account	472003	0	0	0	
Hospital Equipments- Adjustment on account of Lease	472005	0	0	0	
Club Equipments- Adjustment on account of Lease	472006	0	0	0	
Transit Hostel/ Guest House Equipments- Adjustment on	472007	0	0	0	
Air Conditioners- Adjustment on account of Lease	472008	0	0	0	
Air Coolers/ Water Coolers/ Fans- Adjustment on account	472011	0	0	0	
School Equipments- Adjustment on account of Lease	472012	0	0	0	
Refrigerators For Office- Adjustment on account of Lease	472013	0	0	0	
Televisions/Music System For Office- Adjustment on	472014	0	0	0	
Other Office Equipments- Adjustment on account of Lease	472020	0	0	0	
Research and Development Equipment (Other Than Plant	472101	0	0	0	
Televisions/Music Systems-Other Than For Office,	472501	0	0	0	
Laboratary Testing and Meter Testing Equipments-	472502	0	0	0	
Misc. Assets/Equipments- Adjustment on account of Lease	472503	0	0	0	
Televisions/ Music System For Office- Adjustment on	472504	0	0	0	
Refrigerator Other Than For Office- Adjustment on account	472505	0	0	0	
Capital Expenditure On Assets Not Owned By Nhpc-	472601	0	0	0	
Fixed Assets of Minor Value >750<5000- Adjustment on	472801	0	0	0	
		0	0	0	

NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE

OBSOLETE ASSETS	413001	0	257471	968234
SURPLUS ASSETS	413002	90015	216930	397802
OBSOLETE/SURPLUS ASSETS	423001	0	0	0
		90015	474401	1366036

Annexure to Note No. 19 (g)

ACCUMULATED DEPRECIATION				
LAND- LEASE HOLD	420101	24392938	21748015	19543164
ROADS, BRIDGES, CULVERTS, AERODROMES	420201	34826367	29519059	24359374
BUILDING	420301	844337575	755427290	662454008
RAILWAY SIDINGS	420501	0	0	0
HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	13934383540	12367708706	10801949574
GENERATING PLANT AND MACHINERY (INCLUDING	420701	9609686393	8563677710	7526222057
PLANT AND MACHINERY SUB STATION (INCLUDING	420801	2570096	2232733	1999182
PLANT AND MACHINERY -TRANSMISSION LINES	420901	26630860	24489713	21909150
GPM - WINGMILL	423101	0	0	0
Construction equipments				
PLANT AND MACHINERY OTHERS	421001	3228261	2766608	1958034
DIESEL GENERATING SETS	421002	162675	162675	162675
		3390936	2929283	2120709
CONSTRUCTION EQUIPMENT	421101	26895962	16393701	12996077
Water Supply System/Drainage and Sewerage				
WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	16665063	13046021	10368888
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0	0
		16665063	13046021	10368888
Electrical Installations				
POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0	0
POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	0	0	0
		0	0	0
VEHICLE	421501	12177934	9771772	8654497
AIRCRAFT/BOATS	421601	213614	213614	213614
FURNITURE FIXTURES AND EQUIPMENT	421701	5706186	5046928	4442421

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COMPUTERS	421801	17510314	18826989	17024203	
COMMUNICATION EQUIPMENTS	421901	2259603	1961853	1664846	
OFFICE EQUIPMENT	422001	11756883	10624337	9235518	
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	422101	0	0	0	
OTHER ASSETS	422501	8977576	7311389	5784672	
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0	0	
FIXED ASSETS OF MINOR VALUE>750<5000	422801	3793973	3300073	2837300	
		24586175813	21854229186	19133779254	

Note no. 2.2 Other Intangible Assets

Particulars	Linkage	Period ended on 31st	Year ended on 01st	Year ended on 01st
GROSS BLOCK				
LAND- RIGHT OF USE	410121	0	0	0
Land- Right of Use- Adjustment on account of Lease	470121	0	0	0
Intangible Assets-Computer Software- Adjustment on	472201	0	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	2041929	2041929	2041929
		2041929	2041929	2041929
ACCUMULATED DEPRECIATION				
LAND- RIGHT OF USE	420102	0	0	0
Dep. Prov. -Land- Right of Use- Adjustment on account of	480102	0	0	0
Dep. Prov. -Intangible Assets-Computer Software-	482201	0	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	2041895	2041895	2041096
		2041895	2041895	2041096
Accumulated Dep. Adj. - Lease Accounting				
Dep. Prov. -Land- Lease Hold- Adjustment on account of	480101	0	0	0
Dep. Prov. -Roads, Bridges, Culverts, Aerodromes-	480201	0	0	0
Dep. Prov. -Building- Adjustment on account of Lease	480301	0	0	0
Dep. Prov. -Railway Sidings- Adjustment on account of Lease	480501	0	0	0
Dep. Prov. -Hydraulic Works -(Dams, Water Conductor	480601	0	0	0
Dep. Prov. -Generating Plant and Machinery (Including	480701	0	0	0
Dep. Prov. -Plant and Machinery Sub Station (Including	480801	0	0	0
Dep. Prov. -Plant and Machinery -Transmission Lines	480901	0	0	0
Dep. Prov. -Plant and Machinery Others- Adjustment on	481001	0	0	0
Dep. Prov. -Diesel Generating Sets- Adjustment on account	481002	0	0	0
Dep. Prov. -Construction Equipment- Adjustment on account	481101	0	0	0
Dep. Prov. -Water Supply & Drains/Sewerage-Plants-	481201	0	0	0
Dep. Prov. -Water Supply & Drains/Sewerage-Others-	481202	0	0	0
Dep. Prov. -Power Supply Systems-Power Plants- Adjustment	481401	0	0	0
Dep. Prov. -Power Supply Systems-Administrative Blocks-	481402	0	0	0
Dep. Prov. -Vehicle- Adjustment on account of Lease	481501	0	0	0
Dep. Prov. -Aircraft/Boats- Adjustment on account of Lease	481601	0	0	0
Dep. Prov. -Furniture Fixtures and Equipment- Adjustment	481701	0	0	0
Dep. Prov. -Computers- Adjustment on account of Lease	481801	0	0	0
Dep. Prov. -Communication Equipments- Adjustment on	481901	0	0	0
Dep. Prov. -Office Equipment- Adjustment on account of	482001	0	0	0
Dep. Prov. -Research and Development Equipment (Other	482101	0	0	0
Dep. Prov. -Other Assets- Adjustment on account of Lease	482501	0	0	0
Dep. Prov. -Capital Expenditure On Assets Not Owned By	482601	0	0	0
Dep. Prov. -Fixed Assets of Minor Value>750<5000-	482801	0	0	0
		0	0	0

Note no. 2.3 Capital Work in Progress

Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
ROADS				
ROADS	430201	0	1413079	1518179
BRIDGES AND CULVERTS	430203	0	0	0
AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0	0
		0	1413079	1518179
BUILDINGS				
BUILDING CONTAINING HYDRO ELECTRIC GENERATING	430301	0	0	0
BUILDING CONTAINING WORKSHOP	430302	0	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0	0
OFFICE BUILDINGS-PERMANENT	430304	0	0	0
OFFICE BUILDINGS-TEMPORARY	430305	0	0	0
STORES AND GODOWN BUILDINGS	430306	0	0	0
TRANSIT CAMP AND FIELD HOSTEL	430321	0	0	0
SCHOOL BUILDINGS	430322	0	0	0
HOSPITAL BUILDINGS	430323	0	0	0
CLUB BUILDING	430324	0	0	0
RESIDENTIAL BUILDING-PERMANENT	430325	4252732	743383	1238495
RESIDENTIAL BUILDING-TEMPORARY	430326	0	0	0
CANTEEN	430327	0	0	0
BUILDINGS-OTHERS	430328	1953471	0	202508
OTHER CIVIL WORKS	430329	0	0	0
		6206203	743383	1441003
RAILWAY SIDINGS	430501	0	0	0

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			0	0	0					
	Hydraulic Works(Dams, Water Conductor system									
	DAMS AND BARRAGES	430601	39627992	22221908	3379595					
	POWERCHANNELS	430602	0	0	0					
	POWER TUNNELS AND PIPELINES	430604	0	0	0					
	PENSTOCKS	430605	0	0	0					
	TAILRACE CHANNELS	430606	0	0	0					
	TAILRACE TUNNELS	430607	0	0	0					
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0	0					
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0	0					
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	430611	0	0	0					
			39627992	22221908	3379595					
	Generating Plant and machinery									
	MAIN GENERATING EQUIPMENT	430701	0	0	0					
	GENERATOR STEP UP TRANSFORMER	430702	0	0	0					
	OTHER POWER PLANT TRANSFORMER	430703	0	0	0					
	COOLING WATER SYSTEMS	430704	0	0	0					
	EHV SWITCHGEAR SYSTEMS	430705	0	0	0					
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0	0					
	POWER AND CONTROL CABLES	430708	0	0	0					
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0	0					
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0	0					
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0	0					
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0	0					
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	0	0	0					
		433101	0	0	0					
			0	0	0					
	Plant and machinery Sub station									
	SUBSTATION-TRANSFORMERS	430801	0	0	0					
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION	430802	0	0	0					
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0	0	0					
	LIGHTENING ARRESTORS	430804	0	0	0					
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0	0					
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0	0					
			0	0	0					
	Plant and machinery- Transmission lines									
	TRUNK TRANSMISSION LINES	430901	0	0	0					
	TRANSMISSION LINES FOR SUPPLY OF POWER TO	430903	0	0	0					
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK	430904	0	0	0					
	STREET LIGHTING, ETC.	430905	0	0	0					
			0	0	0					
	Plant and machinery Others									
	PLANT AND MACHINERY-OTHERS	431001	1176000	1176000	0					
	DIESEL GENERATING SETS	431002	0	0	0					
			1176000	1176000	0					
	Construction Equipment									
	CONCRETING EQUIP.	431101	0	0	0					
	DIESEL GENERATING SETS	431113	0	0	0					
			0	0	0					
	Water Supply System/Drainage and Sewerage									
	WATER SUPPLY AND DRAINS	431201	0	0	0					
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	3870095	9595995	0					
			3870095	9595995	0					
	ASSETS PENDING ISSUES									
	ASSETS PENDING ISSUES	441401	0	0	0					
	ASSETS PENDING ISSUES	611401	0	0	0					
	CWIP-COMPUTERS/ SERVERS	431801	0	0	0					
			0	0	0					
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0	0					
			0	0	0					
	Survey, investigation, consultancy and supervision charges									
	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA	434001	0	0	0					
	EXPENSES ON SURVEY	434002	0	0	0					
	EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	0	0	0					
	DRILLING AND DRAFTING	434004	0	0	0					
	DESIGN AND CONSULTANCY CHARGES	434005	0	0	0					
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0	0					
	HYDRAULIC MODEL STUDIES	434007	0	0	0					
	OTHER SURVEY INVESTIGATION, CONSULTANCY AND	434008	0	0	0					
			0	0	0					
	EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0	0					
			0	0	0					
	EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION									
	WAGES, ALLOWANCES AND BENEFITS	437501	0	0	0					
	Gratuity, Contribution to provident fund & pension scheme	437502	0	0	0					
	STAFF WELFARE EXPENSES	437503	0	0	0					
	LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0	0					
	REPAIR AND MAINTENANCE- BUILDING	437510	0	0	0					
	REPAIR AND MAINTENANCE- CONSTRUCTION PLANT	437511	0	0	0					
	REPAIR AND MAINTENANCE- OTHERS	437512	0	0	0					
	RENT/HIRING CHARGES	437514	0	0	0					
	RATES AND TAXES	437515	0	0	0					
	INSURANCE	437516	0	0	0					

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	SECURITY EXPENSES	437517	0	0	0						
	ELECTRICITY EXPENSES	437518	0	0	0						
	TRAVELLING AND CONVEYANCE	437519	0	0	0						
	EXPENSE ON VEHICLES/STAFF CAR	437520	0	0	0						
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION	437521	0	0	0						
	ADVERTISEMENT PUBLICITY	437522	0	0	0						
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	0	0	0						
	PRINTING AND STATIONERY	437524	0	0	0						
	OTHER EXPENSES	437525	0	0	0						
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	0	0	0						
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0	0						
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	0	0	0						
	LOSS ON SALE OF ASSET	437530	0	0	0						
	EXPENSES ON COMPENSATORY AFFORESTATION/	437531	0	0	0						
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	0	0	0						
	LAND ACQUISITION AND REHABILITATION	437533	0	0	0						
	INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT	437540	0	0	0						
	INT.ON BORROWED MONEY-BONDS	437541	0	0	0						
	INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0	0						
	INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	0	0	0						
	INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	0	0	0						
	INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0	0						
	BOND ISSUE/ SERVICE EXPENSES	437546	0	0	0						
	COMMITMENT FEE	437547	0	0	0						
	GUARANTEE FEE ON LOAN	437548	0	0	0						
	OTHER FINANCE CHARGES	437549	0	0	0						
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0	0	0						
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	0	0	0						
	Remuneration to Auditors	437552	0	0	0						
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0	0						
	Loss on Hedging Transactions	437555	0	0	0						
	DEP. DURING CONSTRUCTION	437560	0	0	0						
	Provisions	437561	0	0	0						
	PRIOR PERIOD EXPENSES	437565	0	0	0						
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	437570	0	0	0						
	INTEREST ON LOANS AND ADVANCES	437571	0	0	0						
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	0	0	0						
	PROFIT ON SALE OF ASSET	437573	0	0	0						
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	0	0	0						
	Rent/Hire Charges	437575	0	0	0						
	PRIOR PERIOD INCOME	437579	0	0	0						
	EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-	437581	0	0	0						
	EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION	437582	0	0	0						
	EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437583	0	0	0						
	EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED	437584	0	0	0						
	EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR	437585	0	0	0						
	EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0	0						
	CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0	0						
	CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND	438102	0	0	0						
	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND	438103	0	0	0						
	CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0	0						
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL	438105	0	0	0						
	CAPITALIZATION OF EDC-PROVISIONS	438106	0	0	0						
	CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0	0						
	CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0	0	0						
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE	438109	0	0	0						
	Corporate/Regional Office Expenses (Net)	437599	0	0	0						
		TOTAL	0	0	0						
	PROVISION FOR PROJECT EXPENSES	350922	0	0	0						
			0	0	0						
	Total CWIP (Excluding Construction Store)		50880290	35150365	6338777						
	Total CWIP (Excluding Construction Store) after Provision		50880290	35150365	6338777						
	CONSTRUCTION STORES										
i)	Stores and spares										
	STEEL ACCOUNT	440101	0	0	0						
	CEMENT ACCOUNT	440201	0	0	0						
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	0	0	0						
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	440401	0	0	0						
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	440501	0	0	0						
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	0	0	0						
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. &	440701	0	0	0						
	SPARES FOR VEHICLES ACCOUNT	440801	0	0	0						
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	0	0	0						
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0	0						
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	0	0	0						
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	0	0						
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446102	0	0	0						
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0	0						
			0	0	0						
ii)	Loose tools										
	LOOSE TOOLS ACCOUNT	441201	0	0	0						
	LOOSE TOOLS IN USE	441208	0	0	0						
			0	0	0						

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iii)	Scrap inventory										
	SCRAP MATERIALS	441301	0	0	0						
			0	0	0						
iv)	Stores in transit/ pending inspection										
	STORES IN TRANSIT	446301	0	0	0						
	MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0	0						
			0	0	0						
v)	Material issued to contractors/ fabricators										
	MATERIAL ISSUED TO CONTRACTORS	446501	0	0	0						
	MATERIAL ISSUED TO FABRICATORS	446502	0	0	0						
			0	0	0						
	Intangible Assets Under Development										
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0	0						
			0	0	0						
	Provision for Construction Stores	350916	0	0	0						
			0	0	0						
	Total Construction Store		0	0	0						
	Total Construction Store (After Provision)		0	0	0						

NOTE NO. 3.1 NON CURRENT INVESTMENTS (Old 12)

Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
INVESTMENT IN AAA PSU BOND - Taxable - LONG TERM -	510402	0	0	0
In Government Securities - Self Insurance Fund	510403	0	0	0
INVESTMENT IN AAA PSU BOND - Non Taxable - LONG TERM	510404	0	0	0
PUBLIC ISSUE -IOB SHARES-LONG TERM	510201	0	0	0
INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM -	520403	0	0	0
INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM -	520402	0	0	0
INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG	520404	0	0	0
INVESTMENT IN SEB BONDS	520406	0	0	0
MUTUAL FUND INVESTMENT ACCOUNT- LONG TERM-NON	520417	0	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA	510202	0	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA	520201	0	0	0
EQUITY SHARES-SUBSIDIARY-NHDC	520101	0	0	0
INVESTMENT IN CHENAB VALLEY POWER PROJECTS PRIVATE LTIMITED (JV)	510205	0	0	0
EQUITY SHARES - SUBSIDIARY- LOKTAK DOWNSTREAM	520103	0	0	0
EQUITY SHARES - SUBSIDIARY- INVESTMENT IN	520104	0	0	0
National Power Exchange limited	510203	0	0	0
INVESTMENT IN NATIONAL HIGH POWER TEST	510204	0	0	0
		0	0	0

NON CURRENT INVESTMENTS- Fair Value Adjustment

INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED -FAIR VALUATION ADJUSTMENT	680301	0	0	0
INVESTMENT IN IOB SHARES -FAIR VALUATION ADJUSTMENT	680302	0	0	0
INVESTMENT IN AAA PSU BOND -TAXABLE- LONG TERM -NON TRADE -FAIR VALUATION ADJUSTMENT	680401	0	0	0
INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON TRADE -FAIR VALUATION ADJUSTMENT	680402	0	0	0
INVESTMENT IN AAA PSU BOND -NONTAXABLE- LONG TERM -NON TRADE - FAIR VALUATION ADJUSTMENT	680403	0	0	0
		0	0	0

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

Particulars	Linkage	Period ended on 31st March, 2017	Year ended on 01st April, 2015	Year ended on 01st April, 2015
ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	450305	0	0	0

Note 3.3 Lease rent recoverable

Lease Rent receivable-Non Current	681001	0	0	0
Lease Rent receivable- Current	681002	0	0	0
Lease Rent receivable-Contra	681000	0	0	0
Lease Recoverable-Recovery	681003	0	0	0
Interest recievable on lease				
Interest Receivable on Lease	681101	0	0	0
Interest Receivable on Lease - Current	681102	0	0	0
Interest Receivable on Lease-Contra	681100	0	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS	380802	0	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS	382802	0	0	0
LAND FREE HOLD-IND AS ADJUSTMENT	470101	0	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- NON CURRENT	351601	0	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- CURRENT	351602	0	0	0

NOTE NO. 4 OTHER NON-CURRENT ASSETS

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Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
- Unsecured (considered good)				
SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-38174168	-37638168	-2838168
SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0	0
EARNEST MONEY DEPOSIT	650432	0	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0	0
EARNEST MONEY DEPOSIT	658432	0	0	0
DEPOSIT WITH P&T	650410	0	0	0
DEPOSIT WITH RAILWAY	650411	0	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	38174168	37638168	2838168
Other Deposits	650413	0	0	0
BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0	0
DEPOSIT WITH INSURANCE COMPANY	650431	0	0	0
DEPOSIT WITH P&T	658410	0	0	0
DEPOSIT WITH RAILWAY	658411	0	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	2148000	2148000	2148000
Other Deposits	658413	0	0	0
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0	0
DEPOSIT WITH INSURANCE COMPANY	658431	0	0	0
		2148000	2148000	2148000
Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0	0	0
Provision for Doubtful Deposits - Long Term	350914	0	0	0
Provision against demand raised by Govt. Dept. (Short Term)	350612	0	0	0
Provision against demand raised by Govt. Dept. (Long Term)	350622	0	0	0
Employees (including accrued interest)				
-Secured				
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650120	0	4656924	2585332
Interest Accrued and due on employee advances-HBA-Renovation-Secured Non Current	650119	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650121	0	273190	44617
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650122	0	18806	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650123	0	41278	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650143	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650144	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650145	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650146	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650212	0	20580990	20419353
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650245	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650246	0	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT	650252	0	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT	650253	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650213	0	1692421	1522693
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650214	0	33464	43289
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650215	0	292382	278942
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650228	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650229	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650230	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650231	0	0	0
HOUSE BUILDING ADVANCE - SECURED	660101	0	22461728	17514630
CAR ADVANCE- SECURED	660102	0	4474915	4130837
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	0	166624	130364
COMPUTER ADVANCE- SECURED	660104	0	1109728	678282
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660105	0	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	660107	0	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE -	660108	0	0	0
HOUSE BUILDING ADVANCE-RENOVATION-SECURED-NON	660109	0	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING ADVANCE-	660110	0	0	0
Contra A/c - Interest on Employees Advances Secured	650300	0	-3138438	0
Contra A/c - Employees Advances Secured	660300	0	-8818898	0
		0	43845114	47348339
Bonds-Fair Valuation Adjustment	380101	0	0	0
INTEREST ACCRUED ON BONDS-ADJUSTMENT ON	380102	0	0	0
Term Loans - Secured-Fair Valuation Adjustment	380201	0	0	0
INTEREST ACCRUED ON TERM LOANS -SECURED-	380202	0	0	0
Term Loan - Unsecured-Fair Valuation Adjustment	380301	0	0	0
INTEREST ACCRUED ON TERM LOANS -UNSECURED-	380302	0	0	0
Loans From Central Government-Unsecured-Fair Value	380401	0	0	0
Contra A/C- Grants In Aid-From Government-Deferred	380500	0	0	0
		0	0	0
Grants In Aid-From Government-Deferred Income	380501	0	0	0
Security Deposit-Retention Money-Capital Works -Capital-	380601	-109374	-259351	-410466
Security Deposit-Retention Money-Supplier-Capital-Indian	380602	0	0	0
Security Deposit-Retention Money-Others-Capital-Indian	380603	0	-16107	0

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	Security Deposit-Retention Money-Foreign Currency -Fair	380604	0	0	0					
	Security Deposit-Retention Money-Contractor-Other Than	380701	-22766	-26756	-6295					
	Security Deposit-Retention Money-Supplier-Other Than	380702	0	0	0					
	Security Deposit-Retention Money-Others-Other Than	380703	0	-17045	-8692					
	Security Deposit-Retention Money-Others-Other Than	380704	0	0	0					
	Provision For Impairment - Trade Receivables	380901	0	0	0					
	Deferred Tax Asset/ (Liability)- Oci -Remeasurement Of	381001	0	0	0					
	Deferred Tax Asset/ (Liability)- Oci -Equity Instruments	381002	0	0	0					
	Deferred Tax Asset/ (Liability) Oci -Debt Instruments	381003	0	0	0					
	Deferred Tax Asset/ (Liability)	381101	0	0	0					
	Bonds - Current-Fair Valuation Adjustment	382101	0	0	0					
	Term Loans - Secured - Current-Fair Valuation	382201	0	0	0					
	Term Loan - Unsecured - Current-Fair Valuation	382301	0	0	0					
	Loans From Central Government-Unsecured- Current -	382401	0	0	0					
	Grants In Aid-From Government-Deferred Income-	382501	0	0	0					
	Security Deposit-Retention Money-Capital Works -Capital-	382601	-219831	-157164	0					
	Security Deposit-Retention Money-Supplier-Capital-Indian	382602	0	0	0					
	Security Deposit-Retention Money-Others-Capital-Indian	382603	-4854	0	0					
	Security Deposit-Retention Money-Foreign Currency -	382604	0	0	0					
	Security Deposit-Retention Money-Contractor-Other Than	382701	-154184	-37315	0					
	Security Deposit-Retention Money-Supplier-Other Than	382702	0	0	0					
	Security Deposit-Retention Money-Others- Other Than	382703	-18075	-4211	0					
	Security Deposit-Retention Money- Other Than Capital-	382704	0	0	0					
	Investment Property-Freehold Land	460101	0	0	0					
							85667788			
			0	0	0					
	Security Deposit - Fair Valuation									
	Security Deposit-Leased Accomodation -Fair Valuation	680501	0	0	0					
	Security Deposit-Construction Contract-Fair Valuation	680502	0	0	0					
			0	0	0					
	Deferred Cost - Employees Loans - Secured									
	CONTRA A/C-DEFERRED EMPLOYEE COST DUE TO	680600	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - House	680601	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Car	680602	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Scooter	680603	0	0	0					
	Deferred Employee Cost Due To Fair Valuation -	680604	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680605	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680606	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680607	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680608	0	0	0					
			0	0	0					
	Deferred Cost - Employees Loans - Unsecured									
	CONTRA A/C-DEFERRED EMPLOYEE COST DUE TO FAIR VALUATION -	680700	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - House	680701	0	0	0					
	Deferred Employee Cost Due To Fair Valuation Of Car	680702	0	0	0					
	Deferred Employee Cost Due To Fair Valuation -	680703	0	0	0					
	Deferred Employee Cost Due To Fair Valuation -	680704	0	0	0					
	Deferred Employee Cost Due To Fair Valuation -	680705	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680706	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680707	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680708	0	0	0					
	Deferred Employee Cost Due To Fair Valuation - Due	680709	0	0	0					
			0	0	0					
	Non-Current - Fair Valuation Adjustment - Contractors /									
	Loans To Contractors-Indian Currency-Secured- Non	680101	0	0	0					
	Loans To Others -Indian Currency-Secured- Non Current-	680102	0	0	0					
			0	0	0					
	Non-Current - Fair Valuation Adjustment - Contractors /									
	Loans To Contractors (Against Bank Guarantee)-Indian	680201	0	0	0					
	Loans To Others (Against Bank Guarantee)-Indian	680202	0	0	0					
			0	0	0					
	Non-Current - Fair Valuation Adjustment - Employees -									
	House Building Advance - Secured-Fair Valuation	680801	0	0	0					
	Car Advance - Secured -Fair Valuation Adjustment	680802	0	0	0					
	Scooter / Motor Cycle Advance - Secured-Fair Valuation	680803	0	0	0					
	Computer Advance - Secured -Fair Valuation Adjustment	680804	0	0	0					
	Due From Deputationists- House Building Advance -	680805	0	0	0					
	Due From Deputationists- Car Advance - Secured-Fair	680806	0	0	0					
	Due From Deputationists - Scooter / Motor Cycle	680807	0	0	0					
	Due From Deputationists - Computer Advance - Secured-	680808	0	0	0					
			0	0	0					
	Non-Current - Fair Valuation Adjustment - Employees -									
	House Building Advance - Unsecured-Fair Valuation	680901	0	0	0					
	Car Advance - Unsecured -Fair Valuation Adjustment	680902	0	0	0					
	Scooter / Motor Cycle Advance - Unsecured-Fair	680903	0	0	0					
	Computer Advance - Unsecured -Fair Valuation	680904	0	0	0					
	Furniture Advance -Fair Valuation Adjustment	680905	0	0	0					
	Due From Deputationists- House Building Advance -	680906	0	0	0					
	Due From Deputationists- Car Advance - Unsecured -Fair	680907	0	0	0					
	Due From Deputationists - Scooter / Motor Cycle	680908	0	0	0					
	Due From Deputationists - Computer Advance -	680909	0	0	0					
			0	0	0					
	Current - Fair Valuation Adjustment -									
	Loans To Contractors-Indian Currency-Secured- Current-	682101	0	0	0					
	Loans To Others -Indian Currency-Secured- Current-Fair	682102	0	0	0					

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Current - Fair Valuation Adjustment -		0	0	0
Loans To Contractors (Against Bank Guarantee)-Indian	682201	0	0	0
Loans To Others (Against Bank Guarantee)-Indian	682202	0	0	0
		0	0	0
Current - Fair Valuation Adjustment -				
Deferred Employee Cost Due To Fair Valuation - House	682601	0	0	0
Deferred Employee Cost Due To Fair Valuation - Car -	682602	0	0	0
Deferred Employee Cost Due To Fair Valuation - Scooter	682603	0	0	0
Deferred Employee Cost Due To Fair Valuation -	682604	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682605	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682606	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682607	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682608	0	0	0
		0	0	0
Current - Deferred Cost - Employees - Unsecured				
Deferred Employee Cost Due To Fair Valuation - House	682701	0	0	0
Deferred Employee Cost Due To Fair Valuation - Car -	682702	0	0	0
Deferred Employee Cost Due To Fair Valuation - Scooter	682703	0	0	0
Deferred Employee Cost Due To Fair Valuation -	682704	0	0	0
Deferred Employee Cost Due To Fair Valuation -	682705	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682706	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682707	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682708	0	0	0
Deferred Employee Cost Due To Fair Valuation - Due	682709	0	0	0
		0	0	0
Current - Fair Valuation - Employees - Secured				
House Building Advance - Secured- Current-Fair	682801	0	0	0
Car Advance - Secured- Current -Fair Valuation	682802	0	0	0
Scooter / Motor Cycle Advance - Secured- Current-Fair	682803	0	0	0
Computer Advance - Secured- Current -Fair Valuation	682804	0	0	0
Due From Deputationists- House Building Advance -	682805	0	0	0
Due From Deputationists- Car Advance - Secured-	682806	0	0	0
Due From Deputationists- Scooter / Motor Cycle Advance -	682807	0	0	0
Due From Deputationists- Computer Advance - Secured-	682808	0	0	0
		0	0	0
Current - Fair Valuation - Employees - Unecured				
House Building Advance - Unsecured- Current-Fair	682901	0	0	0
Car Advance - Unsecured- Current -Fair Valuation	682902	0	0	0
Scooter / Motor Cycle Advance - Unsecured- Current-Fair	682903	0	0	0
Computer Advance - Unsecured- Current -Fair Valuation	682904	0	0	0
Furniture Advance- Current -Fair Valuation Adjustment	682905	0	0	0
Due From Deputationists- House Building Advance -	682906	0	0	0
Due From Deputationists- Car Advance- Unsecured-	682907	0	0	0
Due From Deputationists- Scooter / Motor Cycle Advance-	682908	0	0	0
Due From Deputationists- Computer Advance- Unsecured-	682909	0	0	0
		0	0	0
-Unsecured				
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650125	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650126	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650127	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650128	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650129	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650131	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650151	0	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE	650152	0	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE	650153	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650147	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650148	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650149	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	650150	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650218	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650219	0	5383	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650220	0	0	2132
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650221	0	520	753
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650222	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650223	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	650244	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650232	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650233	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650234	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650235	0	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT	650251	0	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	0	0
CAR-ADVANCE- UNSECURED	660202	0	760000	0
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	0	71000
COMPUTER ADVANCE - UNSECURED	660204	0	44000	30000
FURNITURE ADVANCE	660205	0	0	0
CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON	660214	0	0	0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660207	0	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	660209	0	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE -	660210	0	0	0
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0	0
DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION	660215	0	0	0
HOUSE BUILDING-ADVANCE-RENOVATION-UNSECURED-NON	660216	0	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING-ADVANCE-	660217	0	0	0

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Contra A/c - Interest on Employees Advances Unsecured	650500	0	0	0					
Contra A/c - Employees Advances Unsecured	660500	0	-330000	0					
		0	479903	103885					
Loan to Contractor/Supplier									
LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -	459305	0	0	0					
Interest Accrued and Due On Loan To Contractors-	659140	0	0	0					
		0	0	0					
Loan to State Government In settlement of dues from									
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0	0					
Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0	0					
Interest accrued on:									
Interest accrued on - Advance to Arunachal Government									
Interest Accrued but not due on Advance to Government of	650237	0	0	0		13-L&A-NCA	FA-Loans-NCA		
Interest accrued on - Others									
INTEREST ACCRUED AND DUE ON ADVANCES TO	650100	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED AND DUE ON ADVANCES TO	650124	0	0	0		13-L&A-NCA	FA-Loans-NCA		
Interest accrued and due on loan to Contractor-Unsecured	650140	0	0	0					
INTEREST ACCRUED AND DUE ON ADVANCES TO	650141	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650216	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650217	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650224	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650225	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650200	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658216	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658217	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED AND DUE ON ADVANCE TO	658124	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658224	0	0	0		13-L&A-NCA	FA-Loans-NCA		
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658225	0	0	0		13-L&A-NCA	FA-Loans-NCA		
		0	0	0					
Less : Provisions for doubtful other loans and advances -									
PROVISION FOR BAD AND DOUBTFUL ADVANCES -	350913	0	0	0					
		0	0	0					
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350912	0	0	0					
		0	0	0					
SHORT TERM LOANS & ADVANCES									
Particulars	Linkage	Period ended on 31st	Year ended on 01st	Year ended on 01st					
Capital Advance									
Advance Govt Department-Current	459207	0.00	0.00	0.00					
Total		0.00	0.00	0.00					
DEPOSITS									
DEPOSIT WITH P&T	659410	0	0	0					
DEPOSIT WITH RAILWAY	659411	0	0	0					
DEPOSIT WITH OTHER GOVT. DEPTT.	659412	36026168	35490168	690168					
Other Deposits	659413	0	0	0					
BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0	0					
DEPOSIT WITH INSURANCE COMPANY	659431	0	0	0					
SECURITY DEPOSIT-LEASE ACCOMMODATION	659401	0	0	0					
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	659402	0	0	0					
EARNEST MONEY DEPOSIT	659432	0	0	0					
		36026168	35490168	690168					
DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT	659440	0	0	0					
PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT	350602	0	0	0					
Employees loans & Advances (including accrued interest)									
- Secured									
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651520	0	2229244	1457336					
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651521	0	138554	198342					
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651522	0	18806	0					
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651523	0	41278	37346					
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651543	0	0	0					
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651544	0	0	0					
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651545	0	0	0					
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651546	0	0	0					
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651519	0	0	0					
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651529	0	0	0					
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE	651552	0	0	0					
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE	651553	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651645	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651646	0	0	0					
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT	651652	0	0	0					
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT	651653	0	0	0					
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651612	0	446594	637173					

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INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651613	0	196153	101075						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	0	7343	12956						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651615	0	60466	53884						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651628	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651629	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651630	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651631	0	0	0						
HOUSE BUILDING ADVANCE - SECURED	661501	0	6578570	8189684						
CAR ADVANCE- SECURED	661502	0	1576783	1963036						
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	0	115974	165672						
COMPUTER ADVANCE- SECURED	661504	0	547571	639141						
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661505	0	0	0						
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	661506	0	0	0						
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	661507	0	0	0						
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE -	661508	0	0	0						
HOUSE BUILDING ADVANCE -RENOVATION- SECURED-	661509	0	0	0						
DUE FROM DEPUTATIONISTS-HOUSE BUILDING ADVANCE -	661510	0	0	0						
FAIR VALUATION ADJUSTMENT - HOUSE BUILDING	722801	0	0	0						
FAIR VALUATION ADJUSTMENT - CAR ADVANCE - SECURED-	722802	0	0	0						
FAIR VALUATION ADJUSTMENT - SCOOTER / MOTOR CYCLE	722803	0	0	0						
FAIR VALUATION ADJUSTMENT - COMPUTER ADVANCE -	722804	0	0	0						
FAIR VALUATION ADJUSTMENT -DUE FROM	722805	0	0	0						
FAIR VALUATION ADJUSTMENT -DUE FROM	722806	0	0	0						
FAIR VALUATION ADJUSTMENT -DUE FROM	722807	0	0	0						
FAIR VALUATION ADJUSTMENT -DUE FROM	722808	0	0	0						
			0	11957336	13455645					
Employees loans & Advances (including accrued interest) -										
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651525	0	0	0						
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651526	0	0	0						
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651527	0	0	0						
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651528	0	0	0						
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651531	0	0	0						
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651551	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651547	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651548	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651549	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE	651550	0	0	0						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651618	0	0	0						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651619	0	0	0						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651620	0	0	0						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651621	0	0	0						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651622	0	0	0						
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES	651623	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651632	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651633	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651634	0	0	0						
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651635	0	0	0						
HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	0	0						
CAR ADVANCE- UNSECURED	661602	0	318000	0						
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	0	24000						
COMPUTER ADVANCE - UNSECURED	661604	0	12000	12000						
FURNITURE ADVANCE	661605	0	0	1767		37767				
CHILDREN HIGHER EDUCATION LOAN - UNSECURED-	661612	0	0	0						
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0	0	0						
DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0	0						
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	661609	0	0	0						
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE -	661610	0	0	0						
HOUSE BUILDING-ADVANCE-RENOVATION- UNSECURED-	661616	0	0	0						
DUE FROM DEPUTATIONISTS-HOUSE BUILDING-ADVANCE-	661617	0	0	0						
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0	0	0						
DUE FROM DEPUTATIONISTS - CHILDREN HIGHER	661615	0	0	0						
		0	330000	37767						
MULTIPURPOSE ADVANCE	660206									
DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	18038662	15983926						
		0	0	0						
		0	18038662	15983926						
		0	18368662	16021693						
OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0	0						
Advance to contractor / supplier										
Secured (considered good)										
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0	0	0						
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0	0	0						
ADVANCES TO SUPPLIERS-SECURED	660803	0	0	0						
ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0	0	0						
ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0	0						
		0	0	0						
Unsecured (considered good)										
- Against bank guarantee										
ADVANCES TO CONTRACTORS (AGAINST BANK	660701	0	0	0						
ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0	0	0						
ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0	0	0						
		0	0	0						
- Others										

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	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-	660401	0	0	0					
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	13883517	753589	1930808					
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	13914985	1584442	1984784					
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0	0					
			27798502	2338031	3915592					
	ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED	660440	0	0	0					
		660611	0	0	0					
	Loan to State Government in settlement of dues from									
	LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0	0					
			0	0	0					
	Prepaid Expenditure									
	INSURANCE-PREPAID	650701	44894682	50617393	33954337					
	RENT PREPAID	650702	0	0	0					
	OTHER PRE-PAID EXP. - CURRENT	650703	0	495904	371854					
			44894682	51113297	34326191					
OTHER CURRENT ASSETS - EMPLOYEES										
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	60000	0			660301	1184587	1184587
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	20000	40000	80000			660302	5438952	5358952
	PAY ADVANCE	660303	0	0	0			660303	1670098	1670098
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0	0			660304	92500	92500
	ADVANCE FOR MEDICAL TREATMENT	660306	0	0	0			660306	79347	79347
	DEATH RELIEF SCHEME PAYMENT	660307	0	0	0			660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	86991	0	282433			660308	5930335	5647902
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST	660310	0	0	0			660310	0	0
	DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0	0			660312	0	0
	DRS Control Account	660318	0	0	0			660318	0	0
	DRS-Executive Control Account	660319	0	0	0			660319	0	0
	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	0	0			660320	957295	957295
	DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING	660321	0	0	0			660321	0	0
	DUE FROM DEPUTATIONISTS - TOUR TRAVELLING	660322	0	0	0			660322	0	0
	DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0	0	0			660323	0	0
	DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION	660324	0	0	0			660324	0	0
	DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL	660325	0	0	0			660325	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME	660326	0	0	0			660326	0	0
	DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME	660327	0	0	0			660327	0	0
	DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT	660328	0	0	0			660328	0	0
	DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0	0			660329	0	0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0	0			660330	0	0
			106991	100000	362433					
	Other advances									
	- Unsecured (considered good)									
	Other Pre Paid Expenses - Non Current	650713	0	0	0		19-Other CA			
	Less : Provisions for doubtful other loans and advances -									
	PROVISION FOR BAD AND DOUBTFUL ADVANCES -	350601	0	0	0					
			0	0	0					
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350603	0	0	0					
	PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	0	0	0					
#REF!	OTHER NON-CURRENT ASSETS									
	Particulars	Linkage	Period ended on 31st	Year ended on 01st	Year ended on 01st		Old (New)	New		
	LONG TERM LOAN AND ADVANCES									
	CAPITAL ADVANCES									
	Secured (considered good)									
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0	0	0					
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0	0	0					
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0	0	0					
	ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0	0					
	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0	0	0					
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0	0	0					
	ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0	0					
			0	0	0					
	Unsecured (considered good)– Against bank guarantee									
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -	450300	0	0	0					
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -	450301	0	0	0					
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-	450302	0	0	0					
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN	450304	0	0	0					
	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -	458301	0	0	0					
	ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-	458302	0	0	0					
	ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN	458304	0	0	0					
			0	0	0					

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	Unsecured (considered good)– Others									
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-	450201	0	0	0					
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	0	0	0					
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0	0					
	Advance - Government Department	450207	0	869706	0					
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0	0					
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-	458201	0	0	0					
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0	0	0					
	ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0	0	0					
	Advance/Deposit - Government Department	458207	0	0	0					
			0	869706	0					
	Provision for expenditure awaiting utilisation certificate	350904	0	0	0					
	Capital Advances - Unsecured (Considered Doubtful)-Long	450240	0	0	0					
	Provision for Doubtful Advances - Capital Advances	350915	0	0	0					
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS	650501	0	0	0					
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY	650502	0	0	0					
Note no.	OTHER NON-CURRENT ASSETS - REGULATORY ASSETS									
	Employee Remuneration & Benefits- Regulated Assest (For	670101	0	0	0	0				
	Generation, Adm & Other exps - Regulated Assest (For the	670102	0	0	0	0				
	Provisions - Regulated Assest (For the period)	670103	0	0	0	0				
	Depreciation- Regulated Assest (For the period)	670104	0	0	0	0				
	Finance Cost -Regulated Assest (For the period)	670105	0	0	0	0				
		670201	0	0	0	0				
		670202	0	0	0	0				
		670203	0	0	0	0				
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0	0	0				
	Other Income - Regulated Assest (For the period)	670100	0	0	0	0				
			0	0	0	0				
Note no.	CURRENT INVESTMENTS									
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-	520408	0	0	0					
	In Government Securities - Self Insurance Fund	510412	0	0	0					
	In PSUs/ Public Financial Institutions and Corporate Bonds -	510413	0	0	0					
	Investment in National Power Exchange Limited (JV)-	510213	0	0	0					
	INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)-	510233	0	0	0					
			0	0	0					
	Current maturities of long term investments									
	8.50 % Tax-Free State Government Special Bonds of the	520416	0	0	0					
			0	0	0					
	Interest Accrued and Due on SEB Bonds	650111	0	0	0					
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0	0					
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0	0					
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL	650209	0	0	0					
			0	0	0					
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0	0					
#REF!	0									
	Partlculars	Linkage	Period ended on 31st	Year ended on 01st	Year ended on 01st					
i)	Stores and spares									
	INVENTORIES (OTHER THAN CONST STORE)	610001	0	0	0	#REF!				
	INVENTORIES (OTHER THAN CONST STORE) STOCK	610002	0	0	0	#REF!				
	STEEL ACCOUNT	610101	1085588	715017	812589	#REF!				
	CEMENT ACCOUNT	610201	0	0	0	#REF!				
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	415288	777250	658995	#REF!				
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	610401	0	0	0	#REF!				
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	610501	37948765	40521300	34441137	#REF!				
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	49355725	19819912	17081431	#REF!				
	SPARES FOR EQUIPMENTS ACCOUNT	610701	1116064	100294562	100308338	#REF!				
	SPARES FOR VEHICLES ACCOUNT	610801	2701958	3693885	3849608	#REF!				
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	30464371	30660621	27530728	#REF!				
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	8224464	8149081	7060726	#REF!				
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1488660	2165584	1804165	#REF!				
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR	617101	0	0	0	#REF!				
			132800883	206797212	193547717					
	Stores in transit/ pending inspection									
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	612001	0	0	0	#REF!				
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	612002	0	0	0	#REF!				
	STORES IN TRANSIT	612601	0	0	0	#REF!				
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0	0	#REF!				
			0	0	0					
ii)	Loose tools									
	LOOSE TOOLS ACCOUNT	611201	4214675	4700663	2765343	#REF!				
	LOOSE TOOLS IN USE	611208	0	0	0	#REF!				
			4214675	4700663	2765343					
iii)	Scrap inventory									
	SCRAP MATERIALS	611301	8066445	266213	286192	#REF!				

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iv)	Material at site									
	MATERIAL AT SITE	612801	0	0	0		#REF!			
v)	Material issued to contractors/ fabricators									
	MATERIAL ISSUED TO CONTRACTORS	617001	0	0	0		#REF!			
	MATERIAL ISSUED TO FABRICATORS	617002	0	0	0		#REF!			
			0	0	0					
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0	0		#REF!			
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	8587570	103077383	103077383		#REF!			
	EXCESSES PENDING INVESTIGATION	350920	0	0	0		#REF!			
	Provision for Diminution in Value of Self Generated	351501	0	0	0		#REF!			
			8587570	103077383	103077383					
#REF!	TRADE RECEIVABLES									
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015					
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0	0					
	SUNDRY DEBTORS OTHERS	630102	0	0	0					
	Debtors for U.I. Charges	630103	0	0	0					
	Debtors for Congestion Charges	630104	0	0	0					
	Debtors for Regulated Power	630106	0	0	0					
	DEBTOR FOR SURCHARGE	630107	0	0	0					
	S. DEBTORS- CONSULTANCY	630201	0	0	0					
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0	0	0					
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0	0	0					
	CONSULTANCY- RECEIVABLE /PAYABLE CONTROL ACCOUNT	630404	0	0	0					
	DEBTORS FOR SALE OF SCRAP	630501	0	0	0					
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES	651116	0	0	0					
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION	310716	0	0	0					
			0	0	0					
	Less: Provision for doubtful debts									
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF	350501	0	0	0					
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-	350502	0	0	0					
		350504	0	0	0					
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0	0	0					
			0	0	0					
	NET TRADE RECEIVABLES		0	0	0					
#REF!	CASH AND BANK BALANCES									
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015					
	Cash and Cash Equivalent									
i)	CASH IN HAND	640101	61627	50060	110795					
	IMPREST WITH STAFF	640102	0	0	0					
	POSTAL ORDERS IN HAND	640103	0	0	0					
	STAMPS IN HAND	640104	961	3652	4395					
	CASH IN TRANSIT	640301	0	0	0					
	CHEQUES IN TRANSIT	640302	0	0	0					
	Total Cash On Hand		62588	53712	115190					
ii)	CHEQUES/DRAFTS IN HAND	640201	0	596600	0					
iii)	Bank balances - with scheduled banks									
			0	0	0					
	- In current account - Others									
	CURRENT A/C - SBI-(C&I)	640401	0	0	0					
	CURRENT A/C -IOB(FBD)	640402	0	0	0					
	UTI BANK	640403	0	0	0					
	CURRENT A/C-BANK OF INDIA	640404	0	0	0					
	State Bank of Patiala, Delhi	640405	0	0	0					
	JAMMU & KASHMIR BANK	640406	0	0	0					
	ICICI BANK NEW DELHI	640407	0	0	0					
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0	0	0					
	DEUTSCHE BANK-CURRENT A/C	640409	0	0	0					
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0	0	0					
	CORPORATION BANK	640411	0	0	0					
	STANDARD CHARTERED BANK	640412	0	0	0					
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE	640413	0	0	0					
	CANARA BANK,CHANAKYA PURI	640414	0	0	0					
	CANARA BANK - FARIDABAD	640415	0	0	0					
	J & K BANK LTD., JAMMU	640416	0	0	0					
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0	0					
	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0	0					
	PUNJAB NATIONAL BANK CURRENT A/C - E-SERIES	640419	0	0	0					
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0	0					
	SBI - PANCHKULA	640423	0	0	0					
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0	0					
	SBI (NP) - WITHDRAWAL A/C	640425	0	0	0					
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0	0					
	SBI (FRBD) - WITHORAWAL A/C	640427	0	0	0					
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0	0					
	SBI (NP) - COLLECTION A/C	640429	0	0	0					
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0	0					
	SBI (FBD) - COLLECTION A/C	640431	0	0	0					
	CWC (PALAM) - COLLECTION A/C	640432	0	0	0					
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0	0					

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S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0	0	
S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0	0	
Current Account - Punjab National Bank (PMGSY Fund),	640437	0	0	0	
Current Account - State Bank of India, Main Branch,	640438	0	0	0	
SBI, CAG - Current A/c no. 1000001046	640439	0	0	0	
CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0	0	
State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0	0	
S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0	0	
IDBI LTD	640443	0	0	0	
CURRENT A/C -HDFC	640444	0	0	0	
STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0	0	
PUNJAB NATIONAL BANK (INVESTMENT A/c NO	640449	0	0	0	
CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0	0	
UCO BANK (INVESTMENT A/c)	640453	0	0	0	
UNITED BANK OF INDIA	640458	0	0	0	
AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0	0	
SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C-	640461	0	0	0	
S.B.I.(CAG)-CURRENT A/C32209931877-ESCROW LIC	640462	0	0	0	
CURRENT ACCOUNT- INDUSIND BANK-A/c No-200998926133	640463	0	0	0	
S.B.I.(CMB)- A/C33451922599-ESCROW -NHPC Buyback	640464	0	0	0	
S.B.I.(CMB)- A/C33489981504-SPECIAL A/C - NHPC BUYBACK	640465	0	0	0	
SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT	640466	0	0	0	
BOB, PARLIAMENT STREET, CURRENT A/C NO.	640467	0	0	0	
SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT	640468	0	0	0	
STATE BANK OF PATIALA, NEW DELHI, CURRENT A/C NO.	640469	0	0	0	
SBI A/C NO. 35841036779 â€œNHPC LIMITED PRIVATE	640470	0	0	0	
SBI A/C NO. 36469132960 â€œNHPC LIMITED - PRIVATE	640471	0	0	0	
S.B.I.(CMB)- A/C36530278386-ESCROW -NHPC Buyback 2017	640472	0	0	0	
S.B.I. (CMB) A/C NO. 36674904366 â€œNHPC LIMITED â€	640473	0	0	0	
KOTAK MAHINDRA BANK LTD. A/C NO. 7611824162	640474	0	0	0	
CHEQUE ISSUED ACCOUNT- No. 1	640501	1136605	416471	1952330	
CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0	0	
CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0	0	
CHEQUE COLLECTION ACCOUNT NO.1	640601	70000	34010	5644245	
CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0	0	
CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0	0	
CASH CREDIT ACCOUNT- DENA BANK	640701	0	0	0	
CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0	0	
CASH CREDIT VYASA BANK	640703	0	0	0	
TAX FREE BOND 2013 INTEREST REFUND MONEY ACCOUNT	640914	0	0	0	
UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0	0	0	
- In current account - Self Insurance Fund					
SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE	640456	0	0	0	
	640457	0	0	0	
		1206605	450481	7596575	
Deposit Account - Upto 3 months					
DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0	0	
Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0	0	
CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0	0	
CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0	0	
		0	0	0	
Bank balances - with other banks					
- In current account					
CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0	0	
CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0	0	
BARCLAYS BANK PLC-SWAP	641202	0	0	0	
STANDARD CHARTERED BANK-SWAP	641203	0	0	0	
		0	0	0	
Deposit Account - More than 3 months & upto 12 months					
- In deposit account - Self Insurance Fund					
- In deposit account - IPO proceeds					
DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0	0	
DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0	0	
		0	0	0	
- In deposit account - Others					
F.D.R. -BONDS A/C -('A','D')	640902	0	0	0	
F.D.R. -BONDS A/C-('C')	640903	0	0	0	
SHORT TERM DEPOSITS IN BANKS	640904	0	0	0	
SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0	0	
SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0	0	0	
		0	0	0	
NHPC LTD.- FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND	640909	0	0	0	
SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0	0	
NHPC Limited -Final Div Account 2010-11 - Axis Bank	640911	0	0	0	
NHPC LTD.- FINAL DIVIDEND ACCOUNT 2011-12 - INDUSIND	640912	0	0	0	
NHPC LTD.- FINAL DIVIDEND ACCOUNT 2012-13 - IDBI BANK	640913	0	0	0	
INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14)	640915	0	0	0	
NHPC LTD.- FINAL DIVIDEND ACCOUNT 2013-14 - IDBI	640916	0	0	0	
NHPC Limited - Interim Div Account 2014-15 - Axis Bank	640917	0	0	0	

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	INTEREST PAYMENT ON TAX FREE BOND (FY 2014-15)	640918	0	0	0
	NHPC LIMITED - FINAL DIVIDEND ACCOUNT 2014-15 (ICICI	640919	0	0	0
	NHPC Limited - Interim Div Account 2015-16 - Axis Bank	640920	0	0	0
	INTEREST PAYMENT ON TAX FREE BOND (FY 2015-16)	640921	0	0	0
	NHPC LIMITED - INTERIM DIVIDEND ACCOUNT F.Y 2016-17	640923	0	0	0
		640922	0	0	0
			0	0	0
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0	0
			0	0	0
Note : 1(	FINANCIAL ASSETS - BANK BALANCES OTHER THAN				
	Interest Accrued on Bank Deposits				
	INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT	650201	0	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS	650202	0	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES	650203	0	0	0
	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM	650205	0	0	0
	Interest accrued but not due on Corporate Liquid Term	650207	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0	0
			0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650238	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-	650239	0	0	0
		650240	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM	650241	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-	650242	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK	650243	0	0	0
			0	0	0
#REF!	OTHER CURRENT ASSETS				
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
	Interest accrued on:				
	Loan to State Government in settlement of dues from				
	Interest Accrued and Due on Long Term Advances	650136	0	0	0
	Interest Accrued but not Due on Long Term Advances	650236	0	0	0
			0	0	0
	Interest accrued on Others				
	INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH	650101	0	0	0
	INTEREST ACCRUED AND DUE FROM BANK-SAVINGS	650102	0	0	0
	INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH	650103	0	0	0
	INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0	0
	INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0	0
	INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT	650210	0	0	0
	Interest Accrued but not Due on SEB Bonds	650211	0	0	0
	INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO	659124	0	0	0
	INTEREST ACCRUED AND DUE ON ADVANCES TO	659141	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659216	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659217	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659224	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659225	0	0	0
			0	0	0
	Provision for Doubtful Interest	350703	0	0	0
	Receivable on account of unbilled revenue				
	Receivable on account of unbilled revenue				
	5. DEBTORS- CONSULTANCY UNBILLED	630105	0	0	0
		630202	0	0	0
			0	0	0
	Receivable from Subsidiaries / JV's				
	DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING	651701	0	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651702	0	0	0
	DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651703	0	0	0
	DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-	651704	0	0	0
	DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE	651705	0	0	0
	DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-	651706	0	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE	651707	0	0	0
	DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE	651708	0	0	0
	DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE	651709	0	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON	651120	0	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0	0
	CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -	651122	0	0	0

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	651123	0	0	0
		0	0	0
Interest recoverable from beneficiary	650822	0	0	0
Claims recoverable				
RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0	0
RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0	0
RENT/HIRE CHARGES FROM OTHERS	650305	0	0	0
ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	20174	14412	412605
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0	0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0	0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	73841241	73841241	73841241
CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0	10000
CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0	0
CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0	0
CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	2884430	2884430	2884430
CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON	650808	0	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	346620	812184	845954
Filling Fees Recoverable	650811	0	0	0
Loss to be made Good by Contractor	650812	0	0	0
CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES AG PERSONAL	650814	0	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES - ON A/C OF EPF	650815	0	0	0
OTHER CLAIMS RECOVERABLE	650820	10235689	7087524	33767020
Recoverable from Regulated Entity	650821	0	0	0
AMOUNT RECOVERABLE FROM EMPLOYEES AGAINST SALE	650823	0	0	0
AMOUNT RECOVERABLE FROM PARTIES AGAINST SALE OF	650824	0	0	0
Claim recoverable from REHS Trust - Indoor - Taxable	650825	0	0	0
Claim recoverable from REHS Trust - Indoor - Non-Taxable	650826	0	0	0
Claim recoverable from REHS Trust - outdoor - Taxable	650827	0	0	0
Claim recoverable from REHS Trust - outdoor - Non-Taxable	650828	0	0	0
CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT	650901	0	0	0
TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0	0
ADVANCES - PGCIL	660901	0	0	0
GUARANTEE FEE -PGCIL	660902	0	0	0
CASH SETTLEMENT A/C -PGCIL	660903	0	0	0
SERVICE TAX DEFFERED RECEIVABLE	661301	0	0	0
OTHER RECOVERABLE	661302	0	0	0
OTHER RECOVERABLE	662001	0	0	0
		87328154	84639791	111761250
Provisions for doubtful claims				
PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	73841241	73841241	73841241
Provision for PGCIL Recoverable	350917	0	0	0
		73841241	73841241	73841241
Work in Progress				
Construction work in progress(on behalf of client)				
CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF	620101	0	0	0
CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0	0
CUMULATIVE INCOME/LOSS RECOGNISED ON	620103	0	0	0
PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT	620104	0	0	0
PROVISION FOR PROBABLE LOSS ON CONSTRUCTION	351001	0	0	0
		0	0	0
CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0	0
PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0	0
PROVISION FOR PROJECT EXPENSES awaiting write off	350923	0	0	0
LOSSES PENDING INVESTIGATION	651001	866062	711544	711544
LOSSES AWAITING WRITE OFF SANCTION	651002	0	0	0
		866062	711544	711544
PROVISION FOR LOSSES PENDING INVESTIGATION	350902	866062	711544	711544
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0	0
		866062	711544	711544
Others				
DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0	0
INCOME RECEIVABLE	650312	0	0	0
INCENTIVE RECEIVABLE ON INVESTMENT OF SELF	650313	0	0	0
DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0	0
		0	0	0
Other advances				
- Unsecured (considered good)				
ADVANCE RENT FOR HIRED PREMISES	660601	0	0	0
ADVANCES TO EPF TRUST	660602	0	0	0
ADVANCES TO FPS	660603	0	0	0
ADVANCES TO EPS	660604	0	0	0
ADVANCES TO CLEARING AGENTS	660605	0	0	0
OTHER ADVANCES	660606	0	0	0
ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0	0
		0	0	0

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NOTE NO	DEFERRED TAX ASSETS (NET)										
	DEFERRED TAX ASSET	661001	0	0	0						
			0	0	0						
#REF!	REVENUE FROM OPERATION										
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015						
A	SALES										
	SALE OF POWER	810101	10537621333	11621743759	11390836514						
	SALE OF POWER-REGULATED	810102	79294663	13910970	0						
	SALE OF POWER-INFIRM POWER	810103	0	0	0						
	Sale-Adjustment on account of Finance Lease	819101	0	0	0						
	Sale-Adjustment on account of Operating Lease	819102	0	0	0						
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0	0						
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0	0						
	UNSCHEDULED INTERCHANGE	810801	105572904	118525757	130114397						
	CONGESTION CHARGES	810901	11881	742224	1414860						
	ELECTRICITY DUTY/CESS	811601	0	0	0						
	ELECTRICITY CESS	811602	0	0	0						
	OTHER CHARGES	811901	0	0	0						
	SALE OF POWER-NOT BILLED	812001	420868314	722011251	494831357						
	Earlier year Sales	812002	-4387507	-3127987	-148939						
		Total (Sales)	11138981588	12473805974	12017048189						
	Sales adjustment of a/c of FERV	819001	0	0	0						
	Sales adjustment of account of FERV	841801		0	0						
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT)	924001		0	0						
			0	0	0						
	Less :										
	Tariff Adjustments	820103	133430007	746526985	683778640						
	Regulated Power Adjustment	820105, 820106	-16080065	-465164	0						
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	980170	0	0	0						
			11021631646	11727744153	11333269549						
	Income from Financial Lease	810104	0	0	0						
	Income from Operating Lease	810105	0	0	0						
B	ADVANCE AGAINST DEPRECIATION -Written back during										
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE	820101	0	0	0						
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM	820102	0	0	0						
		sub-total	0	0	0						
C	OTHER OPERATING INCOME (Interest from Beneficiary										
	Interest from Beneficiary States	841401	22875588	-5813151	0						
	Interest on UI charges Receivable	841403	80377	5034	90426						
		sub-total	22955965	-5808117	90426						
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND										
	CONTRACTS & CONSULTANCY INCOME										
	CONTRACTS INCOME										
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0	0						
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0	0						
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0	0						
		sub-total	0	0	0						
	Consultancy Income										
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0	0						
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0	0						
		sub-total	0	0	0						
	CONTRACTS & CONSULTANCY INCOME	Total	0	0	0						
E	OTHER INCOME										
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015						
	Income from Long Term Investments										
	Trade										
	Dividend from Subsidiary										
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0	0						
	Dividend-Others										
	Income from Investment-Dividend-(Trade)	840205	0	0	0						
	Interest										
	Government Securities (8.5% tax free bonds issued by the										
	INTEREST INCOME BONDS-SECURITISED	840402	0	0	0						
	Total (Trade)										
	Non-Trade										
	Dividend-Others										
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-	840208	0	0	0						
	Income from Investment-Dividend-(Non-Trade)	840207	0	0	0						
	Interest-Self Insurance Fund										
	INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0	0						
	INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON	840411	0	0	0						
	INTEREST INCOME ON CENTRAL GOVT SECURITIES-NON	840407	0	0	0						
		sub-total	0	0	0						

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Income from Others										
Interest										
Subsidiary Company - No link in this sheet										
INCOME FROM SUBSIDIARY	840206	0	0	0						
Loan to State Government in settlement of dues from										
Interest Income-Long Term Advances-Securitised	840403	0	0	0						
Advance to Government of Arunachal Pradesh										
Interest on Advance to Government of Arunachal Pradesh	840602	0	0	0						
Public Deposit Account - No link in this sheet										
Interest on Public Deposit Account	840303	0	0	0						
Indian Banks-Others										
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF	840309	0	0	0						
INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE	840408	0	0	0						
INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0	0						
INTEREST INCOME-SECURITIES	840203	0	0	0						
INCOME FROM INVESTMENT-OTHERS	840204	0	0	0						
INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0	0						
INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0	0						
Interest on Public Deposit Account	840303	0	0	0						
INTEREST INCOME FROM BANK-OTHERS	840304	0	0	0						
Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0	0						
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO	840307	0	0	0						
INTEREST INCOME FROM BANK- SHORT TERM	840308	0	0	0						
INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF	840409	0	0	0						
INTEREST INCOME ALLOCATED TO UNITS	980516	0	0	0						
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO	840306	0	0	0						
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-	840311	0	0	0						
	840312	0	0	0						
	sub-total	0	0	0						
Employee's Loans and Advances										
INTEREST FROM EMPLOYEE ON HBA	840501	0	2096886	2154805						
INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	0	439145	513842						
INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE	840503	0	18305	23111						
INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	0	83471	104640						
INTEREST FROM EMPLOYEE-OTHERS	840505	0	0	0						
	sub-total	0	2637807	2796398						
Others										
INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0	0						
INTEREST ON ADVANCES TO CONTRACTORS-ON WORK	840603	0	0	0						
INTEREST INCOME BONDS	840401	0	0	0						
INCOME FROM SUBSIDIARY	840206	0	0	0						
Interest on Public Deposit Account	840303	0	0	0						
	sub-total	0	0	0						
LATE PAYMENT SURCHARGE	840101	911155383	51469883	11222444						
NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0	0						
PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0	0	0						
INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0	0						
REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0	0						
Profit on sale of assets										
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE	841501	773608	156866	463361						
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE	841503	0	0	0						
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	881101	0	0	0						
	sub-total	773608	156866	463361						
Receipts on Account of Insurance Claim	841504	0	0	0						
Liabilities/Provisions not required written back										
LIABILITY NOT REQUIRED WRITTEN BACK	840901	8200224	899944	0						
PROVISION NOT REQUIRED WRITTEN BACK	840902	10011219	2873866	4699121						
	sub-total	18211443	3773810	4699121						
Others										
RENT/HIRE CHARGES FROM CONTRACTORS	840701	136639	163163	0						
RENT/HIRE CHARGES EMPLOYEES	840702	0	0	0						
RENT/HIRE CHARGES-OTHERS	840708	223244	0	0						
Sale of Scrap	840801	0	0	0						
OTHER INCOME	841001	12803861	12664799	3192842						
0	841002	0	0	0						
TOWNSHIP RECOVERIES	841201	747528	1034999	722774						
RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0	0						
RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0	0						
RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0	0						
RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE	841305	0	0	0						
EXCESS ON PHYSICAL VERIFICATION OF STORES-	841603	0	0	0						
EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M-	841604	0	0	0						
POST OFFICE RECURRING DEPOSIT	841701	0	0	0						
LEASE RECOVERY	841702	550360	495067	390593						
ELECTRICITY RECOVERY	841703	837901	59437	192900						
TELEPHONE RECOVERY	841704	0	0	0						
STAFF CAR RECOVERY	841705	0	0	0						

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	CABLE CHARGES	841706	0	0	0
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0	0
	MISC. CHARGES	841709	0	0	0
	GUEST HOUSE RECOVERY	841710	172588	134281	136791
		sub-total	15472121	14551746	4635900
	Exchange rate variation (Credit)				
	EXCHANGE RATE VARIATION (GAIN)	841101	0	0	0
		841102	0	0	0
	ERV (GAIN) ALLOCATED TO UNITS	980515	0	0	0
		sub-total	0	0	0
	CO/ Regional Office Allocation to Units				
	Other Income <Corporate/Regional Office>	849999	19496804	24775040	18543114
	Other Income <PID>	849995	0	0	0
	Other Income <Corporate/Regional Office>	980401	0	0	0
		Allocated to Units	19496804	24775040	18543114
		Total (Other Income)			
	Income transferred to EDC	Less :			
	INTEREST ON LOANS AND ADVANCES	980171	0	0	0
	MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0	0
	PROFIT ON SALE OF ASSETS	980173	0	0	0
	PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0	0
	Rent/Hire Charges	980175	0	0	0
	Exchange rate variation (Credit)	980151	0	0	0
	Other Income <Corporate/Regional Office>	980191	0	0	0
		Trf. To EDC	0	0	0
	Income transferred to contract and consultancy expenses	Less :			
	RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0	0
	RECEIPTS AND RECOVERIES	980306	0	0	0
	Other Income <Corporate/Regional Office>	980601	0	0	0
		Trf. To Consultanc	0	0	0
	Income transferred to Advance Deposit from				
	TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED	980704	0	0	0
	TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0	0
		Trf. To Deposit Wor	0	0	0
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR				
	Employee Remuneration & Benefits- Regulated Assest	870101	0	0	0
	Generation, Adm & Other exps - Regulated Assest	870102	0	0	0
	Provisions - Regulated Assest	870103	0	0	0
	Depreciation- Regulated Assest	870104	0	0	0
	Finance Cost -Regulated Assest	870105	0	0	0
	Prior Period Items (Net) - Regulated Assest	870106	0	0	0
	Other Income - Regulated Assest	870100	0	0	0
		870201	0	0	0
			0	0	0
#REF!	GENERATION AND ADMINISTRATION EXPENSES				
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
	Water Usage Charges	920111	1093148962	1132300647	1043592651
		sub-total	1093148962	1132300647	1043592651
	Consumption of stores and spare parts				
	CONSUMPTION OF STORES AND SPARES-WATER	920101	0	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT	920102	8678273	6540311	30385060
	CONSUMPTION OF STORES AND SPARES-POWER PLANT	920103	0	260779	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT	920104	25415033	23294328	12307379
		sub-total	34093306	30095418	42692439
	Repair and maintenance				
	Building				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER	920201	94138	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920202	5919638	8054877	10280930
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER	920203	4066543	2046132	8654
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920204	165228	224651	114374
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920205	736745	0	3210776
	REPAIR AND MAINTENANCE-OTHER EXPENSES-	920206	74942	76459	88452
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920210	7148320	1839214	7750416
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920211	20146563	19602092	32197842
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920213	0	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920214	3151334	533505	1411397
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER	920215	663552	0	0
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	3706274	4927855	2426859
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1146598	617808	277498
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	141581	95000	674034
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	2578008	2704144	1867141
		sub-total	49739464	40721737	60308373
	Machinery				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-	920401	806400	1604221	1829250
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920402	15852264	13928332	15255784
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN	920403	376115	1809003	456842
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920404	123636	73907	4639906
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920405	748879	834893	2760549
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER	920406	117431	82080	799872

