याचिका संख्या /जीटी/2019

चमेरा-।। पावर स्टेशन के संबंध में 2014-19 तक की अवधि के लिए प्रशुल्क का ट्रुईंग अप एवं 2019-24 तक की अवधि के लिए प्रशुल्क याचिका

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

वाणिज्यिक विभाग

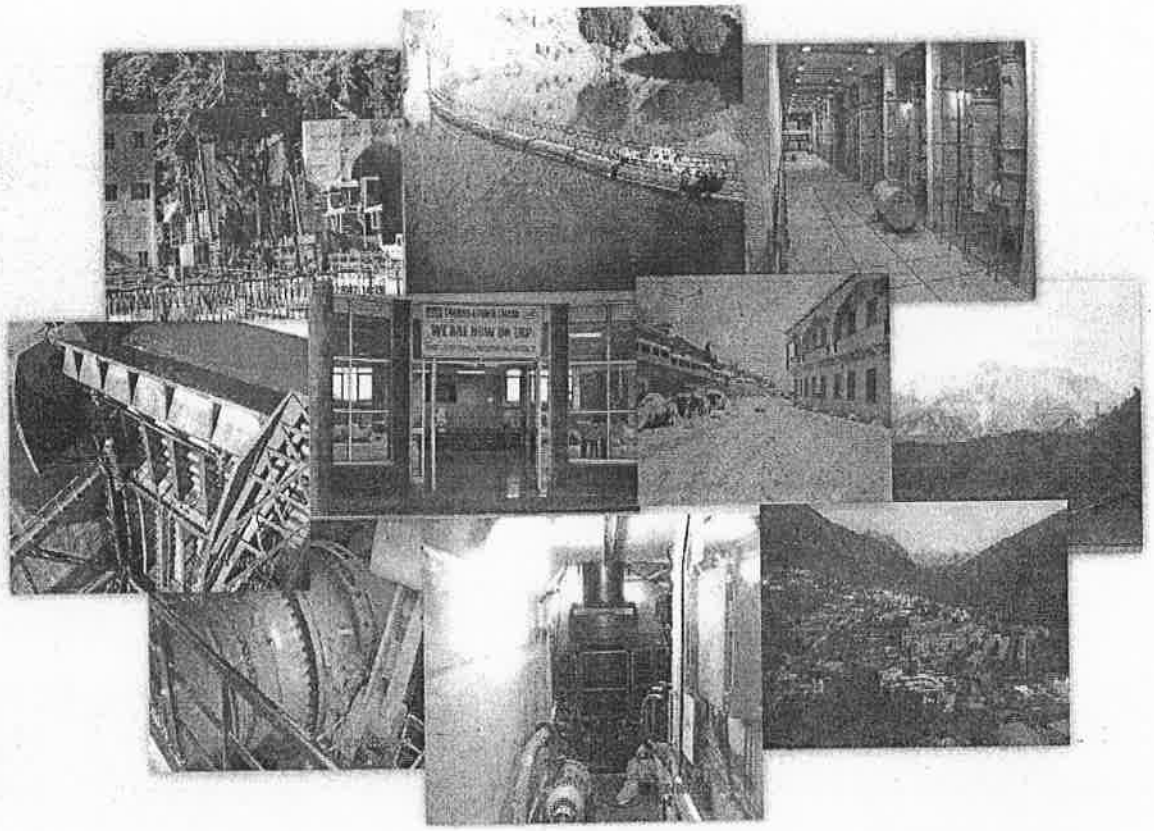
एनएचपीसी कार्यालय परिसर

सेक्टर-33, फरीदाबाद (हरियाणा) - 121003

वॉल्युम-II

ANNEX-IX

NHPC LIMITED



(A GOVT. OF INDIA ENTERPRISE)