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REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920501	10500	0	30975	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	19020	0	0	
REPAIR AND MAINTENANCE-OTHER EXPENSES-	920503	159883	22355	0	
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING	920810	0	0	0	
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-	920811	30489149	25023899	15762638	
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT	920812	0	0	0	
	sub-total	48703277	43378690	41535816	
Others					
DESILTATION EXPENSES	920301	20517	0	23000	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM	920304	13691677	7700746	7113515	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920305	576419	626689	384579	
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND	920306	29843	37560	16200	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920307	3489311	1401445	849449	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920308	0	9487	1619034	
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO	920309	3360	100250	19606	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER	920310	1409	98705	8700	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920311	0	0	0	
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER	920312	0	0	0	
Repair and Maintenance DG Set-Other than Residential	920601	219017	403062	432158	
REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0	511940	
REPAIR AND MAINTENANCE-COMPUTERS	920604	492424	411318	307558	
REPAIR AND MAINTENANCE-COMPUTER SOFTWARE &	920605	130985	1664	165778	
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	3569586	2929698	1303571	
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	11207351	11337988	10417573	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD,	920701	8565122	4051961	1701546	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	7230366	5779108	10129984	
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD,	920703	0	0	0	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY	920710	1553304	1409211	1137328	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	31470	410	1750	
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY	920712	114602	106158	369498	
Repair and Maintenance-materials consumed-Light Vehicles	920713	559969	208131	578909	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	70180	89800	0	
Repair and Maintenance-other expenses-Light Vehicles	920715	66712	22051	19001	
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	81704	233277	103860	
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	28032	0	
REPAIR AND MAINTENANCE- OTHERS	920731	99694	99601	319555	
Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0	0	
Repair and Maintenance-other expenses-Car/Jeep	920733	40471	5106	39467	
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER	920801	0	0	0	
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER	920802	0	0	0	
SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING	920803	0	0	0	
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0	0	
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0	0	
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0	0	
	sub-total	51845493	37091458	37573559	
Direct Expebditure on Contract, Project Management and					
DIRECT EXPENSES-CONTRACTORS	960101	0	0	0	
DIRECT EXPENSES-MATERIALS	960102	0	0	0	
DIRECT EXPENSES-SUPPLIES	960103	0	0	0	
DIRECT EXPENSES-LABOUR	960104	0	0	0	
DIRECT EXPENSES-HIRE CHARGES	960105	0	0	0	
DIRECT EXPENSES-MATERIAL	960201	0	0	0	
DIRECT EXPENSES-SUPPLIES	960202	0	0	0	
DIRECT EXPENSES-LABOUR	960203	0	0	0	
DIRECT EXPENSES-OTHERS	960204	0	0	0	
	sub-total	0	0	0	
Miscellaneous operational expenses					
Rent					
RENT OFFICE	921101	0	0	0	
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	786324	748877	713214	
RENT RESIDENTIAL	921103	0	0	0	
RENT-LAND /LEASE RENTAL	921104	484751	491978	493188	
Hiring of Vehicles other than Car/Jeep	921105	564355	-4066	9743781	
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0	0	
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0	0	
Hiring of Vehicles-Car/Jeep	921108	9671543	8967212	0	
Hiring of Aircraft/Helicopter	921109	0	0	0	
HIRING OF IT & COMMUNICATION SERVICES	921109	0	0	0	
	sub-total	11506973	10204001	10950183	
Rates and taxes					
RATES AND TAXES-VEHICLES	921201	6780	139467	193445	
RATES AND TAXES-BUILDINGS	921202	0	0	0	
RATES AND TAXES-OTHERS	921204	42195	97535	84080	
EXCISE DUTY ON ELECTRICITY	921208	0	0	0	
ELECTRICITY DUTY/CESS	921209	0	0	0	
FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0	0	
MUNICIPAL TAXES	921213	0	0	0	
SALES TAX ON ROYALTY	921215	0	0	0	
ELECTRICITY CESS	921219	0	0	0	
OTHER TAXES /DUTIES	921220	0	0	0	
WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0	0	
WEALTH TAX	970503	0	0	0	
	sub-total	48975	237002	277525	
Insurance					
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	27950	0	0	
Insurance premium of Vehicles other than Car/Jeep	921312	438604	508945	185936	

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INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0	0	
Insurance premium of Vehicles-Car/Jeep	921314	59126	52082	0	
INSURANCE- FIDELITY	921315	5721	0	0	
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	9008	5721	5615	
INSURANCE-TRANSIT INSURANCE	921317	90080	215862	154709	
INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0	0	
INSURANCE -STAFF LOANS	921319	0	0	0	
INSURANCE- INDL. ALL RISK	921320	138939047	133221359	93065544	
INSURANCE- OTHERS	921325	0	0	0	
	sub-total	139569536	134003969	93411804	
Utilization of Self Insurance Fund	921801	0	0	930140	
Security expenses					
Security Expenses -CISF-Residential	921401	725000	768180	0	
Security Expenses -Others-Residential	921402	0	0	0	
Security Expenses -CISF-Other than Residential	921403	289274997	280466576	291773691	
Security Expenses -Others-Other than Residential	921404	0	0	0	
	sub-total	289999997	281234756	291773691	
Electricity Charges					
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0	0	
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0	0	
ELECTRICITY EXPENSES-OFFICE	921506	17437792	16685004	18335700	
Electricity Expenses-Residential	921507	14157465	10302651	11877676	
Electricity Expenses – Other than Office & Residential	921510	27870486	38975028	99295060	
WHEELING CHARGES PAID	921511	0	0	0	
	sub-total	59465743	65962683	129508436	
Travelling and Conveyance					
CONVEYANCE EXPENSES -Other than training	921601	330579	360848	370014	
INLAND TRAVEL	921602	2041326	2140248	1535113	
INLAND TRAVEL-TRAINING	921603	1139179	645569	1095613	
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0	0	
FOREIGN TRAVEL	921605	0	0	0	
FOREIGN TRAVEL -TRAINING	921606	0	0	0	
Inland Travel-Conference	921607	0	0	0	
Foreign Travel-Conference	921608	0	0	0	
Inland Travelling Expenses - Directors	921610	0	0	0	
TRANSFER TA EXPENSES	921611	1381597	790195	1276182	
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2786399	3021916	3098786	
Daily Allowance / Boarding & Lodging Charges- Training	921613	514259	246255	0	
Conveyance Expenses - Training	921614	5302	10836	0	
Foreign Travel Expenses - Directors	921615	0	0	0	
SPECIAL DISLOCATION INCENTIVE ON TRANSFER	921616	155770	0	0	
	sub-total	8354411	7215867	7375708	
Expenses on Vehicles					
POL EXPENSE ON CARS/ JEEPS	921701	997174	760705	866845	
POL EXPENSE ON TRANSPORT VEHICLE	921702	4891799	4369491	4816255	
POL EXPENSE ON HEAVY VEHICLE	921703	964179	652158	1554700	
POL ON OTHERS	921707	0	0	47313	
	sub-total	6853152	5782354	7285113	
Telephone, telex and postage					
TELEX AND POSTAGE	922001	188113	32692	35217	
TELEGRAM AND WIRELESS CHARGES	922002	0	0	0	
COURIER CHARGES	922003	0	0	0	
TELEPHONE CHARGES	922004	852031	892814	724769	
SATELLITE COMMUNICATION EXPENSES	922006	2559526	2453058	2216018	
EMAIL/INTERNET EXPENSES	922007	139715	185912	117044	
OTHER COMMUNICATION EXPENSES	922010	1943531	1372329	870365	
	sub-total	5682916	4936805	3963413	
Advertisement and publicity					
ADVERTISEMENT RECRUITMENT	922101	365225	0	0	
ADVERTISEMENT TENDERS	922102	1991373	2596861	3241380	
PUBLICITY NEWSPAPERS	922103	0	0	0	
PUBLICITY JOURNALS	922104	0	0	0	
PUBLICITY SOUVENIRS	922105	0	0	0	
CONFERENCE EXPENSES	922106	0	0	0	
EXHIBITIONS EXPENSES	922107	0	0	0	
MISC. PUBLIC RELATION	922108	161040	0	26800	
PHOTOGRAPHIC MATERIAL	922109	0	4150	12000	
MOVIE MAKING	922110	15000	0	0	
PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0	0	
STATUTORY PRESS ADVERTISEMENT	922112	0	100080	101000	
Sponsorship expenses on Sports Events	922113	0	0	0	
Sponsorship expenses on events other than Sports-	922114	0	0	0	
Sponsorship expenses on events other than Sports-Others	922115	0	0	0	
ADVERTISEMENT OTHERS	922120	109152	0	0	
	sub-total	2641790	2701091	3381180	
Entertainment and hospitality expenses					
ENTERTAINMENT AND HOSPITALITY EXPENSES ON	922201	0	0	0	
ENTERTAINMENT AND HOSPITALITY EXPENSES ON	922202	0	0	0	
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922203	0	0	0	
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922204	37050	20900	25100	
	sub-total	37050	20900	25100	
Donation					
CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0	0	
OTHER CONTRIBUTION TO DONATION	922302	0	0	0	
	sub-total	0	0	0	
Printing and stationery					

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PRINTING AND STATIONERY	922401	885013	763151	1030380	
PRINTING AND STATIONARY FOR ANNUAL REPORTS,	922402	0	0	0	
REPORT PREPARATION-CD/FLOPPIES	922403	0	0	0	
PRINTING AND BINDING OF REPORT	922404	1000	0	0	
COMPUTER STATIONERY	922405	7829	0	0	
COMPUTER CONSUMABLES	922406	550863	880224	745350	
PRINTING AND STATIONERY EXPENSES OF BOARD /	922407	0	0	0	
	sub-total	1444705	1643375	1775730	
Books and periodicals					
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0	0	
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	16980	28281	20779	
	sub-total	16980	28281	20779	
Consultancy charges					
-Indigenous					
LEGAL EXPENSES	922601	3241825	3613462	2745388	
PAYMENT TO CONSULTANTS	922602	4573567	4393728	357427	
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF	922606	0	0	0	
PAYMENT TO INTERNAL AUDITORS	922608	206792	192359	18146	
OTHER CHARGES	922615	0	0	0	
	sub-total	8022184	8199549	3120961	
-Foreign					
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0	0	
INCOME TAX ON REMUNERATION TO FOREIGN	922605	0	0	0	
	sub-total	0	0	0	
Expenditure on compensatory afforestation/ catchment					
EXPENSES ON COMPENSATORY AFFORESTATION/	923901	0	0	0	
Expenditure on land not belonging to corporation					
Expenditure on land not belonging to corporation	923902	0	0	0	
Losses out of self insurance claims (upto excess clause)	921802	0	0	2212676	
Loss of assets against Insurance Claims (beyond excess	921803	0	0	0	
Loss of stores against Insurance Claims (beyond excess	921804	0	0	0	
Loss on assets					
LOSS ON SALE OF ASSET	923701	71319	9251	0	
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE	923720	0	0	120293	
NORMAL LOSS ON STORE & INVENTORIES	923401	54631	91054	91618	
STORE WRITTEN OFF	950901	0	0	0	
BAD DEBTS WRITTEN OFF	950903	0	0	0	
BAD ADVANCES WRITTEN OFF	950904	0	0	0	
BAD CLAIMS WRITTEN OFF	950905	0	0	0	
FIXED ASSETS WRITTEN OFF	950906	363103	0	0	
PROJECT EXPENSES WRITTEN OFF	950908	0	0	0	
PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0	0	
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0	0	
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0	0	
DPR EXPENSES WRITTEN OFF	955302	0	0	0	
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	911101	0	0	0	
	sub-total	489053	100305	211911	
Interest payment on court/arbitration cases					
Interest Payment on Court/Arbitration Cases	922801	0	0	0	
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND	922802	0	0	0	
Interest -	922803	0	0	0	
	sub-total	0	0	0	
Interest to beneficiary states					
INTEREST TO BENEFICIARY STATES	941601	138172648	136785508	53689039	
INTEREST ON UI CHARGES PAYABLE	941602	0	0	0	
	sub-total	138172648	136785508	53689039	
Rebate to customers					
REBATE TO CUSTOMERS	941101	10354715	17383526	15362132	
Expenditure on Upfront Provisions for Rebate to Customers	911201	911211	0	0	
INCENTIVE TO BENEFICIARY STATES	941102	0	0	0	
	sub-total	11265926	17383526	15362132	
COMMUNITY DEVELOPMENT EXPENSES	925101	0	0	0	
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0	0	
CSR & SD - Health Care and Sanitation Expenditure	925103	1466678	690760	1051863	
CSR & SD - Education & Skill Development	925104	178400	164951	3060956	
CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0	39115	
CSR & SD - Enviornment Expenditure	925106	0	0	480599	
CSR & SD - Art & Curlture Expenditure	925107	0	0	0	
CSR & SD - Ex-Arm Forces	925108	0	0	0	
CSR & SD - Sports	925109	0	0	0	
CSR & SD - National Welfare Fund	925110	0	0	160109	
CSR & SD - Fund for Technology & Research	925111	0	0	0	
CSR & SD - Rurla Development Expenditure	925112	0	0	0	
CSR & SD - Capacity Building	925113	0	0	0	
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	51237	9789148	142035	
CSR & SD-SWACHH BHARAT ABHIYAN	925115	739658	0	0	

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COMMUNITY DEVELOPMENT EXPENSES	925003	0	0	0	
	sub-total	2435973	10644859	4934677	
Expenditure on Self Generated CERS/VERS	924101	0	0	0	
Other general expenses					
OTHER PAYMENTS	922702	0	3100	79952	
RECRUITMENT EXPENSES	925002	0	0	0	
SCHOLARSHIPS	925010	0	0	0	
TRAINING EXPENSES	925011	2747413	2157070	2673992	
EXPENSES ON INTERNAL EXAMINATION	925014	0	0	0	
Gifts to Others	925016	0	0	0	
Participation Fee - Conference/Training	925017	0	0	0	
Festival Celebration Expenses - other than	925018	39017	0	131841	
Independence/Republic Day Celebration expenses	925019	101404	76600	82976	
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	314798	117246	151599	
Expenditure on Food/Beverages - in house	925023	360056	147840	162091	
Freight and Incidental expenses on Inventory Balances	925026	0	0	0	
PETITION FEE /REGISTRATION FEE /OTHER FEE – To	925027	5682797	6468216	7819366	
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0	0	
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	199528	0	0	
Briefcase Reimbursement	925031	7000	15000	0	
Operational / Running Expenses of Hospital	925032	2850	0	0	
Stipend to Trainee	925033	0	0	0	
COMPENSATION PAID TO LAND EVACUATIES	922701	0	0	0	
Operating Expenses of DG Set-Other than Residential	925001	1022097	1547015	63788	
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0	0	
HORTICULTURE EXPENSES	925005	0	0	0	
Operational/Running Expenses of Kendriya Vidyalay	925006	23715001	23984666	22309183	
Operational/Running Expenses of Other Schools	925007	0	20000	20000	
TENDER EXPENSES	925008	0	0	0	
Operational/Running Expenses of Guest House/Transit	925009	309680	377146	5076	
WATER CHARGES	925012	0	0	0	
EXPENSES ON DEPARTMENTAL MEETING	925013	28457	39911	38394	
CONSUMPTION OF LOOSE TOOLS	925015	0	0	0	
MISCELLANEOUS EXPENSES	925020	267931	274015	159689	
Share of Beneficiaries in Regulated Power	925024	0	0	0	
OPERATING EXPENSES OF DG SET - Residential	925025	0	0	0	
PRELIMINARY EXPENSES	710101	0	0	0	
OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0	0	
IPO/ BUY BACK- Expenses					
IPO/ BUY BACK- FILING FEES	925201	0	0	0	
IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0	0	
IPO/ BUY BACK-LISTING FEES	925203	0	0	0	
IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0	0	
IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0	0	
IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0	0	
IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0	0	0	
IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy	925208	0	0	0	
IPO/ BUY BACK-AUDIT FEE	925209	0	0	0	
IPO/ BUY BACK- STATUTORY/REGULATORY CHARGES	925211	0	0	0	
IPO/ BUY BACK- STOCK EXCHANGE SOFTWARE CHARGES	925212	0	0	0	
IPO/ BUY BACK- POSTAGE	925210	0	0	0	
Post Share Issue Expenses					
SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0	0	
SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0	0	
DEPOSITARY EXPENSES	941903	0	0	0	
EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0	0	
SHARE ISSUE EXPENSES					
Filing Fees	710401	0	0	0	
Legal Expenses	710402	0	0	0	
Listing Fees	710403	0	0	0	
Lead Manager Fees & Expenses	710404	0	0	0	
Registrar's Expenses	710405	0	0	0	
Printing & Stationary	710406	0	0	0	
Advertisement/Publicity & Marketing Expenses	710407	0	0	0	
Other Miscellaneous IPO Expenses	710408	0	0	0	
Audit Fee	710409	0	0	0	
	sub-total	34798029	35227825	33697947	
Exchange rate variation (Debit)					
EXCHANGE RATE VARIATION (LOSS)	923801	0	0	0	
	923802	0	0	0	
ERV (LOSS) ALLOCATED TO UNITS	980514	0	0	0	
	sub-total	0	0	0	
Auditors remuneration					
STATUTORY AUDIT FEES	923101	0	0	0	
TAX AUDIT FEES	923102	0	0	0	
PAYMENT TO STATUTORY AUDITORS FOR TAXATION	923103	0	0	0	
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW	923104	0	0	0	
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT	923105	0	0	0	
OTHER MATTERS	923106	0	0	0	
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0	0	
COST AUDIT FEES	923108	62875	60000	63121	
COST AUDITORS-OUT OF POCKET EXPENSES	923109	6700	13093	0	
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0	0	
	sub-total	69575	73093	63121	

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Director expenses					
DIRECTORS SITTING FEES	923001	0	0	0	
Research and development expenses					
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0	0	
EXP. ON REGULATED POWER	925029	6901059	1130166	0	
REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-6901059	-1130166	0	
	Total	0	0	0	
CO/ Regional Office Allocation to Units					
Generation, Administration and Other Expenses	929999	74505979	59335961	80343963	
Generation, Administration and Other Expenses <PID>	929995	0	0	0	
Generation, Administration and Other Expenses	980403	0	0	0	
	Total (Generation & Adm	74505979	59335961	80343963	
Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015	
Expenses transferred to EDC					
REPAIRS AND MAINTENANCE- BUILDING	980110	0	0	0	
REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH.	980111	0	0	0	
REPAIRS AND MAINTENANCE- OTHERS	980112	0	0	0	
RENT/HIRING CHARGES	980114	0	0	0	
RATES AND TAXES	980115	0	0	0	
INSURANCE	980116	0	0	0	
SECURITY EXPENSES	980117	0	0	0	
ELECTRICITY EXPENSES	980118	0	0	0	
TRAVELLING & CONVEYANCE	980119	0	0	0	
EXPENSES ON VEHICLES/STAFF CARS	980120	0	0	0	
TELEPHONE TELEX AND POSTAGE -COMMUNICATION	980121	0	0	0	
ADVERTISEMENT PUBLICITY	980122	0	0	0	
ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0	0	
PRINTING & STATIONERY	980124	0	0	0	
OTHER EXPENSES	980125	0	0	0	
DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0	0	
DESIGN & CONSULTANCY-FOREIGN	980127	0	0	0	
LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0	0	
LOSSES ON SALE OF ASSETS	980130	0	0	0	
EXPENSES ON COMPENSATORY AFFORESTATION/	980131	0	0	0	
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0	0	
LAND ACQUISITION & REHABILITATION	980133	0	0	0	
Remuneration to Auditors	980152	0	0	0	
Generation, Administration and Other Expenses	980193	0	0	0	
EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0	0	
	sub-total	0	0	0	
Expense transferred to contract and consultancy expenses					
REPAIRS AND MAINTENANCE	980202	0	0	0	
ADMINISTRATION AND OTHER EXPENSES	980203	0	0	0	
Remuneration to Auditors	980209	0	0	0	
REPAIR AND MAINTENANCE	980303	0	0	0	
ADMINISTRATION AND OTHER EXPENSES	980304	0	0	0	
Generation, Administration and Other Expenses	980603	0	0	0	
	Transfer to Consulta	0	0	0	
Expenses transferred to Deposit Works					
Generation, Adm & Other exps- Recoverable from Deposit	980701	0	0	0	
PROVISIONS					
Bad and doubtful debts provided					
BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0	0	
BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0	0	
BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/	950503	0	0	0	
	sub-total	0	0	0	
Bad and doubtful advances / deposits provided					
BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0	0	
BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0	0	
	sub-total	0	0	0	
Bad and doubtful interest / claims provided					
BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0	26522137	
DOUBTFUL INTEREST PROVIDED FOR	950703	0	0	8605154	
	sub-total	0	0	35127291	
Diminution in value of stores and spares					
PROVISION FOR OBSOLESCENCE IN STORES	923303	126827	0	28853	
PROVISION FOR OTHER LOSSES OF STORES	923304	0	0	0	
	sub-total	126827	0	28853	
Shortage in store & spares provided					
SHORTAGE IN STORE	950801	0	0	0	
Provision for contingencies- No link in this sheet					
PROVISION FOR CONTINGENCIES	951001	0	0	0	
Provision against diminution in the value of investment					
PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0	0	
Provision for project expenses					
PROJECT EXPENSES PROVIDED FOR	951201	0	0	0	
Provision for loss on fixed asset/store					
LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	0	0	

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	LOSS ON STORE PROVIDED FOR	951302	0	0	0
		sub-total	0	0	0
	Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0	0
	Provision for expenditure on CAT Plan	951401	0	0	0
	Others				
	PROVISION FOR OTHER EXPENSES	952001	0	0	0
	CO/ Regional Office Allocation to Units				
	Provisions <Corporate/Regional Office>	959999	31114	0	20730
	Provisions <PID>	959995	0	0	0
	Provisions <Corporate/Regional Office>	980407	0	0	0
		Allocated to Units	31114	0	20730
	Expense transferred to EDC	Less :			
	PROVISIONS	980161	0	0	0
	Provisions <Corporate/Regional Office>	980197	0	0	0
		Transfer to EDC	0	0	0
	Expense transferred to contract and consultancy expenses	Less :			
	Provisions	980211	0	0	0
	PROVISIONS	980308	0	0	0
	Provisions <Corporate/Regional Office>	980607	0	0	0
		Transfer to Consulta	0	0	0
	Provisions transferred to Deposit Works	980707	0	0	0
#REF!	0				
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
	Salaries, wages, allowances				
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0	0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0	0
	INCENTIVE (DIRECTOR)	900105	0	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0	0
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0	0
	Expenditure for Wage Revision-3PRC-Directors	901101	0	0	0
	Expenditure for Wage Revision-3PRC-Executives	901111	14242315	0	0
	Expenditure for Wage Revision-3PRC-Supervisors	901121	3549914	0	0
	Expenditure for Wage Revision-3PRC-Workmen	901131	39975669	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900110	0	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/	900111	46027707	46496550	40443610
	DEARNESS ALLOWANCE (EXEC)	900112	52709823	48020444	37091843
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1254362	1434876	1394072
	INCENTIVE (EXEC)	900115	0	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	7157229	7416063	6409636
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	246293	269625	213200
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0	0
	HINDI ALLOWANCE (EXEC)	900120	5500	0	750
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	6401641	5457372	4626403
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0	0
	HONORARIUM (EXEC)	900127	2500	0	0
	Earned Leave Encashment (Executive)	900128	3759966	4753985	3889064
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	17965130	14499701	12414673
	WASHING ALLOWANCE (EXEC)	900130	0	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2793683	2561367	1970499
	Casual/Optional Leave Encashment (Executive)	900133	0	0	0
	HPL Encashment (Executive)	900134	775502	1160687	1443145
	OTHER ALLOWANCE (EXEC)	900135	0	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900136	0	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900140	11394236	12527266	20691752
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	12865298	12777136	18863704
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	1133551	1228120	1535708
	INCENTIVE (SUPERVISOR)	900144	0	0	300
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	1849775	2083100	3454716
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	23800	23500	61280
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	0	14507	4837
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900152	0	0	0

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COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0	0	
TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0	0	
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0	0	
CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0	0	
HONORARIUM (SUPERVISOR)	900157	0	0	0	
Earned Leave Encashment (Supervisor)	900158	2630223	4247197	5847788	
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	2535974	2352821	3763672	
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0	0	
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	314544	362235	554948	
Casual/Optional Leave Encashment (Supervisor)	900162	0	0	0	
HPL Encashment (Supervisor)	900163	1186481	1447395	1630262	
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900164	0	0	0	
OTHER ALLOWANCE (SUPERVISOR)	900165	0	0	0	
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900166	129273622	137182303	154065526	
DEARNESS ALLOWANCE (WORKMEN)	900167	145585747	139927101	139711900	
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0	0	
HOUSE RENT ALLOWANCE (WORKMEN)	900169	10649389	10685611	12026544	
INCENTIVE (WORKMEN)	900170	0	0	0	
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	20804428	22593482	25848099	
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0	0	
WASHING ALLOW (WORKMEN)	900173	0	0	0	
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	404740	432985	454070	
NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0	0	
HINDI ALLOWANCE (WORKMEN)	900176	0	0	0	
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0	0	
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900178	0	0	0	
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0	0	
TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0	0	
ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0	0	
CANTEEN SUBSIDY (WORKMEN)	900182	0	0	0	
HONORARIUM (WORKMEN)	900183	0	0	0	
Earned Leave Encashment (Workmen)	900184	24699228	30271170	45133857	
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	90649524	40085007	27471803	
OTHER ALLOWANCE (WORKMEN)	900186	0	0	0	
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0	0	
CASH HANDLING ALLOWANCES	900188	1680	1680	1680	
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	1007163	1010489	1020007	
Casual/Optional Leave Encashment (Workmen)	900190	0	0	0	
HPL Encashment (Workmen)	900191	10419174	8036160	9154983	
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900192	0	0	0	
WORKMEN COMPENSATION/OTHER COMPENSATION TO	900195	0	0	0	
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	5620893	-765347	-9192631	
VRS TO EXECUTIVES-EXGRATIA	900301	0	0	0	
VRS TO EXECUTIVES- NOTICE PAY	900302	0	0	0	
VRS TO SUPERVISOR-EXGRATIA	900303	0	0	0	
VRS TO SUPERVISOR-NOTICE PAY	900304	0	0	0	
VRS TO WORKMEN-EXGRATIA	900305	3911256	3454426	8593962	
VRS TO WORKMEN-NOTICE PAY	900306	0	0	0	
Perks & Allowances (Cafeteria)-Director-Canteen	900601	0	0	0	
Perks & Allowances (Cafeteria)-Director-Children Education	900602	0	0	0	
Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0	0	
Perks & Allowances (Cafeteria)-Director-Professional	900604	0	0	0	
Perks & Allowances (Cafeteria)-Director-Conveyance /	900605	0	0	0	
Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0	0	
Perks & Allowances (Cafeteria)-Director-Vehicle Repair &	900607	0	0	0	
Perks & Allowances (Cafeteria)-Director-Domestic Help	900608	0	0	0	
Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0	0	
Perks & Allowances (Cafeteria)-Director-Newspaper /	900610	0	0	0	
Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0	0	
Perks & Allowances (Cafeteria)-Director-House Upkeep	900612	0	0	0	
Perks & Allowances (Cafeteria)-Director-Self Development	900613	0	0	0	
Perks & Allowances (Cafeteria)-Director-Club Membership	900614	0	0	0	
Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0	0	
Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0	0	
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0	0	
Perks & Allowances (Cafeteria)-Executive-Canteen	900626	1917871	1793943	1790894	
Perks & Allowances (Cafeteria)-Executive-Children Education	900627	2699954	2931573	2341991	
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	414699	305957	410756	
Perks & Allowances (Cafeteria)-Executive-Professional	900629	793876	816948	840396	
Perks & Allowances (Cafeteria)-Executive-Conveyance /	900630	2856774	2843377	2320700	
Perks & Allowances (Cafeteria)-Executive-Washing	900631	814726	778153	749137	
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair &	900632	890553	843085	708103	
Perks & Allowances (Cafeteria)-Executive-Domestic Help	900633	679435	524435	561976	
Perks & Allowances (Cafeteria)-Executive-Electricity	900634	780189	711005	679545	
Perks & Allowances (Cafeteria)-Executive-Newspaper /	900635	1527470	1586983	1407652	
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	581233	690318	588770	
Perks & Allowances (Cafeteria)-Executive-House Upkeep	900637	469934	534358	567228	
Perks & Allowances (Cafeteria)-Executive-Self Development	900638	1421193	1315786	996873	
Perks & Allowances (Cafeteria)-Executive-Club Membership	900639	161242	143274	98711	
Perks & Allowances (Cafeteria)-Executive-Gardener	900640	49575	42423	73274	
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	4576261	4875281	4180652	
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	707322	727706	193423	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING	900651	499266	526473	774865	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-	900652	432856	448119	791733	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE	900653	214513	254280	367089	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF	900654	445704	441032	687670	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	555025	598671	1302221	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL	900656	335267	444475	750962	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN	900657	45988	40242	70826	

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PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY	900658	273620	280326	329339	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-	900659	127458	116194	465865	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE	900660	90485	129732	261467	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL	900661	470079	538071	787762	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN	900662	759071	821056	1315091	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL	900663	361078	434281	527913	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET	900664	24755	17475	59267	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF	900665	472330	556172	817852	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM	900666	64016	61866	94781	
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT	900667	25178	31022	35199	
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING	900676	7436695	7990123	9100841	
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-	900677	4416926	4800093	5366591	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE	900678	2657895	2976391	3342554	
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF	900679	3084599	3336358	3821155	
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	6826797	7172252	7847894	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL	900681	6570241	7187907	8176518	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN	900682	676289	699506	731216	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY	900683	2167436	2226122	2621335	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT	900684	2836787	3011712	3412201	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE	900685	1320422	1407744	1443162	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL	900686	4705854	5251364	6105419	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN	900687	6880272	7194185	7697275	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL	900688	2728972	2635733	2799385	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET	900689	183323	195050	185216	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF	900690	4572464	4947009	5674031	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM	900691	865028	916395	1018018	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT	900692	436993	488354	521933	
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0	0	
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	1109	0	1514	
	sub-total	758735058	651639404	678411903	
Gratuity and contribution to provident fund (including					
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0	0	
COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME	900202	0	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION	900203	0	0	0	
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	10319909	9684138	8143792	
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900212	1420917	1523750	1000771	
Company's Contribution to PF on Leave Encashment	900213	0	74340	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION	900214	14162683	14912879	11169073	
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2590015	2667233	4159868	
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900241	276250	318750	507172	
Company's Contribution to PF on Leave Encashment	900242	0	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION	900243	3487949	3997143	5358664	
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	28226261	27976940	30466530	
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900251	4215000	4692350	4109241	
Company's Contribution to PF on Leave Encashment	900252	0	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION	900253	39268887	43693463	39489333	
PF ADMINISTRATION CHARGES	900261	1973153	1950232	1843864	
EQUITY DEPOSIT LINKED INSURANCE	900262	0	0	0	
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0	0	
EPS ADMINISTRATION CHARGES	900265	0	0	0	
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	8989170	-9163283	6532752	
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT	900267	0	0	0	
GAIN ON ACTUARIAL VALUATION	842201	0	0	0	
	sub-total	114930194	102327935	112781060	
Staff welfare expenses					
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	42123	118640	118790	
LEAVE TRAVEL CONCESSION TAXABLE	900402	0	58707	0	
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	5607238	5887560	4778634	
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	4574615	4930838	3878468	
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	7458871	8519317	6366975	
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	85029	14081	134681	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900415	0	19029	58454	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900416	0	0	0	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900417	0	157039	455915	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR	900418	0	0	23458	
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN	900419	0	0	0	
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT	900420	0	0	0	
LIVERIES AND UNIFORMS	900422	246506	252704	2590717	
EX-GRATIA PAYMENT	900423	0	0	0	
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	0	0	
LUNCH AND TEA SUBSIDY	900425	0	0	0	
Baggage Allowance on Retirement	900426	0	0	0	
AWARDS TO EMPLOYEES	900427	0	0	0	
NEW YEAR/OTHER GIFTS TO STAFF	900428	385600	402400	339600	
TRANSPORT FACILITY	900429	0	0	0	
COST OF MEDICINE/APPLIANCES ETC	900430	2172588	1030362	1379786	
Conveyance/Transport expenses of employees-other than	900431	0	0	0	
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0	0	
GROUP INSURANCE PREMIUM	900433	0	0	0	
POL expenses of transport vehicles used for employees-	900434	0	0	0	
PROJECT COMMISSIONING AWARD	900435	0	0	0	
OTHER COMPENSATION TO EMPLOYEES	900439	0	0	0	
Membership Fee-Clubs other than Sports and Health Club	900440	0	0	0	
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0	0	
MEMBERSHIP FEES-OTHERS	900442	0	0	0	
Membership Fee-Sports Club	900443	0	0	0	
Membership Fee-Health Club	900444	0	0	0	
Initial Membership Fee-Clubs	900445	0	0	0	

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Rebate of additional interest on HBA	900446	0	21346	0	
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL	900447	638000	648000	540500	
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL	900448	126225	144925	268175	
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL	900449	1558125	1699500	1960875	
OTHER EXPENSES	900450	1000	0	22800	
RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL	900451	6538533	5394210	26727394	
BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL	900452	0	-27496	-80858	
Memento	900453	175000	185000	230000	
Memento - Actuarial	900454	0	-123455	-163338	
	sub-total	29609453	29332707	49631026	
Leave Salary & Pension Contribution					
Leave Salary & Pension Contribution	900501	0	0	0	
CO/ Regional Office/PID Allocation to Units					
Employees' Remuneration and Benefits <Corporate/Regional	909999	455775841	313642016	275202039	
Employees' Remuneration and Benefits <PID>	909995	3051618	0	0	
Employees' Remuneration and Benefits <Corporate/Regional	980402	0	0	0	
	Total	458827459	313642016	275202039	
Total (Employee Remuneration and Benefits)					
Employee cost transferred to EDC	Less :				
WAGES, ALLOWANCES AND BENEFITS	980101	0	0	0	
Gratuity, Contribution to provident fund & pension scheme	980102	0	0	0	
STAFF WELFARE EXPENSES	980103	0	0	0	
LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0	0	
Employees' Remuneration and Benefits <Corporate/Regional	980192	0	0	0	
	Transfer to EDC	0	0	0	
Transfer to Works	750400, 750401				
Employee cost transferred to contract and consultancy	Less :				
EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0	0	
EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0	0	
Employees' Remuneration and Benefits <Corporate/Regional	980602	0	0	0	
	Transfer to Consulta	0	0	0	
Employee cost transferred to deposit works					
Employee Remm & Benefits- Recoverable from Deposit	980702	0	0	0	
#REF! FINANCE CHARGES					
Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015	
Interest					
Government of India loan					
INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0	0	
Interest on Government of India loan allocated to units	980501	0	0	0	
	sub-total	0	0	0	
Bonds					
INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM	940202	0	0	0	
INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM	940203	0	0	0	
INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM	940204	84350855	127280436	169281822	
INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM	940205	0	0	0	
INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM	940206	0	0	0	
INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON	940207	0	0	0	
INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON	940208	0	0	0	
INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON	940209	0	0	0	
INTEREST ON 1A SERIES 2013 '8.18%' SECURED TAX FREE	940210	0	0	0	
INTEREST ON 1B SERIES 2013 '8.43%' SECURED NON	940211	0	0	0	
INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE	940212	0	0	0	
INTEREST ON 2B SERIES 2013 '8.79%' SECURED TAX FREE	940213	0	0	0	
INTEREST ON 3A SERIES 2013 '8.18%' SECURED TAX FREE	940214	0	0	0	
INTEREST ON 3B SERIES 2013 '8.92%' SECURED TAX FREE	940215	0	0	0	
INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON	940216	0	0	0	
INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON	940217	0	0	0	
INTEREST ON T-SERIES 8.50% SECURED TAXABLE NON CUM	940218	0	0	0	
INTEREST ON 8.24% SECURED, NON CUMULATIVE, NON	940219	0	0	0	
	940220	0	0	0	
INTEREST ON 6.84% SECURED, NON CUMULATIVE, NON	940221	0	0	0	
Interest on Bonds allocated to units	980502	0	0	0	
	sub-total	84350855	127280436	169281822	
Foreign loan					
INTEREST ON FOREIGN LOAN	940301	0	0	0	
Interest on Foreign loan allocated to units	980503	0	0	0	
	sub-total	0	0	0	
Term loan					
INTEREST ON TERM LOAN	940401	434706906	573128419	708900784	
INTEREST ON STL	940501	0	0	0	
Interest on Term loan allocated to units	980504	0	0	0	
	sub-total	434706906	573128419	708900784	
Cash credit facilities /WCDL					
INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0	0	
Interest on Cash credit facilities/WCDL allocated to units	980505	0	0	0	
	sub-total	0	0	0	
Other interest charges					
INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0	0	
Other interest charges allocated to units	980506	0	0	0	

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	sub-total	0	0	0	
Loss on Hedging Transactions					
Loss on Hedging Transactions	940801	0	0	0	
Loss on Hedging Transactions allocated to units	980518	0	0	0	
	sub-total	0	0	0	
Bond issue/service expenses					
BROKERAGE	941001	0	0	0	
COMMITMENT FEES	941002	0	0	0	
FEES OF MANAGER TO ISSUE	941003	0	0	0	
STATUTORY PRESS ANNOUNCEMENT	941004	0	0	28305	
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0	0	
LISTING FEES	941006	29277	6345	54209	
PRINTING AND STATIONARY	941007	0	0	0	
ADVERTISEMENT AND PUBLICITY	941008	0	0	0	
AUDIT FEES AND EXPENSES	941009	0	0	0	
APPLICATION FEES/ FILING FEES	941010	0	0	0	
LEGAL EXPENSES	941011	0	0	0	
BANKERS HANDLING CHARGES	941012	0	0	0	
EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0	0	
TAXES, DUTIES AND OTHER EXPENSES	941014	0	0	0	
OTHER ISSUE EXPENSES	941015	0	0	0	
Bond issue/ service expenses allocated to units	980507	0	0	0	
	sub-total	29277	6345	82514	
Royalty					
ROYALTY	941401	0	0	0	
Royalty allocated to units	980511	0	0	0	
	sub-total	0	0	0	
Commitment fee					
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0	0	
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	0	151264	
Commitment fee allocated to units	980509	0	0	0	
	sub-total	0	0	151264	
Guarantee fee on loan					
GUARANTEE FEE ON GOI LOAN	941301	0	0	0	
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0	0	
GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0	0	
Guarantee fee on loan allocated to units	980510	0	0	0	
	sub-total	0	0	0	
Other finance charges					
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	27186	36077	0	
OTHER CHARGES	942002	810599	1783885	2538654	
Other finance charges allocated to units	980513	0	0	0	
LC CHARGES- INDIAN CURRENCY	941501	0	0	0	
LC CHARGES- FOREIGN CURRENCY	941502	0	0	0	
OTHER BANK CHARGES- INDIAN CURRENCY	941503	7096	78930	61601	
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0	0	
BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0	0	
Bank charges allocated to units	980512	0	0	0	
	sub-total	844881	1898892	2600255	
Exchange difference regarded as adjustment to Interest Cost	940701	0	0	0	
Exchange difference regarded as adjustment to Interest Cost	980517	0	0	0	
	sub-total	0	0	0	
Interest adjustment on account of FERV	949001	0	0	0	
CO/ Regional Office Allocation to Units					
Interest and Finance Charges <Corporate/Regional Office>	949999	33498	27813	32614	
Interest and Finance Charges <PID>	949995	0	0	0	
Interest and Finance Charges <Corporate/Regional Office>	980405	0	0	0	
Allocated to Units		33498	27813	32614	
Total (Interest and Finance charges)					
Expense transferred to EDC	Less :				
INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA	980140	0	0	0	
INTT. ON BORROWED MONEY-BONDS	980141	0	0	0	
INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0	0	
INTT. ON BORROWED MONEY-TERM LOAN BANKS, FIs	980143	0	0	0	
INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0	0	
INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0	0	
BOND ISSUE/SERVICE EXPENSES	980146	0	0	0	
COMMITMENT FEE	980147	0	0	0	
GUARANTEE FEE ON LOAN	980148	0	0	0	
OTHER FINANCE CHARGES	980149	0	0	0	
Interest and Finance Charges <Corporate/Regional Office>	980195	0	0	0	
Transfer to EDC		0	0	0	
Expense transferred to contract and consultancy expenses					
INTEREST AND FINANCE CHARGES	980204	0	0	0	
INTEREST AND FINANCE CHARGES	980309	0	0	0	
Interest and Finance Charges <Corporate/Regional Office>	980605	0	0	0	
EXCHANGE RATE VARIATION	980205	0	0	0	
Transfer to Consulta		0	0	0	
Expense transferred to Deposit Works					

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	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT	980705	0	0	0					
#REF!	DEPRECIATION									
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015					
	DEPRECIATION									
	LAND- LEASE HOLD	930121	2644923	2204851	2757484					
	LAND/RIGHT TO USE	930122	0	0	0					
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	5307308	5159685	4647375					
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING	930301	81908052	81908052	81856747					
	BUILDING CONTAINING WORKSHOP	930302	0	0	0					
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	110865	179469	180786					
	OFFICE BUILDINGS-PERMANENT	930304	1466652	1563752	1599515					
	OFFICE BUILDINGS-TEMPORARY	930305	0	0	0					
	STORES AND GODOWN BUILDINGS	930306	413822	441498	441038					
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD	930321	5010894	8880511	10028305					
	RAILWAY SIDINGS	930501	0	0	0					
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM,	930601	1566674834	1565759132	1565633877					
	GENERATING PLANT AND MACHINERY	930701	1046752624	1042626682	1038588190					
	PLANT AND MACHINERY-SUB STATION	930801	337363	233551	245449					
	TRANSMISSION LINES	930901	2141147	2580563	3891867					
	PLANT AND MACHINERY-OTHERS	931001	293304	645900	212892					
	CONSTRUCTION PLANT AND EQUIPMENT	931101	3486779	3397624	4198846					
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	2805717	2647265	2501001					
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	813325	29868	29868					
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0	0					
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0	0					
	Vehicles other than Motor Car/Jeep	931501	1124232	1124430	962747					
	Motor Car/Jeep	931502	0	0	0					
	AIRCRAFT/BOATS	931601	0	0	0					
	FURNITURE, FIXTURES AND EQUIPMENT	931701	659258	614599	587422					
	COMPUTERS	931801	2199219	1857629	2065702					
	COMMUNICATION EQUIPMENTS	931901	303637	297007	203134					
	OFFICE EQUIPMENTS	932001	1466516	1396301	1379572					
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	932101	0	0	0					
	AMORTISATION OF INTANGIBLE ASSETS	932201	0	799	140732					
	OTHER ASSETS	932501	1656941	1524923	1261458					
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0	0					
		933101	0	0	0					
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	453762	476986	144665					
		Depreciation for the	2728031174	2725551077	2723558672					
	Depreciation-Adjustment on account of Lease	911001	0	0	0					
	Depreciation adjustment of account of FERV	939001	-2269452	-2269452	-2269452					
	CO/ Regional Office Allocation to Units									
	Depreciation <Corporate/Regional Office>	939999	18349302	15299502	14456343					
	Depreciation <PID>	939995	0	0	0					
	Depreciation <Corporate/Regional Office>	980404	0	0	0					
		Allocated to units	18349302	15299502	14456343					
		Total (Depreciation	2746380476	2740850579	2738015015					
	Depreciation transferred to EDC/ Units									
	DEPRECIATION DURING CONSTRUCTION	980160	0	0	0					
	Depreciation <Corporate/Regional Office>	980194	0	0	0					
		Transfer to EDC	0	0	0					
	Depreciation transferred to contract and consultancy									
	DEPRECIATION	980206	0	0	0					
	DEPRECIATION	980305	0	0	0					
	Depreciation <Corporate/Regional Office>	980604	0	0	0					
		Transfer to Contract & Cor	0	0	0					
	Depreciation transferred to deposit works									
	Depreciation- Recoverable from Deposit Works	980703	0	0	0					
#REF!	PRIOR PERIOD EXPENDITURE									
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015					
	Income									
	PRIOR PERIOD INCOME-SALE OF POWER	860101		0	0					
	Advance Against Depreciation Written Back	860103		0	0					
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102		0	0					
	OTHER PRIOR PERIOD INCOMES	860121		0	0					
		Total (Prior Period Inc	0	0	0					
	Expenditure									
	EMPLOYEES REMUNERATION AND BENEFITS	950401		0	0					
	REPAIR AND MAINTENANCE	950403		0	-1719860					
	FINANCE COST	950424		0	1955867					
	DEPRECIATION & AMORTIZATION EXPENSES	950425		0	0					
	OTHERS	950450		0	0					
		Total (Prior Period Exper	0	0	236007					
	CO/ Regional Office Allocation to Units									
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998		0	206050					
	Prior Period Adjustments (Net) <PID>	959994		0	0					
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406		0	0					

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		Allocated to Units	0	0	206050					
		Prior Period (Net)								
	Extra-ordinary Income / Expenses									
	Income									
	Interest from Beneficiary States on overdue amount	841402	0	0	0					
	Expenses									
		Net Expenses	0	0	0					
	Expenses transferred to EDC									
	Prior period expenses									
	PRIOR PERIOD EXPENSES	980165	0	0	0					
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0	0					
		Transfer to EDC	0	0	0					
	Prior period income	980179	0	0	0					
	Expense transferred to contract and consultancy expenses									
	PRIOR PERIOD ITEMS	980207	0	0	0					
	PRIOR PERIOD ADJUSTMENTS	980307	0	0	0					
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0	0					
		Transfer to Consulta	0	0	0					
	Expense transferred to Deposit Works	980706	0	0	0					
#REF!	Tax Expenses									
	Particulars	Linkage	Period ended on 31st	Period ended on 31st	Period ended on					
	Current Tax									
	INCOME TAX PROVISION	970501	0	0	0					
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0	0					
	DEFERRED TAX ACCOUNT	970510	0	0	0					
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0	0					
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	970512	0	0	0					
	INCOME TAX - REGULATORY DEFERRAL ACCOUNTS	970513	0	0	0					
	DETIALS OF EXPENDITURE ON CONTRACT, PROJECT									
	Particulars	Linkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015		#REF!	#N/A	Difference	
	Direct Expenses						#N/A			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-MATERIALS	960102	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-SUPPLIES	960103	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-LABOUR	960104	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-MATERIAL	960201	0	0	0		#N/A			
	DIRECT EXPENSES-SUPPLIES	960202	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-LABOUR	960203	0	0	0		#N/A		#N/A	
	DIRECT EXPENSES-OTHERS	960204	0	0	0		#N/A		#N/A	
		sub-total	0	0	0					
	Employees' Remuneration and benefits									
	Salaries, Wages, Allowances and benefits								0	
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0	0		#N/A		#N/A	
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0	0					
		sub-total	0	0	0					
	Gratuity and contribution to provident fund									
	Gratuity, Contribution to provident fund & pension scheme	960113	0	0	0		#N/A		#N/A	
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0	0		#N/A		#N/A	
		sub-total	0	0	0					
	Staff welfare Expenses									
	STAFF WELFARE EXPENSES	960114	0	0	0		#N/A		#N/A	
	Repairs and Maintenance									
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0	0		#N/A		#N/A	
	REPAIR AND MAINTENANCE-MACHINERY AND	960117	0	0	0		#N/A		#N/A	
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0	0		#N/A		#N/A	
	Repair and Maintenance-Others	960218	0	0	0					
		sub-total	0	0	0					
	Administration and Other Expenses									
	RENT/HIRING CHARGES	960119	0	0	0		#N/A		#N/A	
	Travelling and Conveyance									
	TRAVELLING AND CONVEYANCE	960121	0	0	0		#N/A		#N/A	
	TRAVELLING COST	960213	0	0	0				0	
		sub-total	0	0	0		#N/A		#N/A	
	EXPENSE ON VEHICLES	960122	0	0	0		#N/A		#N/A	
	INSURANCE	960120	0	0	0		#N/A		#N/A	
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION	960123	0	0	0		#N/A		#N/A	
	ADVERTISEMENT PUBLICITY	960124	0	0	0		#N/A		#N/A	
	PRINTING AND STATIONERY	960125, 960215	0	0	0		#N/A		#N/A	
	Remuneration to Auditors	960136	0	0	0				0	
	ERV	960134	0	0	0		#N/A		#N/A	
	RATES AND TAXES	960127	0	0	0		#N/A		#N/A	
	SECURITY	960128	0	0	0		#N/A		#N/A	
	ELECTRICITY CHARGES	960129	0	0	0		#N/A		#N/A	

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	Other Expenses									
	OTHER EXPENSES	960131	0	0	0		#N/A		#N/A	
	DOCUMENTATION AND COMPUTER CHARGES	960216	0	0	0					
	OTHER EXPENSES	960217	0	0	0					
		sub-total	0	0	0					
	Contingencies								0	
	CONTINGENCIES	960130-NA	0	0	0				0	
									0	
	Consultancy charges								0	
	CONSULTANCY CHARGES	960133	0	0	0		#N/A		#N/A	
									0	
	Depreciation & Amortization Expense								0	
	DEPRECIATION	960132	0	0	0		#N/A		#N/A	
	Depreciation	960219	0	0	0				0	
		sub-total	0	0	0					
									0	
	Finance Cost								0	
	INTEREST AND FINANCE CHARGES	960152	0	0	0		#N/A		#N/A	
	INTEREST AND FINANCE CHARGES	960220	0	0	0				0	
		sub-total	0	0	0					
									0	
	LOSS ON CONSTRUCTION CONTRACT	960150	0	0	0				0	
	Provisions									
	Provisions	960151	0	0	0				0	
	CONSULTANCY WING -PROVISIONS	960221	0	0	0				0	
		sub-total	0	0	0		0		0	
	Construction WIP									
	Contruction -WORK IN PROGRESS	960199-NA	0	0	0				0	
	Consultancy -WORK IN PROGRESS	960290- NA	0	0	0				0	
	Total									
	Other Income <Corporate/Regional Office>	960190	0	0	0		#N/A		#N/A	
	Generation, Administration and Other Expenses	960192	0	0	0		#N/A		#N/A	
	Employees' Remuneration and Benefits <Corporate/Regional	960191	0	0	0		#N/A		#N/A	
	Depreciation <Corporate/Regional Office>	960193	0	0	0		#N/A		#N/A	
	Interest and Finance Charges <Corporate/Regional Office>	960194	0	0	0		#N/A		#N/A	
	Provisions <Corporate/Regional Office>	960196	0	0	0		#N/A		#N/A	
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0	0		#N/A		#N/A	
		sub-total	0	0	0					
	Receipts and recoveries	Less								
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0	0		#N/A		#N/A	
	Receipts and Recoveries-Miscellaneous	960225	0	0	0				0	
		sub-total	0	0	0					
	Prior Period Adjustments									
	PRIOR PERIOD EXPENSES	960135	0	0	0		#N/A		#N/A	
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0	0				0	
	Period Period expenses transferred to Contract &	sub-total	0	0	0				#N/A	
#REF!	EXPEND. DURING CONSTRUCTION									
	Particulars	LInkage	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015		Contra Scheme -Audit tool			
	EMPLOYEES BENEFITS EXPENSES									
	Salaries, wages, allowances	980101	0	0	0		0		0	
	Gratuity and contribution to provident fund	980102	0	0	0		0		0	
	Staff welfare expenses	980103	0	0	0		0		0	
	Leave Salary & Pension Contribution	980104	0	0	0				0	
	Sub-total		0	0	0		0		0	
	REPAIRS & MAINTENANCE									
	Building	980110	0	0	0		0		0	
	Machinery	980111	0	0	0		0		0	
	Others	980112	0	0	0		0		0	
	Sub-total		0	0	0		0		0	
	ADMINISTRATION & OTHER EXPENSES									
	Rent	980114	0	0	0		0		0	
	Rates and taxes	980115	0	0	0		0		0	
	Insurance	980116	0	0	0		0		0	
	Security expenses	980117	0	0	0		0		0	
	Electricity Charges	980118	0	0	0		0		0	
	Travelling and Conveyance	980119	0	0	0		0		0	
	Expenses on vehicles	980120	0	0	0		0		0	
	Telephone, telex and Postage	980121	0	0	0		0		0	
	Advertisement and publicity	980122	0	0	0		0		0	
	Entertainment and hospitality expenses	980123-NA	0	0	0		0		0	
	Printing and stationery	980124	0	0	0				0	
	Design and Consultancy charges:									
	- Indigenous	980126	0	0	0		0		0	
	- Foreign	980127	0	0	0		0		0	
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	0	0		0			
	Expenditure on land not belonging to corporation	980132	0	0	0		0		0	
							0		0	

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	Land acquisition and rehabilitation	980133-NA	0	0	0					
	Assets/ Claims written off	980128-NA	0	0	0					
	Losses on sale of assets	980130-NA	0	0	0		0		0	
	Remuneration to Auditors	980152	0	0	0		0		0	
	Exchange rate variation (Debit)	980150	0	0	0		0		0	
	Other general expenses	980125	0	0	0		0		0	
	Sub-total		0	0	0		0		0	
	FINANCE COST									
	Interest on :									
	a) Government of India loan	980140	0	0	0		0		0	
	b) Bonds	980141	0	0	0		0		0	
	c) Foreign loan	980142	0	0	0		0		0	
	d) Term loan	980143 and	0	0	0		0		0	
	e) Cash credit facilities /WCDL	980145	0	0	0		0		0	
	Exchange differences regarded as adjustment to interest	980154	0	0	0				0	
	Loss on Hedging Transactions	980155	0	0	0		0		0	
	Bond issue/ service expenses	980146	0	0	0		0		0	
	Commitment fee	980147	0	0	0		0		0	
	Guarantee fee on loan	980148	0	0	0		0		0	
	Other finance charges	980149	0	0	0		0		0	
	TRANSFER OF EXPENSES TO EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	980181	0	0	0		0			
	TRANSFER OF EXPENSES TO EAC-INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF	980183	0	0	0		0			
	TRANSFER OF EXPENSES TO EAC-COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	980185	0	0	0		0			
	Sub-total		0	0	0		0		0	
	PROVISIONS	980161	0	0	0		0		0	
	Sub-total		0	0	0		0		0	
	DEPRECIATION & AMORTISATION	980160	0	0	0		0		0	
	Sub-total		0	0	0		0		0	
	PRIOR PERIOD EXPENSES									
	Prior Period Expenses	980165	0	0	0		0		0	
	Less: Prior Period Income	980179	0	0	0		0		0	
	Sub-total		0	0	0		0		0	
	C.O./Regional Office Expenses:									
	Other Income	980191	0	0	0		0		0	
	Generation, Administration and Other Expenses	980193	0	0	0		0		0	
	Employees Benefits Expenses	980192	0	0	0		0		0	
	Depreciation & Amortisation	980194	0	0	0		0		0	
	Finance Cost	980195	0	0	0		0		0	
	Provisions	980197	0	0	0		0		0	
	Prior Period Adjustment (Net)	980196	0	0	0		0		0	
	Sub-total		0	0	0		0		0	
	LESS: RECEIPTS AND RECOVERIES									
	Income from generation of electricity –	980170	0	0	0		0		0	
	Interest on loans and advances	980171	0	0	0		0		0	
	Miscellaneous receipts	980172	0	0	0		0		0	
	Profit on sale of assets	980173-NA	0	0	0				0	
	Exchange rate variation (Credit)		0	0	0		0		0	
	Provision not required written back	980174	0	0	0		0		0	
	Hire charges/ outturn on plant and machinery	980175	0	0	0		0		0	
	TRANSFER OF FAIR VALUE GAIN TO EAC- SECURITY	980182	0	0	0					
	TRANSFER OF FAIR VALUE GAIN TO EAC - ON PROVISIONS	980184	0	0	0					
	Sub-total		0	0	0		0		0	
	GRAND TOTAL		0	0	0		0		0	
Appropriations										
	WRITE BACK FROM BOND REDEMPTION RESERVE	970601	0	0	0					
	WRITE BACK FROM CAPITAL RESERVE	970602	0	0	0					
	WRITE BACK FROM OTHER RESERVE	970603	0	0	0					
	WRITE BACK FROM SELF INSURANCE RESERVE	970604	0	0	930140					
	TAX ON DIVIDEND WRITE BACK	970605	0	0	0					
	WRITE BACK FROM CSR/SD RESERVE	970607	0	0	0					
	WRITE BACK FROM R&D EXP APPROPRIATION ACCOUNT	970608	0	0	0					
	CAPITAL RESERVE	970701	0	0	0					
	BOND REDEMPTION RESERVE	970702	0	0	0					
	SELF INSURANCE RESERVE	970703	0	0	0					
	GENERAL RESERVE	970704	0	0	0					
	CSR RESERVE	970707	0	0	0					
	R&D EXP APPROPRIATION ACCOUNT	970708	0	0	0					
	INTERIM DIVIDEND	970802	0	0	0					
	PROPOSED DIVIDEND	970801	0	0	0					
	INCOME TAX PROVISION ON DIVIDEND	970502	0	0	0					
	INCOME TAX PROVISION ON PROPOSED DIVIDEND	970505	0	0	0					

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FRINGE BENEFIT TAX	970504	0	0	0
INTEREST ON HBA -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880101	0	0	0
INTEREST ON CAR ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880102	0	0	0
INTEREST ON SCOOTER / MOTOR CYCLE ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880103	0	0	0
INTEREST ON COMPUTER ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880104	0	0	0
INTEREST ON FURNITURE ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880105	0	0	0
		0	0	0
INTEREST ON LOANS TO CONTRACTORS/OTHERS-ADJUSTMENT ON ACCOUNT	880201	0	0	0
INTEREST -SECURITY DEPOSIT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE	880301	0	0	0
		0	0	0
AMORTISATION OF DEFERRED INCOME-GRANTS IN AID-FROM GOVERNMENT	880401	0	0	0
		0	0	0
FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY	880501	0	0	0
		0	0	0
FAIR VALUE GAIN ON LONG TERM BORROWING	880601	0	0	0
FAIR VALUE GAIN ON PROVISION FOR COMMITTED CAPITAL EXPENDITURE	880701	0	0	0
EFFECTIVE INTEREST ON INVESTMENTS - DEBT INSTRUMENTS	880801	0	0	0
INVESTMENT- EQUITY INSTRUMENTS-FAIR VALUATION ADJUSTMENT- OCI	890101	0	0	0
INVESTMENT- DEBT INSTRUMENTS- FAIR VALUATION ADJUSTMENT- OCI	890102	0	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST- HOUSE BUILDING ADVANCE	910101	0	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST- CAR ADVANCE	910102	0	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-- SCOOTER / MOTOR CYCLE ADVANCE	910103	0	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST– COMPUTER ADVANCE	910104	0	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-- FURNITURE ADVANCE	910105	0	0	0
		0	0	0
INTEREST ON BONDS/TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910201	0	0	0
INTEREST ON TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910202	0	0	0
INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910301	0	0	0
		0	0	0
INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910401	665989	387761	0
INTEREST EXPENSES ON LOANS TO CONTRACTORS/ OTHERS- FAIR VALUE LOSS	910801	0	0	0
		665989	387761	0
COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	910501	0	0	0
INTEREST EXPENSES - IND AS ADJUSTMENT - PROVISION FOR LIVELIHOOD ASSISTANCE	910502	0	0	0
EXPECTED CREDIT LOSS ALLOWANCE-TRADE RECEIVABLES	910601	0	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-LEAVE ENCASHMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910701	0	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-GRATUITY -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910702	0	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)RETIRED EMPLOYEES MEDICAL BENEFIT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910703	11207235	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) BAGGAGE ALLOWANCE ON RETIREMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910704	0	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-MEMENTO ON RETIREMENT- OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910705	0	0	0
		11207235	0	0
FVTOCI RESERVE- EQUITY INSTRUMENTS	970101	0	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	970102	0	0	0
FVTOCI - ACTURIAL GAIN LOSS	970103	0	0	0
IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F Y 2015-16)	970104	0	0	0
DEFERRED TAX ACCOUNT- OCI -REMEASUREMENT OF DEFINED BENEFIT PLAN /ACTUARIAL GAIN (LOSS)	970201	0	0	0
DEFERRED TAX ASSET- OCI- EQUITY INSTRUMENTS	970202	0	0	0
DEFERRED TAX ASSET- OCI-DEBT INSTRUMENTS	970203	0	0	0

NHPC LIMITED FARIDABAD

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Balance Sheet

(Audited)

For the year ended 31.03.2018

NHPC LIMITED

DULHASTI POWER STATION

KISHTWAR (J&K)

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2018	As at 31st March, 2017
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property Plant & Equipment	2.1	25,550,899,451	28,206,834,879
b) Capital Work in Progress	2.2	4,731,544	52,879,951
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	34	34
e) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	-	-
f) Non Current Tax Assets (Net)	4.1	-	-
g) Other Non Current Assets	4.2	2,588,000	3,175,700
TOTAL NON CURRENT ASSETS		25,558,197,029	28,262,890,564
(2) CURRENT ASSETS			
a) Inventories	5	140,544,527	136,494,433
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(478,205)	1,442,055
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	12,982,504	13,488,259
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	141,421,407	108,916,358
TOTAL CURRENT ASSETS		294,470,233	260,341,105
(3) Regulatory Deferral Account Debit Balances	14	427,260,839	247,377,209
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		26,279,928,101	28,770,608,878
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	6,078,961,582	5,311,701,127
TOTAL EQUITY		6,078,961,582	5,311,701,127
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	254,968	971,232
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,040,807,692	1,043,077,144
TOTAL NON CURRENT LIABILITIES		1,041,062,660	1,044,048,376
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		3,740,806	2,436,822
Total outstanding dues of Creditors other than micro enterprises and small enterprises		60,699,572	65,210,806
iii) Other financial liabilities	20.3	40,177,198	77,918,498
b) Other Current Liabilities	21	340,589,808	364,267,321
c) Provisions	22	135,555,303	159,466,766
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	18,579,141,172	21,745,559,162
TOTAL CURRENT LIABILITIES		19,159,903,859	22,414,859,375
TOTAL EQUITY & LIABILITIES		26,279,928,101	28,770,608,878

Significant Accounting Policies
Expenditure attributable to construction [illegible] during the year [illegible] capital work in progress 32
Disclosure on Financial Instruments and Risk Management 33
Other Explanatory Notes to Accounts 34

Note 1 to 34 form integral part of the Accounts
DULHASTI POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation

Subject to closing entries
Pd emphasis on Note 21

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No 09847N)

(CA Karanbir Singh Sethi)
Partner
M.No.091188

Head of Finance

Head of Project

Place: -
Date: - 16/4/18

ARORA VOHRA & CO. JAMMU CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

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

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
INCOME			
i) Revenue from Continuing Operations	24	11,563,788,589	11,453,539,164
ii) Other Income	25	897,092,778	873,916,996
TOTAL INCOME		12,460,881,367	12,327,456,160
EXPENSES			
i) Generation and Other Expenses	26	1,911,188,380	2,342,271,032
ii) Employee Benefits Expense	27	1,537,312,289	1,641,556,308
iii) Finance Cost	28	349,328,174	525,909,390
iv) Depreciation & Amortization Expense	29	2,750,831,842	2,745,660,969
TOTAL EXPENSES		6,548,660,685	7,255,397,699
Profit before Exceptional items, Rate Regulated Activities and Tax		5,912,220,682	5,072,058,461
Exceptional items		-	-
PROFIT BEFORE TAX		5,912,220,682	5,072,058,461
Tax Expenses	30		
i) Current Tax		-	-
i) Adjustments for Income Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		5,912,220,682	5,072,058,461
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	179,766,756	236,947,050
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		6,091,987,438	5,309,005,511
Profit for the year from continuing operations (A)		6,091,987,438	5,309,005,511
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		(13,142,730)	(22,447,998)
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		116,874	10,430,159
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		(13,025,856)	(12,017,839)
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		(13,025,856)	(12,017,839)
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		(13,025,856)	(12,017,839)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		6,078,961,582	5,296,987,672

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

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

Subject to closing entries emphasis of note 21

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Note 1 to 34 form integral part of the Accounts

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 000471N)

(CA Kanwar Singh Sethi)
Partner
M.No.091188

Head of Finance

Head of Project

Place:
Date: 16/4/18

ARORA VOHRA & CO. JAMMU CHARTERED ACCOUNTANT

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NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(i) Reporting entity

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

(ii) Basis of preparation

(A) Statement of Compliance

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

Basis of Measurement

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

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

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

(B) Functional and presentation currency

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

(D) Use of estimates and management judgements

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

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

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

Critical judgements and estimates

a) Determining whether an arrangement contains a lease

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

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

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

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

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

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

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

b) Useful life of Property, Plant and Equipment

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

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

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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

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accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

1.0 Property, Plant and Equipment (PPE)

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

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

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

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

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

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

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

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

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are

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replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

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

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

c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

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

3.0 Investment Property

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

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

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

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

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4.0 Intangible Assets and Intangible Assets under Development

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

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

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

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

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

5.0 Foreign Currency Transactions

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

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."

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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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents,Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) the entity's business model for managing the financial assets and

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

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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 orloss are expensed in the Statement of Profit and Loss.

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

c) Subsequent measurement

Debt instruments at amortised cost

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

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

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

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

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

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

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

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

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fairvalue. Equity instruments which are held for trading,if any, are classified at Fair Value Through Profit orLoss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within

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equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) Derecognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

e) Impairment of financial assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under IndAS 18, Revenue.

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

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipments and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

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The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs. The amount of any reversal of the write-down of inventories arising from increase in the net realisable value is recognized as a reduction from the amount of inventories recognized as an expense in the period in which reversal occurs.

11.0 Dividends

Dividends and interim dividendspayable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost.Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an assetif another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Lossor in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

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

d) Offsetting of financial instruments

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

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the

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

b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

a) Revenue is recognised ~~when the significant risks and rewards of ownership have been~~ transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.

b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and

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method adopted by the appropriate authority. Customers are billed on aperiodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.

d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

f) Advance AgainstDepreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.

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

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

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

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

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

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

iii) Defined benefit plans

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

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

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

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

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

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

iv) Other long-term employee benefits

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

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

v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing

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costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying tangible assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery
- Computer & Peripherals

ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

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

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

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

h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

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

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

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

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

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m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

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

o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to theStatement of Profit and Loss in the year in which such decision is taken.

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

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

20.0 Income Taxes

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

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a) **Current tax**

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

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

b) **Deferred tax**

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit orloss nor the accounting profit orloss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Losswhen the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

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22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

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

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised asa Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amountsincluding Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the priorperiods presented in which the error occurred. If the error occurred before the earliest period presented, theopening balances of assets, liabilities and equity for the earliest period presented, are restated.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares considered for deriving basic earnings perequity share and also the

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weighted average number of equity shares that could have been issued upon conversionof all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movementsin regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings underCurrentLiabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

Expected to be realised or intended to be sold or consumed in the normal operating cycle
Held primarily for the purpose of trading
Expected to be realised within twelve months after the reporting period, or
Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

It is expected to be settled in the normal operating cycle
It is held primarily for the purpose of trading
It is due to be settled within twelve months after the reporting period, or
There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

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

ARORA VOHRA & CO. CHARTERED ACCOUNTANTS JAMMU

For Arora Vohra & Co.
Chartered Accountants
FRN: 014870

(Karanbir Singh Arora) (Head of Project) (Head of Finance)
Partner
M.No. 091185

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

(Amount in ₹)

Sl. No.	PARTICULARS		GROSS BLOCK							DEPRECIATION				NET BLOCK	
			As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
				IUT	Others	IUT	Others								
i)	Land – Freehold	470101	0	0	0	0	0	0	0	0			0	0	0
ii)	Land – Leasehold	470111	30814893	0	0	0	0	0	30814893	25986039	3478913	0	29464952	1349941	12828854
iii)	Roads and Bridges	4702	152325397	0	3536342	0	1034871	0	154826868	35217031	5945147	0	41062178	113764690	117108366
iv)	Buildings	4703	2649096110	0	32885083	0	0	0	2681981193	866315666	92954654	5942346	965212668	1716768525	1782780444
v)	Railway sidings	4705	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4706	29694284161	0	39880628	0	0	0	29734164789	13934383540	1570390889	0	15504774429	14229390360	15759900621
vii)	Generating Plant and machinery	4707	19890359364	0	16991022	0	15480286	0	19891870120	9609686393	1050592923	-3071816	10657207500	9234662620	10280672991
viii)	Plant and machinery Sub station	4708	10477773	0	726749	0	0	0	11204522	2570096	515792	197565	3283453	7921069	7907677
ix)	Plant and machinery Transmission lines	4709	57315928	0	0	0	0	0	57315928	26630860	3033001	0	29663861	27652067	30685068
x)	Plant and machinery Others	4710	6257529	0	2891520	0	0	0	9149049	3480363	333410	0	3813773	5335276	2777166
xi)	Construction Equipment	4711	75031783	0	0	0	13754	0	75018029	27100610	6115278	-13751	33202137	41815892	47931173
xii)	Water Supply System/Drainage and Sewerage	4712	123596751	0	5851106	0	0	0	129447857	16834155	4301717	0	21215872	108231985	106762596
xiii)	Electrical installations	4714	0	0	0	0	0	0	0	0	0	0	0	0	0
xiv)	Vehicles	4715	20640665	0	0	0	1619862	0	19020803	12177934	1124232	-1204593	12097573	6923230	8462731
xv)	Aircraft/ Boats	4716	389875	0	0	0	0	0	389875	213614	0	0	213614	176261	176261
xvi)	Furniture and fixture	4717	13463720	0	33115	0	84198	0	13412637	6138896	731939	-12008	6858827	6553810	7324824
xvii)	Computers	4718	24015604	0	261721	39900	416050	0	23820655	19159940	2121247	-434838	20846349	2974306	4855744
xviii)	Communication Equipment	4719	5456361	0	495291	3500	311734	0	5636418	2540664	343735	-187346	2705053	2931365	2915697
xix)	Office Equipments	4720	24343170	0	1095568	0	113587	0	25325091	11895529	1509104	-78164	13326469	11998622	12447641
xx)	Research and Development	4721	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	4725	32237147	0	5885937	50000	724139	0	37346945	10945409	2041269	-43927	12942751	24404194	21291738
xxii)	Tangible Assets of minor value >750 and < Rs 5000	4728	4626051	3500	220988	0	106308	0	4744231	4621164	224419	-106190	4739393	4838	4887
	Total		52822735382	3500	110755010	93400	19905589	0	52913494903	24615900503	2745737669	957280	27362595452	25550899451	28206834879
	Previous year		52603528474	9357008	258071872	9478379	28224595	-10518998	52822735382	21886973696	2734489688	-5562881	24615900503	28206834879	30716554778

Explanatory Note: -

1) 'Lease deeds in respect of leasehold land amounting to Rs. 35814893 (Previous year Rs.35814893) covering an area of 205.76 hectare (Previous year 205.76 hectare) are yet to be executed/passed.'

2) 'Lease deeds in respect of leasehold land amounting to Rs. 30,00,000/- (Previous year Rs. 30,00,000/-) covering an area of 3.10 hectare (Previous year 3.10 hectare) are yet to be executed/passed in respect of Bursar Project'

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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

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

Please check the figures manually 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		
	As at 31.03.2018	As at 31.03.2017

(ii) Fair Value of investment property

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

(iv) Valuation process

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

NOTE NO. 2.4 Other Intangible Assets

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

(Amount in ₹)

Sl. No.	PARTICULARS		GROSS BLOCK							AMORTISATION				NET BLOCK	
			As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
				IUT	Others	IUT	Others								
i)	Land- Right to Use	470121	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	4722	2163812	0	0	0	0	0	2163812	2163778	0	0	2163778	34	34
	Total		2163812	0	0	0	0	0	2163812	2163778	0	0	2163778	34	34
	Previous year		2163812	0	0	0	0	0	2163812	2163778	0	0	2163778	34	34

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Annexure to Note 2.1 & 2.4 as at
31.03.2018

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	TREATMENT OF SINKING ZONE BY PROVIDING PROTECTION WALL AT RD 24.5M TO RD 36M	410201	300969
2	TREATMENT OF SINKING ZONE TO T-312 AT DUL DAM	410201	1347199
3	BACKFILL CONCRETE IN RIGHT BANK DRIFT, FOOTPATH AND CONCRETE CLADDING AT LEFT BANK DUL DAM	410201	1034871
4	PROTECTION OF ELECTRIC POLES IN DUL VILLAGE	410201	653303
5	BUILDING FOR R&M OF MACHINERY	410302	2664540
6	OFFICE BUILDING AT WASSAR (1 DOUBLE STOREY AND 1 SINGLE STOREY)(Bursar)	410304	5187400
7	STORE & GODOWN - BUILDING AT WASSAR (Bursar)	410306	1667865
8	Two number cement store sheds	410306	1
9	one number of Mechanical workshop shed	410306	1
10	one number of carpentery workshop shed	410306	1
11	NISHAN SHED	410306	36361
12	STORE SHED	410306	66393
13	STORE SHED	410306	346176
14	NISHAN SHED SEMI CIRCULAR TRUSEER	410306	566440
15	A TYPE QUARTERS	410325	1110470
16	RESIDANCE 149-56	410325	527449
17	S TYPE QUARTERS	410325	1146929
18	CONSTRUCTION & RAISING OF PERMANENT BOUNDARY WAAL IN SEMNA AMONG OUTER PERIPHERY OF KV SCHOOL	410325	15
19	RESIDENTIAL BUILDING - PERMANENT(Bursar)	410325	9197082
20	CONSTRUCTION OF BOUNDAR WALL AT TAMRUCHI COLONY AT DUL DAM	410325	2197633
21	Construction of Permanent Boundary Wall in DSB colony outer periphery (O-H Block)	410325	4474943
22	single room (45 number) with toilets (Executive bachelor)	410326	1
23	single room (65 number) with toilets (Executive bachelor)	410326	1
24	single room (120 number) with toilets (Executive bachelor)	410326	1
25	Labour Colony (9 blocks0	410326	1
26	TIMBER HUTS DOUBLE ROOM	410326	311254
27	CONSTRUCTION OF 02 NO; OBSERVATION POST FOR CISF	410328	1349821
28	Explosive Magazine at dam site (Capacity 6500 KG)	410328	1
29	Explosive Magazine at dam site (Capacity 4200 KG)	410328	1
30	C/O TOILET BLOCK,SEWERAGE AMENTIES AT SHALIMAR MECHNICAL, STORE, GM RESIDENCE FOR CISF	410328	1663406
31	C/O SECUIRTY MORCHA & GATE OF CISF NEAR HOSPITAL & KTSD OFFICE	410328	646239
32	GARRAGE SHED & INSPECTION HUT AT KULEED AND GARRAGE SHED(Bursar)	410328	1979653
33	Internal wiring including fitting and apparatus ofCONSTRUCTION OF 02 NO; OBSERVATION POST FOR CISF	410428	10543
34	Internal wiring including fitting of TOILET BLOCK,SEWERAGE AT SHALIMAR MECHNICAL,STORE,CISF	410428	17894
35	Internal wiring including fitting of C/O SECUIRTY MORCHA & GATE OF CISF NEAR HOSPITAL & KTSD OFFICE	410428	16568
36	HILL SLOPE STABLIZATION WORK AT DAM SITE	410601	39880628
37	EHV SWITCHGEAR SYSTEM	410705	-2270414
38	BATTERY CHARGER 24V DC AUTO/TRICKLE/BOOST	410707	53100
39	BATTERY BANK 110V,100AH, EACH CELL 2V.100AH,TUBULAR TYPE.ALONG WITH ACCESORIES	410707	255160
40	PULLING AND LIFTING MACHINE, PULLING CAPACITY 8 TON, LIFTING CAPACITY:5TON, MAKE: KEPRO	410712	41800
41	AL. LADDER,TROLLEY TYPE, HT:6 FT, PLATFORM WITH RAILING ON ALL 3 SIDES, STEP SIZE 200MM X 600MM	410713	22276
42	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 6 FT.	410713	5490

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43	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 6 FT.	410713	5490
44	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 12 FT.	410713	9319
45	AL. AUTO FOLDING LADDER WITH 57 MM WIDE STEPS WITH SERVICEMEN'S PLATFORM BELOW THE TOP, SIZE 12 FT.	410713	9319
46	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	410713	28299
47	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	410713	28299
48	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	410713	28299
49	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	410713	28299
50	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1600MM X 800MM X 940MM	410713	28299
51	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
52	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
53	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
54	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
55	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
56	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
57	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
58	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
59	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
60	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1500MM X 700MM X 700MM	410713	24526
61	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	410713	17860
62	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	410713	17860
63	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	410713	17860
64	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	410713	17860
65	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1200MM X 600MM X 700MM	410713	17860
66	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
67	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
68	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
69	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
70	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
71	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
72	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721

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73	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
74	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
75	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 1000MM X 600MM X 700MM	410713	15721
76	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
77	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
78	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
79	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
80	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
81	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
82	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
83	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
84	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
85	STEEL CABLE DRUM (CORRUGATED TYPE); FLANGE DIA X BARREL DIA X TRAVERSE = 800MM X 400MM X 550MM	410713	9432
86	LOW VACUUM DEHYDRATION UNIT, MAKE-LVDH-2100 CU05EL OR EQUIVELENT	410713	679000
87	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	410713	22699
88	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	410713	22699
89	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	410713	22699
90	1000A TRUE RMS AC/DC DIGITAL CLAMP METER	410713	22699
91	DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V	410713	35000
92	110V,20A FLOAT CUM BOOST CHARGER SUITABLE FOR FOR 100 AH BATTERY BANK	410713	181006
93	110V,20A FLOAT CUM BOOST CHARGER SUITABLE FOR FOR 100 AH BATTERY BANK	410713	181006
94	ELECTRIC OPERATED SIREN,HORIZ.DOUBLE MOUNTING, 3-PH,50 HZ 7.5 HP, RANGE-11 KM ,KHERAJ (HDT-1100)	410713	157452
95	ELECTRIC OPERATED SIREN,HORIZ.DOUBLE MOUNTING, 3-PH,50 HZ 7.5 HP, RANGE-11 KM ,KHERAJ (HDT-1100)	410713	157452
96	HORIZONTAL , DOUBLE MOUNTING ,SINGLE PHASE ,1/2 HP ,1.5 KM RANGE SIREN ,MAKE KHERAJ,MODEL : PD-150	410713	16185
97	HORIZONTAL , DOUBLE MOUNTING ,SINGLE PHASE ,1/2 HP ,1.5 KM RANGE SIREN ,MAKE KHERAJ,MODEL : PD-150	410713	16185
98	CHAIN PULLEY BLOCK, CAP-10 TON, LIFT-6MTR. HEAVY DUTY	410713	38149
99	PORTABLE TYPE-GASOLINE UNIT FOR RADIAL GATES CONSISTING OF 20 - 25 HP PETROL ENGINE	410713	936582
100	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	971682
101	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	971682
102	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	865034
103	T_ADT MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-T_ADT	410714	983532
104	DISTRIBUTING VALVE (GOVERNING PRESSURE SENSOR) OF REF-30A OF DRAWING NO.-NEY DUL 20 TM RA LE 005- D	410714	948523
105	IDLER VALVE(DIVERSION- UNLOADING SYSTEM), REF-40 OF DRG NO.NEY DUL 20 TM RA LE005	410714	1327933
106	HS PUMP UNIT ALLWEILER SCREW PUMP WITH MOTOR DRG NO. 855892330600211	410714	2360358
107	360KV,20KA,SURGE ARRESTER,METAL OXIDE HOUSE IN POLYMER INSULATOR WITH SURGE MONITOR,TWIN MOOSE CLAMP	410714	219300

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108	360KV,20KA,SURGE ARRESTER,METAL OXIDE HOUSE IN POLYMER INSULATOR WITH SURGE MONITOR,TWIN MOOSE CLAMP	410714	219300
109	360KV,20KA,SURGE ARRESTER,METAL OXIDE HOUSE IN POLYMER INSULATOR WITH SURGE MONITOR,TWIN MOOSE CLAMP	410714	219300
110	TRANSFORMER OIL TANKER MOUNTED ON TROLLEY WITH PUMP, HOSES & PANEL CAPACITY 25KL	410714	1339601
111	TRANSFORMER OIL FILTRATION PLANT, 6000 LPH, MAKE & MODEL KEC/ T-EM-HV-B-600-TES	410714	1931761
112	Site supervision charges Supply of 4 number surge Arrestors for gis line (473005110,111,112 &113)	410714	1203413
113	NUMERICAL LOW IMPEDANCE BUS BAR PROTECTION SCHEME - MICOM P746	410714	536600
114	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	410714	297625
115	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	410714	297625
116	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	410714	175157
117	ALSTOM MAKE MICOM P442 DISTANCE PROTECTION RELAY	410714	175157
118	400 KVA TRANSFORMER	410801	726749
119	ACOUSTIC ENCLOSURE FOR 1275 KVA DG SET	411002	528938
120	ACOUSTIC ENCLOSURE FOR 1275 KVA DG SET	411002	528938
121	ACOUSTIC ENCLOSURE FOR 640 KVA DG SET	411002	369213
122	ACOUSTIC ENCLOSURE FOR 350 KVA DG SET	411002	267583
123	ACOUSTIC ENCLOSURE FOR 80 KVA DG SET	411002	149349
124	ACOUSTIC ENCLOSURE FOR 80 KVA DG SET	411002	149349
125	ACOUSTIC ENCLOSURE FOR 1275 KVA DG SET	411002	528937
126	ACOUSTIC ENCLOSURE FOR 640 KVA DG SET	411002	369213
127	PROVIDING & LAYING OF SEWERAGE PIPE LINE FROM B-TYPE, A-TYPE & S-TYPE QUARTER AT SHALIMAR COLONY	411202	3873607
128	CECON ELECTRICAL INCINERATOR MODEL: CTL-30F	411202	1977499
129	GODREJ ORTHO REGULAR DOUBLE BED MATTRESS 78X72X4	411707	16557
130	GODREJ ORTHO REGULAR DOUBLE BED MATTRESS 78X72X4	411707	16558
131	HP PRINTER A3 SIZE MODEL 7612 ALL IN ONE	411803	25600
132	CANON LASERJET LBP841 CDN PRINTER	411803	145425
133	GROUND PLANE VHF ANTENNA WITH UHF FEMALE CONNECTOR FOR GM-338 RADIO	411806	90696
134	4 PORT AND 40 EXTENSION SPABX	411902	87320
135	DIPOLE ANTENNA (30 MHZ) FOR KENWOOD MAKE TK 80 HF SET INCLUSIVE OF ALL ACCESSORIES.	411903	199789
136	GROUND PLANE VHF ANTENNA WITH UHF FEMALE CONNECTOR FOR GM-338 RADIO	411903	90696
137	GROUND PLANE VHF ANTENNA WITH UHF FEMALE CONNECTOR FOR GM-338 RADIO	411903	90696
138	MOBILE PHONE (Bursar)	411904	14800
139	LYF MOBILE PHONE, CMO (DR. Nisha Sharma)	411904	3500
140	SMART MOBILE PHONE MAKE INTEX MODEL AQUA STAR 4 G (Power House Operation)	411904	4990
141	Micromax Video 1 Mobile Phone CE(Ele.)(Sh. Suresh Kumar)	411904	3500
142	MIXER GRINDER	412007	5225
143	MIXER GRINDER	412007	5225
144	MIXER GRINDER	412007	5225
145	MIXER GRINDER	412007	5225
146	STORAGE WATER HEATER 25 LTRS	412007	6180
147	STORAGE WATER HEATER 25 LTRS	412007	6180
148	STORAGE WATER HEATER 25 LTRS	412007	6180
149	STORAGE WATER HEATER 25 LTRS	412007	6180
150	STORAGE WATER HEATER 25 LTRS	412007	6180
151	STORAGE WATER HEATER 25 LTRS	412007	6180
152	STORAGE WATER HEATER 25 LTRS	412007	6180
153	STORAGE WATER HEATER 25 LTRS	412007	6180
154	STORAGE WATER HEATER 25 LTRS	412007	6180
155	STORAGE WATER HEATER 25 LTRS	412007	6180
156	STORAGE WATER HEATER 25 LTRS	412007	6180
157	STORAGE WATER HEATER 25 LTRS	412007	6180
158	STORAGE WATER HEATER 25 LTRS	412007	6180
159	STORAGE WATER HEATER 25 LTRS	412007	6180
160	STORAGE WATER HEATER 25 LTRS	412007	6180
161	STORAGE WATER HEATER 25 LTRS	412007	6180
162	STORAGE WATER HEATER 25 LTRS	412007	6180
163	STORAGE WATER HEATER 25 LTRS	412007	6180
164	STORAGE WATER HEATER 25 LTRS	412007	6180

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165	STORAGE WATER HEATER 25 LTRS	412007	6180
166	STORAGE WATER HEATER 25 LTRS	412007	6180
167	STORAGE WATER HEATER 25 LTRS	412007	6180
168	STORAGE WATER HEATER 25 LTRS	412007	6180
169	STORAGE WATER HEATER 25 LTRS	412007	6180
170	STORAGE WATER HEATER 25 LTRS	412007	6180
171	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	412008	40500
172	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	412008	40500
173	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	412008	40500
174	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	412008	40500
175	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MAKE:VOLTAS, MODEL -24H5Y	412008	40500
176	2-WAY SPEAKER 500W, MAKE: BOSCH, MODEL:(EV) TX 1152	412020	71083
177	2-WAY SPEAKER 500W, MAKE: BOSCH, MODEL:(EV) TX 1152	412020	71083
178	WOOFER, POWER OUTPUT(RMS) - 500 WATT, MAKE: BOSCH MODEL: (EV) TX 1181	412020	71083
179	POWER AMPLIFIER WITH FIR DRIVER PROCESSOR,GSOPEQ 2X1700WATTS PEAK OUTPUT,MAKE:DYNACORD MODEL:L3600FD	412020	91802
180	16 CHANNEL ANALOG MIXER , MAKE: YAMAHA, MODEL: MG 16 XU	412020	46927
181	CORDLESS MIC, BOSCH (EV) R300 HAD	412020	24720
182	PAPER SHREDDER HEAVY	412020	170455
183	PAPER SHREDDER HEAVY	412020	170455
184	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
185	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
186	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
187	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
188	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
189	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
190	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
191	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
192	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
193	LED TV 32 INCH,LLYOD, MODEL:L32N2	412501	17100
194	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
195	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
196	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
197	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
198	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
199	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
200	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
201	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
202	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
203	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
204	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
205	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
206	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
207	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
208	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
209	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168

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210	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
211	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
212	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
213	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
214	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
215	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
216	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
217	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
218	CO2 TYPE FIRE EXTINGUISHER, COMPLETE WITH ALL NECESSARY FITTINGS AS PER IS, CAPACITY-6.5 KG	412503	7168
219	50 KWP GROUND BASED ENERGY EFFICIENT SOLAR PV GRID CONNECTED POWER PLANT	412503	3440664
220	3 TON ELECTRICAL WINCH WITH VFD AND ACCESSORIES INCLUDING WIRE ROPE,MAKE-KEPRO,MODEL_ KTE	412503	262800
221	3 TON ELECTRICAL WINCH WITH VFD AND ACCESSORIES INCLUDING WIRE ROPE,MAKE-KEPRO,MODEL_ KTE	412503	262800
222	3 TON ELECTRICAL WINCH WITH VFD AND ACCESSORIES INCLUDING WIRE ROPE,MAKE-KEPRO,MODEL_ KTE	412503	262800
223	WELDING SET, CURRENT RANGE UP 600AMP, 3-PH, 50HZ	412503	130669
224	steel tubular ploes	412503	1
225	Flood light fitting complete	412503	1
226	HPSV Street light fitting	412503	1
227	MCCB 3 Pole 400A,200A,160A	412503	1
228	MODERNISATION OF EXISTING ELEVATOR AT PH	412503	1176000
229	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
230	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
231	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
232	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
233	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
234	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
235	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
236	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
237	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
238	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
239	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
240	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS.	412801	1920
241	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	412801	4620
242	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	412801	4620
243	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	412801	4620
244	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	412801	4620
245	VOLTAGE STABILIZER ,5 KVA/ 15 AMP, MAKE:V GUARD, MODEL: VGV500	412801	4620
246	Micromax Video 1 Mobile Phone CE(Ele.)(Sh. Suresh Kumar)	412801	3500
247	INFRARED THERMOMETER	412801	2576
248	TILE CUTTER,1250 WATT, MAKE: JK, MODEL: JKEC5	412801	3900
249	GAS BHATTI BIG WITH REGULATOR.	412801	2280
250	GAS BHATTI BIG WITH REGULATOR.	412801	2280
251	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
252	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
253	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700

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254	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
255	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
256	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
257	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
258	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
259	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
260	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
261	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
262	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
263	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
264	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
265	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
266	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
267	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
268	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
269	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
270	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
271	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
272	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
273	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
274	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
275	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
276	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
277	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
278	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
279	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
280	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
281	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
282	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
283	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
284	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
285	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
286	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
287	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
288	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	3700
289	S. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	412801	3360
290	S. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	412801	3360
291	S. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	412801	3360
292	S. P. APPARATUS, MAKE: DIAMOND MODEL:MERCURY FREE,DIAMOND	412801	3360
293	ELECTRONIC WEIGHING MACHINE	412801	1568
294	ELECTRONIC WEIGHING MACHINE	412801	1568
295	ELECTRONIC WEIGHING MACHINE	412801	1568
296	ELECTRONIC WEIGHING MACHINE	412801	1568
	Total		1107850[illegible]

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	LYF MOBILE PHONE	412801	3500	Tanakpur Power Station	104	IUA17-104-52901/Q1-1

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	Total		3229			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	BACKFILL CONCRETE IN RIGHT BANK DRIFT, FOOTPATH AND CONCRETE CLADDING AT LEFT BANK DUL DAM	410201	1084871
2	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	1095161
3	UPPER MOVING LABYRINTH,DRG.NO.-85589231-32-203-01	410714	1095161
4	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
5	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
6	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
7	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
8	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
9	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
10	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
11	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
12	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
13	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
14	INTERMEDIATE BRONZE BUSH FOR DULHASTI POWER STATION	410714	11057
15	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	410714	2821422
16	HEAD COVER UPPER STATIONARY WEARING RING,DRG.NO.-85589231-21-205-01	410714	1350771
17	BOTTOM RING LOWER WEARING PLATE (IN 4 PARTS),DRG.NO.85589231-22-202-01	410714	785824
18	LOWER LABYRINTH (BOTTOM RING) DR.NO.NEY-DUL-20T-TU-EQ-044	410714	1672350
19	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	787644
20	UPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-UPC	410714	787644
21	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	706860
22	SPC MODULE FOR TSLG GOVERNOR, PART NO. NEYPRIC TSLG-SPC	410714	706860
23	MAA-16, ANALOG INPUT MODULE, 24, M34040H	410714	1415986
24	MAA-16, ANALOG INPUT MODULE, 24, M34040H	410714	1415986
25	DIRECTION CONTROL VALVE	410714	72330
26	DIRECTION CONTROL VALVE1	410714	72330
27	DIRECTION CONTROL VALVE2	410714	72330
28	1 HP SINGLE PHASE PUMP MODEL MINI 505 MAKE KIRLOSKAR HEAD RANGE 10-15 MTR	411112	6224
29	WELDING GEN SET TRIODYN K320	411114	3820
30	WELDING GEN SET TRIODYN K320	411114	4210
31	Maruti Gypsy (King) Soft Top JK06-1558	411502	428145
32	Maruti Gypsy (King) Soft Top JK06-1561	411502	450108
33	MARUTI GYPSY JK02R-0389	411502	51723
34	MARUTI GYPSY MG410 REG.NO-JK06-0401	411502	28936
35	Maruti Gypsy MPI (HT) JK 06 0894	411502	159145
36	MARUTI ZYPSY JK-06-1043	411502	273548
37	TATA SUMO JK02S-6024	411502	134400
38	FIRE TENDER JK02 8854 WITH HYDROLOC & GEAR B	411505	32109
39	TATA407 JK02Q5062,EN-497SPTC31AYZ8	411506	61750
40	WARD ROBE WOODEN (SH. P.K.LANGER,GM)	411701	8059
41	SONY LED TV FULL HD 101.6 MODEL KLV-40R562C	411701	25000
42	SOFA SET (3+1+1) (SH. P.K.LANGER,GM)	411701	12044
43	REMINGTON SAFE 4 DRAWER FIREPROOF CABINET	411701	1
44	BOOK SHELF	411702	1
45	WATER COOLER (FULL SIZE)	411706	29920
46	GEYSER	411706	9173
47	MOTOROLA XOOM TABLET PC-MZ601-WIFI+3G ALONGWITH SCREEN GUARD & LEATHER COVER	411801	35070
48	LAPTOP HP PAVILION 15 P045TX (SH. P.K. LANGER, GM)	411801	65576
49	POWER SUPPLY FOR WIRELESS SET	411805	18540
50	H. F. SET ISB 161-R (125 WATT)	411805	82400

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51	SATELLITE COMMUNICATION (Bursar)	411805	179960
52	V-SET UPGRADATION	411806	35504
53	UPS 650VA	411902	5366
54	2KVA ON LINE UPS FOR 2nd LDST S.NO.EL2K33401	411902	44783
55	MOBILE N-95-2	411902	27767
56	DOUBLE DIALING CORDLESS TELEPHONE CALLER ID FACILITY	411902	8941
57	DOUBLE DIALING CORDLESS TELEPHONE CALLER ID FACILITY	411902	8941
58	MOBILE PHONE (Bursar)	411902	14800
59	NOKIA E62	411902	9281
60	Fax Machine	411903	11374
61	Fax Machine	411903	10763
62	N9D 503 POWER SUPPLY FOR JSB-161	411903	3094
63	UPC 650/625 VA	411903	5366
64	OMNI DIRECTIONAL ANTENA WITH THREE TRIANGU. MAST	411903	10666
65	OMNI DIRECTIONAL ANTENA WITH THREE TRIANGU. MAST	411903	10666
66	OMNI DIRECTIONAL ANTENA WITH THREE TRIANGU. MAST	411903	10666
67	HF SSB TRANS RECEI-VER SYNTHISED JSB-161	411903	25072
68	EPABX SYSTEM	411903	93576
69	5DB HIGH GAIN OMNIDIRECTION ANTEENA(3NO)	411903	3538
70	5DB HIGH GAIN OMNIDIRECTION ANTEENA(3NO)	411903	3538
71	5DB HIGH GAIN OMNIDIRECTION ANTEENA(3NO)	411903	3537
72	MICROSCOPE BINOCULARS	412005	1
73	ECG MACHINECARDIART8108-BPL	412005	59915
74	GEYSER 25 LTR	412007	6839
75	VACCUM CLEANER TARANDO TRENDY	412007	2604
76	VACUME CLEANER	412007	7389
77	VACUME CLEANER	412007	7389
78	VOLTAS AIR CONDITIONER MAODEL WAC1854C4 1.5T 5 STAR	412008	22000
79	AUQAVITA PLUS WATER FILTER CUM PURIFIER, S.NO. 9BPO-122	412020	7450
80	COLOUR T V 21 FLATRON GOLD (LG)	412501	9644
81	COLUR T.V 21Samsung	412501	8724
82	CONTAINER 20FFET	412503	5891
83	CONTAINER 213045-2	412503	5891
84	CONTAINER B65066	412503	5891
85	CELL PHONE HTC DESIRE 700 (SH. P K LANGER,GM)	412503	20430
86	CONTAINER 20 FEET	412503	10049
87	CONTAINER 20 FEET	412503	970
88	CONTAINER 20 FEET	412503	5890
89	CONTAINER 20 FEET	412503	5890
90	CONTAINER 20 FEET	412503	5890
91	CONTAINER 20 FEET	412503	5890
92	CONTAINER 20 FEET	412503	10049
93	CONTAINER 20 FEET	412503	5890
94	CONTAINER 20 FEET	412503	5890
95	CONTAINER 20 FEET	412503	5890
96	CONTAINER 20 FEET	412503	5890
97	CONTAINER 20 FEET	412503	5890
98	CONTAINER 20 FEET	412503	5890
99	CONTAINER 20 FEET	412503	7623
100	CONTAINER 20 FEET 001083-0	412503	7623
101	CONTAINER 20 FEET 060500	412503	5890
102	CONTAINER 20 FEET 06613	412503	5890
103	CONTAINER 20 FEET 091-5	412503	5890
104	CONTAINER 20 FEET 11020	412503	5890
105	CONTAINER 20 FEET 1113	412503	5890
106	CONTAINER 20 FEET 119747-1	412503	7623
107	CONTAINER 20 FEET 185-4	412503	7623
108	CONTAINER 20 FEET 197408-6	412503	6098
109	CONTAINER 20 FEET 200138	412503	5890
110	CONTAINER 20 FEET 2003-7	412503	5890
111	CONTAINER 20 FEET 200458	412503	5890
112	CONTAINER 20 FEET 200498-00	412503	5890
113	CONTAINER 20 FEET 201366-1	412503	5890
114	CONTAINER 20 FEET 201475-1	412503	5890
115	CONTAINER 20 FEET 202244-7	412503	7623
116	CONTAINER 20 FEET 203391-0	412503	5890
117	CONTAINER 20 FEET 207318-1	412503	5890
118	CONTAINER 20 FEET 214773-0	412503	5890
119	CONTAINER 20 FEET 219-7	412503	5890
120	CONTAINER 20 FEET 221634-5	412503	5890
121	CONTAINER 20 FEET 222027-8	412503	5890
122	CONTAINER 20 FEET 223038-7	412503	6098
123	CONTAINER 20 FEET 223518-6	412503	5890

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124	CONTAINER 20 FEET 230355	412503	10049
125	CONTAINER 20 FEET 258304	412503	7623
126	CONTAINER 20 FEET 259233-5	412503	5890
127	CONTAINER 20 FEET 259233-5	412503	5890
128	CONTAINER 20 FEET 263157-7	412503	5890
129	CONTAINER 20 FEET 267675	412503	5890
130	CONTAINER 20 FEET 288507-4	412503	970
131	CONTAINER 20 FEET 289	412503	970
132	CONTAINER 20 FEET 294-1	412503	7623
133	CONTAINER 20 FEET 3036843	412503	5890
134	CONTAINER 20 FEET 304015	412503	5890
135	CONTAINER 20 FEET 305495-5	412503	5890
136	CONTAINER 20 FEET 306155-0	412503	5890
137	CONTAINER 20 FEET 315245-8	412503	5890
138	CONTAINER 20 FEET 315448-7	412503	5890
139	CONTAINER 20 FEET 316746-8	412503	6098
140	CONTAINER 20 FEET 324918-0	412503	7623
141	CONTAINER 20 FEET 326534-6	412503	5890
142	CONTAINER 20 FEET 329116-0	412503	7623
143	CONTAINER 20 FEET 330165-4	412503	5890
144	CONTAINER 20 FEET 331053-2	412503	5890
145	CONTAINER 20 FEET 333270	412503	5890
146	CONTAINER 20 FEET 334-9	412503	5890
147	CONTAINER 20 FEET 3373	412503	5890
148	CONTAINER 20 FEET 338667-2	412503	5890
149	CONTAINER 20 FEET 338765-8	412503	5890
150	CONTAINER 20 FEET 339757-4	412503	5890
151	CONTAINER 20 FEET 340271-0	412503	5890
152	CONTAINER 20 FEET 353	412503	10049
153	CONTAINER 20 FEET 355144-2	412503	5890
154	CONTAINER 20 FEET 355688-7	412503	5890
155	CONTAINER 20 FEET 35575-1	412503	5890
156	CONTAINER 20 FEET 360496-5	412503	5890
157	CONTAINER 20 FEET 383849-5	412503	5890
158	CONTAINER 20 FEET 387984-8	412503	7623
159	CONTAINER 20 FEET 394	412503	5890
160	CONTAINER 20 FEET 397-9	412503	5890
161	CONTAINER 20 FEET 4073-0	412503	5890
162	CONTAINER 20 FEET 435232-1	412503	5890
163	CONTAINER 20 FEET 480	412503	7623
164	CONTAINER 20 FEET 517-4	412503	10049
165	CONTAINER 20 FEET 534	412503	5890
166	CONTAINER 20 FEET 535-1	412503	5890
167	CONTAINER 20 FEET 577-8	412503	5890
168	CONTAINER 20 FEET 5956	412503	5890
169	CONTAINER 20 FEET 604618	412503	7623
170	CONTAINER 20 FEET 605291-1	412503	5890
171	CONTAINER 20 FEET 607625-4	412503	5890
172	CONTAINER 20 FEET 614121-5	412503	5890
173	CONTAINER 20 FEET 6191 223	412503	5890
174	CONTAINER 20 FEET 623196-7	412503	5890
175	CONTAINER 20 FEET 630 509-6	412503	970
176	CONTAINER 20 FEET 635054-6	412503	5890
177	CONTAINER 20 FEET 638954-3	412503	5890
178	CONTAINER 20 FEET 6391 005	412503	5890
179	CONTAINER 20 FEET 659-1	412503	970
180	CONTAINER 20 FEET 703893-6	412503	5890
181	CONTAINER 20 FEET 711819-0	412503	7623
182	CONTAINER 20 FEET 717783-9	412503	6098
183	CONTAINER 20 FEET 719006-5	412503	5890
184	CONTAINER 20 FEET 741801	412503	5890
185	CONTAINER 20 FEET 757-0	412503	5890
186	CONTAINER 20 FEET 773205-0	412503	6098
187	CONTAINER 20 FEET 79157	412503	10049
188	CONTAINER 20 FEET 797-5	412503	5890
189	CONTAINER 20 FEET 8042	412503	7623
190	CONTAINER 20 FEET 901 6395	412503	7623
191	CONTAINER 20 FEET 943-9	412503	10049
192	CONTAINER 20 FEET 960-7	412503	5890
193	CONTAINER 20 FEET 984-7	412503	5890
194	DINING CHAIR MADE OF TEAK WOOD AND SEAT BACK CUSHIONED	412801	2800
195	DINING CHAIR MADE OF TEAK WOOD AND SEAT BACK CUSHIONED	412801	2800
196	EASY CHAIR	412801	2913
197	EASY CHAIRS	412801	1
198	EASY CHAIR	412801	1
199	EASY CHAIRS	412801	1
200	GOD.PRE.EX.CHAIR	412801	1
201	GODJ.PVEVOLVING CHAIR	412801	1
202	GD. CHAIR	412801	1
203	GODREJ CHAIRS	412801	1
204	GODREJ CHAIR	412801	1

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205	GODREJ CHAIR	412801	1
206	GODREJ CHAIR	412801	1
207	GODREJ CHAIR	412801	1
208	GODREJ CHAIR	412801	1
209	GODREJ CHAIR	412801	1
210	GODREJ CHAIR	412801	1
211	GODREJ CHAIR	412801	1
212	GODREJ CHAIR	412801	1
213	GODREJ CHAIR	412801	1
214	GODREJ OFFICE CHAIR.7	412801	454
215	GODREJ OFFICE CHAIR.7	412801	454
216	GODREJ OFFICE CHAIR.7	412801	453
217	GODREJ OFFICE CHAIR.7	412801	453
218	GODREJ OFFICE CHAIR.7	412801	453
219	GODREJ OFFICE CHAIR.7	412801	453
220	GODREJ OFFICE CHAIR.7	412801	453
221	GODREJ OFFICE CHAIR.7	412801	453
222	GODREJ OFFICE CHAIR.7	412801	453
223	GODREJ OFFICE CHAIR.7	412801	453
224	GODREJ OFFICE CHAIR.7	412801	453
225	GOD.OFF GUEST CHAIR PHC/703	412801	1
226	STOREWELL GODREJ	412801	1
227	STOREWELL GODREJ	412801	1
228	STOREWELL GODREJ	412801	1
229	STOREWELL GODREJ	412801	1
230	ALMIRAH WOODEN DOUBLE DOOR	412801	1
231	ALMIRAH WOODEN DOUBLE DOOR	412801	1
232	ALMIRAH WOODEN DOUBLE DOOR	412801	1
233	ALMIRAH WOODEN DOUBLE DOOR	412801	1
234	ALMIRAH WOODEN DOUBLE DOOR	412801	1
235	ALMIRAH 2 DOOR	412801	1
236	ALMIRAH 2 DOOR	412801	1
237	ALMIRAH 2E DOOR	412801	1
238	ALMIRAH 2 DOOR	412801	1
239	GODREJ TABLES T-9	412801	1
240	GODREJ TABLES T-9	412801	1
241	GODREJ TABLE T-8	412801	1
242	FILLING CABINET	412801	1
243	WOODEN CABINET	412801	1
244	WOODEN CABINET	412801	1
245	TV TROLLY	412801	1850
246	TV TROLLY	412801	1850
247	TV TROLLY	412801	4275
248	TV TROLLY	412801	4275
249	EMERGENGY LIGHT	412801	1
250	EMERGENGY LIGHT	412801	1
251	EMERGENGY LIGHT	412801	1
252	EMERGENGY LIGHT	412801	1
253	TIMER FOR STREET LIGHT/	412801	1
254	TIMER FOR STREET LIGHT/	412801	1
255	MICROPHONE (AHUJA MAKE) MODEL -SHM-1000 XLR	412801	3094
256	DIRECT TO HOME(DTH)	412801	1
257	INTER CONNECTION RUBBER SC	412801	1030
258	2 LINE INTEGRATED TELEPHONE	412801	1
259	TWIN BEETEL PLAN 1+1	412801	1
260	TWIN BEETEL PLAN 1+1 TELEPHONE	412801	1
261	TWO LINE INTEGRATED TELEPHONE	412801	1
262	TWO LINE INTEGRATED TELEPHONE	412801	1
263	TELEPHONE SET	412801	6100
264	NOKIA MOBILE SET-2610	412801	1
265	SMART MOBILE PHONE MAKE INTEX MODEL AQUA STAR 4 G (Power House Operation)	412801	4990
266	LYF MOBILE PHONE, CMO (DR. Nisha Sharma)	412801	3500
267	Micromax Video 1 Mobile Phone CE(Ele.)(Sh. Suresh Kumar)	412801	3500
268	Water motor 1 HP	412801	1
269	SINGLE PHASE 220V 1HP CENTRIFUGAL PUMP SUCTION	412801	1
270	MONO BLOCK PUMP	412801	2850
271	MONO BLOCK PUMP	412801	3799
272	MONO BLOCK PUMP 1 H.P.	412801	1
273	HYDROLIC JACK CAP 2 TON TROLLEYTYPE	412801	4119
274	HYDROLIC JACK CAP 2 TON TROLLEYTYPE	412801	4119
275	GAS BHATI	412801	1
276	GAS STOVE NO CYLENDER	412801	1
277	MIXER GRINDER	412801	2340
278	MIXER GRINDER	412801	2340
279	MIXER GRINDER	412801	2340
280	MIXER GRINDER	412801	3150
281	GRINDER AG-4, BOSCH	412801	4294
282	ELECTRIC KETTLE (MAHARAJA WHITELINE)	412801	1953

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283	ELECTRIC KETTLE (MAHARAJA WHITELINE)	412801	1952
284	ELECTRIC KETTLE(MAHARAJA)	412801	1796
285	SANDWICH TOASTER(MAHARAJA WHITELINE	412801	1555
286	RICE COOKER-PANASONIC	412801	3825
287	RICE COOKER-PANASONIC	412801	3825
288	PRESSURE COOKER 6.5 LTRS	412801	1300
289	PRESSURE COOKER 6.5 LTRS	412801	1300
290	FLASK/KETTLE MILTON 1500 ML	412801	872
291	THERMAS - 1.5 LTR(MILTON)	412801	950
292	HEAT CONVECTOR	412801	1
293	HEAT CONVECTOR	412801	1
294	HEAT CONVECTOR	412801	1
295	HEAT CONVECTOR	412801	1
296	HEAT CONVECTOR	412801	1
297	HEAT CONVERTAR	412801	1
298	HEAT CONVERTER	412801	1
299	HEAT CONVERTER	412801	1
300	HEAT CONVERTER	412801	1
301	PILLER HEATER 1200W	412801	1
302	SPHYGMONOMETER (B.P INSTRUMENT)	412801	911
303	SPHYGMONOMETER (B.P INSTRUMENT)	412801	911
304	SPHYGMONOMETER (B.P INSTRUMENT)	412801	911
305	SPHYGMONOMETER (B.P INSTRUMENT)	412801	911
306	SPHYGMONOMETER (B.P INSTRUMENT)	412801	911
307	WHEEL CHAIR (NON-FOLDING)	412801	1
308	WHEEL CHAIR FOLDING	412801	1
309	WHEEL CHAIR (NON FOLDING)	412801	3134
310	WEIGHING MACHINE	412801	911
311	WEIGHING MACHINE	412801	911
	Total		79906829

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

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

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	LAPTOP COMPUTER - ACER TRAVEL MATE(SH.HARISH BUCHANDANI)	411801	39900	Corporate Office	100	IUA-109-150101/Q1-11
2	MOBILE-SONY XPERIA SP (BLACK SH. H. BULCHANDANI)	411902	3500	Corporate Office	100	IUA-109-150101/Q1-12
3	SONY LED TV 81 CM (SH.HARISH BUCHANDANI)	412501	50000	Corporate Office	100	IUA-109-150101/Q1-13
	Total		93400			

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

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

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	-	2510134		2510134	-
ii)	Buildings	6206203	7338639		10375983	3168859
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	39627992	252636		39880628	-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	1176000	-		1176000	-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	3870095	28244		3898339	-
xi)	Other assets awaiting installation	1008947	-		-	1008947
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii)	Survey, investigation, consultancy and supervision charges	293825363	6959591			300784954
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure attributable to construction *	1958669490	1017649			1959687139
	Less: Provided for	2252494853	7977240			2260472093
	Sub total (a)	51889237	10129653	-	57841084	4177806
	* For addition during the period refer Note No. 32					
	Construction Stores	1254537		(436976)	-	817561
	Less : Provisions for construction stores	263823			-	263823
	Sub total (b)	990714	-	(436976)	-	553738
	TOTAL	52879951	10129653	(436976)	57841084	4731544
	Previous year	48665433	110569723	(619069)	105736136	52879951

Please check the figures manually and make correction if required.

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Annexure to Note 2.2

CUMMULATIVE EDC (Amount in Rupees)

Particulars	Linkage	31/03/2018	31/03/2017
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	1030601917	1030601917
Gratuity and contribution to provident fund (including administration fees)	437502	203222920	203222920
Staff welfare expenses	437503	89646614	89646614
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		1323471451	1323471451
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		1323471451	1323471451
B. REPAIRS AND MAINTENANCE			
Building	437510	4659067	4659067
Machinery	437511	279468	279468
Others	437512	20522183	20522183
Rent	437514	11784665	11784665
Rates and taxes	437515	259461	259461
Insurance	437516	990590	990590
Security expenses	437517	215958435	215958435
Electricity Charges	437518	3389898	3389898
Travelling and Conveyance	437519	14084253	14084253
Expenses on vehicles	437520	4521424	3503775
Telephone, telex and Postage	437521	1234901	1234901
Advertisement and publicity	437522	1706443	1706443
Entertainment and hospitality expenses	437523	66488	66488
Printing and stationery	437524	3793137	3793137
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	924655	924655
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	10388629	10388629
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	127748	127748
Losses on sale of assets	437530	0	0
Other general expenses	437525	8981102	8981102
Sub-total (b)		303672547	302654898
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		303672547	302654898
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	27971	27971
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	689787	689787
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		717758	717758
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		717758	717758

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D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		0	0
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		0	0
E. PROVISIONS	437561	276782	276782
Sub-total(e)		276782	276782
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		276782	276782
F. DEPRECIATION & AMORTISATION	437560	44513091	44513091
Sub-total (f)		44513091	44513091
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		44513091	44513091
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	5868927	5868927
Less Prior period income	437579	0	0
Sub-total (g)		5868927	5868927
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		5868927	5868927
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	5809937	5809937
iii) Miscellaneous receipts	437572	4584483	4584483
Iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	20755953	20755953
vi) Hire charges/ outturn on plant and machinery	437575	2109367	2109367
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		33259740	33259740
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		33259740	33259740
I. C.O./Regional Office Expenses (i)	437599	314426323	314426323
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		314426323	314426323
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		1959687139	1958669490
Less: Capitalized During the year/Period		0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		1959687139	1958669490

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

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

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Sub-total	-	-
TOTAL	-	-

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
TOTAL	-	-

NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. CAPITAL ADVANCES		
Secured (considered good)	-	-
Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	418,000	1,013,700
Less : Provision for expenditure awaiting utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	**418,000**	**1,013,700**
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
I) DEPOSITS		
- Unsecured (considered good)	2,148,000	2,162,000
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	2,148,000	**2,162,000**
II) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
	-	-
C. Others		
I) Deferred Foreign Currency Fluctuation Assets/Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	-
II) Deferred Cost on Employee loans given		
Secured - Considered Good	-	-
Employee loans - Unsecured	-	-
	-	-
TOTAL	**2,566,000**	**3,175,700**
Provision for doubtful Advances *1		

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

NOTE NO. 5 INVENTORIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	133,579,492	132,800,883
Stores in transit/ pending inspection	-	-
Loose tools	3,012,979	4,214,675
Scrap inventory	4,051,493	8,066,445
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	99,437	8,587,570
TOTAL	140,544,527	136,494,433
*1 **Provision for Obsolescence & Diminution in Value**		
Opening Balance	8,587,570	103,077,383
Addition during the year		7,896,099
Used during the year	8,488,133	102,385,912
Reversed during the year #		
Closing balance	99,437	8,587,570

Explanatory Note:

i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. - 7,896,099

ii)For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - **For Corporate Office only**

Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 31st March, 2018	As at 31st March, 201
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		

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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.

)TE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	Balances with banks		
	• With scheduled banks		
i)	- In Current Account	(500,226)	1,379,438
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	• With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash on hand		
	Cash on hand	22,021	62,617
	TOTAL	(478,205)	1,442,055
	Explanatory Note: -		
	1) Cash on hand (includes stamps on hand)	4,717	961
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
	(c) Others (Specify Nature)		

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

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
	TOTAL	-	-
	Explanatory Note: -		
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

IOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

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PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 Provisions for doubtful Employee loans & advances		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: -		
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only		
Advance due by firms or private companies in which any Director of the Company is a Director or member -For Corporate Office only		

OTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	86,891,889	87,397,644
Less: Provisions for Doubtful Claims *1	73,909,385	73,909,385
Sub-total	12,982,504	13,488,259
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	12,982,504	13,488,259
*1 Provisions for Doubtful Claims		
Opening Balance	73,909,385	73,909,385
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	73,909,385	73,909,385
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		

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Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

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

OTE NO. 12 CURRENT TAX ASSETS (NET)

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

OTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	35,504,168	36,026,168
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	35,504,168	36,026,168
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	33,542,182	27,798,502
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	33,542,182	27,798,502
c) Other advances - Employees		
- Unsecured (considered good)	126,400	106,991
- Unsecured (considered doubtful)		
Sub-total	126,400	106,991
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	1,684,922	1,129,885
Less: Provision for losses pending investigation/awaiting write off / sanction *5	1,684,922	1,129,885
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-

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Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	72,202,001	44,894,682
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	46,656	90,015
h) Input GST	-	-
I) Others	-	-
TOTAL	141,421,407	108,916,358
*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*3 Provisions for Doubtful Accrued Interest	-	
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*4 Provision for project expenses awaiting write off sanction		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction		
Opening Balance	1,129,885	711,544
Addition during the year	709,555	418,341
Used during the year		
Reversed during the year	154,518	
Closing balance	1,684,922	1,129,885
Explanatory Note:-		
1 Loans and Advances due from Directors or other officers at the end of the year/ period -**For Corporate Office only**		
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- **For Corporate Office only**		
3 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	46,656	90,015

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		

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	Reversed during the year		
	Closing balance	-	-
(ii)	Wage Revision as per 3rd PRC		
	Opening Balance	247,377,209	-
	Addition during the year	179,883,630	247,377,209
	Adjustment during the year		
	Reversed during the year		
	Closing balance	427,260,839	247,377,209
(iii)	Exchange Differences on Monetary Items		
	Opening Balance	-	-
	Addition during the year	-	-
	Adjustment during the year		
	Reversed during the year		
	Closing balance	-	-
	Closing Balance (A)=(i)+(ii)+(iii)	427,260,839	247,377,209
	Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
	Less:-Deferred Tax Adjustments against deferred tax assets	-	-
	Total (B)	-	-
	Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	427,260,839	247,377,209

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

ote 15.2 Other Equity

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	14,713,455
	ii) Closing Balance Remeasurement of the defined benefit plans	(13,025,856)	(12,017,839)
	iii) Surplus	6,091,987,438	5,309,005,511
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	6,078,961,582	5,311,701,127
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	6,091,987,438	5,309,005,511
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	6,091,987,438	5,309,005,511
	Less:		
	Transfer to Bond Redemption Reserve.	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-

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Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
Dividend :		
- Interim	-	-
- Final	-	-
Tax on Dividend		
- Interim	-	-
- Final	-	-
Balance carried forward	6,091,987,438	5,309,005,511

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
FUNDS FROM CORPORATE OFFICE	27,057,260,289	29,362,168,163
C.O.(FDB)	1,228,315,336	1,499,204,892
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	(2,077)	(862,328)
RO-JAMMU	165,113,300	172,489,957
RO-ITANAGAR	-	-
RO-SILIGURI	-	(61,709)
BAIRASIUL	-	4,52
RO-BANIKHET	8,426,077	3,785,586
LOKTAK	-	-
SALAL	(22,368)	49,496
TANAKPUR	(5,835)	(84,281)
CHAMERA-I	-	30,001
URI - I	(4,988)	(2,711)
RANGIT	142,909	(224,159)
CHAMERA-II	85,141	(114,316)
DULHASTI	-	-
DHAULIGANGA-I	122,570	154,076
TEESTA-V	(112,173)	(240,222)
CHAMERA-III	(3,378)	(33,461)
CHUTAK	1,541	-
TLDP-III	-	-
PARBATI -II	128,419	272,507
PARBATI-III	(17,641)	(948)
SEWA-II	(7,931)	334,197
URI - II	42,793	-
KISHANGANGA	-	-
NIMMO BAZGO	29,400	-
TLDP-IV	-	(1,4
TEESTA-IV	(7,258)	(158,112)
SUBANSARI LOWER	(240,903)	(16,966)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	(3,171)	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	(2,121)	(1,047)
BRRP	-	377,819
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	210,019,476	217,255,162
CHEQUE COLLECTED ACCOUNT	(46,173,388)	(21,805,532)
COMMERCIAL - IUT	(11,229,788,244)	(12,055,792,280)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	680,561,505	755,467,571
CENTRALIZED VENDOR PAYMENT ACCOUNT	505,283,892	1,813,364,731
Total	18,579,141,172	21,745,559,162

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OTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
' - Secured	-	-
' - Unsecured	-	-
• From Other Parties		
' - Secured	-	-
' - Unsecured-From Government (Subordinate Debts)	-	-
' - Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc.		
i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33		
ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

OTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	254,968	971,232
TOTAL	254,968	971,232
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	302,021	1,103,372
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	302,021	1,103,372

OTE NO. 17 PROVISIONS - NON CURRENT

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A.	PROVISION FOR EMPLOYEE BENEFITS		
	Closing Balance	-	
B.	OTHERS		
	i) Provision For Committed Capital Expenditure		
	Closing Balance	-	-
	ii) Provision For Livelihood Assistance		
	Closing Balance	-	-
	iii) Provision-Others		
	Closing Balance	-	-
	TOTAL	-	-

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* Information about Provisions are given in para 17 of Note 34-Other explanatory Notes to Accounts.

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deferred Tax Liability		
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

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

2) Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18

OTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance		
(Advance Against Depreciation)	1,023,978,000	1,023,978,000
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	16,829,692	19,099,144
Grants in aid-from Government-Deferred Income	-	-
TOTAL	1,040,807,692	1,043,077,144
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)	-	-

OTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

* Repayment Term: The Loan amount may be repaid at any point of time and in part also.

** Default in repayments (if any) : Nil

OTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total outstanding dues of micro enterprise and small enterprise(s)	3,740,806	2,436,822
Total outstanding dues of Creditors other than micro enterprises and small enterprises	60,699,572	65,210,806
TOTAL	64,440,378	67,647,628

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.

IOTE 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	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	9,258,612	31,671,765
Liability against capital works/supplies-MSME	4,488,498	2,614,723
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	14,815,637	25,160,921
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	2,324,828	9,315,847
Other Payables-Payable to Others	9,289,623	9,155,242
TOTAL	40,177,198	77,918,498
* 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)		

O. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	2,269,452	2,269,452
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	338,320,356	359,780,181
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	2,217,688
Grants in aid-from Government-Deferred Income	-	-
TOTAL	340,589,808	364,267,321

OTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS		
ii) Provision for Wage Revision		
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
Closing Balance		
iv) Provision for Superannuation / Pension Fund		
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		

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Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
Closing Balance	-	-
iv) Provision For Livelihood Assistance		
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	1,249,003	1249003
Additions during the year	4,498,088	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	5,747,091	1,249,003
vi) Provision - Others		
As per last Balance Sheet	158,217,763	138,167,050
Additions during the year	9,514,710	61,119,465
Amount used during the year	5,467,187	42,068,752
Amount reversed during the year	32,457,074	
Closing Balance	129,808,212	158,217,763
TOTAL	135,555,303	159,466,766

Explanatory Note: -

1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, advance against personal pay adjustment of Rs. ..... paid upto 31.01.2014 has been set-off against the Provision for wage revision. However, pending final decision in the matter, the balance amount of Rs. ..... is continued in advance.
Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31/03/2018 under the head "Provision for Wage Revision" is Rs. nil ..... (including provision for the current period Rs. nil .....) with corresponding amount shown as "Advance paid".

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

OTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income Tax		
As per last Balance Sheet		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

IOTE NO. 24 REVENUE FROM CONTINUING OPERATIONS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I	Operating Revenue		
A	SALES		
	SALE OF POWER	11,636,450,590	11,579,679,291
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	48,509,652	136,652,592
	Regulated Power Adjustment	-	327,909

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	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	24,406,624	12,115,591
	Sub - Total (A)	11,563,534,314	11,430,583,199
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
	Sub-Total-I (A+B+C+D)	11,563,534,314	11,430,583,199
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	254,275	22,955,965
	Sub-Total-II	254,275	22,955,965
	TOTAL (I+II)	11,563,788,589	11,453,539,164

Explanatory Note: -

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

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

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

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

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

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

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

NOTE NO. 25 OTHER INCOME

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-

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	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	(65,919)	(22,937)
	- Interest from advance to contractors	-	-
	- Others	-	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	808,333,818	814,593,426
	income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets.	261,468	-
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	67,436,014	18,436,254
	Material Issued to contractor		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Cost of material issued to contractors on recoverable basis	-	-
	(iii)Adjustment on account of material issued to contractor	-	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation	-	-
	Others	16,337,266	16,184,330
	Sub-total	892,302,647	849,191,073
	Add/(Less): C.O./Regional Office/PID Expenses	4,790,131	26,803,878
	Sub-total	897,092,778	875,994,951
	Less: Income transferred to Expenditure Attributable to Construction	-	2,077,955
	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	897,092,778	873,916,996
	Explanatory Note: -		
1	Detail of Liability/Provisions not required written back #		
	a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
	b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
	c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
	d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
	e) Bad & Doubtful Capital Advances(*1 under Note No. 4.2)	-	-
	f) Bad & Doubtful Deposits(*2 under Note No. 4.2)	-	-
	g) Diminution in value of stores and spares (*1 under Note 5)	-	-
	h) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No.11)	-	-
	k) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
	l) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	154,518	-
	p) Provision for wage revision (Sl.no-A(ii) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)	-	-
	s) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22)	-	-
	t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
	u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for		
	y) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)	-	-

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2)	Others	67,281,496	18,436,254
	TOTAL	67,436,014	18,436,254

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

NOTE NO. 26 GENERATION AND OTHER EXPENSES (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	GENERATION EXPENSES		
(i)	Water Usage Charges	1,123,852,302	1,093,148,962
(ii)	Consumption of stores and spare parts	30,748,117	34,093,306
B.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C.	REPAIRS & MAINTENANCE		
	- Building	33,537,934	49,937,896
	- Machinery	30,517,072	48,703,277
	- Others	51,745,037	51,937,019
D.	OTHER EXPENSES		
	Rent & Hire Charges	12,854,250	13,780,580
	Rates and taxes	409,016	203,214
	Insurance	131,158,804	139,622,621
	Security expenses	315,085,365	320,224,401
	Electricity Charges	57,273,818	59,650,183
	Travelling and Conveyance	7,193,757	9,521,611
	Expenses on vehicles	5,586,150	6,959,897
	Telephone, telex and Postage	3,685,186	5,768,963
	Advertisement and publicity	2,642,144	2,680,528
	Entertainment and hospitality expenses	29,050	40,050
	Printing and stationery	1,472,165	3,258,497
	Consultancy charges - Indigenous	8,922,908	8,030,390
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	211,992	69,575
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Loss on Assets	-	124,246
	Losses out of insurance claims (upto excess clause)	-	-
	Losses out of insurance claims (beyond excess clause)	-	-
	Books & Periodicals	32,618	16,980
	Donation	-	-
	CSR/ Sustainable Development	4,008,765	2,435,973
	Community Development Expenses	-	-
	Directors' expenses	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	138,172,648
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	6,901,059
	Less: - Exp Recoverable on Regulated Power	-	(6,901,059)
	Exchange rate variation	-	-
	Training Expenses	2,360,351	2,747,413
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	4,961,083	5,682,797
	Operational/Running Expenses of Kendriya Vidyalay	28,504,322	23,715,001
	Operational/Running Expenses of Other Schools	35,400	-
	Operational/Running Expenses of Guest House/Transit Hostel	6,561,980	1,940,605
	Operating Expenses of DG Set-Other than Residential	1,183,423	1,039,941
	Other general expenses	4,637,965	1,397,417
	Sub-total	1,869,210,974	2,024,903,991
	Add/(Less): C.O./Regional Office/PID Expenses	33,290,611	81,531,578
	Sub-total	1,902,501,585	2,106,435,569
	Less: Amount transferred to Expenditure Attributable to Construction	-	43,583,234

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Less: Recoverable from Deposit Works		-	-
Less: Transfer of Generation & other expenses - IPO/Buyback		-	-
		1,902,501,585	2,062,852,335
E. PROVISIONS			
Bad and doubtful debts provided		-	62,012,223
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		-	126,827
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		7,977,240	194,180,753
Provision for fixed assets/ stores provided for		709,555	263,823
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Provision for interest to Beneficiary		-	23,075,664
Provision for interest against court/arbitration award		-	-
Others		-	-
	Sub-total	8,686,795	279,659,290
Add/(Less): C.O./Regional Office/PID Expenses		-	25,600
	Sub-total	8,686,795	279,684,890
Less: Amount transferred to Expenditure Attributable to Construction		-	266,193
Less: Recoverable from Deposit Works		-	-
		8,686,795	279,418,697
Total carried forward to Statement of Profit & Loss		1,911,188,380	2,342,271,032

Explanatory Note: -

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

(Amount in ₹)

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	-	23,075,664

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) Statutory auditors		
As Auditor		
Audit Fees	97,931	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	97,296	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	10,875	62,875
Reimbursement of expenses	5,890	6,700
Total Audit Expenses	211,992	69,575

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

OTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances	761,490,323	836,958,586
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	111,306,595	210,128,234
Staff welfare expenses	30,454,200	29,284,562
Leave Salary & Pension Contribution	-	-
Sub-total	903,251,118	1,076,371,382
Add/(Less): C.O./Regional Office Expenses	634,061,171	628,782,584
Sub-total	1,537,312,289	1,705,153,966
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	63,597,658
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1,537,312,289	1,641,556,308

Explanatory Note: -

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

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

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) towards Employees Provident Fund	39,719,386	42,758,927
ii) towards Employees Defined Contribution Superannuation Scheme	50,521,717	50,084,524

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

OTE 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	42,233,435	84,350,855
Term loan	305,977,874	434,706,906
Foreign loan	-	-
Government of India loan	-	-
Unwinding of discount-GOI Loan	-	-
Sub-total	348,211,309	519,057,761
B Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	16,756	29,277
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	587,436	863,224
Unwinding of discount-Provision & Financial Liablities	507,557	1,100,672
Sub-total	1,111,749	1,993,173
C Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-

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Sub-total	-	-
Total (A + B + C)	349,323,058	521,050,934
Add/(Less): C.O./Regional Office/PID Expenses	5,116	5,296,455
TOTAL	349,328,174	526,347,389
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	437,999
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	349,328,174	525,909,390

Explanatory Note: -

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

OTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Depreciation & Amortisation Expenses	2,745,737,669	2,734,489,688
Depreciation adjustment on account of Foreign Exchange Rate Variation	(2,269,452)	(2,269,452)
Add/(Less): C.O./Regional Office / PID Expenses	7,363,625	21,287,722
Sub-total	2,750,831,842	2,753,507,958
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	7,846,989
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	2,750,831,842	2,745,660,969

Explanatory Note: -

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

OTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i) Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017

Accounting profit/loss before income tax	5,912,220,682	5,072,058,461
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	179,766,756	236,947,050
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	179,766,756	236,947,050
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	179,766,756	236,947,050

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

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	EMPLOYEE BENEFITS EXPENSE		
	Salaries, wages, allowances	-	32,711,336
	Gratuity and contribution to provident fund	-	3,701,889
	Staff welfare expenses	-	(912,374)
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	35,500,851
B.	REPAIRS & MAINTENANCE		
	Building	-	198,432
	Machinery	-	-
	Others	-	91,526
	Sub-total	-	289,958
C.	ADMINISTRATION & OTHER EXPENSES		
	Rent	-	2,273,607
	Rates and taxes	-	154,239
	Insurance	-	53,085
	Security expenses	-	30,224,404
	Electricity Charges	-	184,440
	Travelling and Conveyance	-	1,138,377
	Expenses on vehicles	-	106,745
	Telephone, telex and Postage	-	86,047
	Advertisement and publicity	-	38,640
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	1,813,792

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	Design and Consultancy charges:			
	- Indigenous		-	8,206
	- Foreign		-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-	-
	Expenditure on land not belonging to company		-	-
	Assets/ Claims written off		-	-
	Land Acquisition and Rehabilitation Expenditure		-	-
	Losses on sale of assets		-	-
	Other general expenses		-	1,695,035
	Exchange rate variation (Debit)		-	-
		Sub-total	-	37,776,617
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		-	1,678
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest		-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest		-	434,683
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value		-	-
		Sub-total	-	436,361
E.	PROVISIONS		-	263,823
		Sub-total	-	263,823
F.	DEPRECIATION AND AMORTISATION EXPENSES		-	6,458,514
		Sub-total	-	6,458,514
G.	C.O./Regional Office Expenses:			
	Other Income		-	(1,140,935)
	Generation, Administration and Other Expenses		-	5,516,659
	Employee Benefits Expense		-	28,096,807
	Depreciation & Amortisation Expenses		-	1,388,475
	Finance Cost		-	1,638
	Provisions		-	2,370
		Sub-total	-	33,865,014
H.	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning		-	-
	Interest on loans and advances		-	-
	Profit on sale of assets		-	-
	Exchange rate variation (Credit)		-	-
	Provision/Liability not required written back		-	224,811
	Hire charges/ outturn on plant and machinery		-	-
	Miscellaneous receipts		-	712,209
	Transfer of fair value gain to EAC- security deposit / retention money		-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure		-	-
		Sub-total	-	937,020
	TOTAL (A+B+C+D+E+F+G-H)		-	113,654,118

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NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) Changes in Equity Share Capital				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL

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

	As at 31st March, 2018		As at 31st March, 2017	
	Nos	In (%)	Nos	In (%)
- President of India			7,643,406,901	74.50%
- LIC			906,183,502	8.83%

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

h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

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

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

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

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		Total
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	
Balance as at 1st April, 2017	-	-	-	-	-	-	-	-	-	-
Profit for the year		-	-	-	-	-	6,091,987,438	-	-	6,091,987,438
Other Comprehensive Income		-	-	-	-	-	-13,025,856	-	-	-13,025,856
Total Comprehensive Income		-	-	-	-	-	6,078,961,582	-	-	6,078,961,582
Share Application Money received during the year.	-									-
Transfer to Retained Earning										-
Amount written back from Bond Redemption Reserve		-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-		-			-
Others										-
Transfer from Retained Earning				-			-			-
Dividend			-	-	-		-			-
Tax on Dividend			-	-	-		-			-
Transfer to Bond Redemption Reserve			-	-	-		-			-
Transfer to Research & Development Fund			-	-	-		-			-
Trfr to General Reserve						-	-			-
Total as on 31st March 2018	-	-	-	-	-	-	6,078,961,582	-	-	6,078,961,582

ARORA VOHRA & CO. JAMMU CHARTERED ACCOUNTANT

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 09847N)

(CA Karanbir Singh Sethi)
Partner
M.No.091188

Head of Finance

Head of Project

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DULHASTI POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2018		As as 31st March, 2017	
Financial assets	**Notes**	**FVTOCI**	**Amortised Cost**	**FVTOCI**	**Amortised Cost**
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		-		-
Total Non-current Financial assets		-	-	-	-
			-		-
Current Financial assets					
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		(478,205)		1,442,055
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		12,982,504		13,488,259
Total Current Financial Assets		-	12,504,299	-	14,930,314
Total Financial Assets		-	12,504,299	-	14,930,314

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Financial Liabilities	Notes	As at 31st March, 2018		As as 31st March, 2017	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		254,968		971,232
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		64,440,378		67,647,628
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
c) Other Current Liabilities	20.3		40,177,198		77,918,498
Total Financial Liabilities			104,872,544		146,537,358

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B) FAIR VALUATION MEASUREMENT

(Amount in `)

(i) Fair Value Hierarchy

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

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

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

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

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

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

Note:

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

(Amount in `)

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

Particulars		As at 31st March, 2018			As at 31st March, 2017		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (including interest accrued)		0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			274,644			979612
Total Financial Liabilities		0	0	274644	0	0	979612

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(Amount in ₹)

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

Particulars	Note No.	As at 31st March, 2018		As at 31st March, 2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2				
(i) Loans					
a) Employees		-		-	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)		-	-	-	-
Others		-		-	
(ii) Others	3.3				
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)		-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1	-		-	
(ii) Other Long Term Financial Liabilities	16.2	254,968	274,644	971,232	979,612
Total Financial Liabilities		254,968	274,644	971,232	979,612

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Note:-

1. The Carrying amounts of current investments, Trade and other receivables, Cash and cash equivalents,Short-term loans and advances, Short term borrowings, Trade payables and other current financial liabilities are considered to be the same as their fair values, due to their short term nature.

2. For financial assets and financial liabilities measured at fair value, the carrying amounts are equal to the fair value.

(d) Valuation techniques and process used to determine fair values

(1) The Company values financial assets or financial liabilities using the best and most relevant data available. Specific valuation techniques used to determine fair value of financial instruments includes:

-Use of Quoted market price or dealer quotes for similar instruments.

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

(2) The discount rate used to fair value financial instruments classified at Level -3 is based on the Weighted Average Rate of company's outstanding borrowings except subordinate debts and foreign currency borrowings.

(3) As per Ind AS 109, financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method. Since the transaction costs incurred on long term borrowings are not material, as such the company has not applied the effective interest method for initial recognition of such liabilities.

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(2)Financial Risk Management

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating	Diversification of bank deposits, letter of credit for selected customers
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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

1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

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

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

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

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Financial instruments and cash deposits :-

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

(i) Exposure to credit risk

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

Particulars	31.03.2018	31.03.2017
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments	0	0
Loans -Non Current	0	0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	-478205	1442055
Bank balances	0	0
Loans -Current	0	0
Total (A)	-478205	1442055
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables	0	0
Total (B)	0	0
TOTAL (A+B)	-478205	1442055

(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

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

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

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

(iii) Ageing analysis of trade receivables

The ageing analysis of the trade receivables is as below:

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

(iv) Reconciliation of impairment loss provisions

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

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

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(C) Liquidity Risk

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

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

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

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

ii) Maturities of Financial Liabilities:

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

As at 31st March 2018 (Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	40,624,229	40,322,208	302,021	-	-
Trade Payables	20.2	64,440,378	64,440,378	-	-	-
Total Financial Liabilities		105,064,607	104,762,586	302,021	-	-

As at 31st March 2017 (Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	79,471,422	78,368,050	1,103,372	-	-
Trade Payables	20.2	67,647,628	67,647,628	-	-	-
Total Financial Liabilities		147,119,050	146,015,678	1,103,372	-	-

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(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

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

Interest Rate Sensitivity Analysis

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

(Amount in ')

Particulars	Effect on Profit before Tax	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

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

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

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

Particulars	As at 31st March 2018		As at 31st March, 2017	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

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

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

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

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

(iii)Foreign Currency Risk

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

(a) Foreign Currency Exposure:

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

(Amount in ')

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

(b) Sensitivity Analysis

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009847N)

(CA Karanbir Singh Sethi)
Partner
M.No.091188

(Head of Finance)

(Head of Project)

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(3) Capital Management

(a) Capital Risk Management

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

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

Statement of Gearing Ratio		
Particulars	**As at March 31, 2018**	**As at March 31, 2017**
(a) Total Debt	-	-
(b) Total Capital	6,078,961,582	5,311,701,127
Gearing Ratio (a/b)	0.00	0.00

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

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .
2. Debt to net worth should not exceed 2:1.

3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))

4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

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

(c) Dividends:

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 09847N)

(CA Karanbir Singh Sethi)
Partner
M.No.091188

NHPC LIMITED FARIDABAD

Head of Finance

Head of Project

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Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to Rs. **929,27,12,973/- (including Rs. 41,30,841/- of Bursar H.E. Project)** (previous year Rs.880,92,49,886/-**(including Rs. 41,30,841/- of Burser H.E. Project)**) 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.** 126,02,66,077/- **(including Rs.38,94,841/- of Bursar H.E. Project)** (previous year **Rs.119,46,13,388/- (including Rs.38,94,841/- of Bursar H.E. Project)**) 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. 57,47,091/- (including Rs.38,94,841/- of Bursar H.E. Project)** (previous year **Rs. 51,43,844/- (including Rs.38,94,841/- of Bursar H.E. Project)**) based on probability of outflow of resources embodying economic benefits and estimated **Rs. 928,69,65,882/-** (previous year Rs.880,41,06,042/-) 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. 15,79,725/- (Previous year Rs. 15,27,175/-) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs. Nil (Previous year Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated Rs. 15,79,725/- (Previous year Rs. 15,27,175/-) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other miscellaneous matters amount to **Rs. 1,43,48,253/-** (previous year Rs.136,25,124/-). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. Nil (previous year Rs. Nil) based on probability of outflow of resources embodying economic benefits and estimated **Rs. 1,43,48,253/-**(previous year Rs.136,25,124/-

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

The above is summarized as at 31.03.2018 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	9292712973	5747091	9286965882	8809249886	477715996	0
2.	Land Compen-sation cases	1579725	0	1579725	1527175	52550	0
3.	Disputed tax matters	0		0	0	0	0
4.	Others	14348253	0	14348253	13625124	723129	0
	Total	9308640951	5747091	9302893860	8824402185	478491675	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).

(ii) An amount of ₹ **6,90,168/-** (previous year ₹ **6,90,168/-**) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

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

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

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/ deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs						0
4	Others	9308640951	5747091	9302893860	8824402185	478491675	0
	TOTAL	9308640951	5747091	9302893860	8824402185	478491675	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 to ₹865224831/- (previous year ₹ 818428280/- 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 ₹ 865224831/- (previous year ₹ 818428280/-) are probable and for rest of the claims, possibility of any inflow is remote.

b) **Late Payment Surcharge: (Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate

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collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised.

c) **Revenue to the extent not recognised in respect of power stations:(Provided at CO level)**

Truing up order of 2009-14 and Tariff Order for 2014-19 is pending in respect of Sewa-II, Chamera III, TLDP-III, and TLDP-IV Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (previous year ₹ .....) is probable.

d) **Business Interruption Losses**

Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ Nil (Previous Year ₹ **Nil**) is probable.

e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ **Nil** (previous year ₹ **Nil**). Management has assessed these claims and estimates that inflow of economic benefits of ₹ **Nil** (previous year ₹ **Nil**)are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	865224831	818428280
2.	Late Payment Surcharge	-	-
3.	Revenue to the extent not recognised in respect of power stations	-	-
4.	Business Interruption Losses	-	-
5.	Other cases	-	-
	Total	865224831	818428280

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

(Amount in ₹)

	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Property Plant and Equipment (including CWIP)	276722856	168729614
2.	Investment Property	-	-
3.	Intangible Assets	-	-
	Total	**276722856**	**168729614**

4. Pending approval of competent authority, provisional payments / provisions made towards executed 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.

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

(Amount in ₹)

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

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

* 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 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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Related Party Disclosures are given below:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, then the reporting entity and other entities shall be regarded as related parties. The Company has applied the exemption available for government related entities and have made limited disclosures in the financial Statements.

(a) Name and nature of relationship with Related Parties:

S.No	Name of the Related parties	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs, KV, Other Departments controlled by Government of India	Entities controlled by the same Government (Central Government) that has control over NHPC

(b)Transactions with Related Parties-Following transactions occurred with related parties:

(Amount in ₹)

Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
(i)	(ii)	(iii)
i)Transaction with Government that has control over company (NHPC)- (Central Govt.)		
Services Received by the Company	334020456	297535531
Services Provided by the Company	-	-
Sale of goods/Inventory made by the company	-	-
ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)		
Purchase of property/Other assets	28606	24372602
Purchase of goods/Inventory	8301549	9432793
Services Received by the Company	12929427	20327998
Services Provided by the Company	-	-
Sale of goods/Inventory made by the company	-	-
iii) Transaction with Subsidiaries (NHDC, LDHCL & BSUL)		
Services Provided by the Company	-	-
Deputation of Employees by the company	-	-
Deputation of Employees to the company	-	-
Dividend Received by the company	-	-

Finance including loans & equity contribution made by the company		
iv) Transaction with Joint Ventures (CVPPL & NHPTL)		
Services Provided by the Company	-	-
Deputation of Employees by the company	-	-
Finance including loans & equity contribution made by the company	-	-

(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	26106525	25922939
Receivables by the Company	18980556	12110574
Loan from Government (Subordinate debts)	-	-
Balances out of commitments made by the company	-	-
ii) Balances with Entities controlled by the same Government that has control over company (NHPC)		
Payables by the Company	956736	3608816
Receivables by the Company	1053695	1223223
Balances out of commitments made by the company	-	-
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		
Receivables by the Company	-	-
Payables by the Company	-	-
Balances out of commitments made by the company	-	-
iv) Balances with Joint Ventures (CVPPL & NHPTL)		
Receivables by the Company	-	-
Payables by the Company	-	-
Balances out of commitments made by the company	-	-

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

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

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2017 as well as amount outstanding as on 31.03.2018 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	-	-	-
Trade/Other payables	33714383	2054840	8418564
Security Deposit/Retention Money payable	5411250	3555419	2471193

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

* Accrual basis.

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

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

(Amount in ₹)

S.No	Heads of Expenses constituting CSR expenses	For the year ended on 31.03.2018	For the year ended on 31.03.2017
1	Health Care and Sanitation	2003194	1511024
2	Education & Skill Development	914156	178400
3	Women Empowerment /Senior Citizen	-	-
4	Environment	-	-
5	Art & Culture	-	-
6	Ex-Armed Forces	-	-
7	Sports	-	-
8	National Welfare Fund	-	-
9	Technology & Research	-	-
10	Rural Development	-	-
11	Capacity Building	-	-
12	SwachhVidyalayaAbhiyan	-	51237
13	Swachh Bharat Abhiyan	1091415	695312
	Total amount	4008765	2435973

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(ii) Other disclosures:-

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

(Amount in ₹)

		Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	2311389	-	2311389
(ii)	On purpose other than (i) above	1697376	82143	1779519
	Total	4008765	82143	4090908

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

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

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	 8229304 - - -	 4637419
(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	-	-
(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;	-	-
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	-	
(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.	-	-

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.

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15. a) Final Expenditure regarding employee benefits based on actuarial valuation and corporate office expenses shall be allocated at consolidation level at corporate office and further debited to units through closing entry.
b) Disclosures as required under Ind AS-19 on "Employee Benefits" and Ind AS-17 on Leases shall be dealt at Corporate Office.

16. **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Dulhasti power station as on 31.03.2018 is as under:

(Amount in ₹)

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

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

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

(i) General

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

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

(ii) Provision for employee benefits:

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

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

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

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

(iii) **Other Provisions:**

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission (CERC).

b) **Provision for Livelihood Expenses:**

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) **Provision for Committed Capital Expenditure:**

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) **Provision for restoration expenses of insured assets:**

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) **Provisions for expenditure in respect of Arbitration Award/Court cases:**

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) **Provisions- Others:**This includes provisions towards:-

(i) Contractor claims,Land compensation cases, disputed tax demands and other cases created on the basis of management assessment as to probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

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

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

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Board of Directors in its meeting held on 20.03.2014 discussed that the viability of Bursar HE Project is dependent upon financial support from Govt. of India and Govt. of Jammu & Kashmir. Ministry of Power (MOP), Govt. of India was approached to provide funding for Survey & Investigation of **Bursar Project** to make it viable. As advised by the MoP, Ministry of Water Resources (MoWR) was approached to provide funds. In the meeting held with MoWR on 27.04.2015, it has been informed by the representatives of MoWR that the request of NHPC for release of funds for preparation of DPR is under consideration for approval of Govt. of India. Investigation works on the project are continued and the expenditure of ₹ **2260,4,72,093/-** have been incurred and carried forward in capital work in progress. However, as an abundant precaution, provision for this amount has been made in the books of accounts.

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

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

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

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

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

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Please specify	Any other levies	Nil	Nil	Nil

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

Sl. No.	Details of Land	Gross Block as at 31.03.2018 (Rs.)	Net Block as at 31.03.2018	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	0	0	0	
2	Land-Leasehold	3,58,14,893 (Dulhasti PS) 30,00,000 (Bursar)	8023334 (DPS) 1332007(Bursar)	205.76 ha 3.10 ha	Out of 205.76 ha of land title of 191.06 is clear and for balance 14.70 ha cas has been submitted to DC Kishtwar. In respect of 3.10 ha of Bursar land case is pending
3	Other than Land-				

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No 098477N)

(CA Karanbir Singh Sethi)
Partner
M.No.091188
Date:
Place:

(.....)
Head of Finance

(.....)
Head of Project

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DULHASTI POWER STATION

Notes to Accounts:

As per the corporate office approval following assets of Dulhasti PS and Bursar HE project have been handover to CVPPL on sale basis in FY 2012-13. The CVPPL has been deposited interim amount of Rs 3, 51, 57,748 /- is as details bellows

S.I	Details	Project	Amount
1	10 no. Assets/Accommodations with Assets identification number	Dulhasti PS	3937871
2.	13 no. Assets/Accommodations without Assets identification number (notionally value) including Electrical installation charges of Rs 697978/-	Dulhasti PS	13943197
3.	3. no. Assets/Accommodations without Assets identification number (notionally value)	Dulhasti PS	2217688
4.	4. no. Assets/Accommodations with Assets identification number including JKPDC claims of Rs 4788000	Bursar HE Project	15058722
	Total		3,51,57,478

The necessary Accounting Entry has been passed in the books of Account of Dulhasti Power Station in FY 2012-13 and accordingly the deposited received from CVPPL adjustment except serial no 3.

As per the corporate office approval following assets of Dulhasti PS and Bursar HE project have been handover to CVPPL on Rent basis in FY 2017-18 and following Accounting entry has been passed in 2017-18

Fixed Assets	DR	17094848	
Loss on fixed assets	DR	1901745	
Other income	DR	13943197	
Advance	CR		32939790
		32939790	**32939790**

The serial no 2 items are capitalized of Rs 1 in the book of Accounts.

During the financial Year 2017-18 amounting of Rs 5096297 (including current year) charged in P&L Account against depreciation the above fixed assets .As per the view of project the above income and expenditure is not a part of prior period as it is not error or omission .

The amounting Rs 1471312 received/booked as on account of Rent from from 1/4/2012 to 31/3/2018. from CVPPL.

NHPC LIMITED FARIDABAD

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ARORA VOHRA & CO JAMMU CHARTERED ACCOUNTANT

Appendix-I to Note 34

Summary of contingent liabilities

Amount in Rs.

Particulars	Opening Amount of claims as on 01.04.17	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 31.03.18	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.18	Opening amount of Contingent Liabilities as on 01.04.17	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	(5)=(2+3-4)	6	7	(8)=5-6-7	9	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	1194613388	65652689	0	1260266077	3894841	0	1256371236	1194613388	61757848
ii) Capital works – Claim under arbitrations	7614400498	432721398	14911000	8032210896	1852250	0	8030358646	7614400498	415958148
iii) Capital works - claims pending with Management	236000	0	0	236000	0	0	236000	236000	0
B) Land compensation cases	1527175	52550	0	1579725	0	0	1579725	1527175	52550
C) Disputed tax matters	0	0	0	0	0	0	0	0	0
D) Others	13625124	778540	55411	14348253	0	0	14348253	13625124	723129
Total	8824402185	499205177	14966411	9308640951	5747091	0	9302893860	8824402185	478491675

NHPC LIMITED FARIDABAD

Head of Project

Dulhasti Power Station

Head of Finance

Dulhasti Power Station

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Appendix-II to Note 34

Summary of contingent liabilities-Agency Wise

(Amount in Rupees)

Agency wise	Opening Amount of claims as on 01.04.2017	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/Adjustment of claims	Closing balance of claims as on 31.03.2018	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2018	Opening amount of Contingent Liabilities as on 01.04.2017	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
Central Govt. departments	0	0		0			0	0	0
State Govt. departments or Local Bodies	0	0		0			0	0	0
CPSEs				0			0	0	0
Others	8824402185	499205177	14966411	9308640951	5747091		9302893860	8824402185	478491675
Total	8824402185	499205177	14966411	9308640951	5747091	0	9302893860	8824402185	478491675

Head of Project
Dulhasti Power Station

NHPC LIMITED
FARIDABAD

Head of Finance
Dulhasti Power Station

Annexure-H

NAME OF THE UNIT: DULHASTI POWER STATION

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2017	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2018	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1	Claim for damages on account of extended period of completion.	M/s JNCC-JV	818428280	46796551	0	865224831	0	865224831	865224831	The claim has been reffered to Arbitration Tribunal and Arbitration proceedings for settlement of the claim have commenced. Statement of Claim has been filed by M/s JNCC-JV and the Statement of Defence (SOD) has been filed before the Hon'ble AT on 31/10/2014. Along with the SOD, an Counter Claim also been filed amounting to Rs. 70.53 Cr including interest of Rs. 31.53 Cr. as M/s JNCC has denied to accept the recoveries which are due and the final bill submitted on 15/05/2014. Total 59 nos. of hearing have been held till 31.03.2018
	SUB TOTAL- (A)		818428280	46796551	0	865224831	0	865224831	865224831	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (D)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D)		818428280	46796551	0	865224831	0	865224831	865224831	

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DETAILS OF CONTINGENT LIABILITY AS ON 31.03.2018

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01.04.2017	Addition of claim during the period on account of new claims/updation of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2018	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance
1	1	2	3	4	5	6	7=(4+5-6)	8	9	10	11=(8+9+10) (figure in cloumn 7 & 11 must be equal)	12	13
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED AND CHALLENGED/BEING CHALLNEGED FURTHER												
1	Extra item rate claim for the concreting beyond 'A' line in the reaches excavated by other agencies	M/S JSA_JV	others	1190718547	65652689		1256371236	0	0	1256371236	1256371236	0	Claim has been challenged in Hon'ble High Court of Delhi vide OMP No 30 /2008 dt 17 7 2008
2	Cases against which arbitration award/ court order has been passed and challenged/ being challanged further (Barser)	Sh K K Chibber (BURSER)	others	3894841	0		3894841	3894841		0	3894841		Honble justice B A Khan,Arbitrator passed award on 11 12. 2010 in favour of contractor Rs 3791080/- Thereafter NHPC has challenged the arbitration award before the distt Court kishtwar on 15 03 2011and before the honble High Court jammu on 21 02 2013
	SUB-TOTAL			1194613388	65652689	0	1260266077	3894841	0	1256371236	1260266077	0	
b)	CASES UNDER ARBITRATION/ADJUDICATION												
3	Arbitration Cases	Union of India through CMD NHPC & Others vs Abdul Qayyum Sheikh	others	16740000	46500	14911000	1875500	1852250	0	23250	1875500	0	Claim of the petitioner is not acceptable as per the terms and conditions of contract
4	Difference between claimed amount in Final Bill and scrutinized amount of RA Bill upto PC-116 against contract Package-I & Package-II	M/S JSA_JV	others	766533891	0	0	766533891	0	0	766533891	766533891	0	The Final Bill has been calculated and the case is under arbitration
5	Claim for damages on account of extended period of completion	M/S JSA_JV	others	6831126607	432674898	0	7263801505	0	0	7263801505	7263801505	0	The claim has been found non tenable by Project as per the terms of the contract and the case is under arbitration

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	SUB-TOTAL			7614400498	432721398	14911000	8032210896	1852250	0	8030[illegible]6	8032210896	0	
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
6	iii) CASES UNDER EXAMINATION BY THE MANAGEMENT (Burser)	sh. Jalaluddin for the works shifting of two nos Prefabricated structures from Pallmahala to Dumbai.	Other	236000	0	0	236000	0	0	236000	236000	0	Various components of pre fabricated structures material found damaged (i.e. improper watch & ward till erection by the contractor)
	SUB TOTAL			236000	0	0	236000	0	0	236000	236000		
	SUB TOTAL- CAPITAL WORKS (A)			8809249886	498374087	14911000	9292712973	5747091	0	9286965882	9292712973	0	
B.	LAND COMPENSATION CASES												
7	Miscellaneous	Mohd Qasim V/s Commissioner Secretary PDD Jammu & Others	others	1527175	52550	0	1579725	0	0	1579725	1579725	0	The compensation for the land in question already paid hence not admissible
	SUB TOTAL- LAND COMPENSATION CASES (B)			1527175	52550	0	1579725	0	0	1579725	1579725	0	
C.	DISPUTED TAX MATTERS												
	SUB TOTAL- DISPUTED TAX MATTERS (C)			0									
D.	OTHERS												
8	Arbitration Cases	Naseeb Chand V/s NHPC & Others	others	690168	0	0	690168	0	0	690168	690168	0	Claim of the petitioner is not acceptable as per the terms and conditions of contract
9	Miscellaneous	Civil Suit filed Tarseem Singh V/S GM NHPC Kishtwar	others	1040000	60000	0	1100000	0		1100000	1100000	0	Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable
10	Miscellaneous	Civil Suit filed Sadiq Hussain V/S Project Manager Of IP Kishtwar	others	1218000	96000	0	1314000	0	0	1314000	1314000	0	Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable
11	Miscellaneous	Om Ray Manhas VS UOI through DPS	others	209812	10193	0	220005	0	0	220005	220005	0	Since the amount has been deducted on account of Sales tax hence claim is not admissible
12	Miscellaneous	Babar Ahmed V/S GM NHPC & Others	others	4337900	345850	0	4683750	0	0	4683750	4683750	0	Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable
13	Miscellaneous	Vishal Khajuria Vs NHPC & Others	others	285803	12205	0	298008	0	0	298008	298008	0	As per order of Hon'ble High Court Jammu dated 28/02/2003, the amount has been deposited with the Court vide DD no. 5H03 Dt 15/04/2003. The petitioner being not satisfied and has filed the instant CMP before the Hon'ble High Court Jammu
14	Miscellaneous	President Chenab Valley Power Projects Vs Talab Hussain Contractor	others	482976	0	0	482976	0	0	482976	482976	0	As on date NHPC is not liable to make such payment, however case between the contractor and its labour is not yet decided
15	Miscellaneous	Ghulam Mohd Butt	others	17670	0	0	17670	0	0	17670	17670	0	The claimant has claimed the compensation/rent for installing 11 KV HT Line over his land which is not payable
16	Miscellaneous	Ishtyaq Hussain Waza	others	143200	9600	0	152800	0	0	152800	152800	0	The claimant has file civil suit against forfeiture of EMD amount Rs 80,000/- which can not be released as per terms of contract of HT
17	Miscellaneous	Abdul Qayoom Sheikh	others	2491000	198750	0	2689750	0	0	2689750	2689750	0	The claim of the petitioner is not acceptable, since the payment due stand already paid
18	Miscellaneous	Shabir Hussain Butt	others	21900	2378	0	24278	0	0	24278	24278	0	No compensation on a/c of rent for installation of 11KV line is payable
19	Miscellaneous	Mohd Iqbal Butt	others	379600	35040	0	414640	0	0	414640	414640	0	The plaintiff has filed the suit before District Judge, Kishtwar for declaration for Rs. 2,92,000.00 alleged to have been deducted from the final bill against the work "Laying of 150mm dia MS Pipe Line for integrated WSS of DPS Kishtwar
20	Miscellaneous	Chuna Ram Chaudhary	others	2000000	0	0	2000000	0	0	2000000	2000000	0	The plaintiff has filed the claim before ALC, Kishtwar for compensation amounting to Rs. 20,00,000/- on account of injuries alleged to have been received during the course of service due to accident of vehicle owned by Dulhasti Power Station on 07.09.2013 at Dul Dam Road

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21	Miscellaneous	Deusit Ram	others	141895	4324	55411	90808	0	0	90808	90808	0	The plaintiff has filed a Civil suit for compensation of Rs 37000/-with interest @18% w e f June 2001 on account of damage alleged to have been caused to his house at Dool due to blasting done by JP
22	Miscellaneous	Baldev Singh	others	165200	4200	0	169400	0		169400	169400	0	Suit for return of Rs 35000/- on account of EPS from April 1995 to March 1999 with interest alleged to have not released at the time of superannuation As per our record, no amount is payable
	SUB TOTAL- OTHER CASES (D)			13625124	778540	55411	14348253	0	0	14348253	14348253	0	
	GRAND TOTAL (A+B+C+D)			8824402185	499205177	14966411	9308640951	5747091	0	9302893860	9308640951	0	

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Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Dulhasti Power Station (Name of Unit) for the year 2017-18 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	• Freehold Land = Nil • Leasehold Land Acquired =205.76 ha • Area of leasehold land for which clear title is available =191.06 ha • Area of leasehold land for which clear title is not available = 14.70 ha • Area of leasehold land for which lease deeds are not available =205.76 ha
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	N.A

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No 09847N)

NHPC LIMITED FARIDABAD

Place: Kishtwar
Date:

(CA Karanbir Singh Sethi)
Partner
M.No.091188

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Name of Unit: **DULHASTI POWER STATION**

Annexure-X

(Amount in Rs.)

Statement of Capital Works in Progress (only Road & Bridge,Building (Excluding Power House Building,Railway Siding etc. as on 31.03.2018

S.No.	Head of A/c	Name of the contract under which work is being executed	Amount (Rs.)	Schedule date of completion as per contract	Reason for non-completion
1	430305	Consultancy service for construction of office building at Intake Tower, Dul Dam site ,DPS ,Kishtwar	28032		Capital Work Executed but not certified
2	430325	CONSTRUCTION OF CHAIN LINK FENCING AT SHALIMAR	2537580	16-Feb-18	Capital Work Executed but not certified
3	430325	Contingent Liabity of Abdul Qayoom Sheikh	603247		
		TOTAL	3168859		

Signature
Head of Finance

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

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Annexure -XI

Name of Unit **DULHASTI POWER STATION**

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2018)

1	2	3	4	5	6	7	8	9
Sl. No	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
		opening balance as on 01-04-2017			13180913			
1	660407	ASST.COMMISSIONER,K.V.SANGTHAN.,JAMMU	Advance payment to KV	8-May-17	16200000	27666114		Running A/c of KVS
	660407	ASST.COMMISSIONER,K.V.SANGTHAN.,JAMMU	Advance payment to KV	22-Dec-17	16200000			
				Total	45580913	27666114	17914799	
1	660407	J&K STATE POLLUTION CONTROL BOARD	Public hearing of Bursar Project	14-Aug-17	800000		800000	Under process
				Total	800000			
			Total		46,380,913	27,666,114	18,714,799	
		Opening balance as on 01-04-2017			264,506			
1	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	17-Apr-17	494208			
2	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	9-May-17	469280			
3	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	28-Jun-17	440400			
4	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	5-Aug-17	454000			
5	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	8-Aug-17	377048			
6	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	12-Aug-17	463120			
7	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	20-Sep-17	477760			
8	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	21-Oct-17	464400			
9	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	9-Nov-17	471680			
10	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	9-Nov-17	471680	6,808,070	1,046,002	Running A/c of IOCL
11	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	13-Dec-17	488676			
12	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	30-Jan-18	499277			
13	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	5-Mar-18	499277			
14	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	9-Mar-18	445200			
15	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	14-Mar-18	100000			
16	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	24-Mar-18	486780			
17	660403	INDIAN OIL CORPN.	for purchase petrol/diesel	30-Mar-18	486780			
				Total	7,854,072			
					89,011			
		Opening balance as on 01-04-2017		12-Jun-17	1412161	1493479	7,693	Running A/c of IOCL
1	660403	INDIAN OIL CORPN.(LUB DIVISION)	for purchase Lubricant	Total	1,501,172	1,493,479	13,530,000	under process
				18-Nov-16	13,530,000	0	243,688	
2	660403	GE POWER INDIA LIMITED	For Purchase of Runners and Head cover assembly	5-Mar-18	243,688			
3	660403	TUSSOR MACHINE TOOLS INDIA PVT. LTD	for supply and installation of spare parts of lathe		32,219,670	9,795,028	14,827,383	
			Total					

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

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NHPC LIMITED FARIDABAD

Signature
Head of Project/Power Station/Unit

ANNEXURE TO NOTES

NOTE SHARE CAPITAL

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
0				

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
			0	0
	Other Comprehensive Income			
	Opening			
	GENERAL RESERVE - OPENING IND AS ADJUSTMENT	160101	0	3101580
	OTHER EQUITY - IND AS ADJUSTMENT	160102		
	IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS	160104	0	11611875
			0	0
	Provision- Others			
			0	0
	SHARE APPLICATION MONEY PENDING ALLOTMENT			
	SHARE CAPITAL DEPOSIT	110301	0	0

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	LONG TERM BORROWINGS			
	Bonds/ Debentures -Secured			
			0	0
	Current Maturity			
			0	0
	Current Maturity			
			0	0
	Bonds/ Debentures -Unsecured			
			0	0
	Term Loans-From Banks - Secured			
			0	0
	Current Maturity			
			0	0
	Term Loans-From Banks - Unsecured			
			0	0
	Current Maturity			
			0	0
	Term Loans-From other parties - Secured			
			0	0
	Current Maturity			
			0	0
	Term Loans-From other parties - Unsecured			
			0	0
	Term Loans-From Govt - Unsecured			
			0	0
	Current Maturity			
			0	0
	Deferred payment liabilities			
	Deposits			

NHPC LIMITED FARIDABAD

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Loan and advances from subsidiary-Secured	0	0
Loan and advances from subsidiary-Unsecured	0	0
	0	0

SHORT TERM BORROWINGS

Short term loans-From Bank-Unsecured	0	0
	0	0
Short term loans-From Others-Secured	0	0

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

	0	0

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
a)	Deposits/ Retention Money/Advances Received			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310300	-5527881	-16291095
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310301	4668743	15441095
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	310303	730000	708000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	310305	129138	142000
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-5342464	-8450550
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	310501	3718519	7563271
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	445000	99000
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	1178945	788279
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	318301	176000	893319
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	318501	64090	210053
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	318505	61931	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0	0
			302021	1103372
b)	Income received in advance			
	ADVANCE AGAINST DEPRECIATION	370101	1023978000	1023978000
			1023978000	1023978000
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES	312001	0	0
	ACCOUNT – CONTRA	312010	0	0
	ACCOUNT- CONTRA	312020	-2269452	-2269452
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	19099144	21368596

NOTE NO. 17 PROVISIONS - NON CURRENT

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	0
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0

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		0	0
PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350409	0	0
		0	0
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
		0	0
PROVISION FOR Memento	350412	0	0
		0	0
PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
		0	0
PROVISION AGAINST COMMITTED CAPITAL EXPENSES-	380801	0	0
		0	0
Provision for O&M Expenditures on RE-Wind Power Stations	351701	0	0
PROVISION FOR UPFRONT REBATE ON HBA-NON CURRENT	380803	0	0
SHORT TERM PROVISIONS			
Provision for employee benefits			
PROVISION FOR LEAVE ENCASHMENT	350413	0	0
PROVISION FOR GRATUITY	350415	0	0
PROVISION FOR GRATUITY-LIC	350416	0	0
		0	0
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
		0	0
PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350419	0	0
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
PROVISION FOR WAGE REVISION	350401	0	0
Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	0	0
PROVISION FOR UPFRONT REBATE ON HBA-CURRENT	382803	0	0
PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
PROVISION FOR PRP - EXECUTIVE	350425	0	0
PROVISION FOR PRP - SUPERVISOR	350426	0	0
PROVISION FOR PLGI - WORKMEN	350427	0	0
PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	0	0
		0	0
Provision for Wage Revision Third PRC	350430	0	0
PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
Note Current Tax Liabilities (Net)			
		0	0
PROVISION FOR INCOME TAX - CURRENT	355111	0	0
Advance income tax			
		0	0
		0	0
PROVISION FOR WEALTH TAX	355102	0	0
		0	0

Provision for Restoration expenses of Insured Assets

NHPC LIMITED FARIDABAD

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Provision for Restoration expenses of Insured Assets	350905	0	0
		0	0
PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES	350925	5747091	0
Provision Others			
PROVISION FOR OTHER EXPENSES	350919	129808212	159466766
		129808212	159466766
Provision - CSR, SD and RD			
		0	0

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
Outstanding dues of micro and small scale Industrial			
SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	3740806	2436822
		3740806	2436822
Outstanding dues of medium scale Industrial Enterprise(s)			
		0	0
Others			
SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	24566092	27234880
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	4490686	8879974
SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	31642794	29095952
		60699572	65210806

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

Current maturities of long term debt			
		0	0
Deposits			
FIXED DEPOSITS-UNSECURED	228001	0	0
		0	0
Interest accrued but not due on borrowings			
		0	0
Interest accrued and due on borrowings			
		0	0
Liability against capital works/supplies			
THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF	310200	0	0
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	1518547	10767859
SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	4488498	2614723
SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	7740065	20903906
		13747110	34286488
Deposits/ retention money			
EARNEST MONEY DEPOSIT	310101	4392323	1972200
15 DAYS	310111	0	0
EARNEST MONEY DEPOSIT-CONTRA	310100	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	319301	4492743	9448057
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	319303	730000	0
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	319305	129138	129000
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORK-CAPITAL-IND-CURR-CURRENT-OVERDUE FOR MORE THAN 15	319311	0	5099719
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL-CONTRA	319300	0	0
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-IND-CURR-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319313	0	708000
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN-CURR-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319315	0	13000
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY-CURRENT-OVERDUE FOR MORE THAN 15 DAYS	319316	0	0

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SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	319501	3654429	3530975
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	445000	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	1117014	690474
SECURITY DEP/RETEN. MONEY-CONTRACTOR-OTHER THAN	319511	0	3822243
CONTRA	319500	0	0
SECURITY DEP-RETEN. MONEY-SUPPLIER-OTHER THAN CAPITAL-	319513	0	99000
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319515	0	97805
SECURITY DEPOSIT-RETEN. MONEY- OTHER THAN CAPITAL-	319516	0	0
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
		14960647	25610473
DUE TO SUBSIDIARIES	311901	0	0
		0	0
Bond application money	220399	0	0
		0	0
NOTE NO. 21 OTHER CURRENT LIABILITIES			
Income received in advance			
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST	370102	0	0
		0	0
ACCOUNT- CURRENT	312022	2269452	2269452
ACCOUNT- CURRENT	312011	0	0
Statutory dues payables			
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	377028	852166
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	98689	70481
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
INCOME TAX RECOVERED-SERVICES	311306	433519	455737
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
CENTRAL SALES TAX	311308	0	0
SERVICE TAX	311309	0	0
FRINGE BENEFIT TAX-PAYABLE	311310	0	0
Income Tax Collected at Source (u/s 206 C)	311311	578	40625
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
PROFESSIONAL TAX	311401	0	0
State Sales Tax/VAT -Work Contracts	311402	0	6268106
State Sales Tax/VAT -Others	311403	0	201619
ROYALTY	311404	28893	122392
MUNICIPAL TAXES PAYABLE	311405	0	0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
LIABILITY FOR OTHER STATE LEVIES	311407	332573163	351769055
OUTPUT GST - CENTRAL GST PAYABLE - STATE 1	312201	62142	0
OUTPUT GST - CENTRAL GST PAYABLE - STATE 2	312202	0	0
OUTPUT GST - STATE GST PAYABLE - STATE 1	312203	62142	0
OUTPUT GST - STATE GST PAYABLE - STATE 2	312204	0	0
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1	312205	11272	0
GST - COMPENSATION CESS PAYABLE - STATE 2	312210	0	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312211	2203897	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312212	0	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312213	2203897	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312214	0	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312215	265136	0
		338320356	359780181
Liabilities toward Self Insurance Fund			
Other Liabilities - Self Insurance Fund	340103	0	0
		0	0
		0	0

NHPC LIMITED FARIDABAD

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UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM	330501	0	0
		0	0

Other liabilities (Note No-20.3)

LIABILITY FOR SALARY	310604	0	0
OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	56076	693606
LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
SDA PAYABLE TO EMPLOYEES	310607	0	0
AMOUNT PAYABLE TO EX EMPLOYEES	310608	2268752	8622241
PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM	310610	0	0
LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
		2324828	9315847

Other liabilities (Note No-20.3)

ELECTRICITY/ POWER CHARGES PAYABLE	310701	8493539	8762100
WATER CHARGES PAYABLE	310702	0	0
TELEPHONE AND TELEX CHARGES PAYABLE	310703	65169	0
RENT PAYABLE	310704	135154	209196
BOND ISSUE EXPENSES PAYABLE	310705	0	0
COMMITMENT CHARGES PAYABLE	310712	0	0
OTHER EXPENSES PAYABLE	310713	410483	0
Regulated Sales Settlement A/c- PGCIL	310714	0	0
WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0	0
EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0	0
EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE	311208	35250	46430
EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME	311209	0	0
HBA RECOVERY AND PAYABLE TO BANK	311210	0	0
LIC PREMIA RECOVERED AND PAYABLE TO OTHER	311211	0	0
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME	311212	57906	60394
POST OFFICE RECURRING DEPOSIT	311213	0	0
Employees Contribution (EC) towards Social Security	311214	0	0
Employers Contribution (ERC) towards Social Security	311215	0	0
OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	15000	0
LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
LIABILITY FOR STALE CHEQUES	311509	77122	77122
LIABILITY FOR WHEELING CHARGES	311511	0	0
		9289623	9155242

Other liabilities (Note No-21)

OTHER ADVANCES RECEIVED	340101	0	2217688
ADVANCE FROM BENEFICIARIES	340102	0	0
		0	2217688

Advances against the deposit works

		0	0
VALUATION	681201	0	0
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0

Advances against cost of project/ contractees

	0	0
	0	0
	0	0

Fixed Assets

NHPC LIMITED FARIDABAD

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Note no. 2.1 Property Plant & Equipment

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017	
a)	GROSS BLOCK				
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0	0
i)	LAND- FREE HOLD	410101	0	0	
ii)	LAND- LEASE HOLD	410111	38814893	38814893	0
	LAND- LEASE HOLD				
iii)	ROADS AND BRIDGES				
	ROADS	410201	139439426	136937955	
	BRIDGES AND CULVERTS	410203	14334242	14334242	
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1053200	1053200	
			154826868	152325397	2501471
iv)	BUILDINGS-OTHERS				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	2452421555	2452421555	
	BUILDING CONTAINING WORKSHOP	410302	364540	0	
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	1413541	1413541	
	OFFICE BUILDINGS-PERMANENT	410304	18620895	13433495	
	OFFICE BUILDINGS-TEMPORARY	410305	7707920	7707920	
	STORES AND GODOWN BUILDINGS	410306	16513214	13829976	
	TRANSIT CAMP AND FIELD HOSTEL	410321	5711489	5711489	
	SCHOOL BUILDINGS	410322	12469369	12469369	
	HOSPITAL BUILDINGS	410323	2338666	2338666	
	CLUB BUILDING	410324	2175556	2175556	
	RESIDENTIAL BUILDING-PERMANENT	410325	115281525	96627004	
	RESIDENTIAL BUILDING-TEMPORARY	410326	16815546	16504288	
	CANTEEN BUILDING	410327	1838327	1838327	
	BUILDINGS-OTHERS	410328	28264045	22624924	
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	410401	0	0	
	INTERNAL ELECTRIFICATION WORK -CANTEEN	410427	0	0	
	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	410428	45005	0	
			2681981193	2649096110	32885083
v)	RAILWAY SIDINGS	410501	0	0	
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro				
	DAMS AND BARRAGES	410601	2926734176	2886853548	
	POWER CHANNELS	410602	0	0	
	POWER TUNNELS AND PIPELINES	410604	20755932220	20755932220	
	PENSTOCKS	410605	0	0	
	TAILRACE CHANNELS	410606	0	0	
	TAILRACE TUNNELS	410607	605756048	605756048	
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	3212523602	3212523602	
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	2107637848	2107637848	
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	410611	125580895	125580895	
			29734164789	29694284161	39880628
vii)	Generating Plant and machinery				
	MAIN GENERATING EQUIPMENT	410701	8855632052	8855632052	
	GENERATOR STEP UP TRANSFORMER	410702	2072447607	2072447607	
	OTHER POWER PLANT TRANSFORMER	410703	815311	815311	
	COOLING WATER SYSTEMS	410704	489987192	489987192	
	EHV SWITCHGEAR SYSTEMS	410705	3302467594	3304738008	
	DC SYSTEMS/ BATTERY SYSTEMS	410707	716642775	716334515	
	POWER AND CONTROL CABLES	410708	505912275	505912275	

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	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	347214182	347214182	
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	218876978	218876978	
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1676049437	1676049437	
	AUXILIARY AND ANCILLARY SYSTEMS	410712	390853927	390812627	
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	899900834	896632542	
	Capital Spares - Generating Plant and Machinery	410714	415069956	414906658	
	GPM including Foundation - Windmill	413101	0	0	
			19891870120	19890359384	1510736
viii)	Plant and machinery- Sub station				
	SUBSTATION-TRANSFORMERS	410801	5042974	4316225	
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION	410802	2943601	2943601	
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	2832706	2832706	
	LIGHTENING ARRESTORS	410804	1	1	
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	385240	385240	
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0	
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0	
			11204522	10477773	726749
ix)	Plant and machinery- Transmission lines				
	TRUNK TRANSMISSION LINES	410901	40018509	40018509	
	TRANSMISSION LINES FOR SUPPLY OF POWER TO	410903	850931	850931	
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK	410904	9110229	9110229	
	STREET LIGHTING, ETC.	410905	7336259	7336259	
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0	
			57315928	57315928	0
x)	Plant and machinery- Others				
	PLANT AND MACHINERY-OTHERS	411001	0	0	
	DIESEL GENERATING SETS	411002	9149049	6257529	
			9149049	6257529	2891520
xi)	Construction Equipment				
	EXCAVATORS	411101	0	0	
	LOADERS	411102	8474718	8474718	
	DUMPERS	411103	0	0	
	TIPERS	411104	2607729	2607729	
	DOZERS	411105	39640163	39640163	
	MOTOR GRADERS	411106	0	0	
	COMPACTORS	411107	0	0	
	WATER SPRINKLERS	411108	0	0	
	CRANES (Less than 100 tons)	411109	20532645	20532645	
	CONCRETING EQUIPMENT	411110	0	0	
	TUNNELING EQUIPMENT	411111	7322	7322	
	PUMPS	411112	626702	632926	
	DIESEL GENERATING SETS	411113	0	0	
	WIELDING SETS	411114	32952	40482	
	AIR COMPRESSORS	411115	934700	934700	
	DRILLING EQUIPMENT	411116	185110	185110	
	ROAD ROLLERS	411117	0	0	
	FORK LIFTERS	411118	1478609	1478609	
	CRANES (More than 100 tons)	411119	0	0	
	OTHER EQUIPMENTS	411130	497379	497379	
	Capital Spares - Construction Equipment	411131	0	0	
			75018029	75031783	-13754
xii)	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY	411201	86477597	86477597	
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	42970260	37119154	
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0	
			129447857	123596751	5851106
xiii)	Electrical installations				
			0	0	0
xiv)	Vehicles				

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	CARS	411501	138191	138191	
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	4400507	5926510	
	PICK UP VAN	411504	447167	447167	
	FIRE TENDERS	411505	4500592	4532701	
	AMBULANCE	411506	2085869	2147619	
	BUSES	411507	2915716	2915716	
	TRUCKS/TANKERS	411508	4532761	4532761	
	TRAILERS	411509	0	0	
	Capital Spares - Vehicles	411514	0	0	
			19020803	20640665	-1619862
xv)	Aircraft/ Boats				
	AIRCRAFT	411601	0	0	
	BOATS	411603	389875	389875	
	HELICOPTER	411604	0	0	
			389875	389875	0
xvi)	Furniture and fixture				
	FURNITURE-FIXTURES-OFFICE	411701	11553774	11598878	
	FURNITURE-FIXTURES-RESIDENTIAL	411702	146631	146632	
	FURNITURE-FIXTURES-CANTEEN	411703	33600	33600	
	FURNITURE-FIXTURES-SCHOOL	411704	0	0	
	FURNITURE-FIXTURES-CLUB	411705	113863	113863	
	FURNITURE-FIXTURES-HOSPITAL	411706	78155	117248	
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1486614	1453499	
			13412637	13463720	-510
xvii)	Computers				
	COMPUTERS	411801	10657558	10797904	
	PRINTERS	411803	1778425	1607400	
	OTHER EDP EQUIPMENTS	411804	2175065	2175065	
	SATELLITE COMMUNICATIONS SYSTEMS	411805	22460	303360	
	Networking Devices and Server	411806	9187147	9131955	
			23820655	24015684	-195029
xviii)	Communication Equipment				
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0	
	TELEPHONE TELEX MACHINES	411902	463162	521358	
	INTERIOR COMMUNICATION EQUIPMENTS	411903	5149466	4938003	
	Telephone Exchange	411904	26790	0	
			5639418	5459361	180057
xix)	Office Equipments				
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0	
	TYPEWRITERS	412002	0	0	
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1397790	1397790	
	HOSPITAL EQUIPMENTS	412005	4733799	4793715	
	CLUB EQUIPMENTS	412006	621419	621419	
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	1026448	875269	
	AIR CONDITIONERS	412008	1011532	831032	
	Air Coolers/ Water Coolers/ Fans	412011	888180	888180	
	SCHOOL EQUIPMENTS	412012	0	0	
	Refrigerators for Office	412013	41090	41090	
	Televisions/Music System for office	412014	311500	311500	
	OTHER OFFICE EQUIPMENTS	412020	15293333	14583175	
			25325091	24343170	981921
xx)	RESEARCH AND DEVELOPMENT EQUIPMENT	412101	0	0	
xxi)	Other assets				
	Televisions/Music systems-other than for office, Projectors,	412501	4517877	4415245	
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	16856945	16856945	
	MISC. ASSETS/EQUIPMENTS	412503	15939619	10930453	
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0	
	Refrigerator other than for Office	412505	34504	34504	
			37348945	32237147	5111798

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xxii)	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0	
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	4744231	4626051	118180
	Gross Block Adj. for Lease				
			0	0	

NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE

OBSOLETE ASSETS	413001	0	0
SURPLUS ASSETS	413002	46656	90015
OBSOLETE/SURPLUS ASSETS	423001	0	0
		46656	90015
INPUT GST			
		0	0

Annexure to Note No. 19 (g)

ACCUMULATED DEPRECIATION			
LAND- LEASE HOLD	420101	29459552	25980639
ROADS, BRIDGES, CULVERTS, AERODROMES	420201	41062178	35217031
BUILDING	420301	965210071	866315666
BUILDING-Internal Electrifications	420401	2597	0
RAILWAY SIDINGS	420501	0	0
HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	15504774429	13934383540
GENERATING PLANT AND MACHINERY (INCLUDING	420701	10657207500	9609686393
PLANT AND MACHINERY SUB STATION (INCLUDING	420801	3283453	2570096
PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	29663861	26630860
GPM - WINGMILL	423101	0	0
Construction equipments			
PLANT AND MACHINERY OTHERS	421001	3651098	3317688
DIESEL GENERATING SETS	421002	162675	162675
		3813773	3480363
CONSTRUCTION EQUIPMENT	421101	33202137	27100610
Water Supply System/Dralnage and Sewerage			
WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	21215872	16834155
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
		21215872	16834155
Electrical installations			
POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0
POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	0	0
		0	0
VEHICLE	421501	12097573	12177934
AIRCRAFT/BOATS	421601	213614	213614
FURNITURE FIXTURES AND EQUIPMENT	421701	6828827	6138896
COMPUTERS	421801	20846349	19159940
COMMUNICATION EQUIPMENTS	421901	2705053	2548664
OFFICE EQUIPMENT	422001	13326469	11895529
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	422101	0	0
OTHER ASSETS	422501	12942751	10945409
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
FIXED ASSETS OF MINOR VALUE>750<5000	422801	4739393	4621164

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	27362595452	24615900503

Note no. 2.2 Other Intangible Assets

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
GROSS BLOCK			
Intangible Assets-Computer Software- Adjustment on account	472201	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	2163812	2163812
		2163812	2163812
ACCUMULATED DEPRECIATION			
Dep. Prov. -Intangible Assets-Computer Software- Adjustment	482201	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	2163778	2163778
		2163778	2163778
Accumlated Dep. Adj. - Lease Accounting			
		0	0

Note no. 2.3 Capital Work In Progress

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
ROADS			
ROADS	430201	0	0
BRIDGES AND CULVERTS	430203	0	0
AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
		0	0
BUILDINGS			
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0	0
BUILDING CONTAINING WORKSHOP	430302	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
OFFICE BUILDINGS-PERMANENT	430304	0	0
OFFICE BUILDINGS-TEMPORARY	430305	28032	0
STORES AND GODOWN BUILDINGS	430306	0	0
TRANSIT CAMP AND FIELD HOSTEL	430321	0	0
SCHOOL BUILDINGS	430322	0	0
HOSPITAL BUILDINGS	430323	0	0
CLUB BUILDING	430324	0	0
RESIDENTIAL BUILDING-PERMANENT	430325	3140827	4252732
RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
CANTEEN	430327	0	0
BUILDINGS-OTHERS	430328	0	1953471
OTHER CIVIL WORKS	430329	0	0
		3168859	6206203
RAILWAY SIDINGS	430501	0	0
		0	0
Hydraulic Works(Dams, Water Conductor system			
DAMS AND BARRAGES	430601	0	39627992
POWERCHANNELS	430602	0	0
		0	39627992
Generating Plant and machinery			
		0	0
Plant and machinery Sub station			



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Plant and machinery- Transmission lines		0	0
		0	0
Plant and machinery Others			
PLANT AND MACHINERY-OTHERS	431001	0	1176000
DIESEL GENERATING SETS	431002	0	0
		0	1176000
Construction Equipment			
		0	0
Water Supply System/Drainage and Sewerage			
WATER SUPPLY AND DRAINS	431201	0	0
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	3870095
		0	3870095
ASSETS PENDING ISSUES			
ASSETS PENDING ISSUES	441401	1008947	1008947
ASSETS PENDING ISSUES	611401	0	0
CWIP-COMPUTERS/ SERVERS	431801	0	0
		1008947	1008947
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0
		0	0
Survey, investigation, consultancy and supervision charges			
EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA	434001	169386	169386
EXPENSES ON SURVEY	434002	107966968	101007377
EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	1316480	1316480
DRILLING AND DRAFTING	434004	169946927	169946927
DESIGN AND CONSULTANCY CHARGES	434005	0	0
EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0
HYDRAULIC MODEL STUDIES	434007	0	0
OTHER SURVEY INVESTIGATION, CONSULTANCY AND	434008	21385193	21385193
		300784954	293825363
EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0
		0	0
EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION			
WAGES, ALLOWANCES AND BENEFITS	437501	1030601917	1030601917
Gratuity, Contribution to provident fund & pension scheme	437502	203222920	203222920
STAFF WELFARE EXPENSES	437503	89646614	89646614
LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
REPAIR AND MAINTENANCE- BUILDING	437510	4659067	4659067
REPAIR AND MAINTENANCE- CONSTRUCTION PLANT	437511	279468	279468
REPAIR AND MAINTENANCE- OTHERS	437512	20522183	20522183
RENT/HIRING CHARGES	437514	11784665	11784665
RATES AND TAXES	437515	259461	259461
INSURANCE	437516	990590	990590
SECURITY EXPENSES	437517	215958435	215958435
ELECTRICITY EXPENSES	437518	3389898	3389898
TRAVELLING AND CONVEYANCE	437519	14084253	14084253
EXPENSE ON VEHICLES/STAFF CAR	437520	4521424	3503775
TELEPHONE TELEX AND POSTAGE -COMMUNICATION	437521	1234901	1234901
ADVERTISEMENT PUBLICITY	437522	1706443	1706443
ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	66488	66488
PRINTING AND STATIONERY	437524	3793137	3793137
OTHER EXPENSES	437525	8981102	8981102
DESIGN AND CONSULTANCY-INDIGENOUS	437526	924655	924655
DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	127748	127748
LOSS ON SALE OF ASSET	437530	0	0
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	437531	0	0
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	10388629	10388629

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	LAND ACQUISITION AND REHABILITATION	437533	0	0
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	27971	27971
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	44513091	44513091
	Provisions	437561	276782	276782
	PRIOR PERIOD EXPENSES	437565	5868927	5868927
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	437570	0	0
	INTEREST ON LOANS AND ADVANCES	437571	-5809937	-5809937
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-4584483	-4584483
	PROFIT ON SALE OF ASSET	437573	0	0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-20755953	-20755953
	Rent/Hire Charges	437575	-2109367	-2109367
	PRIOR PERIOD INCOME	437579	0	0
	EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-	437581	0	0
	EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION	437582	0	0
	EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437583	689787	689787
	EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED	437584	0	0
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE	438109	0	0
	Corporate/Regional Office Expenses (Net)	437599	314426323	314426323
		TOTAL	1959687139	1958669490
	PROVISION FOR PROJECT EXPENSES	350922	-2260472093	-2252494853
			-2260472093	-2252494853
	Total CWIP (Excluding Construction Store)		2264649899	2304384090
	Total CWIP (Excluding Construction Store) after Provision		4177806	51889237
	CONSTRUCTION STORES			
i)	Stores and spares			
	STEEL ACCOUNT	440101	61232	61232
	CEMENT ACCOUNT	440201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	108669	545645
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	23320	23320
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	624240	624240
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	100	100
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446102	0	0
	CONSTRUCTION STORE - CSR ITEMS	447101	0	0
			817561	1254537
ii)	Loose tools			
			0	0
iii)	Scrap inventory			
	SCRAP MATERIALS	441301	0	0
			0	0
iv)	Stores in transit/ pending inspection			
			0	0
v)	Material issued to contractors/ fabricators			
			0	0
	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0

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		0	0
Provision for Construction Stores	350916	-263823	-263823
		-263823	-263823
Total Construction Store		817561	1254537
Total Construction Store (After Provision)		553738	990714

NOTE NO. 3.1 NON CURRENT INVESTMENTS (Old 12)

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
		0	0

NON CURRENT INVESTMENTS- Fair Value Adjustment

		0	0

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

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	450305	0	0
Note 3.3 Lease rent recoverable			
Lease Rent receivable-Non Current	681001	0	0
Lease Rent receivable- Current	681002	0	0
Lease Rent receivable-Contra	681000	0	0
Lease Recoverable-Recovery	681003	0	0
Interest recievable on lease			
Interest Receivable on Lease	681101	0	0
Interest Receivable on Lease - Current	681102	0	0
Interest Receivable on Lease-Contra	681100	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS ADJUSTMENT	380802	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS ADJUSTMENT	382802	0	0
LAND FREE HOLD-IND AS ADJUSTMENT	470101	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- NON CURRENT	351601	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- CURRENT	351602	0	0

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
Unsecured (considered good)			
SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-37652168	-38174168
SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0
DEPOSIT WITH P&T	650410	0	0
DEPOSIT WITH RAILWAY	650411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	0	38174168
Other Deposits	650413	0	14000
BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
DEPOSIT WITH INSURANCE COMPANY	650431	0	0

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DEPOSIT WITH P&T	658410	0	0
DEPOSIT WITH RAILWAY	658411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	0	2148000
Other Deposits	658413	0	0
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	650414	2148000	0
DEPOSITS OTHER THAN PERPETUAL NATURE	650415	35504168	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	658414	2148000	0
DEPOSITS OTHER THAN PERPETUAL NATURE-NON CURRENT	658415	0	0
DEPOSIT WITH INSURANCE COMPANY	658431	0	0
		2148000	2162000
Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0	0
Provision for Doubtful Deposits - Long Term	350914	0	0
Provision against demand raised by Govt. Dept. (Short Term)	350612	0	0
Provision against demand raised by Govt. Dept. (Long Term)	350622	0	0
Employees (including accrued interest) -Secured		0	0
Grants In Aid-From Government-Deferred Income	380501	0	0
Security Deposit-Retention Money-Capital Works -Capital-	380601	-17033	-109374
Security Deposit-Retention Money-Supplier-Capital-Indian	380602	0	0
Security Deposit-Retention Money-Others-Capital-Indian	380603	0	0
Security Deposit-Retention Money-Foreign Currency -Fair	380604	0	0
Security Deposit-Retention Money-Contractor-Other Than	380701	-6196	-22766
Security Deposit-Retention Money-Supplier-Other Than Capital-	380702	0	0
Security Deposit-Retention Money-Others-Other Than Capital-	380703	-23824	0
Security Deposit-Retention Money-Others-Other Than Capital-	380704	0	0
Grants In Aid-From Government-Deferred Income- Current	382501	0	0
Security Deposit-Retention Money-Capital Works -Capital-	382601	-38780	-246143
Security Deposit-Retention Money-Supplier-Capital-Indian	382602	0	0
Security Deposit-Retention Money-Others-Capital-Indian	382603	0	-4854
Security Deposit-Retention Money-Foreign Currency - Current-	382604	0	0
Security Deposit-Retention Money-Contractor-Other Than	382701	-77446	-180480
Security Deposit-Retention Money-Supplier-Other Than Capital-	382702	0	0
Security Deposit-Retention Money-Others- Other Than Capital-	382703	-28784	-18075
Security Deposit-Retention Money- Other Than Capital- Foreign	382704	0	0
Investment Property-Freehold Land	460101	0	0
		0	0
Security Deposit - Fair Valuation		0	0
Deferred Cost - Employees Loans - Secured		0	0
Deferred Cost - Employees Loans - Unsecured		0	0
Non-Current - Fair Valuation Adjustment - Contractors /			

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Non-Current - Fair Valuation Adjustment - Contractors /		0	0
Non-Current - Fair Valuation Adjustment - Employees -		0	0
Non-Current - Fair Valuation Adjustment - Employees -		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -		0	0
Current - Deferred Cost - Employees - Unsecured		0	0
		0	0
ACCOUNT- CURRENT	650511	0	0
FLUCTUATION ACCOUNT- CONTRA	650520	0	0
FLUCTUATION ACCOUNT – CURRENT	650522	0	0
Current - Fair Valuation - Employees - Secured		0	0
Current - Fair Valuation - Employees - Unecured		0	0
		0	0
-Unsecured			
Loan to Contractor/Supplier		0	0
		0	0
Loan to State Government in settlement of dues from			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
Interest accrued on:			
Interest accrued on - Advance to Arunachal Government			
Interest Accrued but not due on Advance to Government of	650237	0	0
Interest accrued on - Others			
		0	0
Less : Provisions for doubtful other loans and advances - Long '			
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350913	0	0
		0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350912	0	0
		0	0
Share Application Money (Pending Allotment)			
Total		0	0

SHORT TERM LOANS & ADVANCES

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
Capital Advance			
Advance Govt Department-Current	459207	0.00	0.00
Total		0.00	0.00

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DEPOSITS			
DEPOSIT WITH P&T	659410	0	0
DEPOSIT WITH RAILWAY	659411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT	659412	0	36026168
Other Deposits	659413	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	659414	0	0
DEPOSITS OTHER THAN PERPETUAL NATURE- CURRENT	659415	35504168	0
EARNEST MONEY DEPOSIT	659432	0	0
		35504168	36026168
DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT	659440	0	0
PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
Employees loans & Advances (including accrued interest)			
- Secured			
		0	0
Employees loans & Advances (including accrued interest) -			
		0	0
		0	0
		0	0
OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
Advance to contractor / supplier			
Secured (considered good)			
		0	0
Unsecured (considered good)			
– Against bank guarantee			
		0	0
– Others			
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	14827383	13883517
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	18714799	13914985
ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
		33542182	27798502
ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED	660440	0	0
TERM)	660611	0	0
Loan to State Government in settlement of dues from			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
		0	0
Prepaid Expenditure			
INSURANCE-PREPAID	650701	72108508	44894682
RENT PREPAID	650702	0	0
OTHER PRE-PAID EXP. - CURRENT	650703	93493	0
		72202001	44894682
OTHER CURRENT ASSETS - EMPLOYEES			
TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	0
TOUR TRAVELLING ALLOWANCE ADVANCE	660302	126400	20000
PAY ADVANCE	660303	0	0
LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
ADVANCE FOR MEDICAL TREATMENT	660306	0	0

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DEATH RELIEF SCHEME PAYMENT	660307	0	0
DEPARTMENTAL ADVANCE TO STAFF	660308	0	86991
LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST	660310	0	0
		126400	106991
Other advances			
- Unsecured (considered good)			
Other Pre Paid Expenses - Non Current	650713	0	0
Less : Provisions for doubtful other loans and advances - Short			
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0	0
		0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350603	0	0
PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	0	0

#REF! OTHER NON-CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
LONG TERM LOAN AND ADVANCES			
CAPITAL ADVANCES			
Secured (considered good)			
		0	0
Unsecured (considered good)– Against bank guarantee			
		0	0
Unsecured (considered good)– Others			
Advance - Government Department	450207	418000	1013700
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
Advance/Deposit - Government Department	458207	0	0
		418000	1013700
Provision for expenditure awaiting utilisation certificate	350904	0	0
Capital Advances - Unsecured (Considered Doubtful)-Long Term	450240	0	0
Provision for Doubtful Advances - Capital Advances	350915	0	0
DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS	650501	0	0
ACCOUNT- CONTRA	650510	0	0
DEFERRED EXPENDITURE ON FOREIGN CURRENCY	650502	0	0

Note no. OTHER NON-CURRENT ASSETS - REGULATORY ASSETS

DIFFERENCES ON BORROWINGS- DURING O&M	670203	0	0
RDA BALANCES- EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	670111	416713806	236947050
RDA BALANCES–RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	670112	10547033	10430159
Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
Other Income - Regulated Assest (For the period)	670100	0	0
		427260839	247377209

Note no. CURRENT INVESTMENTS

	0	0
Current maturities of long term investments		

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	8.50 % Tax-Free State Government Special Bonds of the	520416	0	0
			0	0
			0	0
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0

#REF! 0

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	323921	1085588
	CEMENT ACCOUNT	610201	3050	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	345759	415288
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	610501	40353428	37948765
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	50339518	49355725
	SPARES FOR EQUIPMENTS ACCOUNT	610701	2415346	1116064
	SPARES FOR VEHICLES ACCOUNT	610801	718342	2701958
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	30612926	30464371
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	7434331	8224464
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1032871	1488660
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR	617101	0	0
			133579492	132800883
	Stores in transit/ pending inspection			
			0	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	3012979	4214675
	LOOSE TOOLS IN USE	611208	0	0
			3012979	4214675
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	4051493	8066445
iv)	Material at site			
	MATERIAL AT SITE	612801	0	0
v)	Material issued to contractors/ fabricators			
			0	0
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0
	INVENTORY OF RENEWABLE ENERGY CERTIFICATES (REC)	611502	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	99437	8587570
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			99437	8587570

#REF! TRADE RECEIVABLES

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
			0	0
	Less: Provision for doubtful debts			
			0	0
	NET TRADE RECEIVABLES		0	0

#REF! CASH AND BANK BALANCES

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	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	17304	61656
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	4717	961
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		22021	62617
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks			
			0	0
	- In current account - Others			
	YES BANK LTD. CURRENT A/C No. 002081400000064	640480	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	-507926	1300071
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	Current Account-NHPC-Emergency relief fund	640511	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	7700	79367
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
			-500226	1379438
	Deposit Account - Upto 3 months			
			0	0
	Bank balances - with other banks			
	- In current account			
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0
			0	0
	Deposit Account - More than 3 months & upto 12 months			
	- In deposit account - Self Insurance Fund			
	- In deposit account - IPO proceeds			
			0	0
	- In deposit account - Others			
			0	0
			0	0
			0	0
Note : 10	FINANCIAL ASSETS - BANK BALANCES OTHER THAN CASH &			
	Interest Accrued on Bank Deposits			
			0	0
	Total		0	0
	Total		0	0

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#REF! OTHER CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
Interest accrued on:			
Loan to State Government in settlement of dues from			
		0	0
Advance to contractor-Against arbitration award-unsecured-	661401	0	0
Interest accrued on Others			
		0	0
Provision for Doubtful Interest	350703	0	0
Receivable on account of unbilled revenue			
Receivable on account of unbilled revenue	630105	0	0
S. DEBTORS- CONSULTANCY UNBILLED	630202	0	0
		0	0
Receivable from Subsidiaries / JV's			
		0	0
Interest recoverable from beneficiary	650822	0	0
Claims recoverable			
RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0
RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0
RENT/HIRE CHARGES FROM OTHERS	650305	0	0
ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	20300	21520
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	73909385	73909385
CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	2884430	2884430
CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON	650808	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	342299	346620
Filling Fees Recoverable	650811	0	0
Loss to be made Good by Contractor	650812	0	0
CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES AG PERSONAL	650814	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES - ON A/C OF EPF	650815	0	0
OTHER CLAIMS RECOVERABLE	650820	9735475	10235689
Recoverable from Regulated Entity	650821	0	0
AMOUNT RECOVERABLE FROM EMPLOYEES AGAINST SALE OF	650823	0	0
AMOUNT RECOVERABLE FROM PARTIES AGAINST SALE OF	650824	0	0
Claim recoverable from REHS Trust - Indoor - Taxable	650825	0	0
Claim recoverable from REHS Trust - Indoor - Non-Taxable	650826	0	0
Claim recoverable from REHS Trust - outdoor - Taxable	650827	0	0
Claim recoverable from REHS Trust - outdoor - Non-Taxable	650828	0	0
CLAIM RECOVERABLE FROM LEAVE ENCASHMENT TRUST-	650829	0	0
CLAIM RECOVERABLE FROM LEAVE ENCASHMENT TRUST-HALF	650830	0	0
NETTING OF RECEIVABLE AND PAYABLE CONTROL ACCOUNT	650800	0	0
CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT	650901	0	0
TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0
ADVANCES - PGCIL	660901	0	0
GUARANTEE FEE -PGCIL	660902	0	0
CASH SETTLEMENT A/C -PGCIL	660903	0	0
SERVICE TAX DEFFERED RECEIVABLE	661301	0	0

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OTHER RECOVERABLE	661302	0	0
GRANT RECEIVABLE ON ACCOUNT OF GENERATION BASED	650832	0	0
RECEIVABLE ON ACCOUNT OF RENEWABLE ENERGY	650833	0	0
AMOUNT RECOVERABLE FROM BENEFICIARY (COMMERCIAL)	650831	0	0
OTHER RECOVERABLE	662001	0	0
		86891889	87397644
Provisions for doubtful claims			
PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	73909385	73909385
Provision for PGCIL Recoverable	350917	0	0
		73909385	73909385
Work In Progress			
Construction work in progress(on behalf of client)			
CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0
CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0
CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0	0
PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0
PROVISION FOR PROBABLE LOSS ON CONSTRUCTION	351001	0	0
		0	0
CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0
PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0
LOSSES PENDING INVESTIGATION	651001	1684922	1129885
LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
		1684922	1129885
PROVISION FOR LOSSES PENDING INVESTIGATION	350902	1684922	1129885
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
		1684922	1129885
Others			
DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
INCOME RECEIVABLE	650312	0	0
INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE	650313	0	0
CONTRACTOR	652001	0	0
MATERIAL ISSUED TO CONTRACTOR-CONTROL ACCOUNT	652000	0	0
DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
		0	0
Other advances			
- Unsecured (considered good)			
ADVANCE RENT FOR HIRED PREMISES	660601	0	0
ADVANCES TO EPF TRUST	660602	0	0
ADVANCES TO FPS	660603	0	0
ADVANCES TO EPS	660604	0	0
ADVANCES TO CLEARING AGENTS	660605	0	0
OTHER ADVANCES	660606	0	0
ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0
		0	0
NOTE NC DEFERRED TAX ASSETS (NET)			
DEFERRED TAX ASSET	661001	0	0
		0	0
#REF! REVENUE FROM OPERATION			

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	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	SALES			
	SALE OF POWER	810101	10667122569	10537621333
	SALE OF POWER-REGULATED	810102	0	79294663
	SALE OF POWER-INFIRM POWER	810103	0	0
	Sale-Adjustment on account of Finance Lease	819101	0	0
	Sale-Adjustment on account of Operating Lease	819102	0	0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	129553360	107550858
	CONGESTION CHARGES	810901	-129007	11881
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
		918100	0	0
	SALE OF POWER-NOT BILLED	812001	841555774	859588063
	Earlier year Sales	812002	-1652106	-4387507
		Total (Sales)	11636450590	11579679291
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT)	924001		0
			0	0
	Less :			
	Tariff Adjustments	820103	48509652	136652592
	Regulated Power Adjustment	820105, 820106	0	327909
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	980170	0	0
			11587940938	11442698790
	Income from Financial Lease	810104	0	0
	Income from Operating Lease	810105	0	0
B	ADVANCE AGAINST DEPRECIATION -Written back during the			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE	820102	0	0
		sub-total	0	0
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	22875588
	Interest on UI charges Receivable	841403	235209	80377
	INTEREST ON CONGESTION CHARGES	841404	19066	0
		sub-total	254275	22955965
	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0
		sub-total	0	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
		sub-total	0	0
	CONTRACTS & CONSULTANCY INCOME	Total	0	0
#REF!	OTHER INCOME			

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017

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Income from Long Term Investments			
Trade			
Dividend from Subsidiary			
INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
Dividend-Others			
Income from Investment-Dividend-(Trade)	840205	0	0
Interest			
Government Securities (8.5% tax free bonds issued by the			
INTEREST INCOME BONDS-SECURITISED	840402	0	0
Total (Trade)			
Non-Trade			
Dividend-Others			
INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-	840208	0	0
Income from Investment-Dividend-(Non-Trade)	840207	0	0
Interest-Self Insurance Fund			
INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0
INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON	840411	0	0
INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0
	sub-total	0	0
Income from Others			
Interest			
Subsidiary Company - No link in this sheet			
INCOME FROM SUBSIDIARY	840206	0	0
Loan to State Government in settlement of dues from			
Interest Income-Long Term Advances-Securitised	840403	0	0
Advance to Government of Arunachal Pradesh			
Interest on Advance to Government of Arunachal Pradesh	840602	0	0
Public Deposit Account - No link in this sheet			
Interest on Public Deposit Account	840303	0	0
Indian Banks-Others			
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF	840309	0	0
INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0
INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0
INTEREST INCOME-SECURITIES	840203	0	0
INCOME FROM INVESTMENT-OTHERS	840204	0	0
INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0
INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0
Interest on Public Deposit Account	840303	0	0
INTEREST INCOME FROM BANK-OTHERS	840304	0	0
Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO	840307	0	0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-	840308	0	0
INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF	840409	0	0
INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO	840306	0	0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0
INTEREST INCOME FROM BANK ON GRANTS -VGF FOR SOLAR	840313	0	0
INTEREST RECIVED FROM PGCIL HELD IN CORPORATE LIQUID TERM DEPOSIT (FLEXI) A/C	840312	0	0
	sub-total	0	0
Employee's Loans and Advances			
INTEREST FROM EMPLOYEE ON HBA	840501	0	0

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INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	0	0
INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE	840503	0	0
INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	0	0
INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
	sub-total	0	0
EXPENDITURE ON UPFRONT PROVISION FOR REBATE ON HBA	910504	0	0
INTEREST ON UNWINDING OF UPFRONT PROVISION ON HBA	910505	0	0
REBATE OF ADDITIONAL INTEREST ON HBA-ADJ. FROM	880111	0	0
Rebate of Additional Interest On Hba	900446	65919	22937
Others			
INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
INTEREST ON ADVANCES TO CONTRACTORS-ON WORK	840603	0	0
INTEREST INCOME BONDS	840401	0	0
INCOME FROM SUBSIDIARY	840206	0	0
Interest on Public Deposit Account	840303	0	0
	sub-total	0	0
LATE PAYMENT SURCHARGE	840101	808333818	814593426
NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0	0
INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0
REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
INCOME FROM SALE OF RENEWABLE ENERGY CERTIFICATES (REC)	842103	0	0
Profit on sale of assets			
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM	841501	3045157	773608
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM	841503	0	0
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	881101	0	0
	sub-total	3045157	773608
Loss on assets			
LOSS ON SALE OF ASSET	923701	2117538	71319
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/	923720	0	0
NORMAL LOSS ON STORE & INVENTORIES	923401	75457	54631
STORE WRITTEN OFF	950901	436976	163920
BAD DEBTS WRITTEN OFF	950903	0	0
BAD ADVANCES WRITTEN OFF	950904	0	0
BAD CLAIMS WRITTEN OFF	950905	0	0
FIXED ASSETS WRITTEN OFF	950906	153718	607984
PROJECT EXPENSES WRITTEN OFF	950908	0	0
PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0
DPR EXPENSES WRITTEN OFF	955302	0	0
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	911101	0	0
	sub-total	2783689	897854
Net Impact		(261468)	124246

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Receipts on Account of Insurance Claim	841504	0	0
Liabilities/Provisions not required written back			
LIABILITY NOT REQUIRED WRITTEN BACK	840901	174162	8255712
PROVISION NOT REQUIRED WRITTEN BACK	840902	67261852	10180542
	sub-total	67436014	18436254
Material Issued to contractor			
(i) Sale on account of material issued to contractors	842301	0	0
(ii) Less:-Cost of material issued to contractors on recoverable basis	924201	0	0
(iii) Less:-Adjustement on account of material issued to contractor	924202/842302	0	0
INCOME ON ACCOUNT OF GENERATION BASED INCENTIVE (GBI)	841003	0	0
Others			
RENT/HIRE CHARGES FROM CONTRACTORS	840701	208504	136639
RENT/HIRE CHARGES EMPLOYEES	840702	2593	0
RENT/HIRE CHARGES-OTHERS	840708	51911	223244
Sale of Scrap	840801	0	0
OTHER INCOME	841001	12374306	13456400
Receipt of Director'S Sitting Fee From Other Organisation	841002	0	0
TOWNSHIP RECOVERIES	841201	1088081	752620
RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE	841305	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES-	841603	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M-	841604	0	0
POST OFFICE RECURRING DEPOSIT	841701	0	0
LEASE RECOVERY	841702	581962	604690
ELECTRICITY RECOVERY	841703	1867011	837901
TELEPHONE RECOVERY	841704	0	0
STAFF CAR RECOVERY	841705	0	0
CABLE CHARGES	841706	0	0
LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
MISC. CHARGES	841709	0	0
	918400	0	0
GUEST HOUSE RECOVERY	841710	162898	172836
	sub-total	16337266	16184330
Exchange rate variation (Credit)			
EXCHANGE RATE VARIATION (GAIN)	841101	0	0
01.04.2016 BY PROJECTS UNDER CONSTRUCTION	841102	0	0
ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	sub-total	0	0
Exchange rate variation (Debit)			
EXCHANGE RATE VARIATION (LOSS)	923801	0	0
01.04.2016 BY PROJECTS UNDER CONSTRUCTION	923802	0	0
ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
	sub-total	0	0
Net ERV (+ Expenditure/- Income)		0	0

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CO/ Regional Office Allocation to Units			
Other Income <Corporate/Regional Office>	849999	4790131	26494167
Other Income <PID>	849995	0	309711
Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Units	4790131	26803878
TRANSFER OF OTHER INCOME - IPO/BUYBACK	981101	0	0
VGF FOR SOLAR POWER PROJECT	981201	0	0
	Total (Other Income)		
Income transferred to EDC	Less :		
INTEREST ON LOANS AND ADVANCES	980171	0	0
MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	712209
PROFIT ON SALE OF ASSETS	980173	0	0
PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	224811
Rent/Hire Charges	980175	0	0
Exchange rate variation (Credit)	980151	0	0
Other Income <Corporate/Regional Office>	980191	0	1140935
	Trf. To EDC	0	2077955
Income transferred to contract and consultancy expenses	Less :		
RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0
RECEIPTS AND RECOVERIES	980306	0	0
Other Income <Corporate/Regional Office>	980601	0	0
	Trf. To Consultanc	0	0
Income transferred to Advance Deposit from			
TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM	980704	0	0
TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
	Trf. To Deposit Wor	0	0
REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
Employee Remuneration & Benefits- Regulated Assest	870101	0	0
Generation, Adm & Other exps - Regulated Assest	870102	0	0
Provisions - Regulated Assest	870103	0	0
Depreciation- Regulated Assest	870104	0	0
Finance Cost -Regulated Assest	870105	0	0
Prior Period Items (Net) - Regulated Assest	870106	0	0
Other Income - Regulated Assest	870100	0	0
REGULATORY INCOME - EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	870111	179766756	236947050
REGULATORY INCOME –RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	870112	116874	10430159
DIFFERENCES- INCOME/EXPENSE	870201	0	0
		179883630	247377209

#REF! GENERATION AND ADMINISTRATION EXPENSES

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Water Usage Charges	920111	1123852302	1093148962
	sub-total	1123852302	1093148962
Consumption of stores and spare parts			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING	920101	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920102	14678884	8678273
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920103	40360	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920104	16028873	25415033
	sub-total	30748117	34093306
Repair and maintenance			

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Building				
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER	920201	1567332	94138	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920202	1768588	5919638	
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT	920203	6359679	4066543	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920204	406632	165228	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920205	0	736745	
REPAIR AND MAINTENANCE-OTHER EXPENSES-	920206	76340	77152	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920210	1569456	7178829	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	18340666	20146563	
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	7986	0	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920213	0	0	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	333156	3317047	
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER	920215	698793	663552	
REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	1676900	3706274	
REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	499568	1146598	
REPAIR AND MAINTENACE-CLUB BUILDING	920218	226124	141581	
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	6714	2578008	
	sub-total	33537934	49937896	
Machinery				
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-	920401	33300	806400	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920402	17452543	15852264	
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN	920403	896588	376115	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920404	88386	123636	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	118324	748879	
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER	920406	105921	117431	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920501	0	10500	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	0	19020	
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION	920503	0	159883	
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT	920810	0	0	
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING	920811	11822010	30489149	
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND	920812	0	0	
	sub-total	30517072	48703277	
Others				
DESILTATION EXPENSES	920301	42992	20517	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND	920304	15031891	13691677	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920305	568768	576419	
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND	920306	28569	29843	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO	920307	6838954	3489311	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920308	0	0	
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO	920309	17908	3360	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER	920310	0	1409	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920311	0	0	
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER	920312	0	0	
Repair and Maintenance DG Set-Other than Residential	920601	136732	225817	
REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0	
REPAIR AND MAINTENANCE-COMPUTERS	920604	1690223	492424	
REPAIR AND MAINTENANCE-COMPUTER SOFTWARE &	920605	0	139815	
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	3499976	3569586	
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	18162754	11207351	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD,	920701	2009227	8565122	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	429382	7230366	
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES,	920703	1090263	23139	
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY	920710	362523	1583304	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	115040	31470	
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY	920712	521095	114602	
Repair and Maintenance-materials consumed-Light Vehicles	920713	109946	559969	
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	122461	70180	
Repair and Maintenance-other expenses-Light Vehicles other	920715	58223	67512	
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	871915	103661	
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	0	0	
REPAIR AND MAINTENANCE- OTHERS	920731	0	99694	

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Repair and Maintenance-materials consumed- Car/Jeep	920732	26365	0
Repair and Maintenance-other expenses-Car/Jeep	920733	9830	40471
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING	920801	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER	920802	0	0
SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING	920803	0	0
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0
STATION	920901	0	0
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
	sub-total	51745037	51937019
Direct Expebditure on Contract, Project Management and			
DIRECT EXPENSES-CONTRACTORS	960101	0	0
DIRECT EXPENSES-MATERIALS	960102	0	0
DIRECT EXPENSES-SUPPLIES	960103	0	0
DIRECT EXPENSES-LABOUR	960104	0	0
DIRECT EXPENSES-HIRE CHARGES	960105	0	0
DIRECT EXPENSES-MATERIAL	960201	0	0
DIRECT EXPENSES-SUPPLIES	960202	0	0
DIRECT EXPENSES-LABOUR	960203	0	0
DIRECT EXPENSES-OTHERS	960204	0	0
	sub-total	0	0
Miscellaneous operational expenses			
Rent			
RENT OFFICE	921101	0	0
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	934982	1186324
RENT RESIDENTIAL	921103	0	0
RENT-LAND /LEASE RENTAL	921104	0	682117
Hiring of Vehicles other than Car/Jeep	921105	962292	564355
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
Hiring of Vehicles-Car/Jeep	921108	10956976	11347784
Hiring of Aircraft/Helicopter	921109	0	0
HIRING OF IT & COMMUNICATION SERVICES	921109	0	0
	sub-total	12854250	13780580
Rates and taxes			
RATES AND TAXES-VEHICLES	921201	83730	11470
RATES AND TAXES-BUILDINGS	921202	0	0
RATES AND TAXES-OTHERS	921204	325286	191744
EXCISE DUTY ON ELECTRICITY	921208	0	0
ELECTRICITY DUTY/CESS	921209	0	0
FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0
MUNICIPAL TAXES	921213	0	0
SALES TAX ON ROYALTY	921215	0	0
ELECTRICITY CESS	921219	0	0
OTHER TAXES /DUTIES	921220	0	0
WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
WEALTH TAX	970503	0	0
	sub-total	409016	203214
Insurance			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	29888	55198
Insurance premium of Vehicles other than Car/Jeep	921312	458615	448268
INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
Insurance premium of Vehicles-Car/Jeep	921314	10803	72940
INSURANCE- FIDELITY	921315	0	5721
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	5994	11367
INSURANCE-TRANSIT INSURANCE	921317	81420	90080
INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
INSURANCE -STAFF LOANS	921319	0	0
INSURANCE- INDL. ALL RISK	921320	130572084	138939047

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INSURANCE- OTHERS	921325	0	0
	sub-total	131158804	139622621
Utilization of Self Insurance Fund	921801	0	0
Security expenses			
Security Expenses -CISF-Residential	921401	0	725000
Security Expenses -Others-Residential	921402	0	0
Security Expenses -CISF-Other than Residential	921403	315085365	289274997
Security Expenses -Others-Other than Residential	921404	0	30224404
	sub-total	315085365	320224401
Electricity Charges			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
ELECTRICITY EXPENSES-OFFICE	921506	10399094	17451266
Electricity Expenses-Residential	921507	12138639	14241633
Electricity Expenses – Other than Office & Residential	921510	34736085	27957284
WHEELING CHARGES PAID	921511	0	0
	sub-total	57273818	59650183
Travelling and Conveyance			
CONVEYANCE EXPENSES -Other than training	921601	195988	343431
INLAND TRAVEL	921602	1491922	2764128
INLAND TRAVEL-TRAINING	921603	940442	1168002
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	14644	0
FOREIGN TRAVEL	921605	0	0
FOREIGN TRAVEL -TRAINING	921606	0	0
Inland Travel-Conference	921607	0	0
Foreign Travel-Conference	921608	0	0
Inland Travelling Expenses - Directors	921610	0	0
TRANSFER TA EXPENSES	921611	1660538	1442853
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1934433	3127866
Daily Allowance / Boarding & Lodging Charges- Training	921613	3500	514259
Conveyance Expenses - Training	921614	0	5302
Foreign Travel Expenses - Directors	921615	0	0
SPECIAL DISLOCATION INCENTIVE ON TRANSFER	921616	952290	155770
	sub-total	7193757	9521611
Expenses on Vehicles			
POL EXPENSE ON CARS/ JEEPS	921701	346627	1051708
POL EXPENSE ON TRANSPORT VEHICLE	921702	4339905	4938904
POL EXPENSE ON HEAVY VEHICLE	921703	899618	969285
POL ON OTHERS	921707	0	0
	sub-total	5586150	6959897
Telephone, telex and postage			
TELEX AND POSTAGE	922001	124233	189056
TELEGRAM AND WIRELESS CHARGES	922002	0	0
COURIER CHARGES	922003	0	0
TELEPHONE CHARGES	922004	896421	920748
SATELLITE COMMUNICATION EXPENSES	922006	2365520	2575913
EMAIL/INTERNET EXPENSES	922007	71898	139715
OTHER COMMUNICATION EXPENSES	922010	227114	1943531
	sub-total	3685186	5768963
Advertisement and publicity			
ADVERTISEMENT RECRUITMENT	922101	6480	365225
ADVERTISEMENT TENDERS	922102	2582304	2030013
PUBLICITY NEWSPAPERS	922103	0	98
PUBLICITY JOURNALS	922104	0	0
PUBLICITY SOUVENIRS	922105	0	0
CONFERENCE EXPENSES	922106	0	0
EXHIBITIONS EXPENSES	922107	0	0
MISC. PUBLIC RELATION	922108	20400	161040
PHOTOGRAPHIC MATERIAL	922109	0	0

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MOVIE MAKING	922110	0	15000
PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
STATUTORY PRESS ADVERTISEMENT	922112	20800	0
Sponsorship expenses on Sports Events	922113	0	0
Sponsorship expenses on events other than Sports-Government	922114	0	0
Sponsorship expenses on events other than Sports-Others	922115	0	0
ADVERTISEMENT OTHERS	922120	12160	109152
	sub-total	2642144	2680528
Entertainment and hospitality expenses			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON	922201	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON	922202	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN	922203	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN	922204	29050	40050
	sub-total	29050	40050
Donation			
CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
OTHER CONTRIBUTION TO DONATION	922302	0	0
	sub-total	0	0
Printing and stationery			
PRINTING AND STATIONERY	922401	559084	949466
PRINTING AND STATIONARY FOR ANNUAL REPORTS,	922402	0	0
REPORT PREPARATION-CD/FLOPPIES	922403	0	0
PRINTING AND BINDING OF REPORT	922404	90150	1741889
COMPUTER STATIONERY	922405	54017	16279
COMPUTER CONSUMABLES	922406	768914	550863
PRINTING AND STATIONERY EXPENSES OF BOARD /	922407	0	0
	sub-total	1472165	3258497
Books and periodicals			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	32618	16980
	sub-total	32618	16980
Consultancy charges			
-Indigenous			
LEGAL EXPENSES	922601	7148674	3241825
PAYMENT TO CONSULTANTS	922602	1654994	4581773
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF	922606	0	0
PAYMENT TO INTERNAL AUDITORS	922608	78820	206792
OTHER CHARGES	922615	40420	0
	sub-total	8922908	8030390
-Foreign			
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
	sub-total	0	0
Expenditure on compensatory afforestation/ catchment area			
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	923901	0	0
Expenditure on land not belonging to corporation			
Expenditure on land not belonging to corporation	923902	0	0
Losses out of self insurance claims (upto excess clause)	921802	0	0
Loss of assets against Insurance Claims (beyond excess clause)	921803	0	0
Loss of stores against Insurance Claims (beyond excess clause)	921804	0	0
Interest payment on court/arbitration cases			

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Interest Payment on Court/Arbitration Cases	922801	0	0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND	922802	0	0
Interest -	922803	0	0
	sub-total	0	0
Interest to beneficiary states			
INTEREST TO BENEFICIARY STATES	941601	0	138172648
INTEREST ON UI CHARGES PAYABLE	941602	0	0
	sub-total	0	138172648
Rebate to customers			
REBATE TO CUSTOMERS	941101	26167500	10354715
Expenditure on Upfront Provisions for Rebate to Customers	911201	-1760876	1760876
INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total	24406624	12115591
COMMUNITY DEVELOPMENT EXPENSES	925101	0	0
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
CSR & SD - Health Care and Sanitation Expenditure	925103	2003194	1466678
CSR & SD - Education & Skill Development	925104	914156	178400
CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
CSR & SD - Enviornment Expenditure	925106	0	0
CSR & SD - Art & Curlture Expenditure	925107	0	0
CSR & SD - Ex-Arm Forces	925108	0	0
CSR & SD - Sports	925109	0	0
CSR & SD - National Welfare Fund	925110	0	0
CSR & SD - Fund for Technology & Research	925111	0	0
CSR & SD - Rurla Development Expenditure	925112	0	0
CSR & SD - Capacity Building	925113	0	0
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	51237
CSR & SD-SWACHH BHARAT ABHIYAN	925115	1091415	739658
COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
	sub-total	4008765	2435973
Expenditure on Self Generated CERS/VERS	924101	0	0
EXPENDITURE INCURRED ON RENEWABLE ENERGY	924102	0	0
EXPENDITURE ON SALE OF RENEWABLE ENERGY CERTIFICATES	924103	0	0
DIMINUTION IN VALUE OF INVENTORY OF REC	924104	0	0
LOSS OF INVENTORY ON EXPIRY OF REC	924105	0	0
TRAINING EXPENSES	925011	2360351	2747413
PETITION FEE /REGISTRATION FEE /OTHER FEE – To	925027	4961083	5682797
Operational/Running Expenses of Kendriya Vidyalay	925006	28504322	23715001
Operational/Running Expenses of Guest House/Transit Hostel	925009	6561980	1940605
Operating Expenses of DG Set-Other than Residential	925001	1183423	1039941
Operational/Running Expenses of Other Schools	925007	35400	0
Other general expenses			
OTHER PAYMENTS	922702	0	0
RECRUITMENT EXPENSES	925002	0	0
SCHOLARSHIPS	925010	0	0
EXPENSES ON INTERNAL EXAMINATION	925014	0	0
Gifts to Others	925016	0	15000
Participation Fee - Conference/Training	925017	0	0
Festival Celebration Expenses - other than	925018	30137	43157
Independence/Republic Day Celebration expenses	925019	115640	101404

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CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	494284	314798
Expenditure on Food/Beverages - in house training/temporary	925023	194760	360056
Freight and Incidental expenses on Inventory Balances Written	925026	0	0
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	99652	210498
Briefcase Reimbursement	925031	4000	10000
Operational / Running Expenses of Hospital	925032	708710	2850
Stipend to Trainee	925033	2437805	0
COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
HORTICULTURE EXPENSES	925005	0	0
TENDER EXPENSES	925008	0	0
WATER CHARGES	925012	0	0
EXPENSES ON DEPARTMENTAL MEETING	925013	37846	28457
CONSUMPTION OF LOOSE TOOLS	925015	0	0
MISCELLANEOUS EXPENSES	925020	499137	311197
EXPENDITURE CONTROL ACCOUNT-ON BEHALF OF OTHER	925000	0	0
Share of Beneficiaries in Regulated Power	925024	0	0
OPERATING EXPENSES OF DG SET - Residential	925025	0	0
LC CHARGES- INDIAN CURRENCY	925035	0	0
LC CHARGES- FOREIGN CURRENCY	925036	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	925037	15994	0
OTHER BANK CHARGES- FOREIGN CURRENCY	925038	0	0
	919200	0	0
PRELIMINARY EXPENSES	710101	0	0
OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
IPO/ BUY BACK- Expenses			
IPO/ BUY BACK- FILING FEES	925201	0	0
IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
IPO/ BUY BACK-LISTING FEES	925203	0	0
IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0
IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0	0
IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy	925208	0	0
IPO/ BUY BACK-AUDIT FEE	925209	0	0
IPO/ BUY BACK- STATUTORY/REGULATORY CHARGES	925211	0	0
IPO/ BUY BACK- STOCK EXCHANGE SOFTWARE CHARGES	925212	0	0
IPO/ BUY BACK- POSTAGE	925210	0	0
Post Share Issue Expenses			
SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
DEPOSITARY EXPENSES	941903	0	0
EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
SHARE ISSUE EXPENSES			
Filing Fees	710401	0	0
Legal Expenses	710402	0	0
Listing Fees	710403	0	0
Lead Manager Fees & Expenses	710404	0	0
Registrar's Expenses	710405	0	0
Printing & Stationary	710406	0	0
Advertisement/Publicity & Marketing Expenses	710407	0	0
Other Miscellaneous IPO Expenses	710408	0	0
Audit Fee	710409	0	0
	sub-total	4637965	1397417
Auditors remuneration			
STATUTORY AUDIT FEES	923101	97931	0
TAX AUDIT FEES	923102	0	0

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PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW	923104	0	0
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT	923105	0	0
OTHER MATTERS	923106	97296	0
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
COST AUDIT FEES	923108	10875	62875
COST AUDITORS-OUT OF POCKET EXPENSES	923109	5890	6700
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total	211992	69575
Director expenses			
DIRECTORS SITTING FEES	923001	0	0
Research and development expenses			
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
EXP. ON REGULATED POWER	925029	0	6901059
REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	0	-6901059
	Total	0	0
CO/ Regional Office Allocation to Units			
Generation, Administration and Other Expenses	929999	33290611	80608895
Generation, Administration and Other Expenses <PID>	929995	0	922683
Generation, Administration and Other Expenses	980403	0	0
IPO/BUYBACK	981102	0	0
	Total (Generation & Adm	33290611	81531578

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Expenses transferred to EDC			
REPAIRS AND MAINTENANCE- BUILDING	980110	0	198432
REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. &	980111	0	0
REPAIRS AND MAINTENANCE- OTHERS	980112	0	91526
RENT/HIRING CHARGES	980114	0	2273607
RATES AND TAXES	980115	0	154239
INSURANCE	980116	0	53085
SECURITY EXPENSES	980117	0	30224404
ELECTRICITY EXPENSES	980118	0	184440
TRAVELLING & CONVEYANCE	980119	0	1138377
EXPENSES ON VEHICLES/STAFF CARS	980120	0	106745
TELEPHONE TELEX AND POSTAGE -COMMUNICATION	980121	0	86047
ADVERTISEMENT PUBLICITY	980122	0	38640
ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
PRINTING & STATIONERY	980124	0	1813792
OTHER EXPENSES	980125	0	1695035
DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	8206
DESIGN & CONSULTANCY-FOREIGN	980127	0	0
LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
LOSSES ON SALE OF ASSETS	980130	0	0
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	980131	0	0
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
LAND ACQUISITION & REHABILITATION	980133	0	0
Remuneration to Auditors	980152	0	0
Generation, Administration and Other Expenses	980193	0	5516659
EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
	sub-total	0	43583234
Expense transferred to contract and consultancy expenses			
REPAIRS AND MAINTENANCE	980202	0	0
ADMINISTRATION AND OTHER EXPENSES	980203	0	0
Remuneration to Auditors	980209	0	0
REPAIR AND MAINTENANCE	980303	0	0

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ADMINISTRATION AND OTHER EXPENSES	980304	0	0
Generation, Administration and Other Expenses	980603	0	0
	Transfer to Consultai	0	0
Expenses transferred to Deposit Works			
Generation, Adm & Other exps- Recoverable from Deposit	980701	0	0
PROVISIONS			
Bad and doubtful debts provided			
BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
SURCHARGE	950504	0	62012223
BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/	950503	0	0
	sub-total	0	62012223
Bad and doubtful advances / deposits provided			
BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
	sub-total	0	0
Bad and doubtful Interest / claims provided			
BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
	sub-total	0	0
Diminution in value of stores and spares			
PROVISION FOR OBSOLESCENCE IN STORES	923303	0	126827
PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
	sub-total	0	126827
Shortage in store & spares provided			
SHORTAGE IN STORE	950801	0	0
Provision for contingencies- No link in this sheet			
PROVISION FOR CONTINGENCIES	951001	0	0
PROVISION FOR INTEREST AGAINST COURT/ARBITRATION	951002	0	0
Provision against diminution in the value of investment			
PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
Provision for project expenses			
PROJECT EXPENSES PROVIDED FOR	951201	7977240	194180753
Provision for loss on fixed asset/store			
LOSS ON FIXED ASSETS PROVIDED FOR	951301	709555	0
LOSS ON STORE PROVIDED FOR	951302	0	263823
	sub-total	709555	263823
Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
Provision for expenditure on CAT Plan	951401	0	0
Others			
PROVISION FOR OTHER EXPENSES	952001	0	0
	919500	0	0
PROVISION FOR INTEREST TO BENEFICIARY	951601	0	23075664
CO/ Regional Office Allocation to Units			
Provisions <Corporate/Regional Office>	959999	0	24470
Provisions <PID>	959995	0	1130
Provisions <Corporate/Regional Office>	980407	0	0
	Allocated to Units	0	25600

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Expense transferred to EDC				
PROVISIONS	Less :			
Provisions <Corporate/Regional Office>	980161		0	263823
	980197		0	2370
	Transfer to EDC		0	266193
Expense transferred to contract and consultancy expenses	Less :			
Provisions	980211		0	0
PROVISIONS	980308		0	0
Provisions <Corporate/Regional Office>	980607		0	0
	Transfer to Consultai		0	0
Provisions transferred to Deposit Works	980707		0	0

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	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	Salaries, wages, allowances			
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0
	INCENTIVE (DIRECTOR)	900105	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	Expenditure for Wage Revision-3PRC-Directors	901101	0	0
	Expenditure for Wage Revision-3PRC-Executives	901111	39875119	15242315
	Expenditure for Wage Revision-3PRC-Supervisors	901121	12335105	4333852
	Expenditure for Wage Revision-3PRC-Workmen	901131	126069585	44666103
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON	900111	43808050	48368822
	DEARNESS ALLOWANCE (EXEC)	900112	52179323	55330951
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	1072284	1342692
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	6577334	7519701
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	208665	246293
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	36500	5500
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	6387221	6974301
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	2500
	Earned Leave Encashment (Executive)	900128	0	3861672
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	40555509	18698376
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2407512	2947894
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	0	775502
	OTHER ALLOWANCE (EXEC)	900135	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900136	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900140	10133584	12492417
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	11943002	14077295

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CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	1093823	1220615
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	1631446	2033605
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
WASHING ALLOW (SUPERVISOR)	900147	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	18900	23800
NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
HINDI ALLOWANCE (SUPERVISOR)	900150	2250	0
CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900152	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
HONORARIUM (SUPERVISOR)	900157	0	0
Earned Leave Encashment (Supervisor)	900158	0	2875951
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	5360326	2810334
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	302360	362044
Casual/Optional Leave Encashment (Supervisor)	900162	0	0
HPL Encashment (Supervisor)	900163	0	1186481
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900164	0	0
OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900166	120421298	133329751
DEARNESS ALLOWANCE (WORKMEN)	900167	141750284	150001956
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
HOUSE RENT ALLOWANCE (WORKMEN)	900169	10156403	10953460
INCENTIVE (WORKMEN)	900170	0	0
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	19209361	21451965
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
WASHING ALLOW (WORKMEN)	900173	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	235120	404740
NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
HINDI ALLOWANCE (WORKMEN)	900176	8750	0
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900178	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
CANTEEN SUBSIDY (WORKMEN)	900182	0	0
HONORARIUM (WORKMEN)	900183	0	0
Earned Leave Encashment (Workmen)	900184	0	26408950
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	72518642	98111157
OTHER ALLOWANCE (WORKMEN)	900186	0	0
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
CASH HANDLING ALLOWANCES	900188	1680	1680
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	984493	1024119
Casual/Optional Leave Encashment (Workmen)	900190	0	0
HPL Encashment (Workmen)	900191	0	10629469
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900192	0	0
WORKMEN COMPENSATION/OTHER COMPENSATION TO	900195	0	0
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	-45567382	44998477
VRS TO EXECUTIVES-EXGRATIA	900301	0	0
VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
VRS TO SUPERVISOR-EXGRATIA	900303	0	0
VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
VRS TO WORKMEN-EXGRATIA	900305	0	3911256
VRS TO WORKMEN-NOTICE PAY	900306	0	0
Perks & Allowances (Cafeteria)-Director-Canteen	900601	0	0
Perks & Allowances (Cafeteria)-Director-Children Education	900602	0	0

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Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
Perks & Allowances (Cafeteria)-Director-Professional Updation	900604	0	0
Perks & Allowances (Cafeteria)-Director-Conveyance /	900605	0	0
Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
Perks & Allowances (Cafeteria)-Director-Vehicle Repair &	900607	0	0
Perks & Allowances (Cafeteria)-Director-Domestic Help	900608	0	0
Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
Perks & Allowances (Cafeteria)-Director-Newspaper /	900610	0	0
Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
Perks & Allowances (Cafeteria)-Director-House Upkeep	900612	0	0
Perks & Allowances (Cafeteria)-Director-Self Development	900613	0	0
Perks & Allowances (Cafeteria)-Director-Club Membership	900614	0	0
Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen	900626	1833114	1992438
Perks & Allowances (Cafeteria)-Executive-Children Education	900627	2541845	2834434
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	358235	481346
Perks & Allowances (Cafeteria)-Executive-Professional Updation	900629	665713	851714
Perks & Allowances (Cafeteria)-Executive-Conveyance /	900630	2511074	2984060
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	845503	835326
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair &	900632	884482	946335
Perks & Allowances (Cafeteria)-Executive-Domestic Help	900633	951123	746688
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	1013635	827663
Perks & Allowances (Cafeteria)-Executive-Newspaper /	900635	1457098	1583917
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	504270	595896
Perks & Allowances (Cafeteria)-Executive-House Upkeep	900637	489247	509796
Perks & Allowances (Cafeteria)-Executive-Self Development	900638	1255122	1488794
Perks & Allowances (Cafeteria)-Executive-Club Membership	900639	223135	166809
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	127163	59667
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	4114091	4776972
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	530775	750627
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING	900651	429592	499266
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER	900652	376710	464287
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE	900653	178772	219638
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF	900654	353155	445704
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	418687	670208
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL	900656	331782	349099
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN	900657	46083	45988
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY	900658	270820	299068
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT	900659	143061	217507
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE	900660	92640	125271
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL	900661	368720	475204
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN	900662	785261	871446
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL	900663	340201	404609
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET	900664	26970	35768
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	344997	487139
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM	900666	73406	64016
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT	900667	38196	25178
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING	900676	7014232	7749810
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER	900677	4080314	4565279
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE	900678	2435665	2704374
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF	900679	2811061	3134850
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	6041393	7053182
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL	900681	5955735	6683789
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN	900682	562465	684659
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY	900683	2154573	2202021
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT	900684	2731656	3000947
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE	900685	1299204	1335743
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL	900686	4607645	4746051
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN	900687	6582373	7219937

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PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL	900688	2852939	2939848	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET	900689	171458	183323	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	4385215	4641904	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM	900691	770642	914661	
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE	900692	392528	439225	
	919000	0	0	
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0	
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	1109	
	sub-total	761490323	836958586	
Gratuity and contribution to provident fund (including				
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0	
COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME	900202	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900203	0	0	
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	10122287	10834179	
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900212	1297379	1498417	
Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900214	11389239	10956257	
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2384444	2835054	
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900241	227500	305000	
Company's Contribution to PF on Leave Encashment	900242	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900243	2628881	2829530	
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	27212655	29089694	
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900251	3766190	4348750	
Company's Contribution to PF on Leave Encashment	900252	0	0	
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900253	31212528	30146570	
PF ADMINISTRATION CHARGES	900261	1889630	2055661	
EQUITY DEPOSIT LINKED INSURANCE	900262	0	0	
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0	
EPS ADMINISTRATION CHARGES	900265	0	0	
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	19175862	115229122	
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT	900267	0	0	
GAIN ON ACTUARIAL VALUATION	842201	0	0	
	sub-total	111306595	210128234	
Staff welfare expenses				
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	24291	42123	
LEAVE TRAVEL CONCESSION TAXABLE	900402	0	0	
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	4952023	5812845	
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	5050578	4866495	
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	7866689	8059342	
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	59022	92480	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900415	0	0	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900416	0	0	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900417	0	0	
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-	900418	0	0	
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN	900419	0	0	
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN	900420	0	0	
LIVERIES AND UNIFORMS	900422	197623	258476	
EX-GRATIA PAYMENT	900423	0	0	
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	0	0	
LUNCH AND TEA SUBSIDY	900425	0	0	
Baggage Allowance on Retirement	900426	0	0	
AWARDS TO EMPLOYEES	900427	23000	0	
NEW YEAR/OTHER GIFTS TO STAFF	900428	335200	385600	
TRANSPORT FACILITY	900429	0	0	
COST OF MEDICINE/APPLIANCES ETC.	900430	1502484	2172588	
Conveyance/Transport expenses of employees-other than	900431	0	0	
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0	
GROUP INSURANCE PREMIUM	900433	0	0	
POL expenses of transport vehicles used for employees-other	900434	0	0	
PROJECT COMMISSIONING AWARD	900435	0	0	

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	OTHER COMPENSATION TO EMPLOYEES	900439	0	0
	Membership Fee-Clubs other than Sports and Health Club	900440	0	0
	MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0
	MEMBERSHIP FEES-OTHERS	900442	0	0
	Membership Fee-Sports Club	900443	0	0
	Membership Fee-Health Club	900444	0	0
	Initial Membership Fee-Clubs	900445	0	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900447	544500	670000
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900448	111350	138550
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900449	1413750	1611750
	OTHER EXPENSES	900450	0	1000
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL	900451	8193690	5040710
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL	900452	0	-66169
	Memento	900453	180000	175000
	Memento - Actuarial	900454	0	23772
	EXPENDITURE ON MEDICLAIM /HEALTH INSURANCE	900455	0	0
		sub-total	30454200	29284562
	Leave Salary & Pension Contribution			
	Leave Salary & Pension Contribution	900501	0	0
	CO/ Regional Office/PID Allocation to Units			
	Employees' Remuneration and Benefits <Corporate/Regional	909999	625630093	616759156
	Employees' Remuneration and Benefits <PID>	909995	8431078	12023428
	Employees' Remuneration and Benefits <Corporate/Regional	980402	0	0
		Total	634061171	628782584
	Total (Employee Remuneration and Benefits)			
	Employee cost transferred to EDC	Less :		
	WAGES, ALLOWANCES AND BENEFITS	980101	0	32711336
	Gratuity, Contribution to provident fund & pension scheme	980102	0	3701889
	STAFF WELFARE EXPENSES	980103	0	-912374
	LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
	Employees' Remuneration and Benefits <Corporate/Regional	980192	0	28096807
		Transfer to EDC	0	63597658
	Transfer to Works	750400, 750401		
	Employee cost transferred to contract and consultancy	Less :		
	EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
	EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
	Employees' Remuneration and Benefits <Corporate/Regional	980602	0	0
		Transfer to Consulta	0	0
	Employee cost transferred to deposit works			
	Employee Remn & Benefits- Recoverable from Deposit Works	980702	0	0
#REF!	FINANCE CHARGES			

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	Interest			
	Government of India loan			
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
	Interest on Government of India loan allocated to units	980501	0	0
	Bonds	sub-total	0	0
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM	940202	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM	940203	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM	940204	42233435	84350855
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM	940205	0	0

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INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM	940206	0	0
INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM	940207	0	0
INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM	940208	0	0
INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM	940209	0	0
INTEREST ON 1A SERIES 2013 '8.18%' SECURED TAX FREE	940210	0	0
INTEREST ON 1B SERIES 2013 '8.43%' SECURED NON TAXABLE	940211	0	0
INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE	940212	0	0
INTEREST ON 2B SERIES 2013 '8.79%' SECURED TAX FREE	940213	0	0
INTEREST ON 3A SERIES 2013 '8.18%' SECURED TAX FREE	940214	0	0
INTEREST ON 3B SERIES 2013 '8.92%' SECURED TAX FREE NON	940215	0	0
INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM	940216	0	0
INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM	940217	0	0
INTEREST ON T-SERIES 8.50% SECURED TAXABLE NON CUM	940218	0	0
INTEREST ON 8.24% SECURED, NON CUMULATIVE, NON	940219	0	0
CONVERTIBLE, REDEEMABLE, TAXABLE – U1 SERIES BONDS	940220	0	0
INTEREST ON 6.84% SECURED, NON CUMULATIVE, NON	940221	0	0
CONVERTIBLE, REDEEMABLE, TAXABLE – V2 SERIES BONDS	940222	0	0
INTEREST ON W1 - SERIES 6.91% SECURED TAXABLE NON CUM NON CON BONDS	940223	0	0
INTEREST ON W2 - SERIES 7.35% SECURED TAXABLE NON CUM NON CON BONDS	940224	0	0
Interest on Bonds allocated to units	980502	0	0
	sub-total	42233435	84350855
Foreign loan			
INTEREST ON FOREIGN LOAN	940301	0	0
Interest on Foreign loan allocated to units	980503	0	0
	sub-total	0	0
Term loan			
INTEREST ON TERM LOAN	940401	305977874	434706906
INTEREST ON STL	940501	0	0
Interest on Term loan allocated to units	980504	0	0
	sub-total	305977874	434706906
Cash credit facilities /WCDL			
INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
	sub-total	0	0
Other interest charges			
INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
Other interest charges allocated to units	980506	0	0
	sub-total	0	0
Loss on Hedging Transactions			
Loss on Hedging Transactions	940801	0	0
Loss on Hedging Transactions allocated to units	980518	0	0
	sub-total	0	0
Bond issue/service expenses			
BROKERAGE	941001	0	0
COMMITMENT FEES	941002	0	0
FEES OF MANAGER TO ISSUE	941003	0	0
STATUTORY PRESS ANNOUNCEMENT	941004	0	0
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
LISTING FEES	941006	16756	29277
PRINTING AND STATIONARY	941007	0	0
ADVERTISEMENT AND PUBLICITY	941008	0	0
AUDIT FEES AND EXPENSES	941009	0	0
APPLICATION FEES/ FILING FEES	941010	0	0
LEGAL EXPENSES	941011	0	0
BANKERS HANDLING CHARGES	941012	0	0

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EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
OTHER ISSUE EXPENSES	941015	0	0
Bond issue/ service expenses allocated to units	980507	0	0
	sub-total	16756	29277
Royalty			
ROYALTY	941401	0	0
Royalty allocated to units	980511	0	0
	sub-total	0	0
Commitment fee			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	0
Commitment fee allocated to units	980509	0	0
	sub-total	0	0
Guarantee fee on loan			
GUARANTEE FEE ON GOI LOAN	941301	0	0
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0
GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
Guarantee fee on loan allocated to units	980510	0	0
	sub-total	0	0
Other finance charges			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	27186
OTHER CHARGES	942002	587436	827264
Other finance charges allocated to units	980513	0	0
LC CHARGES- INDIAN CURRENCY	941501	0	0
LC CHARGES- FOREIGN CURRENCY	941502	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	941503	0	8774
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0
BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
Bank charges allocated to units	980512	0	0
	sub-total	587436	863224
Exchange difference regarded as adjustment to Interest Cost	940701	0	0
Exchange difference regarded as adjustment to Interest Cost	980517	0	0
	sub-total	0	0
Interest adjustment on account of FERV	949001	0	0
CO/ Regional Office Allocation to Units			
Interest and Finance Charges <Corporate/Regional Office>	949999	5116	5296035
Interest and Finance Charges <PID>	949995	0	420
Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
	Allocated to Units	5116	5296455
	Total (Interest and Finance charges)		
Expense transferred to EDC	Less :		
INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0
INTT. ON BORROWED MONEY-BONDS	980141	0	0
INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0
INTT. ON BORROWED MONEY-TERM LOAN BANKS, FIs	980143	0	0
INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0
INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0
BOND ISSUE/SERVICE EXPENSES	980146	0	0
COMMITMENT FEE	980147	0	0
GUARANTEE FEE ON LOAN	980148	0	0
OTHER FINANCE CHARGES	980149	0	1678
Interest and Finance Charges <Corporate/Regional Office>	980195	0	1638

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		Transfer to EDC	0	3316
	Expense transferred to contract and consultancy expenses			
	INTEREST AND FINANCE CHARGES	980204	0	0
	INTEREST AND FINANCE CHARGES	980309	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980605	0	0
	EXCHANGE RATE VARIATION	980205	0	0
		Transfer to Consultai	0	0
	Expense transferred to Deposit Works			
	INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT	980705	0	0

#REFI DEPRECIATION

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	DEPRECIATION			
	LAND- LEASE HOLD	930121	3478913	2745123
	LAND/RIGHT TO USE	930122	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	5845147	5697972
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	81908052	81908052
	BUILDING CONTAINING WORKSHOP	930302	156557	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	88519	110865
	OFFICE BUILDINGS-PERMANENT	930304	1710632	1466652
	OFFICE BUILDINGS-TEMPORARY	930305	0	1155876
	STORES AND GODOWN BUILDINGS	930306	1073682	462890
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD	930321	8014615	9219052
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930401	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930402	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930403	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -OFFICE	930404	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -STORES	930406	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -	930421	2597	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM,	930601	1570390889	1566674834
	GENERATING PLANT AND MACHINERY	930701	1050592923	1046752624
	PLANT AND MACHINERY-SUB STATION	930801	515792	337363
	TRANSMISSION LINES	930901	3033001	2141147
	PLANT AND MACHINERY-OTHERS	931001	333410	334416
	CONSTRUCTION PLANT AND EQUIPMENT	931101	6115278	3486779
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	3003547	2823981
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	1378170	813325
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
	Vehicles other than Motor Car/Jeep	931501	1124232	1124232
	Motor Car/Jeep	931502	0	0
	AIRCRAFT/BOATS	931601	0	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	731939	699126
	COMPUTERS	931801	2121247	2403065
	COMMUNICATION EQUIPMENTS	931901	343735	325801
	OFFICE EQUIPMENTS	932001	1509104	1492565
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	0	0
	OTHER ASSETS	932501	2041269	1860187
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
		919300	0	0
	(INCLUDING FOUNDATION)- WIND MILL	933101	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	224419	453761
		Depreciation for the y	2745737669	2734489688
	Depreciation-Adjustment on account of Lease	911001	0	0

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Depreciation adjustment of account of FERV	939001		-2269452	-2269452
CO/ Regional Office Allocation to Units				
Depreciation <Corporate/Regional Office>	939999		7363625	21074183
Depreciation <PID>	939995		0	213539
Depreciation <Corporate/Regional Office>	980404		0	0
	Allocated to units		7363625	21287722
	Total (Depreciatior		2753101294	2755777410
Depreciation transferred to EDC/ Units				
DEPRECIATION DURING CONSTRUCTION	980160		0	6458514
Depreciation <Corporate/Regional Office>	980194		0	1388475
	Transfer to EDC		0	7846989
Depreciation transferred to contract and consultancy				
DEPRECIATION	980206		0	0
DEPRECIATION	980305		0	0
Depreciation <Corporate/Regional Office>	980604		0	0
	Transfer to Contract & Cor		0	0
Depreciation transferred to deposit works				
Depreciation- Recoverable from Deposit Works	980703		0	0

#REF! PRIOR PERIOD EXPENDITURE

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Income			
PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
Advance Against Depreciation Written Back	860103	0	0
INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0
OTHER PRIOR PERIOD INCOMES	860121	0	0
	Total (Prior Period Inc	0	0
Expenditure			
EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
REPAIR AND MAINTENANCE	950403	0	0
FINANCE COST	950424	0	0
DEPRECIATION & AMORTIZATION EXPENSES	950425	0	0
OTHERS	950450	0	0
	Total (Prior Period Exper	0	0
CO/ Regional Office Allocation to Units			
Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	0	0
Prior Period Adjustments (Net) <PID>	959994	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
	Allocated to Units	0	0
	Prior Period (Net)		
Extra-ordinary Income / Expenses			
Income			
Interest from Beneficiary States on overdue amount	841402	0	0
Expenses			
	Net Expenses	0	0
Expenses transferred to EDC			
Prior period expenses			
PRIOR PERIOD EXPENSES	980165	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
	Transfer to EDC	0	0
Prior period income	980179	0	0

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	Expense transferred to contract and consultancy expenses			
	PRIOR PERIOD ITEMS	980207	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980606	0	0
		Transfer to Consultai	0	0
	Expense transferred to Deposit Works	980706	0	0

#REF! Tax Expenses

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	970512	0	0
	INCOME TAX - REGULATORY DEFERRAL ACCOUNTS	970513	0	0

DETIALS OF EXPENDITURE ON CONTRACT, PROJECT

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	0	0
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	0	0
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme	960113	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
		sub-total	0	0
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION	960117	0	0
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance-Others	960218	0	0
		sub-total	0	0
	Administration and Other Expenses			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	0	0

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EXPENSE ON VEHICLES	960122	0	0
INSURANCE	960120	0	0
TELEPHONE TELEX AND POSTAGE -COMMUNICATION	960123	0	0
ADVERTISEMENT PUBLICITY	960124	0	0
PRINTING AND STATIONERY	960125, 960215	0	0
Remuneration to Auditors	960136	0	0
ERV	960134	0	0
RATES AND TAXES	960127	0	0
SECURITY	960128	0	0
ELECTRICITY CHARGES	960129	0	0
Other Expenses			
OTHER EXPENSES	960131	0	0
DOCUMENTATION AND COMPUTER CHARGES	960216	0	0
OTHER EXPENSES	960217	0	0
	sub-total	0	0
Contingencies			
CONTINGENCIES	960130-NA	0	0
Consultancy charges			
CONSULTANCY CHARGES	960133	0	0
Depreciation & Amortization Expense			
DEPRECIATION	960132	0	0
Depreciation	960219	0	0
	sub-total	0	0
Finance Cost			
INTEREST AND FINANCE CHARGES	960152	0	0
INTEREST AND FINANCE CHARGES	960220	0	0
	sub-total	0	0
LOSS ON CONSTRUCTION CONTRACT	960150	0	0
Provisions			
Provisions	960151	0	0
CONSULTANCY WING -PROVISIONS	960221	0	0
	sub-total	0	0
Construction WIP			
Contruction -WORK IN PROGRESS	960199-NA	0	0
Consultancy -WORK IN PROGRESS	960290- NA	0	0
Total			
Other Income <Corporate/Regional Office>	960190	0	0
Generation, Administration and Other Expenses	960192	0	0
Employees' Remuneration and Benefits <Corporate/Regional	960191	0	0
Depreciation <Corporate/Regional Office>	960193	0	0
Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
Provisions <Corporate/Regional Office>	960196	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
	sub-total	0	0
Receipts and recoveries	Less :		
MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
Receipts and Recoveries-Miscellaneous	960225	0	0
	sub-total	0	0

NHPC LIMITED FARIDABAD

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	Prior Period Adjustments			
	PRIOR PERIOD EXPENSES	960135	0	0
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0
	Period Period expenses transferred to Contract & Consultancy	sub-total	0	0
#REF!	EXPEND. DURING CONSTRUCTION			
	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	EMPLOYEES BENEFITS EXPENSES			
	Salaries, wages, allowances	980101	0	32711336
	Gratuity and contribution to provident fund	980102	0	3701889
	Staff welfare expenses	980103	0	-912374
	Leave Salary & Pension Contribution	980104	0	0
	Sub-total		0	35500851
	REPAIRS & MAINTENANCE			
	Building	980110	0	198432
	Machinery	980111	0	0
	Others	980112	0	91526
	Sub-total		0	289958
	ADMINISTRATION & OTHER EXPENSES			
	Rent	980114	0	2273607
	Rates and taxes	980115	0	154239
	Insurance	980116	0	53085
	Security expenses	980117	0	30224404
	Electricity Charges	980118	0	184440
	Travelling and Conveyance	980119	0	1138377
	Expenses on vehicles	980120	0	106745
	Telephone, telex and Postage	980121	0	86047
	Advertisement and publicity	980122	0	38640
	Entertainment and hospitality expenses	980123-NA	0	0
	Printing and stationery	980124	0	1813792
	Design and Consultancy charges:			
	- Indigenous	980126	0	8206
	- Foreign	980127	0	0
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	980131	0	0
	Expenditure on land not belonging to corporation	980132	0	0
	Land acquisition and rehabilitation	980133-NA	0	0
	Assets/ Claims written off	980128-NA	0	0
	Remuneration to Auditors	980152	0	0
	Exchange rate variation (Debit)	980150	0	0
	Other general expenses	980125	0	1695035
	Sub-total		0	37776617
	FINANCE COST			
	Interest on :			
	a) Government of India loan	980140	0	0
	b) Bonds	980141	0	0
	c) Foreign loan	980142	0	0
	d) Term loan	980143 and	0	0
	e) Cash credit facilities /WCDL	980145	0	0
	Exchange differences regarded as adjustment to interest cost	980154	0	0
	Loss on Hedging Transactions	980155	0	0
	Bond issue/ service expenses	980146	0	0
	Commitment fee	980147	0	0
	Guarantee fee on loan	980148	0	0
	Other finance charges	980149	0	1678
	TRANSFER OF EXPENSES TO EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	980181	0	0

NHPC LIMITED FARIDABAD

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TRANSFER OF EXPENSES TO EAC-INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF	980183	0	434683
TRANSFER OF EXPENSES TO EAC-COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	980185	0	0
Sub-total		0	436361
PROVISIONS	980161	0	263823
Sub-total		0	263823
DEPRECIATION & AMORTISATION	980160	0	6458514
Sub-total		0	6458514
PRIOR PERIOD EXPENSES			
Prior Period Expenses	980165	0	0
Less: Prior Period Income	980179	0	0
Sub-total		0	0
C.O./Regional Office Expenses:			
Other Income	980191	0	-1140935
Generation, Administration and Other Expenses	980193	0	5516659
Employees Benefits Expenses	980192	0	28096807
Depreciation & Amortisation	980194	0	1388475
Finance Cost	980195	0	1638
Provisions	980197	0	2370
Prior Period Adjustment (Net)	980196	0	0
Sub-total		0	33865014
LESS: RECEIPTS AND RECOVERIES			
Income from generation of electricity –	980170	0	0
Interest on loans and advances	980171	0	0
Miscellaneous receipts	980172	0	712209
Exchange rate variation (Credit)		0	0
Provision not required written back	980174	0	224811
Hire charges/ outturn on plant and machinery	980175	0	0
TRANSFER OF FAIR VALUE GAIN TO EAC- SECURITY DEPOSIT /	980182	0	0
TRANSFER OF FAIR VALUE GAIN TO EAC - ON PROVISIONS FOR	980184	0	0
Sub-total		0	937020
Profit/Loss on assets net impact			
Profit on sale of assets	980173-NA	0	0
Losses on sale of assets	980130-NA	0	0
Net Position		0	0
GRAND TOTAL		0	113654118
Appropriations			
WRITE BACK FROM BOND REDEMPTION RESERVE	970601	0	0
WRITE BACK FROM CAPITAL RESERVE	970602	0	0
WRITE BACK FROM OTHER RESERVE	970603	0	0
WRITE BACK FROM SELF INSURANCE RESERVE	970604	0	0
TAX ON DIVIDEND WRITE BACK	970605	0	0
WRITE BACK FROM CSR/SD RESERVE	970607	0	0
WRITE BACK FROM R&D EXP APPROPRIATION ACCOUNT	970608	0	0
CAPITAL RESERVE	970701	0	0
BOND REDEMPTION RESERVE	970702	0	0
SELF INSURANCE RESERVE	970703	0	0

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GENERAL RESERVE	970704	0	0
CSR RESERVE	970707	0	0
R&D EXP APPROPRIATION ACCOUNT	970708	0	0
INTERIM DIVIDEND	970802	0	0
PROPOSED DIVIDEND	970801	0	0
FINAL DIVIDEND	970803	0	0
INCOME TAX PROVISION ON DIVIDEND	970502	0	0
INCOME TAX PROVISION ON PROPOSED DIVIDEND	970505	0	0
FRINGE BENEFIT TAX	970504	0	0
INTEREST ON HBA -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880101	0	0
INTEREST ON CAR ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880102	0	0
INTEREST ON SCOOTER / MOTOR CYCLE ADVANCE - ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880103	0	0
INTEREST ON COMPUTER ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880104	0	0
INTEREST ON FURNITURE ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880105	0	0
		0	0
INTEREST ON LOANS TO CONTRACTORS/OTHERS-ADJUSTMENT	880201	0	0
INTEREST -SECURITY DEPOSIT-ADJUSTMENT ON ACCOUNT OF	880301	0	0
		0	0
AMORTISATION OF DEFERRED INCOME-GRANTS IN AID-FROM	880401	0	0
SOLAR POWER PROJECT	880402	0	0
		0	0
FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY	880501	0	0
		0	0
FAIR VALUE GAIN ON LONG TERM BORROWING	880601	0	0
FAIR VALUE GAIN ON PROVISION FOR COMMITTED CAPITAL	880701	0	0
EFFECTIVE INTEREST ON INVESTMENTS - DEBT INSTRUMENTS	880801	0	0
INVESTMENT- EQUITY INSTRUMENTS-FAIR VALUATION	890101	0	0
INVESTMENT- DEBT INSTRUMENTS- FAIR VALUATION ADJUSTMENT- OCI	890102	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-HOUSE BUILDING ADVANCE	910101	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-CAR ADVANCE	910102	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--SCOOTER / MOTOR CYCLE ADVANCE	910103	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--COMPUTER ADVANCE	910104	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--FURNITURE ADVANCE	910105	0	0
		0	0
INTEREST ON BONDS/TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910201	0	0
INTEREST ON TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910202	0	0

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INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910301	0	0
		0	0
INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910401	507557	1100672
INTEREST EXPENSES ON LOANS TO CONTRACTORS/ OTHERS-FAIR VALUE LOSS	910801	0	0
		507557	1100672
COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	910501	0	0
INTEREST EXPENSES - IND AS ADJUSTMENT - PROVISION FOR LIVELIHOOD ASSISTANCE	910502	0	0
INTEREST EXPENSES -PROVISION FOR O & M ON RENEWABLE ENERGY -WIND POWER STATION	910503	0	0
EXPECTED CREDIT LOSS ALLOWANCE-TRADE RECEIVABLES	910601	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-LEAVE ENCASHMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910701	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-GRATUITY -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910702	116874	7927679
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)RETIRED EMPLOYEES MEDICAL BENEFIT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910703	13025856	14603350
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) BAGGAGE ALLOWANCE ON RETIREMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910704	0	52579
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)- MEMENTO ON RETIREMENT- OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910705	0	-135610
		13142730	22447998
FVTOCI RESERVE- EQUITY INSTRUMENTS	970101	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	970102	0	0
FVTOCI - ACTURIAL GAIN LOSS	970103	0	0
IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES	970104	0	0
DEFERRED TAX ACCOUNT- OCI -REMEASUREMENT OF DEFINED BENEFIT PLAN /ACTUARIAL GAIN (LOSS)	970201	0	0
DEFERRED TAX ASSET- OCI- EQUITY INSTRUMENTS	970202	0	0
DEFERRED TAX ASSET- OCI-DEBT INSTRUMENTS	970203	0	0
DEFERRED TAX INCOME/ EXP. ON RDA BALANCES-OCI-RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	970204	0	0
DEFERRED TAX ADJ AGAINST DEF TAX LIAB(NET)-OCI-REMEASUREMENT OF DEFINED BEN PLAN/ACTURIAL GAIN(LOSS)	970205	0	0
DEFERRED TAX INCOME/EXP. - ADJUSTMENT- ON RDA BALANCE	970206	0	0
DEFERRED TAX ADJUSTMENT ON RDA BALANCES-OCI-RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	970207	0	0

NHPC LIMITED FARIDABAD

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		27044551719		12708570		2705726028
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			180738330	1409053666		122831533
150102	CHEQUE PAID ACCOUNT				210019476		21001947
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			14195420676	2965632432	11229788244	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			797174097	1302457989		50528389
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			5941036	686502541		68056150
150120	CHEQUE COLLECTED ACCOUNT			46173388		46173388	
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU			8595033	173708333		1651133(
150302	CHEQUES PAID ACCOUNT-E.D.REGION-I						
150320	CHEQUES COLLECTED ACCOUNT-E.D.REGION-I						
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET			5203	8431280		842607
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH						
151201	DEBIT/CREDIT ADVICE- LIAISION OFFICE, LUCKNOW			2077		2077	
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI						
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			22368		22368	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			13599	7764	5835	
152501	DEBIT/CREDIT ADVICES-CHAMERA-I POWER STATION						
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION			64819	59831	4988	
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION				142909		1429
152801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION			18082	103223		851
153001	DEBIT/CREDIT ADVICES-DHAULIGANGA-I POWER STATION			2855	125425		1225
153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION			112998	825	112173	
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT			51914	180333		1284
153301	DEBIT/CREDIT ADVICES-PARBATI STAGE-III PROJECT			17873	232	17641	
153401	DEBIT/CREDIT ADVICES-SEWA-II PROJECT			10786	2855	7931	
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			3721	343	3378	
153701	DEBIT/CREDIT ADVICES-URI-II PROJECT				42793		427
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			59088348	59088348		
154001	DEBIT/CREDIT ADVICES-PAKUL DUL PROJECT						
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION				29400		29
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			8093	9634		1
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION						
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			54903	54903		
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			240903		240903	
155101	DEBIT/CREDIT ADVICE- WIND POWER PROJECT, JAISALMER			2121		2121	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT			3171		3171	
155801	DEBIT/CREDIT ADVICES-KIRU PROJECT						
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL						

NHPC LIMITED FARIDABAD

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एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
NHPC Limited.
(Schedule 'A' Govt. of India Enterprise)
(ISO 9001-2000, ISO 14001-2004 & OHSAS 18001:2007 Certified)

दुलहस्ती पावर स्टेशन
किश्तवाड़ जे.एण्ड के.- 182206

Dulhasti Power Station
Kishtwar (J&K)-182206
Phone-01995-259354,259832
Telefax-01995-260361
E-mail:- dulhasti@rediffmail.com

No: NH/DPS/FIN/2018-19/ Date: 16.04.2018

Annexure: VII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of DULHASTI POWER STATION *(name of Unit)* for the financial year 2017-18 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.

iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.

iv) that the accounts are prepared on going concern basis.

v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

Place: Kishtwar
Date: 16.04.2018

Clean power for every home

एनएचपीसी लिमिटेड
(भारत सरकार का उपक्रम)
NHPC Limited.
(Schedule 'A' Govt. of India Enterprise)
(ISO 9001-2000, ISO 14001-2004 & OHSAS 18001:2007 Certified)

दुलहस्ती पावर स्टेशन
किश्तवाड़ जे.एण्ड के.- 182206

Dulhasti Power Station
Kishtwar (J&K)-182206
Phone-01995-259354,259832
Telefax-01995-260361
E-mail:- dulhasti@rediffmail.com

No: NH/DPS/FIN/2018-19/ Date: 16.04.2018

Annexure: VIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Nameof Region/ProjectUnit/Division: DULHASTI 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
Place: Kishtwar
Date: 16.04.2018

Signature of Head of Finance

NHPC LIMITED FARIDABAD

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ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties

Location Code
Location Name :

1. Transactions with Government that has control over company (NHPC)

S.No	Nature of transaction	Party Name	Transaction amount		(Amount in Rs.) Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Services Received by the Company(NHPC)	CISF(S008337)	0			2148000
		CISF(S008084)	305620691	270359438	26106525	
		.....				
		KV(S000141)	27666114	26119793		16832556
		CBIP (S000284)	733651	1056300	0	0
	Total		334020456	297535531	26106525	18980556
2	Services Provided by the Company (NHPC)	.....				
		.....				
	Total	.....	0	0	0	
3	Sale of goods/Inventory by the Company	MEA				
		.....				
	Total	.....	0	0	0	
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
	Total	.....	0	0	0	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
	Total	.....	0	0	0	

2. Transactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	8301549	9432793	0	1053695
		.....				
	Total		8301549	9432793	0	1053695
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BEML	28606	24372602	102	0
		.....				
		.....				
	Total		28606	24372602	102	0
3	Services Received by the Company(NHPC)	BSNL FBD (S000103)	1088008	0	0	0
		BSNL B lore S001861	1347713	0	410483	0
		BSNL UDHAMPUR S007090	140926	201233	15169	0
		POWER GRID(S024391)	194926	175433	0	
		PGCIL (S012877)	1009862	216794	0	0
		NATIONAL INSURANCE (S013253)	717959	474693	0	
		ORINTL INSURANCE (S039866)	81420	0	0	0
		Balmer Lawrie (s000191)	223890	347713	0	0
		POSOCO(S016144)	2366051	3303171	0	0
		BHEL	0	14391844	530982	
		NCCBM	1296602	1217117	0	
		NATIONAL INSTITUTE OF HYDROLOGY	1482070	0	0	
		NATIONAL INSTITUTE OF SEISMOLOGICAL RESEARCH	2980000	0	0	
	Total		12929427	20327998	956736	1053695
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

(HOF)

NHPC LIMITED FARIDABAD

3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)

S.No	Nature of transaction	Party Name ..	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2018
1	Purchase of Goods (Consumables, Inventory item like steel, POL,consumable spares etc.)	JKPDC	55947239	82880627	11564339	
		UPPCL				
		PHE KISHTWAR (S021940)	9746365	53065137		9702767
	Total		65693604	135945764	11564339	9702767
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC				
		UPPCL				
	Total	.....	0	0	0	
3.	Services Received by the Company(NHPC)	BSNL				
		High court Jammu(S008397)	0	690168	0	690168
		COLLECTOR LAND AQUISITION(S008338)		34800000		34800000
		EX OFFICER (S038374)	28000	0	0	0
		ASST EX ENG PDD(S025296)	53669	30944	0	0
		CENTRE FOR RESEARCH AND DEVELOPMENT, KASHMUR UNIVERSITY	*1870550*	*0*	*733255*	
		MUNICIPAL COMMITTEE, KISHTWAR, J&K	*1042004*	*327350*	*82143*	
		J&K HORTICULTURE DEPARTMENT	0	0	553380	
	Total		2994223	35848462	1368778	35490168
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory	JKPDC				
		UPPCL				
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

(HOF)

NHPC LIMITED FARIDABAD

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Balance Sheet

(Audited)

For the Year ended 31.03.2019

NHPC LIMITED

DULHASTI POWER STATION

KISHTWAR (J&K)

NHPC LIMITED FARIDABAD

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Name of the Unit : DULHASTI POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2019	As at 31st March, 2018
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	23,010,408,633	25,550,899,451
b) Capital Work In Progress	2.2	104,330,744	4,731,544
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	-	-
e) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	2,148,000	2,148,000
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	5	-	418,000
TOTAL NON CURRENT ASSETS		23,116,887,377	25,558,196,995
(2) CURRENT ASSETS			
a) Inventories	6	135,394,077	140,544,527
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	(632,157)	(478,205)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	38,195,526	13,215,977
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	108,258,192	141,177,719
TOTAL CURRENT ASSETS		281,215,638	294,460,018
(3) Regulatory Deferral Account Debit Balances	14	688,021,563	515,330,219
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		24,086,124,578	26,367,987,232
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	5,339,286,535	6,195,868,229
TOTAL EQUITY		5,339,286,535	6,195,868,229
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	666,737	254,968
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,038,538,240	1,040,807,692
TOTAL NON CURRENT LIABILITIES		1,039,204,977	1,041,062,660
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		4,456,962	3,740,806
Total outstanding dues of Creditors other than micro enterprises and small enterprises		84,092,278	69,965,400
iii) Other financial liabilities	20.3	79,148,351	31,215,757
b) Other Current Liabilities	21	372,184,739	340,589,808
c) Provisions	22	219,098,984	135,555,303
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	16,948,651,752	18,549,989,269
TOTAL CURRENT LIABILITIES		17,707,633,066	19,131,056,343
TOTAL EQUITY & LIABILITIES		24,086,124,578	26,367,987,232

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts
DULHASTI POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 09847N)

(CA Karanbir Singh Sethi)
Partner
M.No.091108

Head of Finance

Head of Project

Place:
Date: 29/7/19

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NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : DULHASTI POWER STATION

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

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
INCOME			
i) Revenue from Continuing Operations	24.1	11,266,437,789	11,722,180,109
ii) Other Income	24.2	441,835,087	873,736,243
TOTAL INCOME		11,708,272,876	12,595,916,352
EXPENSES			
i) Generation Expenses	25	1,108,829,828	1,154,600,419
ii) Employee Benefits Expense	26	1,502,239,336	1,604,276,841
iii) Finance Cost	27	234,472,543	349,679,615
iv) Depreciation & Amortization Expense	28	2,750,307,727	2,762,147,980
v) Other Expenses	29	972,011,779	829,552,891
TOTAL EXPENSES		6,547,861,213	6,700,257,746
Profit before Exceptional Items, Rate Regulated Activities and Tax		5,160,411,663	5,895,658,606
Exceptional items		-	-
PROFIT BEFORE TAX		5,160,411,663	5,895,658,606
Tax Expenses			
i) Current Tax	30		
ii) Adjustments for Income Tax			
iii) Deferred Tax			
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		5,160,411,663	5,895,658,606
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	172,691,344	286,712,415
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		5,333,103,007	6,182,371,021
Profit for the year from continuing operations (A)		5,333,103,007	6,182,371,021
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		6,183,528	32,256,613
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	(18,759,405)
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		6,183,528	13,497,208
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a) +(b)		6,183,528	13,497,208
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		6,183,528	13,497,208
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		5,339,286,535	6,195,868,229
Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each) Basic & Diluted			
Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each) Basic & Diluted			
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32		
Disclosure on Financial Instruments and Risk Management	33		
Other Explanatory Notes to Accounts	34		

Note 1 to 34 form integral part of the Accounts

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

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 009847N)

(Mr. Karambir Singh Sethi)
Partner
M.No.091188

Head of Finance

Head of Project

Place: -
Date: - 29/4/19

NHPC LIMITED FARIDABAD

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(I) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares (CIN: L40101HR1975GOI032564). The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana- 121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing project management / construction contracts/ consultancy assignment services and trading of power.

(II) Basis of preparation

(A) Statement of Compliance

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

These financial statements were authorised for issue by the Board of Directors on .....

(B) Basis of Measurement

The financial statements have been prepared on historical cost basis, except for:

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

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

(C) Functional and presentation currency

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

(D) Use of estimates and management judgments

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

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

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

Critical judgments and estimates

a) Determining whether an arrangement contains a lease

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

NHPC LIMITED FARIDABAD

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

Further, an arrangement conveys a right to use the asset if facts and circumstances indicate that it is remote that one or more parties other than the purchaser will take more than an insignificant amount of the output or other utility that will be produced or generated by the asset during the term of the arrangement, and the price that the purchaser will pay for the output is neither contractually fixed per unit of output nor equal to the current market price per unit of output as of the time of delivery of the output.

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

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

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

b) Useful life of Property, Plant and Equipment and Intangible Assets

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

NHPC LIMITED FARIDABAD

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).



1.0 Property, Plant and Equipment (PPE)

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

b) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

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

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

e) Deposits, payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.

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

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

h) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of inventory.

i) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.

j) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net realisable value/net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

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

b) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction

NHPC LIMITED FARIDABAD

(EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects. Net pre-commissioning income/expenditure is adjusted directly in the cost of related assets.

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

3.0 Investment Property

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

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

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

4.0 Intangible Assets and Intangible Assets under Development

a) Expenditure on research is charged to revenue as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.

b) Intangible assets acquired separately are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

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

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

5.0 Foreign Currency Transactions

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

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b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account balances are derecognised.

e) Regulatory Deferral Account balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Normally at initial recognition, the transaction price is the best evidence of fair value.

However, when the Company determines that transaction price does not represent the fair value, it uses inter-alia valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy. This categorisation is based on the lowest level input that is significant to the fair value measurement as a whole:

NHPC LIMITED FARIDABAD

• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For financial assets and financial liabilities that are recognised at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation at the end of each reporting period.

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies other than in subsidiaries & joint ventures, Trade Receivables, Advances to employees/ contractors, security deposit, claims recoverable etc.

a) Classification

The Company classifies its financial assets in the following categories:

- At amortised cost,
- At fair value through other comprehensive income (FVTOCI), and

The classification depends on the following:

(a) The entity's business model for managing the financial assets and

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

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

NHPC LIMITED FARIDABAD

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

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

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

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

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

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

ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest income from these financial assets is included in other income using the EIR method.

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Trade Receivables:

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

d) Derecognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

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Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

On derecognition, the difference between the carrying amount and the amount of consideration received / receivable is recognized in the Statement of Profit and Loss.

e) Impairment of financial assets

In accordance with Ind AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets and Trade Receivables under Ind AS 115, Revenue from Contracts with Customers.

iv) Lease Receivables under Ind AS 17, Leases.

v)

The Company follows the 'simplified approach' permitted under Ind AS 109, "Financial Instruments" for recognition of impairment loss allowance based on life time expected credit loss from initial recognition on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 17 and Ind AS 115.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipment and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs.

Scrap is valued at Net Realisable Value.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

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The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

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

d) Offsetting of financial instruments

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

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

b) Monetary grants from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

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14.0 Provisions, Contingent Liabilities and Contingent Assets

a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the Balance Sheet date. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision net of any reimbursement is presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

Company's revenues arise from sale and trading of energy, project management / construction contracts/ consultancy assignment services and other income. Revenue from other income comprises interest from banks, employees, contractors etc., dividend from investments in joint ventures & subsidiary companies, dividend from investments in equity, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

With effect from 1st April, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up method. Accordingly, comparative figures have not been restated and continue to be reported as per Ind AS 18- Revenue and Ind AS 11- Construction Contracts. Accounting policies for the comparative period are disclosed separately, if they are different from those under Ind AS 115.

a) Revenue from sale of power

i) Revenue is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the products or services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the products or services to a customer.

iii) In the comparative period, revenue from sale of power was measured at the fair value of the consideration received or receivable. Revenue was recognised when the significant risks and rewards of ownership had been transferred to the buyer, recovery of the consideration was probable, the associated costs could be estimated reliably, there was no continuous management involvement and the amount of revenue could be

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measured reliably. Revenue from sale of power (except for power stations considered as Finance/Operating Lease) is accounted for as per tariff notified by the CERC. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method prescribed by the appropriate authority. In the case of Power Stations where provisional/ final tariff is yet to be notified, revenue is recognised only to an extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when tariff is finally notified by the CERC. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue).

iv) Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

v) Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are recognised on year to year basis based on regulatory norms.

vi) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.

vii) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

viii) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

ix) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after a period of 12 years from the date of commercial operation of the Power Station.

b) Revenue from Project Management / Construction Contracts/ Consultancy assignments

i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the services to a customer. Revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur in the future.

ii) In the comparative period, revenue on Project Management / Construction Contracts/ Consultancy assignments was recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

iii) Contract modifications, if any, are accounted for when additions, deletions or changes either to the contract scope or contract price are approved. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

c) Revenue from trading of power

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i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.

ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.

iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

d) Other income

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

ii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

iii) Interest income is recognized, when no significant uncertainty as to measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR).

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

v) Revenue from scrap is recognised as and when the same is generated.

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

iii) Defined benefit plans

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

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

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

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

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

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

iv) Other long-term employee benefits

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

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

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v) Termination benefits

The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).

(ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the period of life extension as per CERC Tariff Regulations, from the date on which such asset becomes available for use.

(iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised / remaining useful life.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery
- Computer & Peripherals

ii) Based on management assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

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

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

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

h) Leasehold Land of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings, of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

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

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

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

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Spare parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

o) Useful life, method of depreciation and residual value of assets where depreciation is charged as per management assessment are reviewed at the end of each financial year and adjusted prospectively over the balance life of the asset, wherever required.

19.0 Impairment of non-financial assets other than inventories

a) The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b) In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

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c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.

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

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

20.0 Income Taxes

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

a) Current tax

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

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

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

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iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The Company has a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i) Leases of property, plant and equipment (), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii) Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts

(including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income forming part of revenue from operations so as to achieve a constant rate of return on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated unless it is impracticable, in which case, the comparative information is adjusted to apply the new accounting policy prospectively from the earliest date practicable.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within "Borrowings" under Current Liabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

Expected to be realised or intended to be sold or consumed in the normal operating cycle
Held primarily for the purpose of trading
Expected to be realised within twelve months after the reporting period, or
Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

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b) A liability is current when:

It is expected to be settled in the normal operating cycle
It is held primarily for the purpose of trading
It is due to be settled within twelve months after the reporting period, or
There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

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

(IV) Recent accounting pronouncements

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NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No	PARTICULARS	Linkage	GROSS BLOCK							DEPRECIATION				NET BLOCK	
			As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
				IUT	Others	IUT	Others								
i)	Land - Freehold	410101	0	0	0	0	0		0	0			0	0	0
ii)	Land - Leasehold	410111	17884428	0	0	0	0		17884428	8529087	917914	0	9447001	8437427	9355341
iii)	Roads and Bridges	4102	130467494	0	0	0	0		130467494	16762804	5732590	0	22495394	108032100	113764690
iv)	Buildings	4103	2006173182	0	6750144	0	3160200	-8532993	2001230133	289404657	91878337	-8180678	373102316	1628127817	1716768525
v)	Building-Under Lease	413301	0	0	0				0	0	0	0	0	0	0
vi)	Railway sidings	4105	0	0	0				0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	18932215215	0	0				18932215215	4702824855	1569894708	0	6272719563	12659495652	14229390360
viii)	Generating Plant and machinery	4107	12367219736	0	176991090	0	1	-572922	12543637903	3132557116	1052007689	-572922	4183991883	8359646020	9234662620
ix)	Plant and machinery Sub station	4108	9205340	0	0	0	0	-428073	8777267	1284271	254766	-428073	1110964	7666303	7921069
x)	Plant and machinery Transmission lines	4109	35406778	0	140490	0	0		35547268	7754711	1255370	0	9010081	26537187	27652067
xi)	Plant and machinery Others	4110	6863048	0	0	0	0	-523514	6339534	1527772	415920	-523514	1420178	4919356	5335276
xii)	Construction Equipment	4111	54815573	0	77406	0	5605		54887374	12999681	5488407	-844	18487244	36400130	41815892
xiii)	Water Supply System/Drainage and Sewerage	4112	118946405	0	456471	0	0		119402876	10714420	4195090	0	14909510	104493366	108231985
xiv)	Electrical Installations	4114	0	0	0	0	0		0	0	0	0	0	0	0
xv)	Vehicles	4115	9905681	0	0	0	42304	390245	10253622	2982451	1103249	390245	4475945	5777677	6923230
xvi)	Aircraft/ Boats	4116	176261	0	0	0	111978		64283	0	0	0	0	64283	176261
xvii)	Furniture and fixture	4117	8640306	0	224589	0	3	9075	8873967	2056496	722866	9075	2788437	6085530	6583810
xviii)	Computers	4118	9376038	0	2075606	0	2	185241	11636883	6401732	1564900	185241	8151873	3485010	2974306
xix)	Communication Equipment	4119	3897082	0	0	0	0		3897082	962717	324071	0	1286788	2610294	2934365
xx)	Office Equipments	4120	16372656	0	243964	0	71539		16547081	4374034	1569587	-23229	5920392	10626689	11998622
xxi)	Research and Development	4121	0	0	0	0	0		0	0	0	0	0	0	0
xxii)	Other assets	4175	30033595	0	15982552	0	47906		45968241	5627401	2956293	-14472	7969222	37999019	24406194
xxiii)	Tangible Assets of minor value >750 and < Rs 5000	4128	1436616	0	422932	0	233587		1625961	1431778	192782	-3372	1621188	4773	4838
	Total		33759035434	0	203367244	0	3673125	-9472941	33949256612	8208135983	2739874539	-9162543	10938847979	23010408633	25550899451
	Previous year		33665564781	3500	110755010	36728	17251129	0	33759035434	5438729902	2745737669	3668412	8208135983	25550899451	28206834879

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-II to Note 2.1

NOTE NO. 2.4 Other Intangible Assets

(Amount in ₹)

Sl. No	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK	
			As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
				IUT	Others	IUT	Others								
i)	Land- Right to Use	410121	0						0	0	0	0	0	0	0
ii)	Computer Software	4122	833						833	833	0	0	833	0	0
	Total		833	0	0	0	0	0	833	833	0	0	833	0	0
	Previous year		833						833	833			833	0	0

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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Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							DEPRECIATION				NET BLOCK	
			As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
				IUT	Others	IUT	Others								
(i)	Land – Freehold	41010	0	0	0	0	0	0	0	0			0	0	0
(ii)	Land – Leasehold	41011	38814893	0	0	0	0	0	38814893	29459552	917914	0	30377466	8437427	9355341
(iii)	Roads and Bridges	4102	154826868	0	0	0	0	0	154826868	41062178	5732590	0	46794768	108032100	113764690
(iv)	Buildings	4103	2681981193	0	6750144	0	3512515	0	2685218822	965212668	91878337	0	1057091005	1628127817	1716768525
(v)	Building-Under Lease	413301	0	0	0	0	0	0	0	0	0	0	0	0	0
(vi)	Railway sidings	4105	0	0	0	0	0	0	0	0	0	0	0	0	0
(vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	29734164789	0	0	0	0	0	29734164789	15504774429	1569894708	0	17074669137	12659495652	14229390360
(viii)	Generating Plant and machinery	4107	19891870120	0	176991090	0	5062	0	20068856148	10657207500	1052007689	-5061	11709210128	8359646020	9234662620
(ix)	Plant and machinery Sub station	4108	11204522	0	0	0	0	0	11204522	2283453	254766	0	3538219	7666303	7921069
(x)	Plant and machinery Transmission lines	4109	57315928	0	140490	0	0	0	57456418	29663861	1255370	0	30919231	26537187	27652067
(xi)	Plant and machinery Others	4110	9149049	0	0	0	0	0	9149049	3813773	415920	0	4229693	4919356	5335276
(xii)	Construction Equipment	4111	75018029	0	77406	0	77906	0	75017529	33202137	5488407	-73145	38617399	36400130	41815892
(xiii)	Water Supply System/Drainage and Sewerage	4112	129447857	0	456471	0	0	0	129904328	21215872	4195090	0	25410962	104493366	108231985
(xiv)	Electrical installations	4114	0	0	0	0	0	0	0	0	0	0	0	0	0
(xv)	Vehicles	4115	19020803	0	0	0	98475	0	18922328	12097573	1103249	-56171	13144651	5777677	6923230
(xvi)	Aircraft/ Boats	4116	389875	0	0	0	124608	0	265267	213614	0	-12630	200984	64283	176261
(xvii)	Furniture and fixture	4117	13412637	0	224589	0	12764	0	13624462	6828627	722866	-12761	7538932	6085530	6583810
(xviii)	Computers	4118	23820655	0	2075606	0	16357	0	25879904	20846349	1564900	-16355	22394894	3485010	2974306
(xix)	Communication Equipment	4119	5639418	0	0	0	0	0	5639418	2705053	324071	0	3029124	2610294	2934365
(xx)	Office Equipments	4120	25325091	0	245964	0	133050	0	25438005	13326469	1569587	-84720	14811336	10626669	11998622
(xxi)	Research and Development	4121	0	0	0	0	0	0	0	0	0	0	0	0	0
(xxii)	Other assets	4125	37348925	0	15982552	0	79895	0	53251602	12942751	2356293	-46461	15252583	37999019	24406174
(xxiii)	Tangible Assets of minor value >750 and < Rs 5000	4128	4744231	0	422932	0	342001	0	4825162	4739393	192782	-111786	4820389	4773	4838
	Total		52913494903	0	203367244	0	4402633	0	53112459514	27362595452	2739874539	-419110	30102050881	23010408633	25550899451
	Previous year		52822735382	3500	110755010	93400	19905589		52913494903	24615900503	2745737669	957280	27362595452	25550899451	28206834879

Explanatory Note: -

1. a) Freehold land amounting to Rs ..... (Previous year Rs .....) covering an area of ..... hectare (Previous year ..... hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to Rs ..... (Previous year Rs .....) covering an area of ..... hectare (Previous year ..... hectare) is however, yet to be executed/ passed - For Salal Power Station Only.

1. b) (I) In respect of 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 Rs 35814893 (Previous year RS 35814893) covering an area of 205.76 hectare (Previous year 205.76 hectare) are yet to be executed/passed.

II) 'Lease deeds in respect of leasehold land amounting to Rs. 30,00,000/- (Previous year Rs. 30,00,000/-) covering an area of 3.10 hectare (Previous year 3.10 hectare) are yet to be executed/passed in respect of Bursar Project'

2) Land - Leasehold includes ..... hectare (Previous year ..... hectare) taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. Out of this area ..... hectare (previous year ..... agreement has been entered between NHPC and LDHCL. (Applicable for Loktak Power Station 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

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

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

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

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

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

(Amount in ₹)

Class of Assets		For the year ended on 31.03.2019	For the year ended on 31.03.2018
Roads and Bridges			
Buildings			
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
Generating Plant and machinery			
Plant and machinerySub station			
Plant and machinery Transmission lines			
Plant and machinery Others			
Construction Equipment			
Water Supply System/Drainage and Sewerage			
Electrical installations			
Vehicles			
Aircraft/ Boats			
Furniture and fixture			
Computers			
Communication Equipment			
Office Equipments			
Research and Development			
Other assets			
Obsolete / surplus assets			
	Total	-	-

NHPC LIMITED
FARIDABAD

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK	
			As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
				IUT	Others	IUT	Others								
i)	Land Freehold		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year								0				0	0	0

i) Amounts recognised in profit or loss for investment property

(Amount in ₹)

	As at 31.3.2019	As at 31.03.2018
Rental income		
Direct operating expenses from property that generated rental income		
Direct operating expenses from property that did not generate rental income		

(ii) Fair Value of investment property

As at 31.3.2019	As at 31.03.2018

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

(iv) Valuation process

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

Annexure-I to NOTE NO. 2.4 Other Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK							AMORTISATION				NET BLOCK	
			As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
				IUT	Others	IUT	Others								
i)	Land- Right to Use	410121	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Computer Software	4122	2163812	0	0	0	0	0	2163812	2163812	0	0	2163812	0	0
	Total		2163812	0	0	0	0	0	2163812	2163812	0	0	2163812	0	0
	Previous year		2163812						2163812	2163812			2163812	0	0

NHPC LIMITED FARIDABAD

Annexure to Note 2.1 & 2.4 as at 31.3.2019

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	MAGZINE SHED AT PAKAL (Bursar)	410305	155100
	STORE & GODOWN (Bursar)	410305	886152
	SECURITY CHECK POST (Bursar)	410305	401640
	ACCOMMODATION CUM OFFICE FOR SECURITY INC	410305	2069623
	S TYPE QUARTER D BLOCK	410325	701396
	Construction of chain link boundry wall at left bank of sh	410325	2536235
	RACK AND INTERLINKS FOR BATTERIES-6FT X 2.5F	410707	13634
	RACK AND INTERLINKS FOR BATTERIES-6FT X 2.5F	410707	13634
	UPS 10 KVA ONLINE - UNILINEMAXLINE 3110	410707	113933
	UPS 10 KVA ONLINE - UNILINEMAXLINE 3110	410707	113933
	EXTERNAL CHARGER - UNILINE 384	410707	84079
	EXTERNAL CHARGER - UNILINE 384	410707	84079
	Fire detection cum alarm system	410712	798941
	WALL SUPPORTED EXTENDABLE ALUMINIUM LADD	410713	9628
	WALL SUPPORTED EXTENDABLE ALUMINIUM LADD	410713	9628
	DIGITAL LUX METER METRIX LX1330A	410713	8400
	EARTH GROUND TESTER (EARTH RESISTIVITY TES	410713	309564
	CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTF	410713	15688
	CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTF	410713	15688
	CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTF	410713	15688
	CHAIN PULLEY BLOCK 3 TON CAPACITY WITH 8MTF	410713	15688
	CHAIN PULLEY BLOCK CAPACITY 7.5 TON WITH 10	410713	37094
	CHAIN PULLEY BLOCK CAPACITY 7.5 TON WITH 10	410713	37094
	CHAIN PULLEY BLOCK CAPACITY 5 TON WITH 10M	410713	24633
	CHAIN PULLEY BLOCK CAPACITY 5 TON WITH 10M	410713	24633
	AIRLESS SPRAY PAINTING EQUIPMENT WITH ALL A	410713	154500
	(LMF) WATERÂ LEVELÂ CONTROLLER SENSOR,Â A	410713	5900
	LEVELÂ TRANSMITTERÂ WITHÂ MOUNTINGÂ BRAC	410713	224200
	LP ROTARY SCREW COMPRESSOR, 3 CUBIC MTR /	410714	694434
	REFRIGERATED AIR DRYER ,CAPACITY-110CFM,PR	410714	205493
	Trunion bushing for MIV as per Drawing	410714	1658746
	DOWNSTREAM MOBILE RING DRG NO 85589232-11-	410714	567938
	DOWNSTREAM MOBILE RING DRG NO 85589232-11-	410714	567938
	DOWNSTREAM MOBILE RING DRG NO 85589232-11-	410714	567938
	UPSTREAM MOBILE RING, DRG NO. 8558923211210	410714	567937
	UPSTREAM MOBILE RING, DRG NO. 8558923211210	410714	567937
	MIV SEAT DRG NO 8558932-11-211-01	410714	352719
	MIV SEAT DRG NO 8558932-11-211-01	410714	352719
	MIV SEAT DRG NO 8558932-11-211-01	410714	352719
	MIV SEAT DRG NO 8558932-11-211-01	410714	352719
	MIV SEAT DRG NO 8558932-11-211-01	410714	352719
	MIV SEAT DRG NO 8558932-11-211-01	410714	352719
	HEAD COVER WITH WEARING PLATES, LABYRINTH	410714	34485499
	COUPLING BOLT & RING NUT FOR TURBINE DRAW	410714	919802
	COUPLING BOLT & NUT FOR MIV, DRAW â€" 855892	410714	740601
	Solenoid Valve with Mainfold pressure switch	410714	1163215
	RUNNER WITH LABYRINTH DR NO.85589231-32-20	410714	63078080
	RUNNER WITH LABYRINTH DR NO 85589231-32-20	410714	62879127
	GENERATOR STATOR AIR COOLER TYPE B DRAWI	410714	606000
	GENERATOR STATOR AIR COOLER TYPE A DRAWI	410714	603467
	GENERATOR STATOR AIR COOLER TYPE A DRAWI	410714	603467
	GENERATOR STATOR AIR COOLER TYPE A DRAWI	410714	603467
	CVT 400/V3KV/110V/V3V, RATED CAP 3800 PF, FREC	410714	477801
	CVT 400/V3KV/110V/V3V, RATED CAP 3800 PF, FREC	410714	477801
	75 TON ELEC. PULLING WINCH WITH VFD AND ACS	410714	643100
	ELECTRICAL ACTUATOR OPERATED BUTTERFLY V	410714	64729
	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSC	410905	23415
	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSC	410905	23415
	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSC	410905	23415
	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSC	410905	23415
	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSC	410905	23415
	SOLAR STREET LIGHT SYSTEM WITH ALL ACCESSC	410905	23415
	STAR DELTA STARTER FOR 20 HP SUBMERSIBLE P	411112	14041
	STAR DELTA STARTER FOR 20 HP SUBMERSIBLE P	411112	14041
	STAR DELTA STARTER FOR 30 HP SUBMERSIBLE P	411112	24662
	STAR DELTA STARTER FOR 30 HP SUBMERSIBLE P	411112	24662
	Construction of CGI Shed of Incinerator for Pwer House	411202	456471
	CENTER TABLE WITH GLASS TOP	411707	14684
	CENTER TABLE WITH GLASS TOP	411707	14684
	CENTER TABLE	411707	9777
	CENTER TABLE	411707	9777
	CENTER TABLE	411707	9777
	CENTER TABLE	411707	9777
	CENTER TABLE	411707	9777
	CENTER TABLE	411707	9777
	DINING TABLE	411707	33973
	SOFA SET 3 SEATER	411707	27848
	SOFA SET 3 SEATER	411707	27848
	SOFA SET 2 SEATER (30X20X50)	411707	23445
	SOFA SET 2 SEATER (30X20X50)	411707	23445

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	HP PROBOOK 450-G5 LAPTOP, MAKE HP MODEL 45	411801	88500
	DESKTOP COMPUTER - HP 280 G4	411801	73042
	DESKTOP COMPUTER - HP 280 G4	411801	73042
	DESKTOP COMPUTER - HP 280 G4	411801	73042
	DESKTOP COMPUTER - HP 280 G4	411801	73042
	DESKTOP COMPUTER - HP 280 G4	411801	73042
	DESKTOP COMPUTER - HP 280 G4	411801	73042
	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 S	411803	22750
	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14400
	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14400
	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14400
	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14400
	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14400
	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	411803	14400
	HP LASERJET PRO M154A PRINTER	411803	23900
	HP LASERJET PRO M154A PRINTER	411803	23900
	HP LASERJET PRO MFP M226DW	411803	33158
	SCANNER	411804	20950
	SCANNER	411804	20950
	SCANNER	411804	20950
	SCANNER	411804	20950
	SCANNER	411804	20950
	SCANNER	411804	20950
	FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/	411804	51999
	FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/	411804	51999
	FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/	411804	51999
	FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/	411804	51999
	FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/	411804	51997
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	POE INJECTOR, MAKE: ARUBA MODEL: PD-9001GR-	411806	5428
	FULLY MANAGED L2 SWITCH, HP 2530-24G (24X 10/	411806	51999
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	8-PORT 10/100/1000 BASE-T WITH 2 COMBO 1000 B/	411806	22391
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS ACCESS POINT, MAKE:ARUBA, MODEL:2	411806	23010
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	WIRELESS RADIO LINK, MAKE: UBIQUITI, MODEL LE	411806	10148
	ROUTER WITH 5 NO. GIGABIT WAN PORT, 2 NO. GI	411806	47200

	INCUBATOR, ALPINE 12X12X12	412005	6917
	MICROPIPETTE, THERMO 10-100ÂµL	412005	7718
	MICROPIPETTE, THERMO 100-1000ÂµL	412005	7718
	OTOSCOPE	412005	29508
	OPHTHALMOSCOPE	412005	32144
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	2500
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	2500
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	2500
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	2500
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	2499
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	40500
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	40500
	SPLIT AIR CONDITIONER, 2.0 TON, HOT & COLD, MA	412008	40500
	V GUARD STABILIZER VEW500 PLUS 5KVA	412008	9300
	V GUARD STABILIZER VEW500 PLUS 5KVA	412008	9300
	V GUARD STABILIZER VEW500 PLUS 5KVA	412008	9300
	HAND HELD METAL DETECTOR - NEELGIRI NT-HM1	412503	5841

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
					e.g. 100 , 101			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
	MAGZINE SHED AT PAKAL (Bursar)	410305	155100	40170	114930
	STORE & GODOWN (Bursar)	410305	886152	214780	671372
	SECURITY CHECK POST (Bursar)	410328	401640	97365	304275
	ACCOMMODATION CUM OFFICE FOR SECURITY INCHARGE AT DRANGDURAN, BURSAR H.E PROJECT, KISHTWAR (Bursar)	410328	2069623	0	2069623
	RECHARGEABLE SEARCH LIGHT	410713	5062	5061	1
	STAR DELTA STARTER L&T MAKE	411112	29288	26487	2801
	STAR DELTA STARTER L&T MAKE	411112	29287	26486	2801
	RECHARGEABLE SEARCH LIGHT, PORTABLE, 12V, 55WATT	411130	5062	5061	1
	DISTILLED WATER PLANT	411130	1	0	1
	SNOW GAUGE	411130	14268	14267	1
	TATA SUMO JK02S 6025	411502	98475	56171	42304
	7M LONG FRP BOAT WITH 75HP	411603	69528	0	69528
	INFLATABLE RUBBERISED BOAT WITH 40HP	411603	55080	12630	42450
	BED IRON IN HOSPITAL	411706	3828	3827	1
	BED IRON IN HOSPITAL	411706	3828	3827	1
	STRETCHER ON TROLLEY WITH DETACHABLE TOP MAKE: MEDILITE	411706	5108	5107	1
	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	411804	9008	9007	1
	DIGITAL FIELD STRENGTH METER	411805	7349	7348	1
	ECG MACHINE	412005	83200	29583	53617
	MICROWAVE OVEN	412011	10700	4086	6614
	MICROWAVE OVEN	412011	10700	4085	6615
	GAS ROOM HEATER WITH ACCESSORIES	412011	7000	6999	1
	GAS ROOM HEATER WITH ACCESSORIES	412011	7000	6999	1
	GAS ROOM HEATER WITH ACCESSORIES	412011	7000	6999	1
	AUQAVITA PLUS WATER FILTER CUM PURIFIER, S.NO. 9BPO-123	412020	7450	2760	4690
	COLOUR T V 21 FLATRON GOLD (LG)	412501	9644	4910	4734
	COLUR T.V 14Samsung	412501	6958	6957	1
	TV SAMSUNG, 15"	412501	7293	7292	1
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DRAGON LIGHT WITH CHARGER	412503	5600	1283	4317
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIR	412801	2400	2399	1
	DINING CHAIRS MADE OF TEAK WOOD AND SAET BACK CUSHIONED	412801	2800	2799	1
	EASY CHAIRS	412801	1	0	1
	EASY CHAIRS	412801	1	0	1
	ARMLESS CHAIRS	412801	1	0	1
	ARMLESS CHAIRS	412801	1	0	1
	ARMLESS CHAIRS	412801	1	0	1
	ARMLESS CHAIRS	412801	1	0	1

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	ARMLESS CHAIRS	412801	1	0	1
	ARMLESS CHAIRS	412801	1	0	1
	ARMLESS CHAIRS	412801	1	0	1
	EASY CHAIR	412801	1	0	1
	EASY CHAIRS	412801	1	0	1
	EASY CHAIRS	412801	1	0	1
	EASY CHAIRS	412801	1	0	1
	DINING CHAIRS TEAK WOOD	412801	1	0	1
	DINING CHAIRS TEAK WOOD	412801	1	0	1
	DINING CHAIRS TEAK WOOD	412801	1	0	1
	DINING CHAIRS TEAK WOOD	412801	1	0	1
	DINING CHAIRS TEAK WOOD	412801	1	0	1
	DINING CHAIRS	412801	1	0	1
	DINING CHAIRS	412801	1	0	1
	DINING CHAIRS	412801	1	0	1
	GODREJ CHAIR 24	412801	1	0	1
	GODREJ CHAIR-24	412801	1	0	1
	GODREJ CHAIR-24	412801	1	0	1
	GODREJ OFFICE CHAIR 7	412801	1	0	1
	PLASTIC CHAIR ORNATE	412801	454	453	1
	GD STOREWELL	412801	1719	1718	1
	STEEL ALMIRAH 2UNIT	412801	1	0	1
	STEEL ALMIRAH 2UNIT	412801	1	0	1
	DINING CHAIRS	412801	1	0	1
	DINING CHAIRS	412801	1	0	1
	DINING CHAIRS	412801	1	0	1
	ALMIRAH 2 DOORS	412801	1	0	1
	SIDE TABLE	412801	1	0	1
	PLAIN TEK WOOD TABLE	412801	1	0	1
	PLAIN TEK WOOD TABLE	412801	1	0	1
	PLAIN TEK WOOD TABLE	412801	1	0	1
	PLAIN TEK WOOD TABLE	412801	1	0	1
	FILLING CABINET	412801	1	0	1
	T V TROLLY	412801	1	0	1
	T V TROLLY	412801	1	0	1
	T V TROLLY	412801	1	0	1
	STEEL BOX CASE	412801	1	0	1
	HEAT CONVECTOR	412801	1	0	1
	PEDESTAL FAN	412801	2418	2417	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	PEDESTAL FAN	412801	2190	2189	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1208	1207	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	1175	1174	1
	DIGITAL CLAMP METER 1000A, TRUE RMS AC/DC WITH BACKLIGHT & DISPLAY HOLD, AC/DC 600V	412801	1	0	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	TELEPHONE SET	412801	1774	1773	1
	CORDLESS KEYBOARD	412801	1774	1773	1
	CORDLESS KEYBOARD	412801	2460	2459	1
	LAN SWITCH 8 PORT	412801	2459	2458	1
	LAN SWITCH 8 PORT	412801	1687	0	1687
	(LMF) WATERÂ,Â LEVELÂ,Â CONTROLLER SENSORÂ,Â AES	412801	1687	0	1687
	LEVELÂ,Â TRANSMITTERÂ,Â WITHÂ,Â MOUNTINGÂ,Â BRACKET,VEGAPLUS 69	412801	5900	0	5900
	single drum autoclave	412801	224200	0	224200
	GAS STOVE NO CYLENDER	412801	1	0	1
	JUICER	412801	1	0	1
	SANDWICH TOASTER(MAHARAJA WHITELINE	412801	2300	2299	1
		412801	1555	1554	1

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	THERMAS FLASK KETTLE(MILTON) 2000 ML	412801	872	871	1
	THERMAS - 1.5 LTR(MILTON)	412801	951	950	1
	HEAT CONVECTOR	412801	1	0	1
	HEAT CONVECTOR	412801	1	0	1
	HEAT CONVECTOR	412801	1	0	1
	HEAT CONVECTOR	412801	1	0	1
	HEAT CONVECTOR	412801	1	0	1
	HEAT CONVECTOR	412801	1920	1919	1
	HEAT CONVECTOR BAJAJ	412801	1920	1919	1
	HEAT CONVECTOR BAJAJ	412801	1	0	1
	HEAT CONVERTER	412801	1	0	1
	HEAT CONVERTER	412801	1	0	1
	HEAT CONVERTER	412801	1	0	1
	ELECTRIC IRON	412801	1	0	1
	DIGITAL B P APPARATUS	412801	1688	1687	1
	DIGITAL B P APPARATUS	412801	1986	1985	1
	DIGITAL B P APPARATUS	412801	1986	1985	1
		412801	1986	1985	1

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed C...

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	Linkage	As at 01-Apr-2018	Addition	Adjustment	Capitalised	As at 31st March, 2019
i)	Roads and Bridges	4302	-				-
ii)	Buildings	4303	3168859	3244038	0	3237629	3175268
iii)	Building-Under Lease	4333	-				-
iv)	Railway sidings	4305	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	-				-
vi)	Generating Plant and Machinery	4307	-	98928532	0	798941	98129591
vii)	Plant and Machinery - Sub station	4308	-				-
viii)	Plant and Machinery - Transmission lines	4309	-				-
ix)	Plant and Machinery - Others	4310	-				-
x)	Construction Equipment	4311	-				-
xi)	Water Supply System/Drainage and Sewerage	4312	-	456471		456471	-
xii)	Other assets awaiting installation	4414, 6114,4318	1008947	1463200			2472147
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327	-				-
xiv)	Survey, investigation, consultancy and supervision charges	4340	300784954	1603238			302388192
xv)	Expenditure on compensatory Afforestation	4350	-				-
xvi)	Expenditure attributable to construction *	4375, 4380, 4381	1959687139	1068573			1960755712
	Less: Provided for	350922	2260472093	2671811			2263143904
	Sub total (a)		4177806	104092241	-	4493041	103777006
	* For addition during the year refer Note No. 32						
	Construction Stores		817561			-	817561
	Less : Provisions for construction stores		263823			-	263823
	Sub total (b)		553738	-	-	-	553738
	TOTAL		4731544	104092241	-	4493041	104330744
	Previous year		52879951	10129653	(436976)	57841084	4731544

Explanatory Note: -

1) Expenditure attributable to Construction (EAC) includes Rs.------ (Previous Year Rs. ------- Crore) towards borrowing cost capitalised during the year. - Only for construction projects.

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

3) Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets

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

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Trade Receivables - Considered Good- Unsecured	-	-
Total	-	-

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
a) Deposits		
- Unsecured (considered good)	2,148,000	2,148,000
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	2,148,000	2,148,000
b) Employees (at amortised Cost)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employees loans *2	-	-
Sub-total	-	-
c) Contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
– Against bank guarantee	-	-
– Others	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *3	-	-
Sub-total	-	-
d) State Government in settlement of dues from customer		
- Secured (considered good)		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)		
Less : Provisions for doubtful Loan to State Government *4		
Sub-total	-	-
e) Government of Arunachal Pradesh (at amortised Cost)		
- Loan- including accrued Interest - Secured		
- Loan including accrued Interest- Unsecured- Considered good	-	-
- Unsecured (considered doubtful)	-	-
Sub-total	-	-
TOTAL	2,148,000	2,148,000
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		

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Closing balance	-	-
Provisions for doubtful Loan to State Government *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only

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

NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A.	Bank Deposits with more than 12 Months Maturity	-	-
	Lease Rent receivable*	-	-
C.	Interest receivable on lease	-	-
D.	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
	- Others	-	-
E.	Share Application Money-CVPPL (Pending Allotment)**	-	-
	TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

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

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 5. OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
CAPITAL ADVANCES		
Secured (considered good)	-	-
Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	-	418,000
Less : Expenditure booked pending utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	-	418,000
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	-	-
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	-	-
ii) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-

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C. Others	-	-
i) Advance against arbitration awards towards capital works		
Released to Contractors -Unsecured- Against Bank Guarantee	-	-
Released to Contractors -Unsecured- Others	-	-
Deposited with Court -Unsecured	-	-
Sub-total	-	-
ii) Deferred Foreign Currency Fluctuation Assets/Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	-
iii) Deferred Cost on Employees Advances		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
	-	-
TOTAL	-	418,000
Provision for doubtful Advances *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for doubtful Deposits *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NOTE NO. 6 INVENTORIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	130,668,755	133,579,492
Stores in transit/ pending inspection	-	-
Loose tools	4,473,279	3,012,979
Scrap inventory	252,043	4,051,493
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	99,437
TOTAL	135,394,077	140,544,527
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	99,437	8,587,570
Addition during the year		
Used during the year	55,877	8,488,133
Reversed during the year #	43,560	
Closing balance	-	99,437
Explanatory Note:		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	-

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
- Trade Receivables- Considered Good- Unsecured	-	-
- Trade Receivables- Credit Impaired	-	-
Less: Provision for credit impaired Trade Recevables *1	-	-
TOTAL	-	-
*1 Provision for credit impaired Trade Recevables		

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

Explanatory Note: -

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

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

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

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	(643,860)	(500,226)
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash on hand		
	Cash on hand	11,703	22,021
	TOTAL	(632,157)	(478,205)

Explanatory Note: -		
1) Cash on hand -(Includes stamps on hand)	1,899	4,717
2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
(c) Others (Specify Nature)		

NOTE NO. 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with Banks		
B	Deposit account-Unpaid Dividend / Interest	-	-
	TOTAL	-	-

Explanatory Note: -		
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits		
- Unsecured (considered good)	-	-

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- Unsecured (considered doubtful)		
Less : Provision for Doubtful Deposits *1	-	-
	-	-
Loan to Related Parties		
-NHPTL (including accrued interest)		
- Loans Receivables- Considered good- Unsecured	-	-
	-	-
OTHER LOANS		
Employees (including accrued interest)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Loans Receivables which have significant increase in Credit Risk	-	-
Less : Provisions for loans which have significant increase in Credit Risk *2	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-

*1 Provision for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for loan which have significant increase in Credit Risk		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

Advance due by firms or private companies in which any Director of the Company is a Director or member -For Corporate Office only

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	53,064,617	87,125,362
Less: Provisions for Doubtful Claims *1	14,869,091	73,909,385
Sub-total	38,195,526	13,215,977
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Investment (Bonds)	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
TOTAL	38,195,526	13,215,977
*1 Provisions for Doubtful Claims		
Opening Balance	73,909,385	73,909,385
Addition during the year		
Used during the year		

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Reversed during the year	59,040,294	
Closing balance	14,869,091	73,909,385

Explanatory Note:-

1) Receivable on account of unbilled revenue represents

Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

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

NOTE NO. 12 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	35,654,168	35,504,168
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	35,654,168	35,504,168
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	839,316	33,298,494
Less : Expenditure booked pending utilisation certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	839,316	33,298,494
c) Other advances - Employees		
- Unsecured (considered good)	158,897	126,400
- Unsecured (considered doubtful)		
Sub-total	158,897	126,400
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Provisions for Doubtful Interest *3	-	-
Sub-total	-	-

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B.	Others		
	a) Expenditure awaiting adjustment	-	-
	Less: Provision for project expenses awaiting write off sanction *4	-	-
	Sub-total	-	-
	b) Losses awaiting write off sanction/pending investigation	751,997	1,684,922
	Less: Provision for losses pending investigation/awaiting write off / sanction *5	751,997	1,684,922
	Sub-total	-	-
	c) Work In Progress		
	Construction work in progress(on behalf of client)	-	-
	Consultancy work in progress(on behalf of client)	-	-
	d) Prepaid Expenditure	71,510,155	72,202,001
	e) Deferred Cost on Employees Advances		
	Secured - Considered Good	-	-
	Unsecured - Considered Good	-	-
	f) **Deferred Foreign Currency Fluctuation**		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
	g) Surplus / Obsolete Assets	46,656	46,656
	h) Input GST	-	-
	I) Others	49,000	-
	TOTAL	108,258,192	141,177,719

*1 Provisions for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*3 Provisions for Doubtful Accrued Interest	-	
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*4 Provision for project expenses awaiting write off sanction		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction		
Opening Balance	1,684,922	1,129,885
Addition during the year	485,608	709,555
Used during the year	1418533	154,518
Reversed during the year		
Closing balance	751,997	1,684,922

Explanatory Note:-

1	Loans and Advances due from Directors or other officers at the end of the year. -For Corporate Office only		
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	46,656	46,656

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018

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(i)	Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
	Opening Balance	-	
	Addition during the year	-	
	Adjustment during the year		
	Reversed during the year		
	Less:Provided for	-	
	Closing balance	-	-
(ii)	Wage Revision as per 3rd PRC		
	Opening Balance	515,330,219	432,088,120
	Addition during the year (through P&L)	172,691,344	83,242,099
	Addition during the year (through OCI)	-	
	Adjustment during the year		
	Reversed during the year		
	Closing balance	688,021,563	515,330,219
(iii)	Kishenganga Power Station:-Depreciation due to Moderation of Tariff		
	Opening Balance	-	
	Addition during the year	-	
	Adjustment during the year		
	Reversed during the year		
	Closing balance	-	-
(iv)	Exchange Differences on Monetary Items		
	Opening Balance	-	
	Addition during the year	-	
	Adjustment during the year		
	Reversed during the year		
	Closing balance	-	-
	Closing Balance (A)=(i)+(ii)+(iii)+(iv)	688,021,563	515,330,219
	Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
	Less:-Deferred Tax Adjustments against deferred tax assets	-	-
	Total (B)	-	-
	Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	688,021,563	515,330,219

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

Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	-
	ii) Closing Balance Remeasurement of the defined benefit plans	6,183,528	13,497,208
	iii) Surplus	5,333,103,007	6,182,371,021
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	5,339,286,535	6,195,868,229
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	5,333,103,007	6,182,371,021
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-

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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	5,333,103,007	6,182,371,021
Less:		
Transfer to Bond Redemption Reserve	-	-
Transfer to Self Insurance Fund	-	-
Transfer to General Reserve	-	-
Transfer to Corporate Social Responsibility Fund	-	-
Transfer to Research & Development Fund	-	-
Dividend :		
- Interim	-	-
- Final	-	-
Tax on Dividend		
- Interim	-	-
- Final	-	-
Balance carried forward	5,333,103,007	6,182,371,021

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	24,745,857,498	27,057,260,289
C.O.(FDB)	895,421,997	1,283,032,383
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	(2,077)
RO-JAMMU	135,964,947	174,857,933
RO-ITANAGAR	-	-
RO-SILIGURI	14,396	-
RO-CHANDIGARH	47,946	-
BAIRASIUL	(31,553)	-
RO-BANIKHET	11,048,587	8,875,963
LOKTAK	(12,978)	-
SALAL	(66,885)	(22,368)
TANAKPUR	(17,756)	(5,835)
CHAMERA-I	(59,077,660)	-
URI - I	14,837	(4,988)
RANGIT	226,748	142,909
CHAMERA-II	(48,979)	85,141
DULHASTI	-	-
DHAULIGANGA-I	(33,479)	122,570
TEESTA-V	(195,211)	(112,173)
CHAMERA-III	(71,855)	(3,378)
CHUTAK	14,242	1,541
TLDP-III	(8,354)	-
PARBATI -II	(12,414)	128,419
PARBATI-III	(83,319)	(17,641)
SEWA-II	(20,025)	(7,931)
URI - II	(25,756)	42,793
KISHANGANGA	(34,554)	-
NIMMO BAZGO	(17,747)	29,400
TLDP-IV	39,632	-
TEESTA-IV	(1,118)	(7,258)
SUBANSARI LOWER	-	(240,903)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	(3,171)
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	(2,121)
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	228,708,394	210,019,476
CHEQUE COLLECTED ACCOUNT	(29,167,965)	(46,173,388)

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COMMERCIAL - IUT	(10,518,724,155)	(11,323,851,713)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	836,376,590	680,561,505
CENTRALIZED VENDOR PAYMENT ACCOUNT	702,567,701	505,283,892
Total	16,948,651,752	18,549,989,269

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

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

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	666,737	254,968
TOTAL	666,737	254,968
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	737,448	302,021
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	737,448	302,021

NOTE NO. 17 PROVISIONS - NON CURRENT

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A.	PROVISION FOR EMPLOYEE BENEFITS		
i)	Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
	As per last Balance Sheet	-	
	Additions during the year		
	Amount used during the year		
	Amount reversed during the year		
	Closing Balance	-	-
B.	OTHERS		
i)	Provision For Committed Capital Expenditure		

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As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

Explanatory Note: -

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

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

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

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

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance Against Depreciation)	1,023,978,000	1,023,978,000
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	14,560,240	16,829,692
Grants in aid-from Government-Deferred Income	-	-
TOTAL	1,038,538,240	1,040,807,692
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As per last Balance Sheet	-	
Add: Received during the year		
Less: Released to Statement of Profit and Loss		
Closing Balance *	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

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* Grant includes:-

1) Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmoo Bazgo Power Station & Kishanganga HE Project accounted as Grant In Aid.
2) Funds (Grant in Aid) received from Government of India through SECI for setting up 50 MW Solar Power Project in Tamilnadu.

NOTE NO. 20.1 BORROWINGS - CURRENT

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

1) Repayment Term: The Loan amount may be repaid at any point of time and in part also.
2) Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total outstanding dues of micro enterprise and small enterprise(s)	4,456,962	3,740,806
Total outstanding dues of Creditors other than micro enterprises and small enterprises	84,092,278	69,965,400
TOTAL	88,549,240	73,706,206

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

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	56,910,086	9,258,612
Liability against capital works/supplies-MSME **	4,697,633	4,488,498
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	14,159,864	14,815,637
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	3,255,855	2,467,732
Other Payables-Payable to Others	124,913	185,278
TOTAL	79,148,351	31,215,757

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

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

*** "Unpaid Dividend" and "Unpaid Interest" includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds. Out of the above, the amount required to be transferred to Investor Education and Protection Fund has been transferred.

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	2,269,452	2,269,452

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Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	369,915,287	338,320,356
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	372,184,739	340,589,808

NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) Provision for Wage Revision *1		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-

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iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	-	
Additions during the year	69108148	
Amount used during the year	1994208	
Amount reversed during the year	-	
Closing Balance	67,113,940	-
iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision for exp in r/o arbitration award/ court cases		
As per last Balance Sheet	5,747,091	1,249,003
Additions during the year	98,149	4,498,088
Amount used during the year	1950399	
Amount reversed during the year	-	
Closing Balance	3,894,841	5,747,091
vi) Provision - Others		
As per last Balance Sheet	129,808,212	158,217,763
Additions during the year	20910206	9,514,710
Amount used during the year	1918660	5,467,187
Amount reversed during the year	709555	32,457,074
Closing Balance	148,090,203	129,808,212
TOTAL	219,098,984	135,555,303

Explanatory Note: -

Information about Provisions are given in para 21 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

NOTE NO. 24.1 REVENUE FROM CONTINUING OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I	Operating Revenue		
A	SALES		
	SALE OF POWER	11,351,575,009	11,807,440,955
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	46,272,298	52,706,107
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	38,904,233	32,835,062
	Sub - Total (A)	11,266,398,478	11,721,899,786
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		

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	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
E	Revenue from Power Trading Business		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	11,266,398,478	11,721,899,786
F	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	39,311	280,323
	Sub-Total-II	39,311	280,323
	TOTAL (I+II)	11,266,437,789	11,722,180,109

Explanatory Note: -

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

2) Based on deliberations and subsequent developments in the course of hearing in CERC on the tariff proposal of all 4 units of Parbati-III Power Station, management expects that keeping in view the current water availability and pending commissioning of Parbati-II Project which is under construction, revenue of 4th Unit recognised on estimated basis may not be realisable. Accordingly, unbilled revenue recognised till 31.03.2017 has been reversed in the books during the year on account of change in estimates.' - For Corporate Office only

3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). For Corporate Office only

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

5) Amount of earlier year sales arising out of finalisation of tariff included in Sales. (For Corporate Office only)

6) Due to non payment of dues by one of the beneficiaries, share of power allocated to them had been regulated till 31 August 2016 in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated.(For Corporate Office only)

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

NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-

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	- 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)	-	(65,919)
	- Interest from advance to contractors	-	-
	- Others	24,908,302	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	306,132,471	764,544,718
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	-	261,468
	Income from Insurance Claim	29,108,148	-
	Liability/ Provisions not required written back #1	59,793,409	67,436,014
	Material Issued to contractor		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Cost of material issued to contractors on recoverable basis	-	-
	(iii)Adjustment on account of material issued to contractor	-	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation (Net)	-	-
	Others	-	-
		13,925,453	16,340,106
	Sub-total	433,867,783	848,516,387
	Add/(Less): C.O./Regional Office/PID Expenses	7,967,304	25,219,856
	Sub-total	441,835,087	873,736,243
	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	441,835,087	873,736,243

Explanatory Note: -

1 Detail of Liability/Provisions not required written back

a) Bad & Doubtful Employees Loans (*2 under Note 3.3)
b) Bad & Doubtful Advances to Contractor/ Supplier (*3 under Note 3.3)
c) Bad & Doubtful Loan to State Government (*4 under Note 3.3)
d) Bad & Doubtful Deposits (*1 under Note 3.3)
e) Bad & Doubtful Capital Advances(*1 under Note No. 5)
f) Bad & Doubtful Deposits(*2 under Note No. 5)
g) Diminution in value of stores and spares (*1 under Note 6)
h) Provision for credit impaired trade receivables (*1 under Note 7)
i) Bad & Doubtful Deposits (*1 under Note 10)
j) Provision for loan which have significant increase in credit risk (*2 under Note 10)
k) Provision for doubtful claims (*1 under Note No.11)
l) Provisions for Doubtful Deposits (*1 under Note No. 13)
m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)
n) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)
o) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)
p) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)
q) Provision for Long Term Benefits (Sl.no-A (i) of Note No-17 & 22)
r) Provision for wage revision (Sl.no-A(ii) of Note No-22)
s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)
y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)
u) Provision for tariff adjustment (Sl. No B(i) under Note 22)
v) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)
w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)
x) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)

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y)	Write back of Project expenses provided for		
z)	Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)		
aa)	Others	59,793,409	67,436,014
	TOTAL	59,793,409	67,436,014

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

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	1,089,999,498	1,123,852,302
Consumption of stores and spare parts	18,830,330	30,748,117
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	1,108,829,828	1,154,600,419

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Salaries, wages, allowances	750,152,701	796,809,887
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	106,186,605	124,133,911
Staff welfare expenses	30,606,697	26,245,322
Leave Salary & Pension Contribution	-	-
Sub-total	886,946,003	947,189,120
Add/(Less): C.O./Regional Office Expenses	615,293,333	657,087,721
Sub-total	1,502,239,336	1,604,276,841
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1,502,239,336	1,604,276,841

Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

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

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i) towards Employees Provident Fund	45,361,767	39,719,386
ii) towards Employees Defined Contribution Superannuation Scheme	42,336,747	42,303,438

3 Employee benefits expense for the year includes Rs. ..... (Corresponding previous year Rs. .....) which is provided in the books of accounts towards expected hike in Employee Benefits based on notification of the Department of Public Enterprises, Government of India.

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

NOTE NO. 27 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	-	42,233,435
	Term loan	213,871,251	305,977,874
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	213,871,251	348,211,309
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-

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	Bond issue/ service expenses	-	16,756
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	587,436
	Unwinding of discount-Provision & Financial Liablities	206,511	507,557
	Sub-total	206,511	1,111,749
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	214,077,762	349,323,058
	Add/(Less): C.O./Regional Office/PID Expenses	394,781	356,557
	TOTAL	214,472,543	349,679,615
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	214,472,543	349,679,615

Explanatory Note: -

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

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Depreciation & Amortisation Expenses	2,739,874,539	2,745,737,703
Depreciation adjustment on account of Foreign Exchange Rate Variation	(2,269,452)	(2,269,452)
Add/(Less): C.O./Regional Office / PID Expenses	12,702,640	18,679,729
Sub-total	2,750,307,727	2,762,147,980
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	2,750,307,727	2,762,147,980

Explanatory Note: -

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

NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS & MAINTENANCE		
	- Building	19,565,469	33,537,934
	- Machinery	38,412,073	30,761,720
	- Others	47,196,871	51,745,037
C.	OTHER EXPENSES		
	Rent & Hire Charges	13,488,970	13,871,899
	Rates and taxes	9,350,941	7,044,283
	Insurance	119,436,762	131,158,804
	Security expenses	426,632,707	315,085,365
	Electricity Charges	62,373,925	57,045,914
	Travelling and Conveyance	7,072,606	7,336,661
	Expenses on vehicles	6,364,894	5,586,150
	Telephone, telex and Postage	12,040,068	3,689,227
	Advertisement and publicity	1,478,122	2,642,144
	Entertainment and hospitality expenses	16,500	31,300

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	Printing and stationery	1,537,676	1,472,165
	Consultancy charges - Indigenous	13,953,370	8,922,908
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	198,602	211,992
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	198,408	-
	Losses out of insurance claims (upto excess clause)	40,000,000	-
	Losses out of insurance claims (beyond excess clause)	29,108,148	-
	Books & Periodicals	36,101	32,618
	Donation	-	-
	CSR/ Sustainable Development	3,680,683	4,008,765
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	239
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	-
	Training Expenses	1,330,181	2,360,351
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	5,187,082	4,961,083
	Operational/Running Expenses of Kendriya Vidyalay	30,163,703	28,504,322
	Operational/Running Expenses of Other Schools	-	35,400
	Operational/Running Expenses of Guest House/Transit Hostel	4,852,153	6,561,980
	Operating Expenses of DG Set-Other than Residential	60,072	1,183,423
	Other general expenses	3,404,969	4,637,965
	Sub-total	897,141,056	722,429,649
	Add/(Less): C.O./Regional Office/PID Expenses	53,338,598	78,909,678
	Sub-total	950,479,654	801,339,327
	Less: Amount transferred to Expenditure Attributable to Construction	1,068,573	1,017,649
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	Sub-total (i)	949,411,081	800,321,678
D.	PROVISIONS		
	Bad and doubtful debts provided	-	-
	Expected Credit Loss Allowance-Trade Receivables	-	-
	Bad and doubtful advances / deposits provided	-	-
	Bad and doubtful claims provided	-	-
	Doubtful Interest Provided for	-	-
	Diminution in value of stores and spares /Construction stores	-	-
	Shortage in store & spares provided	-	-
	Provision against diminution in the value of investment	-	-
	Project expenses provided for	2,671,811	7,977,240
	Provision for fixed assets/ stores provided for	485,608	709,555
	Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Provision for catchment area treatment plan	-	-
	Provision for Interest to Beneficiary	19,443,279	20,538,712
	Provision for interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	22,600,698	29,225,507
	Add/(Less): C.O./Regional Office/PID Expenses	-	5,706
	Sub-total	22,600,698	29,231,213
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	22,600,698	29,231,213
	Total carried forward to Statement of Profit & Loss (i+ii)	972,011,779	829,552,891

Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

(Amount in ₹)

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	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	19,443,279	20,538,712

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	123,602	195,227
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	75,000	10,875
Reimbursement of expenses	-	5,890
Total Audit Expenses	198,602	211,992

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".

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
*Deferred Tax- **		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i) Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Accounting profit/loss before income tax	5,160,411,663	5,895,658,606
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		

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ACCOUNTS

	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	-	-

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	172,691,344	286,712,415
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)+(iv)	172,691,344	286,712,415
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustement against deferred tax assets.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	172,691,344	286,712,415

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

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	EMPLOYEE BENEFITS EXPENSE		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	FINANCE COST		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-

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	Transfer of expenses to EAC-committed capital expenses-adjustment for time value		-	-
		Sub-total	-	-
C.	DEPRECIATION AND AMORTISATION EXPENSES		-	-
		Sub-total	-	-
D.	OTHER EXPENSES			
	Building		-	-
	Machinery		-	-
	Others		-	-
	Rent		-	-
	Rates and taxes		-	-
	Insurance		-	-
	Security expenses		-	-
	Electricity Charges		-	-
	Travelling and Conveyance		-	-
	Expenses on vehicles		1,068,573	1,017,649
	Telephone, telex and Postage		-	-
	Advertisement and publicity		-	-
	Entertainment and hospitality expenses		-	-
	Printing and stationery		-	-
	Design and Consultancy charges:			
	- Indigenous		-	-
	- Foreign		-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-	-
	Expenditure on land not belonging to company		-	-
	Assets/ Claims written off		-	-
	Land Acquisition and Rehabilitation Expenditure		-	-
	Losses on sale of assets		-	-
	Other general expenses		-	-
	Exchange rate variation (Debit)		-	-
		Sub-total	1,068,573	1,017,649
E.	PROVISIONS		-	-
		Sub-total	-	-
F.	C.O./Regional Office Expenses:			
	Other Income		-	-
	Other Expenses		-	-
	Employee Benefits Expense		-	-
	Depreciation & Amortisation Expenses		-	-
	Finance Cost		-	-
	Provisions		-	-
		Sub-total	-	-
G.	LESS: RECEIPTS AND RECOVERIES			
	Income from generation of electricity – precommissioning		-	-
	Interest on loans and advances		-	-
	Profit on sale of assets		-	-
	Exchange rate variation (Credit)		-	-
	Provision/Liability not required written back		-	-
	Hire charges/ outturn on plant and machinery		-	-
	Miscellaneous receipts		-	-
	Transfer of fair value gain to EAC- security deposit / retention money		-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure		-	-
		Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)		1,068,573	1,017,649

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

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2018	-	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	5,333,103,007	-	-	5,333,103,007
Other Comprehensive Income	-	-	-	-	-	-	6,183,528	-	-	6,183,528
Total Comprehensive Income	-	-	-	-	-	-	5,339,286,535	-	-	5,339,286,535
Share Application Money received during the year	-									-
Utilization for Buy Back of Shares			-			-				-
										-
Transfer to Retained Earning										-
Amount written back from Bond Redemption Reserve		-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-		-			-
Amount written back from Research & Development Fund					-		-			-
Amount Transferred from General Reserve		-				0.00				-
Transfer from Retained Earning										-
Dividend		-	-	-	-		-			-
Tax on Dividend		-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-		-			-
Trfr to General Reserve						-	-			-
Total as on 31st March 2019	-	-	-	-	-	-	5,339,286,535	-	-	5,339,286,535

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No. 098470)

(CA Karanbir Singh Sethi)
Partner
M.No.091188

NHPC LIMITED FARIDABAD

ARORA VOHRA & CO. JAMMU CHARTERED ACCOUNTANTS

Head of Finance

Head of Project

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Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31/03/2019	31/03/2018
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	1030601917	1030601917
Gratuity and contribution to provident fund (including administration fees)	437502	203222920	203222920
Staff welfare expenses	437503	89646614	89646614
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		1323471451	1323471451
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		1323471451	1323471451
B. REPAIRS AND MAINTENANCE			
Building	437510	4659067	4659067
Machinery	437511	279468	279468
Others	437512	20522183	20522183
Rent	437514	11784665	11784665
Rates and taxes	437515	259461	259461
Insurance	437516	990590	990590
Security expenses	437517	215958435	215958435
Electricity Charges	437518	3389898	3389898
Travelling and Conveyance	437519	14084253	14084253
Expenses on vehicles	437520	5589997	4521424
Telephone, telex and Postage	437521	1234901	1234901
Advertisement and publicity	437522	1706443	1706443
Entertainment and hospitality expenses	437523	66488	66488
Printing and stationery	437524	3793137	3793137
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	924655	924655
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	10388629	10388629
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	127748	127748
Losses on sale of assets	437530	0	0
Other general expenses	437525	8981102	8981102
Sub-total (b)		304741120	303672547
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		304741120	303672547
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	27971	27971

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vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	689787	689787
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		717758	717758
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		717758	717758
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		0	0
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		0	0
E. PROVISIONS	437561	276782	276782
Sub-total(e)		276782	276782
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		276782	276782
F. DEPRECIATION & AMORTISATION	437560	44513091	44513091
Sub-total (f)		44513091	44513091
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		44513091	44513091
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	5868927	5868927
Less Prior period income	437579	0	0
Sub-total (g)		5868927	5868927
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		5868927	5868927
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	5809937	5809937
iii) Miscellaneous receipts	437572	4584483	4584483
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	20755953	20755953
vi) Hire charges/ outturn on plant and machinery	437575	2109367	2109367
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		33259740	33259740
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		33259740	33259740
I. C.O./Regional Office Expenses (i)	437599	314426323	314426323
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		314426323	314426323
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		1960755712	1959687139
Less: Capitalized During the year/Period		0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		1960755712	1959687139

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NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹)

PARTICULARS	As at 31st March, 2019		As at 31st March, 2018	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) Changes in Equity Share Capital				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	214,285,714	2,142,857,140	-	-
Closing number of shares outstanding	(214,285,714)	(2,142,857,140)	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: Nil

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

	As at 31st March, 2019		As at 31st March, 2018	
	Nos	In (%)	Nos	In (%)
- President of India			7,643,406,901	74.50%
- LIC			906,183,502	8.83%

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

h) In preceding five financial years immediately preceding 31.3.2019, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

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

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

l) During the Financial Year 2016-17 the Company has completed buyback of 811347977 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 32.25 per equity share for an aggregate amount of Rs 2616.60 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

m) During the Financial Year 2018-19 the Company has completed buyback of 214285714 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 28 per equity share for an aggregate amount of Rs 600 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

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Annexure to Note-18

Movement in Deferred Tax Liability

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

Movement in Deferred Tax Assets

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

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DULHASTI POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2019		As as 31st March, 2018	
Financial assets	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Trade Receivables	3.2		-		-
(iii) Loans					
a) Employees	3.3		-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.3		-		-
c) Others	3.3		2,148,000		2,148,000
(iv) Others					
-Lease Receivables including interest	3.4		-		-
-Bank Deposits with more than 12 Months Maturity (including interest accrued)	3.4		-		-
Total Non-current Financial assets		-	2,148,000	-	2,148,000
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		(632,157)		(478,205)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		38,195,526		13,215,977
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	37,563,369	-	12,737,772
Total Financial Assets		-	39,711,369	-	14,885,772

		As at 31st March, 2019		As as 31st March, 2018	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		666,737		254,968
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		88,549,240		73,706,206
(v) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Interest Accrued but not due on borrowings	20.3		-		-
c) Other Current Liabilities	20.3		79,148,351		31,215,757
Total Financial Liabilities			168,364,328		105,176,931

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(Amount in ₹)

B) FAIR VALUATION MEASUREMENT

(i) Fair Value Hierarchy

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

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

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

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

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

		As at 31st March, 2019	As at 31st March, 2018
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

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

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

(Amount in ₹)

Particulars		As at 31st March, 2019			As at 31st March, 2018		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Trade Receivables	3.2		0			-	
(ii) Loans							
a) Employees	3.3		0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4		0			0	
c) Others	3.3			2,148,000			2,148,000
(ii) Others							
Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	0			0		
Total Financial Assets		0	0	2148000	0	0	2148000
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			670,096			274644
Total Financial Liabilities		0	0	670096	0	0	274644

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

(Amount in ₹)

Particulars		As at 31st March, 2019		As at 31st March, 2018	
	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees	3.3	-	-	-	-
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4				
c) Others		2,148,000	2,148,000	2,148,000	2,148,000
(ii) Others					

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-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
Total Financial Assets		2,148,000	2,148,000	2,148,000	2,148,000
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(ii) Other Long Term Financial Liabilities	16.2	666,737	670096	254,968	274,644
Total Financial Liabilities		666,737	670,096	254,968	274,644

Note:-

1. The Carrying amounts of current investments, Trade and other receivables, Cash and cash equivalents,Short-term loans and advances, Short term borrowings, Trade payables and other current financial liabilities are considered to be the same as their fair values, due to their short term nature.

2. For financial assets and financial liabilities measured at fair value, the carrying amounts are equal to the fair value.

(d) Valuation techniques and process used to determine fair values

(1) The Company values financial assets or financial liabilities using the best and most relevant data available. Specific valuation techniques used to determine fair value of financial instruments includes:
-Use of Quoted market price or dealer quotes for similar instruments.

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

(2) The discount rate used to fair value financial instruments classified at Level -3 is based on the Weighted Average Rate of company's outstanding borrowings except subordinate debts and foreign currency borrowings.

(3) As per Ind AS 109, financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method. Since the transaction costs incurred on long term borrowings are not material, as such the company has not applied the effective interest method for initial recognition of such liabilities.

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(2)Financial Risk Management

The Company's activities expose it to a variety of financial risks:

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

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

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

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Employee Loans: The Company has given loans to [redacted]oyees at concessional rates as per Company's po[redacted]h have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment b[redacted]sis 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.

Financial instruments and cash deposits :-

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

(i) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	As at 31st March, 2019	As at 31st March, 2018
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments	0	0
Loans -Non Current (including interest)	2148000	2148000
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	-632157	-478205
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	38195526	13215977
Total (A)	39711369	14885772
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	0	0
Lease Receivables (Including Interest)	0	0
Total (B)	0	0
TOTAL (A+B)	39711369	14885772

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(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses

CERC Tariff Regulations 2014-19 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money arising due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realisation of trade receivables.

(iii) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the period was as follows:

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2018	0	73909385	0	73909385
Changes in Loss Allowances	0	-59040294	0	-59040294
Balance as at 31.3.2019	0	14869091	0	14869091

(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

i) The Company's objective is to maintain optimum levels of liquidity at all times to meet its cash and collateral requirements. The Company relies on a mix of borrowings and excess operating cash flows to meet its need for funds. The current committed lines of credit and internal accruals are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet capital expenditure and operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the borrowing limits or covenants (where applicable) are not breached on any of its borrowing facilities.

The company had access to the following undrawn borrowing facilities at the end of the reporting period:

	As at 31st March, 2019	As at 31st March, 2018
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

As at 31st March, 2019

(Amount in ₹)

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	79,896,925	79,159,477	737,448	-	-
Trade Payables	20.2	88,549,240	88,549,240	-	-	-
Total Financial Liabilities		168,446,165	167,708,717	737,448	-	-

As at 31st March, 2018

(Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	31,662,788	31,360,767	302,021	-	-
Trade Payables	20.2	73,706,206	73,706,206	-	-	-
Total Financial Liabilities		105,368,994	105,066,973	302,021	-	-

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2018
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings .

(Amount in ₹)

Particulars	Effect on Profit before Tax	
	As at 31st March, 2019	As at 31st March, 2018
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2017-18 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2017-18 decreased by 55 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.



(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

Sensitivity has been worked out based on the previous 3 years average of six monthly fluctuations in the share price as quoted on the National Stock Exchange (NSE).

For Investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	% change	Impact on other components of equity	% change	Impact on other components of equity

Government Securities				
PSU Tax Free Bonds				

(iii)Foreign Currency Risk

The company is compensated for variability in foreign currency exchange rate through recovery by way of tariff adjustments under the CERC Tariff Regulations.

(a) Foreign Currency Exposure:

The company's exposure to foreign currency risk at the end of the reporting period expressed in INR are as follows :

(Amount in ₹)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

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(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

Statement of Gearing Ratio		
Particulars	As at 31st March, 2019	As at 31st March, 2018
(a) Total Debt	-	-
(b) Total Capital	5,339,286,535	6,195,868,229
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .

2. Debt to net worth should not exceed 2:1.

3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))

4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

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Note No. - 34: Other Explanatory Notes to Accounts (as on 31.03.2019)

1. Disclosures relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to ₹ 9789166042 including Rs. 41,30,841/- of Bursar H.E. Project (Previous year ₹ 929,27,12,973 including Rs. 41,30,841/- of Bursar H.E. Project) 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 ₹ 1325919748 /- including Rs.38,94,841/- of Bursar H.E. Project (Previous year ₹ 126,02,66,077 /-(including Rs.38,94,841/- of Bursar H.E. Project) 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 ₹ 3894841 (Previous year ₹ 57,47,091 including Rs.38,94,841/- of Bursar H.E. Project) based on probability of outflow of resources embodying economic benefits and estimated ₹9785271201 (Previous year ₹ 928,69,65,882)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 ₹ 1625625 (Previous year ₹ 15,79,725) 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 ₹ 1625625 (Previous year ₹ 15,79,725) 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 ₹ 1,49,37,987 (Previous year ₹ 1,43,48,253). 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 ₹ 1,49,37,987 (Previous year ₹ 1,43,48,253) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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The above is summarized as at 31.03.2019 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition/(deduction) from contingen t 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	9789166042	3894841	9785271201	9286965882	498305319	1950399
2.	Land Compen-sation cases	1625625		1625625	1579725	45900	0
3.	Disputed tax matters	0		0	0	0	0
4.	Others	14937987		14937987	14348253	589734	0
	Total	9805729654	3894841	9801834813	9302893860	498940953	1950399

(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 ₹ 690168 (Previous year ₹ 6,90,168) stands paid /deposited with courts towards above contingent liabilities to contest the cases and are being shown as Other Non-Current/ Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

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(g) Category of agency wise details of contingent liabilities as at 31.03.2019 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition(+) /deduction (-) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	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	9805729654	3894841	9801834813	9302893860	498940953	1950399
	TOTAL	9805729654	3894841	9801834813	9302893860	498940953	1950399

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₹ **850610517** (Previous year ₹ **865224831**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes counter claims of ₹ **Nil** (Previous year ₹ **Nil**) towards arbitration awards including updated interest thereon.

Based on Management assessment,a favourable outcome is probable in respect of the claims aggregating ₹ **850610517** (Previous year ₹ **865224831**) and for rest of the claims, the possibility of any inflow is remote. However, the amount has not been recognised.

b) **Late Payment Surcharge:(Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised

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c) **Revenue to the extent not recognised in respect of power stations: (Provided at CO level)**

Truing up order of 2009-14 and/or Tariff Order for 2014-19 are pending in respect of ..... Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (Previous year ₹ .....) is probable.

d) **Business Interruption Losses**

Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ Nil (Previous Year ₹ Nil) is probable. Power Station-wise details of claims are given at Para 20 of this Note.

e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ Nil (Previous year ₹ Nil). Management has assessed these claims and estimates that inflow of economic benefits of ₹ Nil (Previous year ₹ Nil) are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	In respect of Counter claims lodged by the company	850610517	865224831
2.	Late Payment Surcharge	-	-
3.	Revenue to the extent not recognised in respect of power stations	-	-
4.	Business Interruption Losses	-	-
5.	Other cases	-	-
	Total	**850610517**	**865224831**

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)	22282688	276722856
2.	Intangible Assets	0	0
	Total	**22282688**	**276722856**

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4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items

totalling to ₹ Nil (Previous year ₹ Nil)are included in Capital Work-in-Progress/Property,Plant and Equipment.

5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NA	NA
2.	Amount of advances received.	NA	NA
3.	Amount of retention.	NA	NA
4.	The gross amount due from customers for contract works as an asset.	NA	NA
5.	The gross amount due to customers for contract works as a liability.	NA	NA

6. The effect of foreign exchange fluctuations during the year are as under:

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NA	NA
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NA	NA
(iii)	Amount charged to Capital Work in Progress (as FERV)	NA	NA
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NA	NA
(v)	Amount recognised to Regulatory Deferral Account Balances	NA	NA

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. OperatingSegment:

a) Electricity generation (including income from embeddedFinance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

b) The Company has a single geographical segment as all its Power Stations are located within the Country.

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8. Disclosures under Ind AS-24 "Related Party Disclosures":

(A) List of Related parties:

(i) Subsidiaries:

Name of Companies	Principle place of operation
NHDC LTD	India
Loktak downstream Hydroelectric Corporation Limited	India
Bundelkhand Saur Urja Limited	India

(ii) Joint Ventures:

Name of Companies	Principal place of operation
National High Power Test Laboratory (P) Ltd.	India
Chenab Valley Power Projects Private Ltd.	India

(iii) Key Managerial Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Post-Employment Benefit Plans: Disclosure shall be dealt at Corporate Office Level.

(v) Other entities with joint-control or significant influence over the Company:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, shall be regarded as related parties. The Company has applied the exemption available for government related entities and has made limited disclosures in the financial Statements in accordance with Ind AS 24. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and are not considered to be significant.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL,IIT,VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) Transactions with related parties are as follows:

(i) Transactions with Subsidiaries: Disclosure shall be dealt at Corporate Office Level.

(ii) Transactions with Joint Ventures: Disclosure shall be dealt at Corporate Office Level.

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(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	396195235	334020456
Services Provided by the Company		
Sale of goods/Inventory made by the company		
Dividend Paid During The Year		
Subordinate Debts received by the company		
Payment of Guarantee Fee to Govt. of India		
Buy-Back of Shares by Company from Govt. of India		
Grant Received from MNRE (Through SECI)		

(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	0	28606
Purchase of goods/Inventory	11822909	8301549
Services Received by the Company	96513372	143501511
Services Provided by the Company		
Sale of goods/Inventory made by the company		
Dividend Received by the company		
Settlement Amount received by the company against Insurance Claims		

(C) **Outstanding balances and guarantees with Related Parties:**

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)

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Balances with Government that has control over the Company		
▪ Payables by the Company	32849977	26106525
▪ Receivables by the Company	0	18980556
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	2398898	956736
▪ Receivables by the Company	1277504	1053695

(D) Other notes to related party transactions:

(i) Terms and conditions of transactions with the related parties:

Transactions with the state governments and entities controlled by the Govt. of India are carried out at market terms on arms- length basis (except subordinate debts received from Central Govt. at concessional rate) through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items.

9. Disclosure regarding Particulars of Security (carrying amount of assets mortgaged/ hypothecated as security) for borrowings shall be made in the Standalone accounts of the Company.

10. Disclosures under Ind AS-19 "Employee Benefits" shall be dealt at Corporate Office.

11. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
a)*	Value of imports calculated on CIF basis: i) Capital Goods	NA	NA
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NA	NA
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NA	NA
d)*	Earnings in foreign currency -Others	NA	NA

* Accrual basis.

12. Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

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13. Disclosure related to Confirmation of Balances is as under :

(a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balances shall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2018 as well as amount outstanding as on 31.03.2019 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2018	Amount confirmed	Outstanding amount as on 31.03.2019
Trade receivable			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors			
Trade/Other payables	41693429	5711884	49720374
Security Deposit/Retention Money payable	2284124	2284124	26272714

(c) In the opinion of the management, unconfirmed balances will not have any material impact.

14. Disclosure related to Corporate Social Responsibility (CSR)

(i) The breakup of CSR expenditure under various heads of expenses incurred is as below:-

(Amount in ₹)

Sl. No.	Heads of Expenses constituting CSR expenses	For the year ended 31.03.2019	For the year ended 31.03.2018
1	Health Care and Sanitation	827492	2003194
2	Education & Skill Development	1478163	914156
3	Women Empowerment /Senior Citizen		
4	Environment		

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5	Art & Culture	94255	
6	Ex-Armed Forces		
7	Sports	137352	
8	National Welfare Fund		
9	Rural Development		
10	Capacity Building		
11	Swachh Vidyalaya Abhiyan		
12	Swachh Bharat Abhiyan	1143421	1091415
	Total amount	**3680683**	**4008765**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2019 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in ₹)

	Purpose	Paid (a)	Yet to be paid (b)	Total (a+b)
(i)	Construction/Acquisition of any asset	354000	0	354000
(ii)	On purpose other than (i) above	3227277	99406	3326683
	Total	**3581277**	**99406**	**3680683**

(b) As stated above, a sum of **₹ 99406** out of total expenditure of **₹ 3680683** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated11.10.2018(Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	9154595	8229304
(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.	-	-
(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	-	-

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	adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.	-	-
(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.	-	-

16. Disclosures regarding leasesas 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 ₹ 2215193 (Previous period₹ 6387221) 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 ₹ 1105800 (Previous period₹ 934982) 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 ₹ 12278044 (Previous period₹ 12936917) are shown under Rent& Hire Charges in Note 29.

17. Disclosures under Ind AS-27 'Separate Financial Statements' shall be dealt at Corporate Office.

18. The Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

19. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

20. Disclosure in respect of insurance claim by All Power Stations:

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Dulhasti Power Station as on 31.03.2019 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at March 31, 2019	As at March 31, 2018
Against material damage	69108148	0	40000000	29108148	0
Business Interruption Loss	0	0	0	0	0
Total					

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ Nil (Cumulative as on 31.03.2019 is ₹Nil).

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21. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) General

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a Finance Cost.

(ii) **Provision for employee benefits** (Other than provisions for defined contribution and defined benefit plans which have been disclosed as per Ind AS-19 at S. No. 10 of Note No. 34):

a) **Provision for Performance Related Pay/Incentive:**

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year 2018-19 (Previous Year 2017-18) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

b) **Provision For Wage Revision as per 3rd Pay Revision Committee (PRC):**

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2019 as per notification of the Department of Public Enterprises, Government of India.

(iii)Other Provisions:

a) **Provision For Tariff Adjustment:**

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission (CERC).

b) **Provision for Livelihood Expenses:**

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher, on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) **Provision for Committed Capital Expenditure:**

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) **Provision for restoration expenses of insured assets:**

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) **Provisions for expenditure in respect of Arbitration Award/Court cases:**

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) **Provisions- Others:** This includes provisions towards:-

(i) Contractor claims, Land compensation cases, disputed tax demands and other cases created on the basis of management assessment towards probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case.

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

(iii) Provision for interest to beneficiaries on excess tariff recovered in terms of Tariff Regulations for the period 2014-19 where the capital cost considered for fixation of tariff by the CERC on the basis of projected capital cost as on Commercial Operation Date or the projected additional capital expenditure exceeds the actual capital cost incurred.

(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. Unit/Project specific notes as per **Appendix-I** below **(to be given only by the respective project/unit pertaining to their project/unit).**

II) Dulhasti Power Station in r/o Bursar Project

Board of Directors in its meeting held on 20.03.2014 discussed that the viability of Bursar HE Project is dependent upon financial support from Govt. of India and Govt. of Jammu & Kashmir. Ministry of Power (MOP), Govt. of India was approached to provide funding for Survey & Investigation of **Bursar Project** to make it viable. As advised by the MoP, Ministry of Water Resources (MoWR) was approached to provide funds. In the meeting held with MoWR on 27.04.2015, it has been informed by the representatives of MoWR that the request of NHPC for release of funds for preparation of DPR is under consideration for approval of Govt. of India. Investigation works on the project are continued and the expenditure of ₹ **2263143904** have been incurred and carried forward as Capital Work in Progress. However, as an abundant precaution, provision for this amount has been made in the books of accounts.

23. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged wherever necessary to conform to current year's classification.

24. **Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.**

a) Undisputed Statutory dues outstanding as on 31.03.2019 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	Nil	Nil

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Income Tax	Nil	Nil
Goods & Service Tax Act	Nil	Nil
Sales Tax /VAT	Nil	Nil
Service Tax	Nil	Nil
Custom Duty	Nil	Nil
Excise Duty	Nil	Nil
Works Contract Tax	Nil	Nil
Any other levies (Please specify)	Nil	Nil

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount (in Rs.)	Financial Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	Nil	Nil	Nil
Sales Tax Acts/VAT Act	Sales Tax/ VAT	Nil	Nil	Nil
Finance Act,1994	Service Tax	Nil	Nil	Nil
Custom Act,1962	Custom Duty	Nil	Nil	Nil
Central Excise Tariff Act, 1985	Excise Duty	Nil	Nil	Nil
Works Contract Tax	Works Contract Tax	Nil	Nil	Nil
Goods & Service Tax Act	Goods & Service Tax	Nil	Nil	Nil
Please specify	Any other levies	Nil	Nil	Nil

c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 " Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2019	Net Block as at 31.03.2019	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	0	0	0	
2	Land-Leasehold	3,58,14,893 (Dulhasti PS) 30,00,000 (Bursar)	7179076 (Dulhasti PS) 1258351 (Bursar)	205.76 ha 3.10 ha	Out of 205.76 ha of land title of 191.06 ha is clear and for balance 14.70 ha case is under process for mutation. The case is under process with J&K Govt. Admin. Department of Revenue for sanction of lease for entire 205.76 ha land. In respect of 3.10 ha of Bursar land, the case is

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					under process for mutation with Dist. Revenue Authority.
3	Other than Land-	0	0	0	

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.0984/N)

(CA Karanbir Singh Sethi)
Partner
M.No.091188

(Yoginder Kotha)
Head of Project

(Sundeep Kumar)
Head of Finance

Date: 29/4/11
Place: Jammu

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Unit Name : Dulhasti Power Station

Details of Contingent Liabilities as on 31/12/2018

Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	Category of Agency (a:Central Govt department, b: State Govt department or Local Body, c: CPSE, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/ updation of old claims including	Settlement /Adjustment/Withdrawal of claim reducing the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019		Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019				
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10+13-14)	17	18	19	20
A	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARBITRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
1	CASES AGAINST WHICH ARBITRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER	Extra item rate claim for the connecting beyond A line in the weather excavated by other agencies	M/S JSA_JV	others	364737161	1256371236	65653671		1,322,024,907	-	-	-	-	1,256,371,236	1,322,024,907			Claim has been challenged in Hon'ble High Court of Delhi vide OMP No 382/2008 dt 17.7.2008	The sole arbitrator in its award dated 19/04/2008 & further modification order dated 16/05/2008 held that claimants (M/s JHCC-JV) are entitled for payment @ 100% of the as derived rates from actual inputs Based on above methodology given by arbitral award, a claim of Rs 80.29 Crore (Pkg-I Rs 9.52 Crore + Pkg-II Rs 50.77 Crore) including interest @ 6% & 12% was raised by M/s JHCC JV vide their letter no JAL/DH-P/P 16 P-II/08-09/25675 dated 19/05/2008 Interest@18% is provided from the date of the award The Arbitration Award was challenged in Hon'ble High Court of Delhi vide OMP No 382/2008 dt 17 7 2008 However there is no out flow or liability to M/s JHCC JV in respect of the claim as the amount works out to negative which had been paid (@ 72% of BOQ) then our stand in Hon'ble High Court of Delhi which is @ 50% of BOQ along with applicable price variation and the same was advised by the Law wing, C O
2	CASES AGAINST WHICH ARBITRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER	Cases against which arbitration award/ court order has been passed and challenged/ being challenged further (Bursar)	Sh. K.K. Chibber (BUDSER)	others	6176420	3894841	0	0	3,894,841	3894841	-	3,894,841	-	-	-			Hon'ble Justice B.A Khan, Arbitrator passed award on 11.12. 2010 in favour of contractor Re.3782/2010- Thereafter NHPC has challenged the arbitration award before the distt. Court Kishtwar on 15.03.2011 and before the hon'ble High Court Jammu on 21.02.2013	Pending in Court of Law Last listed on 04/07/2014 & not listed after that
		SUB TOTAL			370913581	1260266077	65653671	0	1325919748	3894841	0	3894841	0	1256371236	1322024907	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION																		
3	CASES UNDER ARBITRATION/ADJUDICATION	claimed on account of work "construction of single room hutments including sanitary fittings at Semna" (102units)	Union of India through CMD NHPC & Others vs Abdul Qayyum Sheikh	others	4500000	1875500	74899	1950399	-	1852250	-1852250	-	-	23,250	-	1,950,399		Claim of the petitioner is not acceptable as per the terms and conditions of contract	The contractor has claimed Rs 45 lacs on account of work "construction of single room hutments including sanitary fittings at Semna" (102units) awarded vide letter No DHP/W/CDC/89/6087-93 dated 1-3-1989 The Hon'ble High Court on dated 27.07.2017 decided the case in favour of Sh Abdul Qayyum Sheikh and directed that the amount of Rs 775000 / along with interest 6% of Rs 1175299 / The full and final payment has been released
4	CASES UNDER ARBITRATION/ADJUDICATION	Difference between claimed amount in Final bill and scrutinized amount of RA Bill upto RC-116 against contract Package I & Package II	M/S JSA_JV	others	766533891	766533891	0	0	766,533,891	-	-	-	-	766,533,891	766,533,891			The Final Bill has been calculated and the case is under arbitration	Since the calculation of difference between claimed amount and scrutinized amount of RA bill and the bill has been finalised The final account statement was intimated to M/s JHCC-JV for the acceptance vide our letter no 101 dated 15/05/2014 of the final bill The overall final bill works out as negative for Package I & II, hence there is no outflow for liability M/s JHCC-JV in reply vide letter dated 08/07/2014 accepted only the final payable quantities only. M/s JHCC-JV had some reservations for the rates of extra or deviated items. Vide our letter no 15/07/2014, Power Station informed that the rates of Extra / deviated items have been derived as per Contract and they may depute their representatives to check the rates Further NHPC vide its letter PH/DPS/C&C/Fc-52/P-I&II/2014/253 dtd 25/07/2014 informed M/s JAL regarding the recovery of Rs 38.59 cr from M/s JAL which was calculated as per Final bill (Package). In response to this, M/s JAL vide its letter JAL/DHP/II/P-I & P II/CO/14-15/205 DTD 20.08.2014 has declined to accept this and again submitted the final account statement vide letter no JAL/DHP/II/P-I & P II/CO/14-15/206 dated 25.10.2014 for amount of Rs of Rs 76.66 cr instead of Rs 71.33 cr, which they have raised as their earlier claim i.s before final calculation / bill But NHPC is not accepting this claim, because the calculation made by M/s JAL is not supported with any documents and it has been taken arbitrarily and the matter is under arbitration. However as per the final claim of M/s JAL, Rs 76.66 cr may be kept as contigent liability in this regard
5	CASES UNDER ARBITRATION/ADJUDICATION	Claim for damages on account of extended period of completion	M/S JSA_JV	others	3605624149	7263801505	432674898		7,696,476,403	-	-	-	-	7,263,801,505	7,696,476,403			The claim has been found non tenable by Project as per the terms of the contract and the case is under arbitration	The claim has been referred to Arbitration Tribunal and Arbitration proceedings for settlement of the claim have commenced Statement of Claim has been filed by M/s JHCC-JV and the Statement of Defence (SOD) has been filed before the Hon'ble AT on 31/10/2014 Along with the SOD, on Counter Claim also been filed amounting to Rs 70.33 Cr including interest of Rs 31.53 Cr as M/s JHCC has denied to accept the recoveries which are due and the final bill submitted on 15/05/2014 Total 79 nos of hearing have been till 31.03.2019
		SUB TOTAL			4376658040	8032210896	432749797	1950399	8463010294	1852250	-1852250	0	0	8030358646	8463010294	1950399	0		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
6	CASES UNDER EXAMINATION BY THE MANAGEMENT	Claim for the works shifting of two nos Prefabricated structures from Pahrmahal to Sumbal (Bursar)	Sh. Jalaludin (Bursar)	Other	236000	236000	0	0	236,000	-	-	-	-	236,000	236,000			Various components of pre fabricated structure missed found damaged (i.e., improper welds & need all erection by the contractor)	The case has been agreed by one of settlement and the same has been submitted for approval of competent authority in 2014 However the case is pendant because as How the case is being again entered for appeal at Competent Authority
		SUB TOTAL			236000	236000	0	0	236000	0	0	0	0	236000	236000	0	0		
		TOTAL - CAPITAL WORKS (A)			4747807621	9292712973	498403468	1950399	9789166042	5747091	-1852250	3894841	0	9286729637	9785271201	1950399	0		
B	LAND COMPENSATION CASES																		
7	LAND COMPENSATION CASES	compensation in respect of land bearing survey no 1241/1/777/721 measuring 2 Kanals 11 marlas situated at village Dool	Mohd Qasim V/s Commissioner Secretary PDD Jammu & Others	others	382500	1579725	45900	0	1,625,625	-	-	-	-	1,579,725	1,625,625			The compensation for the land in question already paid hence not admissible	Writ Petition has been filed for award of compensation in respect of land bearing survey no 1241/1/777/721 measuring 2 Kanals 11 marlas situated at village Dool and alleged to have been acquired by Dulhasti HE Project
		TOTAL - LAND COMPENSATION CASES (B)			382500	1579725	45900	0	1625625	0	0	0	0	1579725	1625625	0	0		

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Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	If State Govt department or Local Body c CPSE d: Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/ updation of old claims including	Settlement (Adjustment/Reduction of claim reducing the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019	Whether Recognised as Provision nor Disclosed as Contingent Liability	Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019	Contingent Liability during the period/year	Not to be Made by Third Party	Reasons For Non-Acceptance	Present Status
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
C	DISPUTED TAX MATTERS:																		
	DISPUTED TAX MATTERS:				0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL - Disputed Tax Matters (C)		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
D	OTHER CASES																		
8	OTHER CASES	Claim on account of construction of water reservoir having capacity of 1.50 lac gallons at Kishtwar allotted vide No 1772-77 dated 12-7-88	Naseeb Chand W/s NHPC & Others	others	690168	690168	0	0	690,168	-	-	-	-	690,168	690,168			Claim of the petitioner is not acceptable as per the terms and conditions of contract	The appeal is pending for disposal before Hon'ble High Court of Jammu the amount stands deposited in the Court at the time of filing of appeal Sh. Naseeb Chand has expired and his legal heir have been got arrayed The matter is pending for arguments
9	OTHER CASES	Claim for compensation on account of injuries occurred by coming in contact with live electric wire of 132 KV on 23-4-2006 at village pasture (Kiwtkau)	Civil Suit titled Tarseem Singh V/S GM NHPC Kishtwar	others	500000	1100000	60000	0	1,160,000	-	-	-	-	1,100,000	1,160,000			Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable	The instant recovery suit has been filed for grant of compensation on account of injuries occurred by coming in contact with live electric wire of 132 KV on 23-4-2006 at village pasture (Thelian) alleged to be due to negligence of respondent
10	OTHER CASES	Miscellaneous	Civil Suit titled Sadiq Hussain V/S Project Manager DHP Kishtwar	others	600000	1314000	72000	0	1,386,000	-	-	-	-	1,314,000	1,386,000			Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable.	The case is pending before Additional Distt Court Doda for objection to the application filed for setting aside ex-party judgement
11	OTHER CASES	Miscellaneous	Om Raj Manhas VS UOI through GM	others	84546	220005	10192	0	230,197	-	-	-	-	220,005	230,197			Since the amount has been deducted on account of Sales tax hence claim is not admissible	The main petition was dismissed on 14.05.2013 for non prosecution. Now the petitioner has filed restoration application which is pending for filing of objection/ further hearings before High Court of J&K at Jammu
12	OTHER CASES	Claim for compensation on account of injuries occurred alleged by coming in contact with live electric wire of 132 KV on 23-1-2009 near Pul Doda	Babar Ahmed W/S GM NHPC & Others	others	2500000	4683750	300000	0	4,983,750	-	-	-	-	4,683,750	4,983,750			Accident not caused due to negligent act of Corporation hence claim of Plaintiff not acceptable	The instant recovery suit has been filed for grant of compensation on account of injuries occurred alleged by coming in contact with live electric wire of 132 KV on 23-1-2009 near Pul Doda alleged to be due to negligence of respondent The case is pending before Addl/trand Distt Court Doda for report of state medical Board
13	OTHER CASES	The instant claim has been filed in respect of the Work "Excavation /Earth cutting work at PD Road" allotted in favour of Nand Kumar Khajuria	Nishit Khajuria W/s NHPC & Others	others	101712	298008	12214	0	310,222	-	-	-	-	298,008	310,222			As per order of Hon'ble High Court Jammu dated 28/02/2003, the amount has been deposited with the Court vide DD no 39893 Dt 15/04/2003. The petitioner being not satisfied and has filed the instant OMP before the Hon'ble High Court Jammu	The petition is pending for further proceedings before Hon'ble High Court of Jammu
14	OTHER CASES	Claimed towards the wages as per Minimum Wages Act Central	President Chenab Valley Power Projects Vs Talab Hussain Contractor	others	482976	482976	0	0	482,976	-	-	-	-	482,976	482,976			As on date NHPC is not liable to make such payment, however case between the contractor and its labour is not yet decided	The applicants have claimed Rs 2,55,840/- towards the wages as per Minimum Wages Act Central instead of MW paid to them applicable in the State of J&K. The ALC (C) Jammu vide order dated 30-4-2013 has awarded Rs 4,82,976/- which includes one time compensation in favour of Petitioners and has directed opponent Rs 38.2 to pay the awarded amount with in 30 days of the receipt of the order. Competent Authority has accorded approval for filing of Writ against the Award before Hon'ble High Court of J&K at Jammu. Writ Petition has been filed against award dated 30-4-2013 and Hon'ble High Court has granted stay order
15	OTHER CASES	Miscellaneous	Ghulam Mohd Butt	others	17670	17670	0	0	17,670	-	-	-	-	17,670	17,670			The claimant has claimed the compensation/rent for installing 11 KV HT Line over his land which is not payable	Appeal was dismissed as abated vide judgment dated 22.11.2012 and setting aside application was filed because nothing is payable to the claimant as per our assessment. Now the Hon'ble Court has restored the abatement order and the applicants statements are to be recorded Meanwhile legal heirs of Sh. Mohd Butt (Sh Shabir Ahmed Butt has filed a writ petition before Hon'ble High Court Jammu challenging the order (setting aside) of Distt. Court
16	OTHER CASES	Claim against forfeiture of EMD amount Rs 80,000/	Ishfaq Hussain Waza	others	80000	152800	9600	0	162,400	-	-	-	-	152,800	162,400			The claimant has file civil suit against forfeiture of EMD amount Rs 80,000/ which can not be released as per terms of	Reply on behalf of defendants filed The case is pending for submitting defendents/ evidence of plaintiff.
17	OTHER CASES	Miscellaneous	Abdul Qayoom Sheikh	others	1060000	2689750	79500	0	2,769,250	-	-	-	-	2,689,750	2,769,250			The claim of the petitioner is not acceptable, since the payment due stand already paid	Further Hearing are to be held as and when the case is listed before High Court Srinagar.
18	OTHER CASES	compensation on a/c of rent for installation of 11KV line	Shabir Hussain Butt	others	15000	24278	1800	0	26,078	-	-	-	-	24,278	26,078			No compensation on a/c of rent for installation of 11KV line is payable	Reply on behalf of defendants filed The case is pending for Evidence of Plaintiff
19	OTHER CASES	Claim on deduction from the final bill against the work "Laying of 150mm dia MS Pipe Line for integrated WSS of OPS Kishtwar	Mohd Iqbal Butt	others	292000	414640	35040	0	449,680	-	-	-	-	414,640	449,680			The plaintiff has filed the suit before District Judge, Kishtwar for declaration for Rs 2,92,000.00 alleged to have been deducted from the final bill against the work "Laying of 150mm dia MS Pipe Line for integrated WSS of OPS Kishtwar	Reply has been filed by power station The case is pending for witness of plaintiff
20	OTHER CASES	compensation on account of injuries alleged received during the course of service due to accident of vehicle owned by Dulhasti Power Station	Chena Ram Chaudhary	others	2000000	2000000	0	0	2,000,000	-	-	-	-	2,000,000	2,000,000			The plaintiff has filed the claim before ALC Kishtwar for compensation amounting to Rs 20,00,000/- on account of injuries alleged to have been received during the course of service due to accident of vehicle owned by Dulhasti Power Station on 07.09.2013 at Dul Dam Road	Reply on behalf of Power Station filed The case is pending for filing of reply by Insurance Company
21	OTHER CASES	Compensation on account of damage of his house at Dool	Goulat Ram	others	37000	90808	5188	0	95,996	-	-	-	-	90,808	95,996			The plaintiff has filed a Civil suit for compensation of Rs 37000/-with interest @ 18% p.a w.e.f June 2001 on account of damages alleged to have been caused to his house at Dool due to blasting done by JP	The plaintiff has filed the suit for Rs 37000/- with interest @ 18% p.a w.e.f June 2001 on account of Loss caused to his house at Dul alleged to be due to blasting work done by JP Industries Ltd The case was dismissed as withdrawn on 12.9.2012 Now the plaintiff has filed a fresh suit before Sub Judge, Kishtwar Court has calculated the amount and directed DPS to pay Rs. 86484 as on 24.05.2017 but the claim pertains to JP Industries The plaintiff has filed the execution against DPS which has been contested and now as prayed by DPS, JP industries has been arrayed a party in the execution petition on behalf of power station has filed The case is pending for further proceedings

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Sr. No	Status of the Claim	Particulars of Claim	Name of Party	b. State Govt. /Department or Local Body, c. CPSE, d. Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/ updation of old claims including	Settlement/Adjustment/Reduction of claim reducing the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Deduction) in provision during the period/year	Closing Provision as on 31/03/2019	Amount Recognized as Provision not Disclosed as Contingent Liability	Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019	Cash Outgo/ Liability during the period/year	Cash Outgo to be Made by Third Party	Reasons For Non-Acceptance	Present Status
1	2	3	4	5	6	7	8	9	10=(7-8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
22	OTHER CASES	Suit for refund on account of EPS from April 1986 to March 1999	Baldev Singh	6 more	35000	169400	4200	0	173,600	-	-	-	-	169,400	173,600			Suit for refund of Rs. 35000/- on account of EPS from April 1986 to March 1999 with interest alleged to have not released at the time of superannuation As per our record, no amount is payable	Suit for refund of Rs. 35000/- on account of EPS from April 1986 to March 1999 with interest alleged to have not released at the time of superannuation Reply has been filed
		TOTAL- OTHER CASES (B)			8496472	14348253	589734	0	14937987	0	0	0	0	14348253	14937987	0	0		
		GRAND TOTAL (A+B+C+D)			4756686593	9308640951	499039102	1950399	9805729654	5747091	-1852250	3894841	0	9302893860	9801634813	1950399	0		

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I. Summary of Contingent Liabilities as on 31/03/2019

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2019	Provision against the claims	Contingent liability as on 31/03/2019	Contingent liability as on 31/03/2018	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	9,789,166,042.00	3894841	9,785,271,201.00	9,286,965,882.00	498,305,319.00	1950399
B.	Land Compensation cases	1625625	0	1625625	1579725	45,900.00	0
C.	Disputed tax matters	0	0	0	0	0	0
D.	Others	14937987	0	14937987	14348253	589,734.00	0
	Total	**9,805,729,654.00**	**3,894,841.00**	**9,801,834,813.00**	**9,302,893,860.00**	**498,940,953.00**	**1,950,399.00**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2019

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2019)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2019)	Contingent liability as on DD/MM/YYYY (31/03/2018)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	9,805,729,654.00	3894841	9,801,834,813.00	9,302,893,860.00	498,940,953.00	1,950,399.00
	TOTAL	**9,805,729,654.00**	**3,894,841.00**	**9,801,834,813.00**	**9,302,893,860.00**	**498,940,953.00**	**1,950,399.00**

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Annexure-F

NAME OF THE UNIT- Dulhasti Power Station

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2018	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2019	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1	Claim for damages on account of extended period of completion.	M/s JNCC-JV	865224831	44425980	59040294	850610517	850610517	0	850610517	The claim has been reffered to Arbitration Tribunal and Arbitration proceedings for settlement of the claim have commenced. Statement of Claim has been filed by M/s JNCC-JV and the Statement of Defence (SOD) has been filed before the Hon'ble AT on 31/10/2014. Along with the SOD, an Counter Claim also been filed amounting to Rs. 70.53 Cr including interest of Rs. 31.53 Cr. as M/s JNCC has denied to accept the recoveries which are due and the final bill submitted on 15/05/2014. Total 59 nos. of hearing have been held till 31.03.2018
2										
3										
	SUB TOTAL- (A)		865224831	44425980	59040294	850610517	850610517	0	850610517	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES									
E	Other Cases- (if any)-specify									
1										
2										
3										
	SUB TOTAL- OTHER CASES (E)		0	0	0	0	0	0	0	
	GRAND TOTAL (A+B+C+D+E)		865224831	44425980	59040294	850610517	850610517	0	850610517	

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ANNEXURE TO NOTES

NOTE SHARE CAPITAL

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
0				

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	CAPITAL RESERVE	130101	0	0
	CAPITAL REDEMTION RESERVE	130301	0	0
	SHARE PREMIUM ACCOUNT	130601	0	0
	BOND REDEMPTION RESERVE	130401	0	0
	SELF INSURANCE RESERVE	130501	0	0
	GENERAL RESERVE	130701	0	0
	PROFIT AND LOSS ACCOUNT	970705	0	0
	PROFIT & LOSS ACCOUNT	130801	0	0
	Surplus -Adjustment arising out of transition provisions for recognising Rate Regulated Assets	130802	0	0
	R&D RESERVE	130902	0	0
	CSR RESERVE	130901	0	0
	SHARE APPLICATION MONEY PENDING ALLOTEMENT-TO THE	131001	0	0
	CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0
			0	0
	Other Comprehensive Income			
	Opening			
			0	0
	Provision- Others			
	PROPOSED DIVIDEND	355001	0	0
	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
			0	0
	SHARE APPLICATION MONEY PENDING ALLOTMENT			
	SHARE CAPITAL DEPOSIT	110301	0	0

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	LONG TERM BORROWINGS			
			0	0
	Current Maturity			
			0	0
	Current Maturity			
			0	0
	Bonds/ Debentures -Unsecured			
			0	0
	Term Loans-From Banks - Secured			
			0	0
	Current Maturity			
			0	0
	Term Loans-From Banks - Unsecured			
			0	0
	Current Maturity			
			0	0
	Term Loans-From other parties - Secured			

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Current Maturity	0	0
	0	0
Term Loans-From other parties - Unsecured		
Term Loans-From Govt - Unsecured	0	0
Current Maturity	0	0
Deferred payment liabilities	0	0
Deposits		
Loan and advances from subsidiary-Secured	0	0
Loan and advances from subsidiary-Unsecured	0	0
	0	0
SHORT TERM BORROWINGS		
Short term loans-From Bank-Unsecured	0	0
	0	0
Short term loans-From Others-Secured		
	0	0
Short term loans-From Others-Unsecured		
	0	0
NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT		
	0	0

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
a)	Deposits/ Retention Money/Advances Received			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310300	-5000319	-5527881
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310301	4285832	4668743
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	310303	586000	730000
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	310305	128487	129138
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	310500	-4709718	-5342464
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	310501	3648519	3718519
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	310503	486000	445000
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	575199	1178945
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	318301	439754	176000
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	318501	205827	64090
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	318503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	318505	91867	61931
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	318506	0	0

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			737448	302021
b)	Income received in advance			
	ADVANCE AGAINST DEPRECIATION	370101	1023978000	1023978000
			1023978000	1023978000
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES	312001	0	0
	ACCOUNT – CONTRA	312010	0	0
	ACCOUNT- CONTRA	312020	-2269452	-2269452
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	16829692	19099144

NOTE NO. 17 PROVISIONS - NON CURRENT

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	0
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350409	0	0
			0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
			0	0
	PROVISION FOR Memento	350412	0	0
			0	0
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	0
	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-	380801	0	0
			0	0
	Provision for O&M Expenditures on RE-Wind Power Stations	351701	0	0
	PROVISION FOR UPFRONT REBATE ON TIBA-NON CURRENT	380803	0	0
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
			0	0
	Provision for Wage Revision Third PRC	350430	0	0
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
Note	Current Tax liabilities (Net)			
			0	0

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Provision for Restoration expenses of Insured Assets			
Provision for Restoration expenses of Insured Assets	350905	67113940	0
		67113940	**0**
PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES	350925	3894841	5747091
Provision-Others			
PROVISION FOR OTHER EXPENSES	350919	148090203	129808212
Upfront Provisions for rebate to customers	381201	0	0
PROVISION FOR CONTINGENCIES	350301	0	0
		148090203	**129808212**
Provision - CSR, SD and RD			
		0	**0**

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
Outstanding dues of micro and small scale Industrial			
SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	4456962	3740806
		4456962	**3740806**
Outstanding dues of medium scale Industrial Enterprise(s)			
SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM	310433	0	0
		0	**0**
Others			
SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	34132124	24566092
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	5165573	4490686
SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	36808005	31642794
SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN	310432	0	0
STORES PAYMENT CONTROL ACCOUNT	310450	0	0
S. Creditors For Purchase of Power- Power Trading	312301	0	0
		76105702	**60699572**
Trade Payables for services			
ELECTRICITY/ POWER CHARGES PAYABLE	310701	6000000	8493539
WATER CHARGES PAYABLE	310702	0	0
TELEPHONE AND TELEX CHARGES PAYABLE	310703	0	65169
RENT PAYABLE	310704	135154	135154
BOND ISSUE EXPENSES PAYABLE	310705	0	0
BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0
COMMITMENT CHARGES PAYABLE	310712	0	0
OTHER EXPENSES PAYABLE	310713	1851422	571966
Regulated Sales Settlement A/c- PGCIL	310714	0	0
Total		**7986576**	**9265828**

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

Current maturities of long term debt			
Deposits		**0**	**0**
FIXED DEPOSITS-UNSECURED	228001	0	0
		0	**0**

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Interest accrued but not due on borrowings			
		0	0
Interest accrued and due on borrowings			
		0	0
Liability against capital works/supplies			
THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF	310200	0	0
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	2754874	1518547
SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	4697633	4488498
SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-	310203	54155212	7740065
SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0	0
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312101	0	0
		61607719	13747110
Deposits/ retention money			
EARNEST MONEY DEPOSIT	310101	5198401	4392323
15 DAYS.	310111	0	0
EARNEST MONEY DEPOSIT-CONTRA	310100	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	319301	3846078	4492743
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	319303	586000	730000
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	319305	128487	129138
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORK-CAPITAL IND CURR CURRENT OVERDUE FOR MORE THAN 15	319311	0	0
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY-CURRENT OVERDUE FOR MORE THAN 15 DAYS	319316	0	0
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	319501	3442692	3654429
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER	319503	486000	445000
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	483332	1117014
SECURITY DEP/RETEN. MONEY-CONTRACTOR-OTHER THAN CONTRA	319511	0	0
	319500	0	0
		14170990	14960647
DUE TO SUBSIDIARIES	311901	0	0
		0	0
Bond application money	220399	0	0
		0	0
NOTE NO. 21 OTHER CURRENT LIABILITIES			
Income received in advance			
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST	370102	0	0
		0	0
ACCOUNT- CURRENT	312022	2269452	2269452
ACCOUNT- CURRENT	312011	0	0
Statutory dues payables			
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	679720	377028
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	120085	98689
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
INCOME TAX RECOVERED-SERVICES	311306	474316	433519
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
FRINGE BENEFIT TAX-PAYABLE	311310	0	0
Income Tax Collected at Source (u/s 206 C)	311311	166	578
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0

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State Sales Tax/VAT -Others	311403	0	0
ROYALTY	311404	8876	28893
MUNICIPAL TAXES PAYABLE	311405	0	0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
LIABILITY FOR OTHER STATE LEVIES	311407	363231650	332573163
OUTPUT GST - CENTRAL GST PAYABLE - STATE 1	312201	47115	62142
OUTPUT GST - CENTRAL GST PAYABLE - STATE 2	312202	0	0
OUTPUT GST - STATE GST PAYABLE - STATE 1	312203	47115	62142
OUTPUT GST - STATE GST PAYABLE - STATE 2	312204	0	0
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1	312205	83674	11272
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 2	312206	0	0
OUTPUT GST - UNION TERRITORY GST PAYABLE - STATE 1	312207	0	0
OUTPUT GST - UNION TERRITORY GST PAYABLE - STATE 2	312208	0	0
GST - COMPENSATION CESS PAYABLE - STATE 1	312209	0	0
GST - COMPENSATION CESS PAYABLE - STATE 2	312210	0	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM -	312211	1680538	2203897
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM -	312212	0	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM -	312213	1680538	2203897
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM -	312214	0	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312215	422175	265136
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312216	0	0
TDS Payable - CENTRAL GST STATE 1	312231	241013	0
TDS Payable - CENTRAL GST - STATE 2	312232	0	0
TDS Payable - STATE GST - STATE 1	312233	241013	0
TDS Payable - STATE GST - STATE 2	312234	0	0
TDS Payable - INTEGRATED GST - STATE 1	312235	957293	0
TDS Payable - INTEGRATED GST - STATE 2	312236	0	0
		369915287	338320356
Liabilities toward Self Insurance Fund			
		0	0
UNPAID DIVIDEND	311515	0	0
DIVIDEND PAYABLE	311510	0	0
		0	0
LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0
LIABILITY FOR SHARE APPLICATION MONEY -TO THE EXTENT REFUNDABLE	311519	0	0
UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM	330501	0	0
		0	0
Other liabilities (Note No-20.3)			
LIABILITY FOR SALARY	310604	0	0
OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	683858	198980
LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
SDA PAYABLE TO EMPLOYEES	310607	0	0
AMOUNT PAYABLE TO EX EMPLOYEES	310608	2571997	2268752
PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM	310610	0	0
LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
		3255855	2467732
Other liabilities (Note No-20.3)			
EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0	0

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EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE	311208	29250	35250
EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME	311209	0	0
LIC PREMIA RECOVERED AND PAYABLE TO OTHER	311211	0	0
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME	311212	51142	57906
POST OFFICE RECURRING DEPOSIT	311213	0	0
Employees Contribution (EC) towards Social Security	311214	0	0
Employers Contribution (ERC) towards Social Security	311215	0	0
OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	15000
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
LIABILITY FOR STALE CHEQUES	311509	44521	77122
LIABILITY FOR WHEELING CHARGES	311511	0	0
		124913	185278

Other liabilities (Note No-21)

OTHER ADVANCES RECEIVED	340101	0	0
ADVANCE FROM BENEFICIARIES	340102	0	0
		0	0
Advances against the deposit works			
		0	0
FAIR VALUATION	681201	0	0
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
Advances against cost of project/ contractees			
		0	0

Fixed Assets

Note no. 2.1 Property Plant & Equipment

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
a)	GROSS BLOCK			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
	LAND- FREE HOLD	410101	0	0
ii)	LAND- LEASE HOLD	410111	38814893	38814893
	LAND- LEASE HOLD			
iii)	ROADS AND BRIDGES			
	ROADS	410201	139439426	139439426
	BRIDGES AND CULVERTS	410203	14334242	14334242
	AERODROMES, HELIPAD AND AIR STRIPS	410204	1053200	1053200
			154826868	154826868
iv)	BUILDINGS-OTHERS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	2452421555	2452421555
	BUILDING CONTAINING WORKSHOP.	410302	364540	364540
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	1413541	1413541

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	OFFICE BUILDINGS-PERMANENT	410304	18620895	18620895
	OFFICE BUILDINGS-TEMPORARY	410305	11220435	7707920
	STORES AND GODOWN BUILDINGS	410306	15471962	16513214
	TRANSIT CAMP AND FIELD HOSTEL	410321	5711489	5711489
	SCHOOL BUILDINGS	410322	12469369	12469369
	HOSPITAL BUILDINGS	410323	2338666	2338666
	CLUB BUILDING	410324	2175556	2175556
	RESIDENTIAL BUILDING-PERMANENT	410325	118519154	115281525
	RESIDENTIAL BUILDING-TEMPORARY	410326	16815546	16815546
	CANTEEN BUILDING	410327	1838327	1838327
	BUILDINGS-OTHERS	410328	25792782	28264045
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	410401	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	410402	0	0
	INTERNAL ELECTRIFICATION WORK -CANTEEN	410427	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	410428	45005	45005
			2685218822	**2681981193**
		413301	0	0
v)	RAILWAY SIDINGS	410501	0	0
vi)	**Hydraulic Works{Dams, Water Conductor system, Hydro**			
	DAMS AND BARRAGES	410601	2926734176	2926734176
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	20755932220	20755932220
	PENSTOCKS	410605	0	0
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	605756048	605756048
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	3212523602	3212523602
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	2107637848	2107637848
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	410611	125580895	125580895
			29734164789	**29734164789**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	8855632052	8855632052
	GENERATOR STEP UP TRANSFORMER	410702	2072447607	2072447607
	OTHER POWER PLANT TRANSFORMER	410703	815311	815311
	COOLING WATER SYSTEMS	410704	489987192	489987192
	EHV SWITCHGEAR SYSTEMS	410705	3302467594	3302467594
	DC SYSTEMS/ BATTERY SYSTEMS	410707	717066067	716642775
	POWER AND CONTROL CABLES	410708	505912275	505912275
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	347214182	347214182
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	218876978	218876978
	CONTROL, METERING AND PROTECTION SYSTEM	410711	1676049437	1676049437
	AUXILIARY AND ANCILLARY SYSTEMS	410712	391652868	390853927
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	900803798	899900834
	Capital Spares - Generating Plant and Machinery	410714	589930787	415069956
	GPM including Foundation - Windmill	413101	0	0
	SPV MODULES AND ACCESSORIES INCLUDING MOUTING	413201	0	0
			20068856148	**19891870120**

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viii)	Plant and machinery- Sub station			
	SUBSTATION-TRANSFORMERS	410801	5042974	5042974
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION	410802	2943601	2943601
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	2832706	2832706
	LIGHTENING ARRESTORS	410804	1	1
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	385240	385240
	CONTROL, METERING AND PROTECTION SYSTEM	410806	0	0
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			11204522	11204522
ix)	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	410901	40018509	40018509
	TRANSMISSION LINES FOR SUPPLY OF POWER TO	410903	850931	850931
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK	410904	9110229	9110229
	STREET LIGHTING, ETC.	410905	7476749	7336259
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			57456418	57315928
x)	Plant and machinery- Others			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	9149049	9149049
			9149049	9149049
	Construction Equipment			
	EXCAVATORS	411101	0	0
	LOADERS	411102	8474718	8474718
	DUMPERS	411103	0	0
	TIPERS	411104	2607729	2607729
	DOZERS	411105	39640163	39640163
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	20532645	20532645
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	7322	7322
	PUMPS	411112	645533	626702
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	32952	32952
	AIR COMPRESSORS	411115	934700	934700
	DRILLING EQUIPMENT	411116	185110	185110
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	1478609	1478609
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	478048	497379
	Capital Spares - Construction Equipment	411131	0	0
			75017529	75018029
xii)	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY	411201	86477597	86477597
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	43426731	42970260
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			129904328	129447857
xiii)	Electrical installations			
			0	0
xiv)	Vehicles			
	CARS	411501	138191	138191
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	4302032	4400507
	PICK UP VAN	411504	447167	447167

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	FIRE TENDERS	411505	4500592	4500592
	AMBULANCE	411506	2085869	2085869
	BUSES	411507	2915716	2915716
	TRUCKS/TANKERS	411508	4532761	4532761
	TRAILERS	411509	0	0
	Capital Spares - Vehicles	411514	0	0
			18922328	**19020803**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	265267	389875
	HELICOPTER	411604	0	0
			265267	**389875**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	11553774	11553774
	FURNITURE-FIXTURES-RESIDENTIAL	411702	146631	146631
	FURNITURE-FIXTURES-CANTEEN	411703	33600	33600
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	113863	113863
	FURNITURE-FIXTURES-HOSPITAL	411706	65391	78155
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1711203	1486614
			13624462	**13412637**
xvii)	**Computers**			
	COMPUTERS	411801	11184310	10657558
	PRINTERS	411803	1968533	1778425
	OTHER EDP EQUIPMENTS	411804	2551750	2175065
	SATELLITE COMMUNICATIONS SYSTEMS	411805	15111	22460
	Networking Devices and Server	411806	10160200	9187147
			25879904	**23820655**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	463162	463162
	INTERIOR COMMUNICATION EQUIPMENTS	411903	5149466	5149466
		411904	26790	26790
			5639418	**5639418**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	0	0
	PHOTOCOPY/ DUPLICATING MACHINES	412003	1397790	1397790
	HOSPITAL EQUIPMENTS	412005	4734664	4733799
	CLUB EQUIPMENTS	412006	621419	621419
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	1026448	1026448
	AIR CONDITIONERS	412008	1173431	1011532
	Air Coolers/ Water Coolers/ Fans	412011	845780	888180
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	41090	41090
	Televisions/Music System for office	412014	311500	311500
	OTHER OFFICE EQUIPMENTS	412020	15285883	15293333
			25438005	**25325091**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	0	0
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors,	412501	4493982	4517877
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	16856945	16856945
	MISC. ASSETS/EQUIPMENTS	412503	31866171	15939619

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	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	34504	34504
			53251602	37348945
xxii)	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	4825162	4744231
	NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE			
	OBSOLETE ASSETS	413001	0	0
	SURPLUS ASSETS	413002	46656	46656
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			46656	46656
	INPUT GST			
			0	0

Annexure to Note No. 19 (g)

ACCUMULATED DEPRECIATION			
LAND- LEASE HOLD	420101	30377466	29459552
ROADS, BRIDGES, CULVERTS, AERODROMES	420201	46794768	41062178
BUILDING	420301	1057085564	965210071
BUILDING-Internal Electrifications	420401	5441	2597
RAILWAY SIDINGS	420501	0	0
HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	17074669137	15504774429
GENERATING PLANT AND MACHINERY (INCLUDING	420701	11709210128	10657207500
PLANT AND MACHINERY SUB STATION (INCLUDING	420801	3538219	3283453
PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	30919231	29663861
GPM - WINGMILL	423101	0	0
ACCUMULATED DEPRECIATION-GENERATING PLANT AND	423201	0	0
	423301	0	0
Construction equipments			
PLANT AND MACHINERY OTHERS	421001	4067018	3651098
DIESEL GENERATING SETS	421002	162675	162675
		4229693	3813773
CONSTRUCTION EQUIPMENT	421101	38617399	33202137
Water Supply System/Drainage and Sewerage			
WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	25410962	21215872
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
		25410962	21215872
Electrical installations			
		0	0
VEHICLE	421501	13144651	12097573
AIRCRAFT/BOATS	421601	200984	213614
FURNITURE FIXTURES AND EQUIPMENT	421701	7538932	6828827
COMPUTERS	421801	22394894	20846349
COMMUNICATION EQUIPMENTS	421901	3029124	2705053
OFFICE EQUIPMENT	422001	14811316	13326469

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RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	422101	0	0
OTHER ASSETS	422501	15252583	12942751
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
FIXED ASSETS OF MINOR VALUE>750<5000	422801	4820389	4739393
		30102050881	27362595452

Note no. 2.2 Other Intangible Assets

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
GROSS BLOCK			
LAND- RIGHT OF USE	410121	0	0
Land- Right of Use- Adjustment on account of Lease	470121	0	0
Intangible Assets-Computer Software- Adjustment on account	472201	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	2163812	2163812
		2163812	2163812
ACCUMULATED DEPRECIATION			
LAND- RIGHT OF USE	420102	0	0
Dep. Prov. -Land- Right of Use- Adjustment on account of Lease	480102	0	0
Dep. Prov. -Intangible Assets-Computer Software- Adjustment	482201	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	2163812	2163812
		2163812	2163812
Accumlated Dep. Adj. - Lease Accounting		0	0

Note no. 2.3 Capital Work In Progress

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
ROADS		0	0
BUILDINGS			
OFFICE BUILDINGS-PERMANENT	430304	0	0
OFFICE BUILDINGS-TEMPORARY	430305	28032	28032
STORES AND GODOWN BUILDINGS	430306	0	0
TRANSIT CAMP AND FIELD HOSTEL	430321	0	0
SCHOOL BUILDINGS	430322	0	0
HOSPITAL BUILDINGS	430323	0	0
CLUB BUILDING	430324	0	0
RESIDENTIAL BUILDING-PERMANENT	430325	2552777	3140827
RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
CANTEEN	430327	0	0
BUILDINGS-OTHERS	430328	594459	0
OTHER CIVIL WORKS	430329	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -BUILDING	430401	0	0
		3175268	3168859
CWIP-Assets under Lease-Building	433301	0	0
Total		0	0
RAILWAY SIDINGS	430501	0	0
		0	0

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Hydraulic Works(Dams, Water Conductor system			
		0	0
Generating Plant and machinery			
MAIN GENERATING EQUIPMENT	430701	98129591	0
GENERATOR STEP UP TRANSFORMER	430702	0	0
OTHER POWER PLANT TRANSFORMER	430703	0	0
COOLING WATER SYSTEMS	430704	0	0
		98129591	0
Plant and machinery Sub station			
		0	0
Plant and machinery- Transmission lines			
		0	0
Plant and machinery Others			
		0	0
Construction Equipment			
		0	0
Water Supply System/Drainage and Sewerage			
		0	0
ASSETS PENDING ISSUES			
ASSETS PENDING ISSUES	441401	1008947	1008947
ASSETS PENDING ISSUES	611401	0	0
CAPITAL STORES IN TRANSIT	612701	1463200	0
CAPITAL STORES-PENDING GRN	612702	0	0
CONSTRUCTION STORES-CAPITAL IN TRANSIT	442701	0	0
CONSTRUCTION STORES-CAPITAL -PENDING GRN	442702	0	0
CWIP-COMPUTERS/ SERVERS	431801	0	0
		2472147	1008947
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0
		0	0
Survey, investigation, consultancy and supervision charges			
EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA	434001	169386	169386
EXPENSES ON SURVEY	434002	109558255	107966968
EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	1328431	1316480
DRILLING AND DRAFTING	434004	169946927	169946927
DESIGN AND CONSULTANCY CHARGES	434005	0	0
EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0
HYDRAULIC MODEL STUDIES	434007	0	0
OTHER SURVEY INVESTIGATION, CONSULTANCY AND	434008	21385193	21385193
		302388192	300784954
EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0
		0	0
EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION			
WAGES, ALLOWANCES AND BENEFITS	437501	1030601917	1030601917
Gratuity, Contribution to provident fund & pension scheme	437502	203222920	203222920
STAFF WELFARE EXPENSES	437503	89646614	89646614
LEAVE SALARY AND PENSION CONTRIBUTION	437504	0	0
REPAIR AND MAINTENANCE- BUILDING	437510	4659067	4659067
REPAIR AND MAINTENANCE- CONSTRUCTION PLANT	437511	279468	279468
REPAIR AND MAINTENANCE- OTHERS	437512	20522183	20522183

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	RENT/HIRING CHARGES	437514	11784665	11784665
	RATES AND TAXES	437515	259461	259461
	INSURANCE	437516	990590	990590
	SECURITY EXPENSES	437517	215958435	215958435
	ELECTRICITY EXPENSES	437518	3389898	3389898
	TRAVELLING AND CONVEYANCE	437519	14084253	14084253
	EXPENSE ON VEHICLES/STAFF CAR	437520	5589997	4521424
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION	437521	1234901	1234901
	ADVERTISEMENT PUBLICITY	437522	1706443	1706443
	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	66488	66488
	PRINTING AND STATIONERY	437524	3793137	3793137
	OTHER EXPENSES	437525	8981102	8981102
	DESIGN AND CONSULTANCY-INDIGENOUS	437526	924655	924655
	DESIGN AND CONSULTANCY-FOREIGN	437527	0	0
	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	127748	127748
	LOSS ON SALE OF ASSET	437530	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	437531	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	10388629	10388629
	LAND ACQUISITION AND REHABILITATION	437533	0	0
	GUARANTEE FEE ON LOAN	437548	0	0
	OTHER FINANCE CHARGES	437549	27971	27971
	EXCHANGE RATE VARIATION(Debit Bal.)	437550	0	0
	EXCHANGE RATE VARIATION(Credit Bal.)	437551	0	0
	Remuneration to Auditors	437552	0	0
	Exchange difference regarded as adjustment to Interest Cost	437554	0	0
	Loss on Hedging Transactions	437555	0	0
	DEP. DURING CONSTRUCTION	437560	44513091	44513091
	Provisions	437561	276782	276782
	PRIOR PERIOD EXPENSES	437565	5868927	5868927
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	437570	0	0
	INTEREST ON LOANS AND ADVANCES	437571	-5809937	-5809937
	MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-4584483	-4584483
	PROFIT ON SALE OF ASSET	437573	0	0
	PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-20755953	-20755953
	Rent/Hire Charges	437575	-2109367	-2109367
	PRIOR PERIOD INCOME	437579	0	0
	EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-	437581	0	0
	EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION	437582	0	0
	EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437583	689787	689787
	EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED	437584	0	0
	EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME	437585	0	0
	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE	438109	0	0
	Corporate/Regional Office Expenses (Net)	437599	314426323	314426323
		TOTAL	**1960755712**	**1959687139**
	PROVISION FOR PROJECT EXPENSES	350922	-2263143904	-2260472093
			-2263143904	**-2260472093**
	Total CWIP (Excluding Construction Store)		**2366920910**	**2264649899**
	Total CWIP (Excluding Construction Store) after Provision		**103777006**	**4177806**
	CONSTRUCTION STORES			
i)	**Stores and spares**			
	STEEL ACCOUNT	440101	61232	61232
	CEMENT ACCOUNT	440201	0	0

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	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	108669	108669
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	440401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	440501	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	23320	23320
	SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY	440701	0	0
	SPARES FOR VEHICLES ACCOUNT	440801	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	624240	624240
	PETROL OIL AND LUBRICANTS ACCOUNT	441001	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	100	100
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	446101	0	0
			817561	817561
ii)	Loose tools			
			0	0
iii)	Scrap inventory			
	SCRAP MATERIALS	441301	0	0
			0	0
iv)	Stores in transit/ pending inspection			
			0	0
	Material issued to contractors/ fabricators			
			0	0
	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
			0	0
	Provision for Construction Stores	350916	-263823	-263823
			-263823	-263823
	Total Construction Store		817561	817561
	Total Construction Store (After Provision)		553738	553738

NOTE NO. 3.1 NON CURRENT INVESTMENTS (Old 12)

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
			0	0
	NON CURRENT INVESTMENTS- Fair Value Adjustment			
			0	0

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	450305	0	0

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS -TRADE RECEIVABLES

		0	0

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Note 3.3 Lease rent recoverable			
Lease Rent receivable-Non Current	681001	0	0
Lease Rent receivable- Current	681002	0	0
Lease Rent receivable-Contra	681000	0	0
Lease Recoverable-Recovery	681003	0	0
Interest recievable on lease			
Interest Receivable on Lease	681101	0	0
Interest Receivable on Lease - Current	681102	0	0
Interest Receivable on Lease-Contra	681100	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS	380802	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS	382802	0	0
LAND FREE HOLD-IND AS ADJUSTMENT	470101	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- NON CURRENT	351601	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- CURRENT	351602	0	0
DEPOSITS MADE FOR AVAILING SERVICES –CONTRACTUAL	650416	0	0
DEPOSITS MADE FOR AVAILING SERVICES –CONTRACTUAL	658416	0	0
CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD	650400	-2148000	-2148000
EARNEST MONEY DEPOSIT	650432	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	0	0
Other Deposits	658413	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	650414	2148000	2148000
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	658414	2148000	2148000
DEPOSIT WITH INSURANCE COMPANY	658431	0	0

NOTE NO. 5 OTHER NON-CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
- Unsecured (considered good)			
BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
Contra-Current/Non Current-Deposits-non Financial	658400	-35654168	-35504168
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
DEPOSITS OTHER THAN PERPETUAL NATURE	650415	35654168	35504168
DEPOSITS OTHER THAN PERPETUAL NATURE-NON CURRENT	658415	0	0
		0	0
Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0	0
Provision for Doubtful Deposits - Long Term	350914	0	0
Provision against demand raised by Govt. Dept. (Short Term)	350612	0	0

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Provision against demand raised by Govt. Dept, (Long Term)	350622	0	0
Employees (including accrued interest) -Secured			
		0	0
GRANT-IN-AID FROM GOVERNMENT- CONTRA	311700	0	0
Grants In Aid-From Government-Deferred Income	380501	0	0
Security Deposit-Retention Money-Capital Works -Capital-	380601	-41824	-17033
Security Deposit-Retention Money-Supplier-Capital-Indian	380602	0	0
Security Deposit-Retention Money-Others-Capital-Indian	380603	0	0
Security Deposit-Retention Money-Foreign Currency -Fair	380604	0	0
Security Deposit-Retention Money-Contractor-Other Than	380701	-17677	-6196
Security Deposit-Retention Money-Supplier-Other Than Capital-	380702	0	0
Security Deposit-Retention Money-Others-Other Than Capital-	380703	-11210	-23824
Security Deposit-Retention Money-Others-Other Than Capital-	380704	0	0
Grants In Aid-From Government-Deferred Income- Current	382501	0	0
Security Deposit-Retention Money-Capital Works -Capital-	382601	-1975	-38780
Security Deposit-Retention Money-Supplier-Capital-Indian	382602	0	0
Security Deposit-Retention Money-Others-Capital-Indian	382603	0	0
Security Deposit-Retention Money-Foreign Currency - Current-	382604	0	0
Security Deposit-Retention Money-Contractor-Other Than	382701	-8255	-77446
Security Deposit-Retention Money-Supplier-Other Than Capital-	382702	0	0
Security Deposit-Retention Money-Others- Other Than Capital-	382703	-896	-28784
Security Deposit-Retention Money- Other Than Capital- Foreign	382704	0	0
Investment Property-Freehold Land	460101	0	0
		0	0
Security Deposit - Fair Valuation			
Security Deposit-Leased Accomodation -Fair Valuation	680501	0	0
Security Deposit-Construction Contract-Fair Valuation	680502	0	0
	680503	0	0
		0	0
Deferred Cost - Employees Loans - Secured			
		0	0
Deferred Cost - Employees Loans - Unsecured			
		0	0
Non-Current - Fair Valuation Adjustment - Contractors /			
		0	0
Non-Current - Fair Valuation Adjustment - Contractors /			
		0	0
Non-Current - Fair Valuation Adjustment - Employees -			
		0	0
Non-Current - Fair Valuation Adjustment - Employees -			
		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -			
		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -			
		0	0

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Current - Fair Valuation Adjustment - Contractors/Suppliers -			
		0	0
Current - Deferred Cost - Employees - Unsecured			
		0	0
ACCOUNT- CURRENT	650511	0	0
FLUCTUATION ACCOUNT- CONTRA	650520	0	0
FLUCTUATION ACCOUNT – CURRENT	650522	0	0
Current - Fair Valuation - Employees - Secured			
		0	0
Current - Fair Valuation - Employees - Unecured			
		0	0
-Unsecured			
		0	0
Loan to Contractor/Supplier			
		0	0
Loan to State Government in settlement of dues from			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
Interest accrued on:			
Interest accrued on - Advance to Arunachal Government			
Interest Accrued but not due on Advance to Government of	650237	0	0
Interest accrued on - Others			
		0	0
Less : Provisions for doubtful other loans and advances - Long			
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES	350913	0	0
		0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350912	0	0
		0	0
Share Application Money (Pending Allotment)			
Total		0	0

SHORT TERM LOANS & ADVANCES

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
Capital Advance			
Advance Govt Department-Current	459207	0.00	0.00
Total		**0.00**	**0.00**
DEPOSITS			
BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0
DEPOSITS OTHER THAN PERPETUAL NATURE- CURRENT	659415	35654168	35504168
		35654168	**35504168**

DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT	659440	0	0
PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
Employees loans & Advances (including accrued interest) - Secured			
		0	0
Employees loans & Advances (including accrued interest)-			
		0	0
MULTIPURPOSE ADVANCE	660206	0	0
DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
		0	0
		0	0
OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
DEPOSITS MADE FOR AVAILING SERVICES –CONTRACTUAL	659416	0	0
Deposits made for aviling services-contractual nature-fair value adjustment-current	682503	0	0
Total		0	0
LOAN TO RELATED PARTIES			
		0	0
Advance to contractor / supplier			
Secured (considered good)			
		0	0
Unsecured (considered good)			
– Against bank guarantee			
		0	0
– Others			
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	139316	14583695
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	700000	18714799
ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
		839316	33298494
ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED	660440	0	0
TERM)	660611	0	0
Loan to State Government in settlement of dues from			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
		0	0
Prepaid Expenditure			
INSURANCE-PREPAID	650701	64911523	72108508
RENT PREPAID	650702	0	0
OTHER PRE-PAID EXP. - CURRENT	650703	6598632	93493
		71510155	72202001

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OTHER CURRENT ASSETS - EMPLOYEES				
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	60000	0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	45000	126400
	PAY ADVANCE	660303	0	0
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
	ADVANCE FOR MEDICAL TREATMENT	660306	0	0
	DEATH RELIEF SCHEME PAYMENT	660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	53897	0
	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST	660310	0	0
	DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
			158897	126400
	Other advances			
	- Unsecured (considered good)			
	Other Pre Paid Expenses - Non Current	650713	0	0
	Less : Provisions for doubtful other loans and advances - Short			
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES	350601	0	0
			0	0
	PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350603	0	0
	PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	0	0

#REF! OTHER NON-CURRENT ASSETS

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
			0	0
	Unsecured (considered good)– Against bank guarantee			
			0	0
	Unsecured (considered good)– Others			
	ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0
	Advance - Government Department	450207	0	418000
	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
	ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0	0
	Advance/Deposit - Government Department	458207	0	0
			0	418000
	Provision for expenditure awaiting utilisation certificate	350904	0	0
	Capital Advances - Unsecured (Considered Doubtful)-Long	450240	0	0
	Provision for Doubtful Advances - Capital Advances	350915	0	0
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS	650501	0	0

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ACCOUNT- CONTRA	650510	0	0
DEFERRED EXPENDITURE ON FOREIGN CURRENCY	650502	0	0

Note no. OTHER NON-CURRENT ASSETS - REGULATORY ASSETS

	670301	0	0
RDA BALANCES- EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	670111	696350809	523659465
RDA BALANCES--RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	670112	-8329246	-8329246
Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
Other Income - Regulated Assest (For the period)	670100	0	0
		688021563	515330219

Note no. CURRENT INVESTMENTS

		0	0
Current maturities of long term investments			
8.50 % Tax-Free State Government Special Bonds of the	520416	0	0
		0	0
		0	0
PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0

#REF! 0

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	810109	323921
	CEMENT ACCOUNT	610201	1	3050
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	477593	345759
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	610501	39111488	40353428
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	50189109	50339518
	SPARES FOR EQUIPMENTS ACCOUNT	610701	2221879	2415346
	SPARES FOR VEHICLES ACCOUNT	610801	514940	718342
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	27102773	30612926
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	8797865	7434331
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1442998	1032871
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR	617101	0	0
			130668755	133579492
	Stores in transit/ pending inspection			
			0	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	4473279	3012979
	LOOSE TOOLS IN USE	611208	0	0
			4473279	3012979
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	252043	4051493
iv)	Material at site			
	MATERIAL AT SITE	612801	0	0
v)	Material issued to contractors/ fabricators			

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			0	0
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0
	INVENTORY OF RENEWABLE ENERGY CERTIFICATES (REC)	611502	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	0	99437
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			0	99437

#REF! TRADE RECEIVABLES

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0
	SUNDRY DEBTORS OTHERS	630102	0	0
	Debtors for U.I. Charges	630103	0	0
	Debtors for Congestion Charges	630104	0	0
	Debtors for Regulated Power	630106	0	0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION	310716	0	0
			0	0
	Less: Provision for doubtful debts			
			0	0
	NET TRADE RECEIVABLES		0	0

#REF! CASH AND BANK BALANCES

	Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	9804	17304
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	1899	4717
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		11703	22021
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks			
			0	0
	- In current account - Others			
	INDUSIND BANK NHPC CURRENT A/C NO. 201003098067	640488	0	0
	Canara Bank NHPC Current A/c no-26242010100264	640489	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	-668050	-507926
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	Current Account-NHPC-Emergency relief fund	640511	0	0
	CHEQUE COLLECTION ACCOUNT NO,1	640601	24190	7700
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE	640456	0	0

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CSGL ACCOUNT- (SELF INSURANCE INVESTMENT)	640457	0	0
		-643860	-500226
Deposit Account - Upto 3 months			
DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
		0	0
Bank balances - with other banks			
- In current account			
		0	0
Deposit Account - More than 3 months & upto 12 months			
- In deposit account - Self Insurance Fund			
- In deposit account - IPO proceeds			
		0	0
- In deposit account - Others			
		0	0
		0	0

Note : 10 FINANCIAL ASSETS - BANK BALANCES OTHER THAN CASH &

Interest Accrued on Bank Deposits		
Total	0	0

#REF! OTHER CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
Interest accrued on:			
Loan to State Government in settlement of dues from			
Interest Accrued and Due on Long Term Advances	650136	0	0
Interest Accrued but not Due on Long Term Advances	650236	0	0
		0	0
Advance to contractor-Against arbitration award-unsecured-	661401	0	0
Paid to court-against arbitration award-unsecured	661402	0	0
ADVANCE TO CONTRACTOR-AGAINST ARBITRATION AWARD-UNSECURED	661403	0	0
Interest accrued on Others		0	0
Provision for Doubtful Interest	350703	0	0
Receivable on account of unbilled revenue			

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		0	0
Receivable from Subsidiaries / JV's			
		0	0
Interest recoverable from beneficiary	650822	0	0
Claims recoverable			
RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0
RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0
RENT/HIRE CHARGES FROM OTHERS	650305	0	0
ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	13142	20300
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	29108148	0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	14869091	73909385
CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	2884430	2884430
CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON	650808	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	86237	342299
CLAIMS RECOVERABLE FROM EMPLOYEES - ON A/C OF EPF	650815	0	0
OTHER CLAIMS RECOVERABLE	650820	6103569	9968948
Recoverable from Regulated Entity	650821	0	0
AMOUNT RECOVERABLE FROM EMPLOYEES AGAINST SALE OF	650823	0	0
AMOUNT RECOVERABLE FROM PARTIES AGAINST SALE OF	650824	0	0
OTHER RECOVERABLE	662001	0	0
		53064617	**87125362**
Provisions for doubtful claims			
PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	14869091	73909385
Provision for PGCIL Recoverable	350917	0	0
		14869091	**73909385**
Work in Progress			
Construction work in progress(on behalf of client)			
		0	0
CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0
PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0
LOSSES PENDING INVESTIGATION	651001	751997	1684922
LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
		751997	**1684922**
PROVISION FOR LOSSES PENDING INVESTIGATION	350902	751997	1684922
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
		751997	**1684922**
Others			

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			0	0
	Other advances			
	- Unsecured (considered good)			
	OTHER ADVANCES	660606	0	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	49000	0
			49000	0
NOTE NC	DEFERRED TAX ASSETS (NET)			
	DEFERRED TAX ASSET	661001	0	0
			0	0

#REF! REVENUE FROM OPERATION

	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	SALES			
	SALE OF POWER	810101	10075143488	10667122569
	SALE OF POWER-REGULATED	810102	0	0
	SALE OF POWER-INFIRM POWER	810103	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	113594849	128903751
	FAST RESPONSE ANCILLARY SERVICES (FRAS)-REVENUE	810802	27934	0
	CONGESTION CHARGES	810901	0	-129007
		918100	0	0
	SALE OF POWER-NOT BILLED	812001	1164370168	1013195748
	SALE OF POWER – BILATERFD TRADE	810106	0	0
	SALE OF POWER – SHORT TERM MARKET	810107	0	0
	Earlier year Sales	812002	-1561430	-1652106
		Total (Sales)	11351575009	11807440955
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT)	924001		0
			0	0
	Less :			
	Tariff Adjustments	820103	46272298	52706107
	Provision for tariff adjustement Written Back	820107	0	0
	Regulated Power Adjustment	820105, 820106	0	0
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	980170	0	0
			11305302711	11754734848
	Income from Financial Lease	810104	0	0
	Income from Operating Lease	810105	0	0
B	ADVANCE AGAINST DEPRECIATION -Written back during the			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE	820102	0	0
		sub-total	0	0
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	0
	Interest on UI charges Receivable	841403	38766	261257
	INTEREST ON CONGESTION CHARGES	841404	545	19066

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D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONTRACTS & CONSULTANCY INCOME	sub-total	39311	280323
	CONTRACTS INCOME			
		sub-total	0	0
	Consultancy Income			
		sub-total	0	0
	CONTRACTS & CONSULTANCY INCOME	Total	0	0
	Revenue from Power Trading Business			
	Net Impact		0	0
	Trading Margin			
	Net Impact		0	0

#REF! OTHER INCOME

	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	Income from Long Term Investments			
	Trade			
	Dividend from Subsidiary			
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0
	Dividend-Others			
	Income from Investment-Dividend-(Trade)	840205	0	0
	Interest			
	Government Securities (8.5% tax free bonds issued by the			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	Interest-Self Insurance Fund			
		sub-total	0	0
	Income from Others			
	Interest			
	Subsidiary Company - No link in this sheet			
	INCOME FROM SUBSIDIARY	840206	0	0
	Loan to State Government in settlement of dues from			
	Interest Income-Long Term Advances-Securitised	840403	0	0
	Advance to Government of Arunachal Pradesh			
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0
	Public Deposit Account - No link in this sheet			
	Interest on Public Deposit Account	840303	0	0

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Indian Banks-Others			
	sub-total	0	0
Employee's Loans and Advances			
	sub-total	0	0
REBATE OF ADDITIONAL INTEREST ON HBA-ADJ. FROM	880111	0	0
Rebate of Additional Interest On Hba	900446	0	65919
Others			
INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
INTEREST ON ADVANCES TO CONTRACTORS-ON WORK	840603	0	0
INTEREST ON LOAN TO JOINT VENTURES	840604	0	0
	880106	24908302	0
INTEREST INCOME BONDS	840401	0	0
INCOME FROM SUBSIDIARY	840206	0	0
Interest on Public Deposit Account	840303	0	0
	sub-total	24908302	0
LATE PAYMENT SURCHARGE	840101	306132471	808607059
Expenditure on initial recognition-financial assets (LPS)	911301	0	-44062341
Late Payment Surcharge - Power Trading	842402	0	0
	sub-total	306132471	764544718
NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0	0
INCOME FROM SALE OF SELF GENERATED CERs/VERs	842101	0	0
REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
INCOME FROM SALE OF RENEWABLE ENERGY CERTIFICATES (REC)	842103	0	0
Profit on sale of assets			
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM	841501	196	3045157
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM	841503	0	0
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	881101	0	0
	sub-total	196	3045157
Loss on assets			
LOSS ON SALE OF ASSET	923701	0	2117538
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE	923720	0	0
NORMAL LOSS ON STORE & INVENTORIES	923401	0	75457
STORE WRITTEN OFF	950901	0	436976
BAD DEBTS WRITTEN OFF	950903	0	0
BAD ADVANCES WRITTEN OFF	950904	0	0
BAD CLAIMS WRITTEN OFF	950905	0	0
FIXED ASSETS WRITTEN OFF	950906	198604	153718
PROJECT EXPENSES WRITTEN OFF	950908	0	0
PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0
DPR EXPENSES WRITTEN OFF	955302	0	0
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	911101	0	0
	sub-total	198604	2783689

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Net Impact		198408	(261468)
Receipts on Account of Insurance Claim	841504	29108148	0
Liabilities/Provisions not required written back			
~~LIABILITY NOT REQUIRED WRITTEN BACK~~	~~840901~~	0	174162
PROVISION NOT REQUIRED WRITTEN BACK	840902	59793409	67261852
	sub-total	59793409	67436014
Material Issued to contractor			
(i) Sale on account of material issued to contractors	842301	0	0
(ii) Less:-Cost of material issued to contractors on recoverable basis	924201	0	0
(iii) Less:-Adjustement on account of material issued to contractor	924202/842302	0	0
INCOME ON ACCOUNT OF GENERATION BASED INCENTIVE (GBI)	841003	0	0
Others			
RENT/HIRE CHARGES FROM CONTRACTORS	840701	164193	208504
RENT/HIRE CHARGES EMPLOYEES	840702	0	2593
RENT/HIRE CHARGES-OTHERS	840708	0	51911
Sale of Scrap	840801	0	0
OTHER INCOME	841001	8470827	12374306
Receipt of Director'S Sitting Fee From Other Organisation	841002	0	0
TOWNSHIP RECOVERIES	841201	1217348	1090921
RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M-	841604	0	0
POST OFFICE RECURRING DEPOSIT	841701	0	0
LEASE RECOVERY	841702	661126	581962
ELECTRICITY RECOVERY	841703	3255349	1867011
TELEPHONE RECOVERY	841704	0	0
Commission (Income)-Power Trading	842401	0	0
GUEST HOUSE RECOVERY	918400	0	0
	841710	156610	162898
	sub-total	13925453	16340106
Exchange rate variation (Credit)			
	sub-total	0	0
Exchange rate variation (Debit)			
	sub-total	0	0
Net ERV (+ Expenditure/- Income)		0	0
CO/ Regional Office Allocation to Units			
Other Income <Corporate/Regional Office>	849999	7960858	25193016
Other Income <PID>	849995	6446	26840
Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Units	7967304	25219856

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TRANSFER OF OTHER INCOME - IPO/BUYBACK	981101	0	0
VGF FOR SOLAR POWER PROJECT	981201	0	0
	Total (Other Income)		
Income transferred to EDC	Less :		
	Trf. To EDC	0	0
Income transferred to contract and consultancy expenses	Less :		
	Trf. To Consultanc	0	0
Income transferred to Advance Deposit from			
TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED	980704	0	0
TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
	Trf. To Deposit Wor	0	0
REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
REGULATORY INCOME - EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	870111	172691344	286712415
REGULATORY INCOME –RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	870112	0	(18759405)
	870301	0	0
DIFFERENCES- INCOME/EXPENSE	870201	0	0
		172691344	267953010

#REF! GENERATION AND ADMINISTRATION EXPENSES

Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Water Usage Charges.	920111	1089999498	1123852302
	sub-total	1089999498	1123852302
Consumption of stores and spare parts			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING	920101	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920102	0	14678884
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920103	0	40360
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920104	18830330	16028873
	sub-total	18830330	30748117
Purchase of Power -Power Trading (Net of			
Purchase of Power- Power Trading (as Principal)	926201	0	0
Rebate from Supplier- Power Trading (as Principal)	810303	0	0
Net Impact		0	0
Repair and maintenance			
Building			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER	920201	196573	1567332
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920202	762691	1768588
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT	920203	7568443	6359679
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920204	0	406632
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920205	0	0
REPAIR AND MAINTENANCE-OTHER EXPENSES-	920206	49341	76340

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REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920210	213377	1569456
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	8175115	18340666
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	292719	7986
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920213	435338	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	0	333156
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER	920215	288484	698793
REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	1567683	1676900
REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	15705	499568
REPAIR AND MAINTENACE-CLUB BUILDING	920218	0	226124
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	6714
	sub-total	**19565469**	**33537934**
Machinery			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-	920401	421292	34260
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920402	19955172	17452543
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN	920403	3383718	896588
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920404	1862428	88386
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	735176	362012
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER	920406	228739	105921
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920501	0	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	0	0
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION	920503	0	0
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT	920810	0	0
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING	920811	11825548	11822010
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND	920812	0	0
	sub-total	**38412073**	**30761720**
Others			
DESILTATION EXPENSES	920301	33263	42992
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND	920304	4860712	15031891
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920305	2347709	568768
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND	920306	41353	28569
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO	920307	7032519	6838954
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920308	0	0
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO	920309	2829	17908
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER	920310	0	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920311	0	0
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER	920312	0	0
Repair and Maintenance DG Set-Other than Residential	920601	0	136732
REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0
REPAIR AND MAINTENANCE-COMPUTERS	920604	1049530	1690223
REPAIR AND MAINTENANCE-COMPUTER SOFTWARE &	920605	0	0
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	5083674	3499976
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	15650311	18162754
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD,	920701	4420579	2009227
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	3312000	429382
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES,	920703	1112307	1090263
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY	920710	529408	362523
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	9300	115040
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY	920712	123425	521095
Repair and Maintenance-materials consumed-Light Vehicles	920713	102445	109946
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	77948	122461
Repair and Maintenance-other expenses-Light Vehicles other	920715	55968	58223
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	1104853	871915
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	134850	0
REPAIR AND MAINTENANCE- OTHERS	920731	3956	0
Repair and Maintenance-materials consumed- Car/Jeep	920732	107932	26365

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Repair and Maintenance-other expenses-Car/Jeep .	920733	0	9830
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING	920801	0	0
STATION	920901	0	0
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920827	0	0
	sub-total	47196871	51745037
Direct Expebditure on Contract, Project Management and			
	sub-total	0	0
Miscellaneous operational expenses			
Rent			
RENT OFFICE	921101	0	0
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	1105800	934982
RENT RESIDENTIAL	921103	0	0
RENT-LAND /LEASE RENTAL	921104	105126	0
Hiring of Vehicles other than Car/Jeep	921105	1099172	962292
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
Hiring of Vehicles-Car/Jeep	921108	11178872	11974625
Hiring of Aircraft/Helicopter	921109	0	0
HIRING OF IT & COMMUNICATION SERVICES	921109	0	0
	sub-total	13488970	13871899
Rates and taxes			
RATES AND TAXES-VEHICLES	921201	166350	83730
RATES AND TAXES-BUILDINGS	921202	0	0
RATES AND TAXES-OTHERS	921204	117583	325286
EXCISE DUTY ON ELECTRICITY	921208	0	0
ELECTRICITY DUTY/CESS	921209	0	0
FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0
MUNICIPAL TAXES	921213	0	0
SALES TAX ON ROYALTY	921215	0	0
GST ON ALLOCATION OF CO/RO MANAGEMENT EXPENDITURE	921216	9067008	6635267
ELECTRICITY CESS	921219	0	0
OTHER TAXES /DUTIES	921220	0	0
WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0
WEALTH TAX	970503	0	0
	sub-total	9350941	7044283
Insurance			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	402550	29888
Insurance premium of Vehicles other than Car/Jeep	921312	523227	458615
INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
Insurance premium of Vehicles-Car/Jeep	921314	31908	10803
INSURANCE- FIDELITY	921315	0	0
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	5994	5994
INSURANCE-TRANSIT INSURANCE	921317	24795	81420
INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
INSURANCE -STAFF LOANS	921319	0	0
INSURANCE- INDL. ALL RISK	921320	118448288	130572084
INSURANCE- OTHERS	921325	0	0
	sub-total	119436762	131158804
Utilization of Self Insurance Fund	921801	0	0
Security expenses			
Security Expenses -CISF-Residential	921401	25732	0

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Security Expenses -Others-Residential	921402	0	0
Security Expenses -CISF-Other than Residential	921403	426606975	315085365
Security Expenses -Others-Other than Residential	921404	0	0
	sub-total	426632707	315085365
Electricity Charges			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
ELECTRICITY EXPENSES-OFFICE	921506	8899798	10399094
Electricity Expenses-Residential	921507	12833335	11910735
Electricity Expenses – Other than Office & Residential	921510	40640792	34736085
WHEELING CHARGES PAID	921511	0	0
	sub-total	62373925	57045914
Travelling and Conveyance			
CONVEYANCE EXPENSES -Other than training	921601	162361	195988
INLAND TRAVEL	921602	1316049	1634826
INLAND TRAVEL-TRAINING	921603	667259	940442
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	14644
FOREIGN TRAVEL	921605	0	0
Inland Travelling Expenses - Directors	921610	0	0
TRANSFER TA EXPENSES	921611	1791610	1660538
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2082313	1934433
Daily Allowance / Boarding & Lodging Charges- Training	921613	187565	3500
Conveyance Expenses - Training	921614	5226	0
Foreign Travel Expenses - Directors	921615	0	0
SPECIAL DISLOCATION INCENTIVE ON TRANSFER	921616	860223	952290
	sub-total	7072606	7336661
Expenses on Vehicles			
POL EXPENSE ON CARS/ JEEPS	921701	221058	346627
POL EXPENSE ON TRANSPORT VEHICLE	921702	5070851	4339905
POL EXPENSE ON HEAVY VEHICLE	921703	998733	899618
POL ON OTHERS	921707	74252	0
	sub-total	6364894	5586150
Telephone, telex and postage			
TELEX AND POSTAGE	922001	8180344	125284
TELEGRAM AND WIRELESS CHARGES	922002	0	0
COURIER CHARGES	922003	0	0
TELEPHONE CHARGES	922004	739860	899411
SATELLITE COMMUNICATION EXPENSES	922006	2780681	2365520
EMAIL/INTERNET EXPENSES	922007	339183	71898
OTHER COMMUNICATION EXPENSES	922010	0	227114
	sub-total	12040068	3689227
Advertisement and publicity			
ADVERTISEMENT RECRUITMENT	922101	17700	6480
ADVERTISEMENT TENDERS	922102	1440809	2582304
PUBLICITY NEWSPAPERS	922103	0	0
EXHIBITIONS EXPENSES	922107	0	0
MISC. PUBLIC RELATION	922108	7813	20400
PHOTOGRAPHIC MATERIAL	922109	0	0
MOVIE MAKING	922110	0	0
PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
STATUTORY PRESS ADVERTISEMENT	922112	0	20800
Sponsorship expenses on Sports Events	922113	0	0
Sponsorship expenses on events other than Sports-	922114	11800	0
Sponsorship expenses on events other than Sports-Others	922115	0	0
ADVERTISEMENT OTHERS	922120	0	12160

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	sub-total	1478122	2642144
Entertainment and hospitality expenses			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON	922201	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON	922202	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN	922203	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN	922204	16500	31300
	sub-total	16500	31300
Donation			
CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
OTHER CONTRIBUTION TO DONATION	922302	0	0
	sub-total	0	0
Printing and stationery			
PRINTING AND STATIONERY	922401	598936	559084
PRINTING AND STATIONARY FOR ANNUAL REPORTS,	922402	0	0
REPORT PREPARATION-CD/FLOPPIES	922403	0	0
PRINTING AND BINDING OF REPORT	922404	6141	90150
COMPUTER STATIONERY	922405	32593	54017
COMPUTER CONSUMABLES	922406	900606	768914
PRINTING AND STATIONERY EXPENSES OF BOARD /	922407	0	0
	sub-total	1537676	1472165
Books and periodicals			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	36101	32618
	sub-total	36101	32618
Consultancy charges			
-Indigenous			
LEGAL EXPENSES	922601	13747917	7148674
PAYMENT TO CONSULTANTS	922602	205453	1654994
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF	922606	0	0
PAYMENT TO INTERNAL AUDITORS	922608	0	78820
OTHER CHARGES	922615	0	40420
	sub-total	13953370	8922908
-Foreign			
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
	sub-total	0	0
Expenditure on compensatory afforestation/ catchment area			
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	923901	0	0
Expenditure on land not belonging to corporation			
Expenditure on land not belonging to corporation	923902	0	0
Losses out of self insurance claims (upto excess clause)	921802	40000000	0
Loss of assets against Insurance Claims (beyond excess clause)	921803	29108148	0
Loss of stores against Insurance Claims (beyond excess clause)	921804	0	0
Interest payment on court/arbitration cases			
Interest Payment on Court/Arbitration Cases	922801	0	0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND	922802	0	0
Interest -	922803	0	0
	sub-total	0	0

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Interest to beneficiary states			
INTEREST TO BENEFICIARY STATES	941601	0	0
INTEREST ON CONGESTION CHARGES	941603	0	239
INTEREST ON UI CHARGES PAYABLE	941602	0	0
	sub-total	0	239
Rebate to customers			
REBATE TO CUSTOMERS	941101	47332671	26167500
Expenditure on Upfront Provisions for Rebate to Customers	911201	-8428438	6667562
INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total	38904233	32835062
COMMUNITY DEVELOPMENT EXPENSES	925101	0	0
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
CSR & SD - Health Care and Sanitation Expenditure	925103	827492	2003194
CSR & SD - Education & Skill Development	925104	1478163	914156
CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
CSR & SD - Enviornment Expenditure	925106	0	0
CSR & SD - Art & Curlture Expenditure	925107	94255	0
CSR & SD - Ex-Arm Forces	925108	0	0
CSR & SD - Sports	925109	137352	0
CSR & SD - National Welfare Fund	925110	0	0
CSR & SD - Fund for Technology & Research	925111	0	0
CSR & SD - Rurla Development Expenditure	925112	0	0
CSR & SD - Capacity Building	925113	0	0
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
CSR & SD-SWACHH BHARAT ABHIYAN	925115	1143421	1091415
COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
	sub-total	3680683	4008765
Expenditure on Self Generated CERS/VERS	924101	0	0
EXPENDITURE INCURRED ON RENEWABLE ENERGY	924102	0	0
EXPENDITURE ON SALE OF RENEWABLE ENERGY	924103	0	0
DIMINUTION IN VALUE OF INVENTORY OF REC	924104	0	0
LOSS OF INVENTORY ON EXPIRY OF REC	924105	0	0
TRAINING EXPENSES	925011	1330181	2360351
PETITION FEE /REGISTRATION FEE /OTHER FEE – To	925027	5187082	4961083
Operational/Running Expenses of Kendriya Vidyalay	925006	30163703	28504322
Operational/Running Expenses of Guest House/Transit Hostel	925009	4852153	6561980
Operating Expenses of DG Set-Other than Residential	925001	60072	1183423
Operational/Running Expenses of Other Schools	925007	0	35400
Other general expenses			
OTHER PAYMENTS	922702	0	0
RECRUITMENT EXPENSES	925002	0	0
SCHOLARSHIPS	925010	0	0
EXPENSES ON INTERNAL EXAMINATION	925014	0	0
Gifts to Others	925016	0	0

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Participation Fee - Conference/Training	925017	0	0
Festival Celebration Expenses - other than	925018	0	30137
Independence/Republic Day Celebration expenses	925019	77295	115640
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	211994	494284
Expenditure on Food/Beverages - in house training/temporary	925023	100318	194760
Freight and Incidental expenses on Inventory Balances Written	925026	0	0
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	20843	99652
Briefcase Reimbursement	925031	3963	4000
Operational / Running Expenses of Hospital	925032	1593771	708710
Stipend to Trainee	925033	798687	2437805
COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
HORTICULTURE EXPENSES	925005	0	0
TENDER EXPENSES	925008	0	0
WATER CHARGES	925012	0	0
EXPENSES ON DEPARTMENTAL MEETING	925013	49000	37846
CONSUMPTION OF LOOSE TOOLS	925015	0	0
MISCELLANEOUS EXPENSES	925020	546558	499137
EXPENDITURE CONTROL ACCOUNT-ON BEHALF OF OTHER	925000	0	0
Share of Beneficiaries in Regulated Power	925024	0	0
OPERATING EXPENSES OF DG SET - Residential	925025	0	0
LC CHARGES- INDIAN CURRENCY	925035	0	0
LC CHARGES- FOREIGN CURRENCY	925036	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	925037	2540	15994
OTHER BANK CHARGES- FOREIGN CURRENCY	925038	0	0
	sub-total	3404969	4637965
Auditors remuneration			
STATUTORY AUDIT FEES	923101	0	0
TAX AUDIT FEES	923102	0	0
PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW	923104	0	0
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT	923105	0	0
OTHER MATTERS	923106	123602	195227
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
COST AUDIT FEES	923108	75000	10875
COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	5890
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total	198602	211992
Director expenses			
DIRECTORS SITTING FEES	923001	0	0
Research and development expenses			
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
EXP. ON REGULATED POWER	925029	0	0
REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	0	0
	Total	0	0
CO/ Regional Office Allocation to Units			
Generation, Administration and Other Expenses	929999	53271239	78571221
Generation, Administration and Other Expenses <PID>	929995	67359	338457
Generation, Administration and Other Expenses	980403	0	0

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	IPO/BUYBACK	981102	0	0
		Total (Generation & Adm	53338598	78909678
	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	Expenses transferred to EDC			
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	1068573	1017649
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
		sub-total	1068573	1017649
	Expense transferred to contract and consultancy expenses			
		Transfer to Consultai	0	0
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
		sub-total	0	0
	Bad and doubtful advances / deposits provided			
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		sub-total	0	0
	Bad and doubtful Interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	0	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0	0
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	0	0
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	PROVISION FOR INTEREST AGAINST COURT/ARBITRATION	951002	0	0
	Provision against diminution in the value of investment			
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0
	Provision for project expenses			
	PROJECT EXPENSES PROVIDED FOR	951201	2671811	7977240
	Provision for loss on fixed asset/store			
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	485608	709555
	LOSS ON STORE PROVIDED FOR	951302	0	0

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	sub-total	485608	709555
Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
Provision for expenditure on CAT Plan	951401	0	0
Others			
PROVISION FOR OTHER EXPENSES	952001	0	0
	919500	0	0
PROVISION FOR INTEREST TO BENEFICIARY	951601	19443279	20538712
CO/ Regional Office Allocation to Units			
Provisions <Corporate/Regional Office>	959999	0	5706
Provisions <PID>	959995	0	0
Provisions <Corporate/Regional Office>	980407	0	0
	Allocated to Units	0	5706
Expense transferred to EDC	Less :		
PROVISIONS	980161	0	0
Provisions <Corporate/Regional Office>	980197	0	0
	Transfer to EDC	0	0
Expense transferred to contract and consultancy expenses	Less :		
Provisions	980211	0	0
PROVISIONS	980308	0	0
Provisions <Corporate/Regional Office>	980607	0	0
	Transfer to Consultar	0	0
Provisions transferred to Deposit Works	980707	0	0
#REF! 0			

	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	Salaries, wages, allowances			
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0
	Expenditure for Wage Revision-3PRC-Directors	901101	0	0
	Expenditure for Wage Revision-3PRC-Executives	901111	0	37875119
	Expenditure for Wage Revision-3PRC-Supervisors	901121	6429900	8621863
	Expenditure for Wage Revision-3PRC-Workmen	901131	63880778	107707367
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900110	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON	900111	144144483	43808050
	DEARNESS ALLOWANCE (EXEC)	900112	5167633	52179323
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	5700223	1072284
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	691207	6577334
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	173058	208665
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	46750	36500
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0

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COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	2215193	6387221
TRANSPORT ALLOWANCE (EXEC)	900124	0	0
ELECTRICITY SUBSIDY (EXEC)	900125	0	0
CANTEEN SUBSIDY (EXEC)	900126	0	0
HONORARIUM (EXEC)	900127	25500	0
Earned Leave Encashment (Executive)	900128	0	0
PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	38679377	40555509
WASHING ALLOWANCE (EXEC)	900130	0	0
SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	1958144	2407512
Casual/Optional Leave Encashment (Executive)	900133	0	0
HPL Encashment (Executive)	900134	0	0
OTHER ALLOWANCE (EXEC)	900135	0	0
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900136	980829	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900140	11829366	10133584
DEARNESS ALLOWANCE (SUPERVISOR)	900141	12668207	11943002
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	1328560	1093823
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	916995	1631446
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
WASHING ALLOW (SUPERVISOR)	900147	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	17110	18900
NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
HINDI ALLOWANCE (SUPERVISOR)	900150	8750	2250
CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900152	0	0
HONORARIUM (SUPERVISOR)	900157	0	0
Earned Leave Encashment (Supervisor)	900158	0	0
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	10319588	5360326
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	296571	302360
Casual/Optional Leave Encashment (Supervisor)	900162	0	0
HPL Encashment (Supervisor)	900163	0	0
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900164	46014	0
OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900166	121051935	120421298
DEARNESS ALLOWANCE (WORKMEN)	900167	128553357	141750284
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
HOUSE RENT ALLOWANCE (WORKMEN)	900169	10111588	10156403
INCENTIVE (WORKMEN)	900170	0	0
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	8979648	19209361
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
WASHING ALLOW (WORKMEN)	900173	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	180560	235120
NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
HINDI ALLOWANCE (WORKMEN)	900176	12250	8750
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900178	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
CANTEEN SUBSIDY (WORKMEN)	900182	0	0
HONORARIUM (WORKMEN)	900183	11500	0
Earned Leave Encashment (Workmen)	900184	0	0

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PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	56466538	72518642
OTHER ALLOWANCE (WORKMEN)	900186	0	0
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
CASH HANDLING ALLOWANCES	900188	1680	1680
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	940082	984493
Casual/Optional Leave Encashment (Workmen)	900190	0	0
HPL Encashment (Workmen)	900191	0	0
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900192	1450291	0
WORKMEN COMPENSATION/OTHER COMPENSATION TO	900195	0	0
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	24769568	13827642
VRS TO EXECUTIVES-EXGRATIA	900301	0	0
VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
VRS TO SUPERVISOR-EXGRATIA	900303	0	0
VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
VRS TO WORKMEN-EXGRATIA	900305	1966993	0
VRS TO WORKMEN-NOTICE PAY	900306	0	0
Perks & Allowances (Cafeteria)-Director-Canteen	900601	0	0
Perks & Allowances (Cafeteria)-Director-Children Education	900602	0	0
PERKS & ALLOWANCES (CAFETERIA)-DIRECTOR-FAMILY PAY	900618	0	0
PERKS & ALLOWANCES (CAFETERIA)-DIRECTOR- SODEXO MEAL VOUCHER/CARD	900619	0	0
CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-DIRECTOR	900620	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen	900626	2328549	1833114
Perks & Allowances (Cafeteria)-Executive-Children Education	900627	3210254	2541845
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	655052	358235
Perks & Allowances (Cafeteria)-Executive-Professional	900629	1422312	665713
Perks & Allowances (Cafeteria)-Executive-Conveyance /	900630	2901767	2511074
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	1209696	845503
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair &	900632	1609697	884482
Perks & Allowances (Cafeteria)-Executive-Domestic Help	900633	1534438	951123
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	2307661	1013635
Perks & Allowances (Cafeteria)-Executive-Newspaper /	900635	2109323	1457098
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	682545	504270
Perks & Allowances (Cafeteria)-Executive-House Upkeep	900637	1117757	489247
Perks & Allowances (Cafeteria)-Executive-Self Development	900638	2093996	1255122
Perks & Allowances (Cafeteria)-Executive-Club Membership	900639	259026	223135
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	223673	127163
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	6438704	4114091
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	548292	530775
PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- FAMILY PAY	900643	0	0
PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- SODEXO MEAL VOUCHER/CARD	900644	412224	0
CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-EXECUTIVE	900645	-502553	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING	900651	525667	429592
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER	900652	428152	376710
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE	900653	236762	178772
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF	900654	326560	353155
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	372642	418687
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL	900656	405400	331782
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN	900657	51207	46083
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY	900658	373404	270820
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT	900659	149838	143061
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE	900660	119450	92640
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL	900661	382549	368720
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN	900662	888042	785261

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PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL	900663	365524	340201
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET	900664	32496	26970
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	386368	344997
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM	900666	80248	73406
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT	900667	57177	38196
CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY	900671	-24755	0
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING	900676	6825521	7014232
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER	900677	4136348	4080314
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE	900678	2397629	2435665
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF	900679	2709577	2811061
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	5612376	6041393
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL	900681	5786721	5955735
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN	900682	536378	562465
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY	900683	2005303	2154573
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT	900684	2660313	2731656
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE	900685	1293364	1299204
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL	900686	4607314	4607645
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN	900687	6310664	6582373
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL	900688	2786373	2852939
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET	900689	162984	171458
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	4266061	4385215
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM	900691	694055	770642
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE	900692	378223	392528
	919000	0	0
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR- FAMILY PAY	900669	0	0
PERKS & ALLOWANCES (WORKMEN)-EXECUTIVE- FAMILY PAY	900694	0	0
CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-WORKMEN	900696	-755873	0
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
	sub-total	**750152701**	**796809887**
Gratuity and contribution to provident fund (including			
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME	900202	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900203	0	0
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6653505	10122287
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900212	1168676	1297379
Company's Contribution to PF on Leave Encashment	900213	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900214	5913538	9362095
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	3547957	2384444
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900241	193750	227500
Company's Contribution to PF on Leave Encashment	900242	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900243	2861418	2147630
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	35160305	27212655
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900251	3053531	3766190
Company's Contribution to PF on Leave Encashment	900252	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900253	29145834	25502644
PF ADMINISTRATION CHARGES	900261	2419599	2041133
EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	24075460
EPS ADMINISTRATION CHARGES	900265	0	0
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	16068492	15994494
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT	900267	0	0
GAIN ON ACTUARIAL VALUATION	842201	0	0
	sub-total	**106186605**	**124133911**

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Staff welfare expenses			
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	24291
LEAVE TRAVEL CONCESSION TAXABLE	900402	117894	0
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	3067358	4952023
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	6922540	5050578
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	7403602	8455336
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	391142	59022
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900415	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900416	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900417	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-	900418	0	0
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN	900419	0	0
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN	900420	7944	0
LIVERIES AND UNIFORMS	900422	1607862	197623
EX-GRATIA PAYMENT	900423	0	0
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	105682	0
LUNCH AND TEA SUBSIDY	900425	0	0
Baggage Allowance on Retirement	900426	8580	0
AWARDS TO EMPLOYEES	900427	0	23000
NEW YEAR/OTHER GIFTS TO STAFF	900428	288000	335200
TRANSPORT FACILITY	900429	0	0
COST OF MEDICINE/APPLIANCES ETC.	900430	962705	1502484
Conveyance/Transport expenses of employees-other than	900431	0	0
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
GROUP INSURANCE PREMIUM	900433	0	0
Initial Membership Fee-Clubs	900445	0	0
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900447	457000	544500
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900448	115175	111350
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900449	1225125	1413750
OTHER EXPENSES	900450	0	0
RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL	900451	7736088	3537658
BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL	900452	0	-163173
Memento	900453	190000	180000
Memento - Actuarial	900454	0	21680
EXPENDITURE ON MEDICLAIM /HEALTH INSURANCE	900455	0	0
	sub-total	30606697	26245322
Leave Salary & Pension Contribution			
Leave Salary & Pension Contribution	900501	0	0
CO/ Regional Office/PID Allocation to Units			
Employees' Remuneration and Benefits <Corporate/Regional	909999	612368057	648656643
Employees' Remuneration and Benefits <PID>	909995	2925276	8431078
Employees' Remuneration and Benefits <Corporate/Regional	980402	0	0
	Total	615293333	657087721
	Total (Employee Remuneration and Benefits)		
Employee cost transferred to EDC	Less :		
	Transfer to EDC	0	0
Transfer to Works	750400, 750401		
Employee cost transferred to contract and consultancy	Less :		

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	Transfer to Consultai		0	0
	Employee cost transferred to deposit works			
	Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	0

#REF! FINANCE CHARGES

Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Interest			
Government of India loan			
INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
Interest on Government of India loan allocated to units	980501	0	0
	sub-total	0	0
Bonds			
INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM	940202	0	0
INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM	940203	0	0
INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM	940204	0	42233435
INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM	940205	0	0
INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM	940206	0	0
INTEREST ON X - SERIES 8.65 % SECURED TAXABLE NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE BONDS	940225	0	0
Interest on Bonds allocated to units	980502	0	0
	sub-total	0	42233435
Foreign loan			
INTEREST ON FOREIGN LOAN	940301	0	0
Interest on Foreign loan allocated to units	980503	0	0
	sub-total	0	0
Term loan			
INTEREST ON TERM LOAN	940401	213871251	305977874
INTEREST ON STL	940501	0	0
Interest on Term loan allocated to units	980504	0	0
	sub-total	213871251	305977874
Cash credit facilities /WCDL			
INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
	sub-total	0	0
Other interest charges			
INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
Other interest charges allocated to units	980506	0	0
	sub-total	0	0
Loss on Hedging Transactions			
Loss on Hedging Transactions	940801	0	0
Loss on Hedging Transactions allocated to units	980518	0	0
	sub-total	0	0
Bond issue/service expenses			
BROKERAGE	941001	0	0
STATUTORY PRESS ANNOUNCEMENT	941004	0	0
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
LISTING FEES	941006	0	16756

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NHPC LIMITED FARIDABAD

Bond issue/ service expenses allocated to units	980507	0	0
	sub-total	0	16756
Royalty			
	sub-total	0	0
Commitment fee			
	sub-total	0	0
Guarantee fee on loan			
	sub-total	0	0
Other finance charges			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0
OTHER CHARGES	942002	0	587436
Other finance charges allocated to units	980513	0	0
Bank charges allocated to units	980512	0	0
	sub-total	0	587436
Exchange difference regarded as adjustment to Interest Cost	940701	0	0
Exchange difference regarded as adjustment to Interest Cost	980517	0	0
	sub-total	0	0
Interest adjustment on account of FERV	949001	0	0
CO/ Regional Office Allocation to Units			
Interest and Finance Charges <Corporate/Regional Office>	949999	394781	356557
Interest and Finance Charges <PID>	949995	0	0
Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
	Allocated to Units	394781	356557
	Total (Interest and Finance charges)		
Expense transferred to EDC	Less :		
	Transfer to EDC	0	0
Expense transferred to contract and consultancy expenses			
	Transfer to Consultai	0	0
Expense transferred to Deposit Works			
INTEREST AND FINANCE CHARGES ALLOCABLE TO DEPOSIT	980705	0	0

#REF! DEPRECIATION

Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
DEPRECIATION			
LAND- LEASE HOLD	930121	917914	3478913
LAND/RIGHT TO USE	930122	0	0
ROADS, BRIDGES, CULVERTS, AERODROMES	930201	5732590	5845147
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	81908052	81908052
BUILDING CONTAINING WORKSHOP	930302	0	156557
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	11686	88519
OFFICE BUILDINGS-PERMANENT	930304	311329	1710632
OFFICE BUILDINGS-TEMPORARY	930305	2716208	0
STORES AND GODOWN BUILDINGS	930306	560385	1073682
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD	930321	6367833	8014615

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DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930401	0	0
DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930402	0	0
DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930403	0	0
DEPRECIATION- INTERNAL ELECTRIFICATION WORK -OFFICE	930404	0	0
DEPRECIATION- INTERNAL ELECTRIFICATION WORK -STORES	930406	0	0
DEPRECIATION- INTERNAL ELECTRIFICATION WORK -	930421	2844	2597
RAILWAY SIDINGS	930501	0	0
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM,	930601	1569894708	1570390889
GENERATING PLANT AND MACHINERY	930701	1052007689	1050592923
PLANT AND MACHINERY-SUB STATION	930801	254766	515792
TRANSMISSION LINES	930901	1255370	3033001
PLANT AND MACHINERY-OTHERS	931001	415920	333410
CONSTRUCTION PLANT AND EQUIPMENT	931101	5488407	6115278
WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	2755542	3003547
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	1439548	1378170
POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
Vehicles other than Motor Car/Jeep	931501	1103249	1124232
Motor Car/Jeep	931502	0	0
AIRCRAFT/BOATS	931601	0	0
FURNITURE, FIXTURES AND EQUIPMENT	931701	722866	731939
COMPUTERS	931801	1564900	2121247
COMMUNICATION EQUIPMENTS	931901	324071	343735
OFFICE EQUIPMENTS	932001	1569587	1509104
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	932101	0	0
AMORTISATION OF INTANGIBLE ASSETS	932201	0	34
OTHER ASSETS	932501	2356293	2041269
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	919300	0	0
(INCLUDING FOUNDATION)- WIND MILL	933101	0	0
DEPRECIATION-GENERATING PLANT AND MACHINERY -SOLAR	933201	0	0
	933301	0	0
FIXED ASSETS OF MINOR VALUE >750<5000	932801	192782	224419
	Depreciation for the y	**2739874539**	**2745737703**
Depreciation-Adjustment on account of Lease	**911001**	**0**	**0**
Depreciation adjustment of account of FERV	939001	-2269452	-2269452
CO/ Regional Office Allocation to Units			
Depreciation <Corporate/Regional Office>	939999	12689110	18610087
Depreciation <PID>	939995	13530	69642
Depreciation <Corporate/Regional Office>	980404	0	0
	Allocated to units	**12702640**	**18679729**
	Total (Depreciatior	**2752577179**	**2764417432**
Depreciation transferred to EDC/ Units			
DEPRECIATION DURING CONSTRUCTION	980160	0	0
Depreciation <Corporate/Regional Office>	980194	0	0
	Transfer to EDC	**0**	**0**
Depreciation transferred to contract and consultancy			
	Transfer to Contract & Cor	**0**	**0**

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NHPC LIMITED FARIDABAD

	Depreciation transferred to deposit works			
	Depreciation- Recoverable from Deposit Works	980703	0	0

#REF! PRIOR PERIOD EXPENDITURE

	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	Income			
		Total (Prior Period Inc	0	0
	Expenditure			
		Total (Prior Period Expen	0	0
	CO/ Regional Office Allocation to Units			
		Allocated to Units	0	0
		Prior Period (Net)		
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0
	Expenses			
		Net Expenses	0	0
	Expenses transferred to EDC			
	Prior period expenses			
		Transfer to EDC	0	0
	Prior period income	980179	0	0
	Expense transferred to contract and consultancy expenses			
		Transfer to Consultar	0	0
	Expense transferred to Deposit Works	980706	0	0

#REF! Tax Expenses

	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	Current Tax			
	INCOME TAX PROVISION	970501	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
	DEFERRED TAX ACCOUNT	970510	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
	DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	970512	0	0
	INCOME TAX - REGULATORY DEFERRAL ACCOUNTS	970513	0	0

DETIALS OF EXPENDITURE ON CONTRACT, PROJECT

	Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	Direct Expenses			

NHPC LIMITED FARIDABAD

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	sub-total	0	0
Employees' Remuneration and benefits			
Salaries, Wages, Allowances and benefits			
SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
	sub-total	0	0
Gratuity and contribution to provident fund			
Gratuity, Contribution to provident fund & pension scheme	960113	0	0
LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
	sub-total	0	0
Staff welfare Expenses			
STAFF WELFARE EXPENSES	960114	0	0
Repairs and Maintenance			
REPAIR AND MAINTENANCE- BUILDING	960116	0	0
REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION	960117	0	0
REPAIR AND MAINTENANCE- OTHERS	960118	0	0
Repair and Maintenance-Others	960218	0	0
	sub-total	0	0
Administration and Other Expenses			
RENT/HIRING CHARGES	960119	0	0
Travelling and Conveyance			
	sub-total	0	0
EXPENSE ON VEHICLES	960122	0	0
INSURANCE	960120	0	0
TELEPHONE TELEX AND POSTAGE -COMMUNICATION	960123	0	0
ADVERTISEMENT PUBLICITY	960124	0	0
PRINTING AND STATIONERY	960125, 960215	0	0
Remuneration to Auditors	960136	0	0
ERV	960134	0	0
RATES AND TAXES	960127	0	0
SECURITY	960128	0	0
ELECTRICITY CHARGES	960129	0	0
Other Expenses			
	sub-total	0	0
Contingencies			
CONTINGENCIES	960130-NA	0	0
Consultancy charges			
CONSULTANCY CHARGES	960133	0	0
Depreciation & Amortization Expense			
	sub-total	0	0
Finance Cost			
	sub-total	0	0

NHPC LIMITED FARIDABAD

	LOSS ON CONSTRUCTION CONTRACT	960150	0	0
	Provisions	sub-total	0	0
	Construction WIP	sub-total	0	0
	Receipts and recoveries	Less : sub-total	0	0
	Prior Period Adjustments Period Period expenses transferred to Contract & Consultancy	sub-total	0	0

#REF! EXPEND. DURING CONSTRUCTION

	Particulars		Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	EMPLOYEES BENEFITS EXPENSES				
		Sub-total		0	0
	REPAIRS & MAINTENANCE				
		Sub-total		0	0
	ADMINISTRATION & OTHER EXPENSES				
	Travelling and Conveyance		980119	0	0
	Expenses on vehicles		980120	1068573	1017649
	Telephone, telex and Postage		980121	0	0
	Other general expenses		980125	0	0
		Sub-total		1068573	1017649
	FINANCE COST				
		Sub-total		0	0
	PROVISIONS		980161	0	0
		Sub-total		0	0
	DEPRECIATION & AMORTISATION		980160	0	0
		Sub-total		0	0
	PRIOR PERIOD EXPENSES				
		Sub-total		0	0
	C.O./Regional Office Expenses:				
		Sub-total		0	0
	LESS: RECEIPTS AND RECOVERIES				
		Sub-total		0	0
	Profit/Loss on assets net impact				
	Profit on sale of assets		980173-NA	0	0
	Losses on sale of assets		980130-NA	0	0
		Net Position		0	0
	GRAND TOTAL			1068573	1017649

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Appropriations			
WRITE BACK FROM BOND REDEMPTION RESERVE	970601	0	0
WRITE BACK FROM CAPITAL RESERVE	970602	0	0
WRITE BACK FROM OTHER RESERVE	970603	0	0
WRITE BACK FROM SELF INSURANCE RESERVE	970604	0	0
TAX ON DIVIDEND WRITE BACK	970605	0	0
WRITE BACK FROM CSR/SD RESERVE	970607	0	0
WRITE BACK FROM R&D EXP APPROPRIATION ACCOUNT	970608	0	0
CAPITAL RESERVE	970701	0	0
BOND REDEMPTION RESERVE	970702	0	0
SELF INSURANCE RESERVE	970703	0	0
GENERAL RESERVE	970704	0	0
CSR RESERVE	970707	0	0
R&D EXP APPROPRIATION ACCOUNT	970708	0	0
INTERIM DIVIDEND	970802	0	0
PROPOSED DIVIDEND	970801	0	0
FINAL DIVIDEND	970803	0	0
INCOME TAX PROVISION ON DIVIDEND	970502	0	0
INCOME TAX PROVISION ON PROPOSED DIVIDEND	970505	0	0
FRINGE BENEFIT TAX	970504	0	0
INTEREST ON HBA -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880101	0	0
INTEREST ON CAR ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880102	0	0
INTEREST ON SCOOTER / MOTOR CYCLE ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880103	0	0
INTEREST ON COMPUTER ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880104	0	0
INTEREST ON FURNITURE ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880105	0	0
		0	0
INTEREST ON LOANS TO CONTRACTORS/OTHERS-ADJUSTMENT	880201	0	0
INTEREST -SECURITY DEPOSIT-ADJUSTMENT ON ACCOUNT OF	880301	0	0
		0	0
AMORTISATION OF DEFERRED INCOME-GRANTS IN AID-FROM SOLAR POWER PROJECT	880401	0	0
	880402	0	0
		0	0
FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY	880501	0	0
		0	0
FAIR VALUE GAIN ON LONG TERM BORROWING	880601	0	0
FAIR VALUE GAIN ON PROVISION FOR COMMITTED CAPITAL	880701	0	0
EFFECTIVE INTEREST ON INVESTMENTS - DEBT INSTRUMENTS	880801	0	0

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NHPC LIMITED FARIDABAD

INVESTMENT- EQUITY INSTRUMENTS-FAIR VALUATION	890101	0	0
INVESTMENT- DEBT INSTRUMENTS- FAIR VALUATION ADJUSTMENT- OCI	890102	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-HOUSE BUILDING ADVANCE	910101	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-CAR ADVANCE	910102	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--SCOOTER / MOTOR CYCLE ADVANCE	910103	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--COMPUTER ADVANCE	910104	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--FURNITURE ADVANCE	910105	0	0
		0	0
INTEREST ON BONDS/TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910201	0	0
INTEREST ON TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910202	0	0
INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910301	0	0
		0	0
INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910401	206511	507557
INTEREST EXPENSES ON LOANS TO CONTRACTORS/ OTHERS-FAIR VALUE LOSS	910801	0	0
		206511	507557
COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	910501	0	0
INTEREST EXPENSES - IND AS ADJUSTMENT - PROVISION FOR LIVELIHOOD ASSISTANCE	910502	0	0
INTEREST EXPENSES -PROVISION FOR O & M ON RENEWABLE ENERGY -WIND POWER STATION	910503	0	0
EXPECTED CREDIT LOSS ALLOWANCE-TRADE RECEIVABLES	910601	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-LEAVE ENCASHMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910701	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-GRATUITY -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910702	-10709448	-33388033
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)RETIRED EMPLOYEES MEDICAL BENEFIT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910703	4525920	1286399
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) BAGGAGE ALLOWANCE ON RETIREMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910704	0	147800
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)- MEMENTO ON RETIREMENT- OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910705	0	-302779
		-6183528	-32256613
FVTOCI RESERVE- EQUITY INSTRUMENTS	970101	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	970102	0	0
FVTOCI - ACTURIAL GAIN LOSS	970103	0	0
IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES	970104	0	0

NHPC LIMITED FARIDABAD

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	DEFERRED TAX ACCOUNT- OCI -REMEASUREMENT OF DEFINED BENEFIT PLAN /ACTUARIAL GAIN (LOSS)	970201	0	0
	DEFERRED TAX ASSET- OCI- EQUITY INSTRUMENTS	970202	0	0
	DEFERRED TAX ASSET- OCI-DEBT INSTRUMENTS	970203	0	0
	DEFERRED TAX INCOME/ EXP. ON RDA BALANCES-OCI-RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	970204	0	0
	DEFERRED TAX ADJ AGAINST DEF TAX LIAB(NET)-OCI-REMEASUREMENT OF DEFINED BEN PLAN/ACTURIAL GAIN(LOSS)	970205	0	0
	DEFERRED TAX INCOME/EXP. - ADJUSTMENT- ON RDA BALANCE	970206	0	0
	DEFERRED TAX ADJUSTMENT ON RDA BALANCES-OCI-RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	970207	0	0

NHPC LIMITED
NHPC
FARIDABAD

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ANNEX-X

एनएचपीसी लिमिटेड
(भारत सरकार का उधम)

No. NH/CS/8(427) / 541

दिनांक: 17.10.2019

विषय: निदेशक मण्डल द्वारा लिए गए निर्णयो के सबंध मे।

निदेशक मण्डल की दिनांक 17.09.2019 को आयोजित 427वी बैठक के निम्नलिखित मद संख्या पर कार्यवृत (Minutes) आपकी जानकारी एवं आवश्यक कार्यवाही हेतु संलग्न है।

क्रमांक	मद संख्या	विषय
1.	427.2.1	Consideration and approval "Cost Statements, including other Statements to be annexed to the Cost Audit Report" for the financial year 2018-19.
2.	427.2.3	Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff period 2019-24.

आपसे निवेदन है की उपरोक्त कार्यवृत मे दिये गए आदशो पर कि गयी कार्यवाही के बारे में अपेक्षित समय सीमा अथवा 15 दिन के भीतर इस विभाग को अवगत करवाएँ। यदि कार्यवृत्त में कोई आदेश नहीं हैं तो शून्य कार्यवाही तथा कार्यवृत्त की पावती भेजे।

आपसे यह भी अनुरोध किया जाता है कि यदि कोई कार्यवाही या आदेश आपके विभाग से सबंधित नहीं है तो उस परिस्थिति में उद्धरण (Extract) की प्रति कार्यवाही हेतु सबंधित विभाग को प्रेषित करें, जिसकी एक प्रति कंपनी सचिवालय को भी दें।

यह भी सूचित किया जाता है कि बोर्ड के निर्देशानुसार Action Taken Report (ATR) बोर्ड की प्रत्येक बैठक में प्रस्तुत करना वांछनीय है। सबंधित विभाग के द्वारा सूचना न भेजे जाने पर शून्य रिपोर्ट भेजी जाएगी, जिसकी जिम्मेदारी सबंधित विभागाध्यक्ष की होगी।

(नीलम सिंह)
सहायक प्रबंधक (क.स.)

प्रबंधक (वित्त)- क.स. विपन जैन 17/10/19

कंपनी सचिव - छुट्टी पर

कार्यपालक निदेशक(ओ एवं एम)

कापी: म.प्र.-II
उप.महा.प्र.I
उप.महा.प्र.-II

एन एच पी सी लिमिटेड
कार्य. निदे. (ओ एण्ड एम)
13 OCT 2019
डायरी सं. 3154

18/X/19

म०प्र० (प्रभारी) 18/X

NHPC LIMITED FARIDABAD

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EXTRACTS OF THE MINUTES OF THE 427TH MEETING OF THE BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 17.09.2019

ITEM NO.

427.2.3 APPROVAL FOR PROJECTED ADD-CAP EXPENDITURE OF POWER STATIONS FOR THE TARIFF PERIOD 2019-24:

1. The Board noted that as per CERC 'terms and conditions of Tariff, Regulations 2019', tariff petition for Add CAP expenditure in respect of NHPC Power Stations is to be filed for the period 2019-24.

2. Director (Technical) informed the Board that Central Electricity Regulatory Commission (CERC) allows tariff of power stations based on the capital cost, as on the beginning of tariff period and projected capital expenditure during the tariff period. Tariff petition in respect of 18 power stations of NHPC shall be filed with CERC, after approval of Board. Tariff petition for remaining two power stations viz. Bairasiul and Loktak, which are under Renovation & Modernization (R&M) shall be filed after completion of R&M works.

3. The additional capital expenditure in respect of 18 power stations for tariff period 2019-24 considering the operational requirements of the power stations has been projected as Rs. 939.58 crore. The proposed capital expenditure shall be incurred as per approval of CERC and after obtaining required approval of competent authority as per delegation of powers and approved budget.

4. The Board discussed the proposal in detail. After discussion, Board approved the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crore for tariff

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NHPC LIMITED FARIDABAD

period 2019-24. The Board also passed the following resolutions:

RESOLVED THAT the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crores for the tariff period 2019-24 be and is hereby approved.

RESOLVED FURTHER THAT CMD be and is hereby authorized to modify the projected additional capital expenditure based on the admissibility as per applicable CERC regulations / requirement at site.

XXXXX

Vipan Sd 17/10/19

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NHPC LIMITED FARIDABAD

NHPC LIMITED

AGENDA NOTE FOR THE BOARD OF DIRECTORS

ITEM No. 427.2.35

Sub: Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff Period 2019-24

1.0 INTRODUCTION

1.1. Central Electricity Regulatory Commission (CERC) allows tariff of Power Stations based on the capital cost, as on the beginning of the tariff period and projected capital expenditure for the next five years/end of that tariff period.

1.2. CERC vide Notification dated 7th March' 2019 has issued the 'Terms and Conditions of Tariff, Regulations 2019' applicable for the period 2019-24.

1.3. Accordingly, tariff petition in respect of NHPC Power Stations for the period 2019-24 is to be filed.

1.4. In terms of Clause 18(2) of above regulations, resolution of the 'Board' of the Company is required in support of the proposed capital expenditure for the generating stations, from its internal resources.

1.5. The projected Capital Expenditure of 18 Power Stations is accordingly submitted herein for appraisal/approval of Board, for inclusion in the tariff petitions for the period 2019-24.

2.0. BACKGROUND

2.1. Approval for the projected Additional Capital Expenditure in respect of 18 Power Stations for the tariff period 2014-19 amounting to ₹ 1070.83 crore was accorded by the Board in its 374th meeting vide Item No 374.2.32. Tariff

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Petitions for these Power Stations were filed with CERC, based on the Projected Add-Cap Expenditure approved by the Board.

2.2 Presently, NHPC is having 20 Hydro Power Stations in operation, however, tariff petitions for 18 nos Power Stations are to be filed for determining the tariff in respect of these Power Stations for the period 2019-24. The remaining 2 Power Stations (Bairasiul & Loktak) are/shall be under Renovation & Modernization during this period and hence petition for determination of tariff for these power stations shall be filed after completion of the Renovation & Modernization works in terms of Clause 27 (4) of CERC (Terms & Conditions of Tariff) Regulations 2019. CERC has continued with the methodology of determining tariff based on the projected Additional Capital Expenditure for the current tariff Period (2019-24) also.

3.0. PROPOSAL

3.1. The projected additional capital expenditure for tariff period 2019-24, proposed by Power Stations, have been examined in O&M Division and Commercial Division and is finalized as ₹ 939.58 Crore.

3.2. The year wise capital expenditure projected for the tariff period 2019-24, against all the Power Stations is summarized as under:

A. New Power Station

(Rs in Lakhs)

Sl No A	Power Station	Projected Add Cap					
		2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Kishanganga	1958	6237	4810	7216	6240	26462
	Sub Total-A	**1958**	**6237**	**4810**	**7216**	**6240**	**26462**

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B. Old Power Stations

(Rs in Lakhs)

Sl No	Power Stations	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Salal	2539	1989	1256	2147	2019	**9950**
2	Dulhasti	546	1219	464	575	452	**3256**
3	Uri	682	1008	939	148	1007	**3784**
4	Uri II	2047	1654	1552	2072	1030	**8355**
5	Chutak	707	865	283	225	145	**2225**
6	Nimmo Bazgo	12	204	1060	1365	1013	**3654**
7	Sewa II	12	135	137	321	300	**905**
8	Chamera I	232	1638	1161	560	207	**3799**
9	Chamera II	609	485	515	375	450	**2434**
10	Chamera III	4528	1603	330	260	500	**7221**
11	Parbati III	1251	111	0	0	0	**1362**
12	Dhauliganga	188	187	75	100	108	**658**
13	Tanakpur	87	1441	254	100	200	**2082**
14	Teesta V	53	351	505	751	66	**1725**
15	TLD III	85	1240	408	1403	1239	**4375**
16	TLD IV	412	2191	2853	1600	1500	**8556**
17	Rangit	742	941	301	725	448	**3157**
	Sub Total-B	**14732**	**17261**	**12092**	**12726**	**10684**	**67496**
	Total (A+B)	**16690**	**23498**	**16903**	**19943**	**16924**	**93958**

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3.3. Break-up of the Add-Cap projected against new Power Station and existing Power Stations in reference to the provisions of CERC Regulations is given as under:

3.3.1. New Power Stations (01 No): Kishanganga Power Station was commissioned in 2018-19 and an amount of ₹ 264.62 Crore is considered in the total projected capital expenditure of ₹ 939.58 Crore, as under:

Rs in lakhs

Sl No	Station	COD	Cut-Off Date	Break-Up of Additional Capital Expenditure			Total
				Within Original Scope & Upto Cut-Off Date	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	Kishanganga	May'2018	Mar'2021	7460	18090	913	26462

3.3.2. Old Power Stations (17 Nos): .As per Clause No 25 'Additional Capitalisation within the original scope and after the cut-off date' and Clause 26 'Additional Capitalisation beyond the original scope' of CERC Regulations 2019, the break-up of the projected capital expenditure against 17 Nos Power Stations is as under:

Rs in lakhs

Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	**Salal**	1963	7614	373	**9950**
2	**Dulhasti**	805	1521	929	**3256**
3	**Uri**	1459	1743	582	**3784**

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Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
4	Uri II	7330	281	744	8355
5	Chutak	829	40	1357	2225
6	Nimmo Bazgo	3370	20	264	3654
7	Sewa II	0	849	56	905
8	Chamera I	129	2473	1198	3799
9	Chamera II	340	2014	80	2434
10	Chamera III	0	2059	5162	7221
11	Parbati III	1164	1	197	1362
12	Dhauliganga	104	328	225	658
13	Tanakpur	0	1893	189	2082
14	Teesta V	152	977	597	1725
15	TLD III	1144	439	2792	4375
16	TLD IV	4084	345	4126	8556
17	Rangit	174	2373	610	3157
TOTAL		23046	24969	19480	67496

3.4. The proposed capital expenditure will be incurred by the respective Power Stations only after obtaining required approval of competent authority as per Delegation of Powers and approved budget.

3.5. Tariff petitions for the period 2019-24 are to be filed with CERC, including the add-cap expenditure proposed above. The proposed add-cap expenditure shall be reviewed after the issue of CERC Orders determining the tariff of Power

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Stations for the period 2019-24. Interim truing-up petition shall be filed with CERC in 2021-22 if the annual fixed cost increases by more than 20% over the annual fixed cost as determined by the Commission for the respective years of the tariff period as per Clause 13 (3) of CERC Regulations 2019.

3.6. Provided that if the actual additional capital expenditure falls short of the projected additional capital expenditure allowed under provisions of Chapter 7 of CERC Regulations 2019, the generating company or the transmission licensee, as the case may be, shall not be required to file any interim truing up petition for this purpose. and shall refund to the beneficiaries or the long term customers, as the case may be, the excess tariff recovered corresponding to the projected additional capital expenditure not incurred at the bank rate as on 1st April of the respective years, under intimation to the Commission.

3.7. As per Clause 10 (8) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure exceeds the actual additional capital expenditure incurred on year to year basis by more than 10%, the generating company shall refund to the beneficiaries or the long term customers as the case may be, the tariff recovered corresponding to the additional capital expenditure not incurred, as approved by the Commission, along with interest at 1.20 times of the bank rate as prevalent on 1st April of the respective year.

3.8. Further as per Clause 10 (9) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure falls short of the actual additional capital expenditure incurred by more than 10% on year to year basis, the generating company shall recover from the beneficiaries or the long term customers as the case may be, the shortfall in tariff corresponding to difference in additional capital expenditure, as approved by the Commission, along with interest at the bank rate as prevalent on 1st April of the respective year.

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4.0. JUSTIFICATION:

The projected additional capital expenditure of ₹ 939.58 Crores for tariff period 2019-24, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Regulations 2019.

5.0. MANAGEMENT RECOMMENDATIONS:

The above proposal bears the recommendation of the Management.

6.0. RESOLUTIONS:

The Board may consider passing the following resolutions with or without modifications:

6.1. RESOLVED that the projected Additional Capital Expenditure of 18 Power stations amounting to ₹ 939.58 Crores for the tariff period 2019-24 and is hereby approved.

6.2. RESOLVED FURTHER THAT CMD is authorized to modify the projected Additional Capital Expenditure based on the admissibility as per applicable CERC regulations/requirement at site.

Tridhary. 10/9/19

DIRECTOR (TECHNICAL)

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ANNEX-XI

Check List - HYDRO GENERATING STATIONS

(Dulhasti Power Station)

Ref: - CERC order dtd. 06. 05. 2016 in Petition no. 8 / SM / 2016

Sl.No.	Particulars	Yes/No/NA	Page No./ Remarks
Procedural			
1.	Whether the petition is posted on website? (a) If yes, details submitted	Yes	
2.	Whether a copy of the petition is served on all the beneficiaries / respondents (a) If yes, whether proof of service has been filed	Yes Yes	 1048
3.	Whether notice of tariff petition published in newspapers in terms of the CERC Regulations. If yes, whether the details of the publication has been submitted		Publication of notice of tariff petition in newspapers is under process. Proof of publication will be submitted in due course.
CAPITAL COST			
4.	Whether unit-wise break-up of capital cost submitted	NA	
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	NA	
6	Whether report of DIA on the vetting of capital cost submitted	NA	
7	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	NA	
8	Whether break-up of common facilities in respective units in the original project estimate submitted	NA	
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	368-1032
10	Whether the details of liabilities	Yes	172 to 175 and 233

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	discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted		to 234
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	172 to 175 and 233 to 234
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 NA NA	
17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	NA	
Interest During Construction (IDC)			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	NA	

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21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
Return on Equity (ROE)			
22	Whether the details of the actual deployment of loan and equity submitted	Yes	60 & 190
23	Whether income tax holiday u/s 80 IA of the I.T. Act is available to the project/station, if yes, whether details thereof submitted		
Additional Capital Expenditure			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including;		
	(i) Justification for incurring projected additional capital expenditure	Yes	65 to 91 and 194 to 212
	(ii) Provision of regulation under which claimed	Yes	
	(iii) De-capitalization value of old asset in case assets claimed under replacement	Yes	92 to 119 and 214 to 215
	(iv) Claims that do not include expenditure on minor assets and tools and tackles	Yes	122 to 154
	(v) Approval of additional capital expenditure by Board of Directors of Petitioner	Yes	1033-1042 (Board of Directors approval for projected add cap for the period 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	No	

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	scope of work and if so details given?		
26	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	Yes, Beyond Cut-off date	Relevant Regulation mentioned in Form-9A at page 65 to 91 and 194 to 212
27	Whether relaxation in cut-off date claimed. If so, whether detailed reasons/justifications submitted	NA	
Interest on Loan			
28	Whether loan agreement submitted	No	Loan agreement already submitted in petition no. 231/GT/2014
29	Whether documents relating to interest rate reset from the first drawl submitted	No	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	NA	
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NA	
34	Whether there are any commitment charges? If so, reasons thereof submitted?	NA	
35	Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NA	
36	Whether details of calculation of normative loan submitted	Yes	164 & 225

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Depreciation			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	Yes	158 and 221
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	159 & 222
Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	165 & 226
General			
41	Whether editable soft copy of all Forms and calculations submitted	Yes	Uploaded in E-Filing portal
42	Whether cost audit report for the last three financial years submitted	NA	
43	Whether DPR submitted	NA	
44	Whether liability flow statement as per Form -16 submitted	Yes	172 to 175 and 233 to 234
45	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA	
O&M Expenses			
46	Whether Income Tax liability and deferred tax liability is computed as per amended Tariff Regulation 2014-19?	NA	
47	Whether O&M Expenses claimed as per Regulations? If not, whether relaxation claimed	Yes	236
48	In case relaxation claimed, whether details submitted	NA	

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Speed Post

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ANNEX-XII

2495 The Chairman,
Punjab State Power Corporation Ltd.,
The Mall, Near Kali Badi Mandir, Patiala-147001 (Punjab).

EH666711679IN

2496 The Chairman,
Haryana Power Utilities (UHBVNL & DHBVNL),
Shakti Bhawan , Sector-6, Panchkula-134109 (Haryana).

EH666711682IN

2497 The Chairman,
Uttar Pradesh Power Corporation Ltd.,
Shakti Bhawan, 14-Ashok Marg, Lucknow-226001
(Uttar Pradesh).

EH666711696IN

2498 The Chief Engineer & Secretary,
Engineering Dept. 1st Floor,
UT Chandigarh, Sector-9 D, Chandigarh-160009.

EH666711585IN

2499 The Chief Executive Officer,
BSES Rajdhani Power Ltd., BSES Bhawan,
Nehru Place, New Delhi-110019.

EH666711594IN

2500 The Chief Executive Officer,
BSES Yamuna Power Ltd.,
Shakti Kiran Building ,Karkadooma, Delhi-110072

EH666711603IN

2501 The Chief Operating Officer,
Tata Power Delhi Distribution Ltd.
(A Tata Power and Delhi Govt. Joint Venture)
Erst While North Delhi Power Ltd., Grid Sub-station Building,Hudson Lines,
Kingsway Camp, Delhi-110009.

EH666711617IN

2502 The Chairman-Cum-Managing Director,
Uttaranchal Power Corporation Ltd., Urja Bhawan,
Kanwali Road, Dehradun - 248 001 (Uttrakhand).

EH666711625IN

2503 The Managing Director,
Jaipur Vidyut Vitaran Nigam Ltd. (JVVNL) ,Vidyut Bhawan, Janpath,
Jyoti Nagar, Jaipur-302005 (Rajasthan).

EH666711926IN

2504 The Managing Director,
Ajmer Vidyut Vitaran Nigam Ltd. Old Power House,
Hatthi Bhatta, Jaipur Road, Ajmer - 305 001 (Rajasthan).

EH666711930IN

2505 The Managing Director,
Jodhpur Vidyut Vitaran Nigam Ltd., New Power House,
Industrial Area, Jodhpur - 342 003(Rajasthan).

EH666711943IN

2506 The Principal Secretary,
Power Development Department, New Secretariat
Jammu (J&K)-180001.

EH666711841IN

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