CHAMERA POWER STATION-II

KARIAN,

DISTT. CHAMBA (H.P.)-176310

BALANCE SHEET AS ON 31.03.2015

NHPC LIMITED

Name of the Unit : CHAMERA-II 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		1697305415		2102682713
(2)	**NON-CURRENT LIABILITIES**					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		2817458721		2927725791
(d)	Long Term Provisions	7		-		-
(3)	**CURRENT LIABILITIES**					
(a)	Trade Payables	8		58587726		62657071
(b)	Other Current Liabilities	9		176282694		169305378
(c)	Short Term Provisions	7		30111606		22520593
(4)	FUND FROM C.O.	2A		6946360673		7639110222
	TOTAL			11726106835		12924001768
II.	**ASSETS**					
(1)	**NON-CURRENT ASSETS**					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	11369699028		12493515284	
	(ii) Intangible Assets	10.2	30617091		32436730	
	(iii) Capital Work In Progress	11.1	12463145		4667002	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	34634104		34634631	
(d)	Other Non Current Assets	14.1	200198349		273596863	
	Sub-total		11647611717		12838850510	
(e)	Non Current Assets - Regulatory Assets	14.2	-	11647611717	-	12838850510
(2)	**CURRENT ASSETS**					
(a)	Current Investments	15		-		-
(b)	Inventories	16		39298879		46225832
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		63213		52567
(e)	Short Term Loans and Advances	13		39068278		37680011
(f)	Other Current Assets	19		64748		1192848
	TOTAL			11726106835		12924001768
	Significant Accounting Policies	1				
	Other Explanatory Statements to Accounts	29				

Note 1 to 29 form integral part of the Accounts

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

For S.N.Nanda & Co.
Chartered Accountants
(Firm Regn. No. 000685N)

Partner CA S.N Nanda
Membership No. 005909

Place: New Delhi
Date: 27/04/15

(Bikram Singh)
Chief Engineer (I/C)

(Ashok Kumar)
Manager (Finance)

307

NHPC LIMITED

Name of the Unit : CHAMERA-II 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	3738580718	4043904041
ii) Other Income	21	40907344	218715746
TOTAL REVENUE		3779488062	4262619787
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	405627799	392325751
ii) Employee Benefits Expense	23	586957090	592116279
iii) Finance Cost	24	62988712	121831432
iv) Depreciation & Amortization Expense	25	1026183790	1036884797
TOTAL EXPENDITURE		2081757391	2143158259
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		1697730671	211946152
Prior Period Items (net)	26	425256	17891788
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		1697305415	2101569740
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		1697305415	2101569740
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		1697305415	2101569740
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		1697305415	2101569740
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		1697305415	2101569740
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		1697305415	2101569740
Other Explanatory Statements to Accounts	29		

Note 1 to 29 form integral part of the Accounts

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

For S.N.Nanda & Co.
Chartered Accountants
(Firm Regn. No. 000685N)

Partner CA S.N Nanda
Membership No. 005909

Place: New Delhi
Date: 27/04/15

(Bikram Singh)
Chief Engineer (I/C)

(Ashok Kumar)
Manager (Finance)

NHPC LIMITED FARIDABAD

308

Annexure-1

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

309

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

310

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.

311

NHPC LIMITED FARIDABAD

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

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

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

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

NHPC LIMITED FARIDABAD

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

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

9. EMPLOYEE BENEFITS

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

NHPC LIMITED FARIDABAD

313

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".

HSPC LIMITED FARIDABAD

S N NANDA Chartered Accountants DELHI

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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

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

NHPC LIMITED FARIDABAD
315

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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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

NHPC LIMITED FARIDABAD

Note no. 2 SHARE CAPITAL

(Amount in Rupees)

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

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

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
FUNDS FROM CORPORATE OFFICE	9741792935	10949939966
C.O.(FDB)	(3468769438)	(3850460989)
IUT Closing Entries	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	(13106)	(15238)
LO-BANIKHET	75630662	107596360
LO-KOLKATA	-	-
LO-CHANDIGARH	-	277228
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
LO-DEHRADUN	-	-
BAIRASIUL	195169	(61901)
LOKTAK	203541	-
SALAL	(20645)	(76250)
TANAKPUR	(105493)	-
CHAMERA-I	2674362	92508
URI - I	219427	(279999)
RANGIT	-	116604
CHAMERA-II	-	-
DULHASTI	(2189881)	(245398)
DHAULIGANGA-I	(160087)	(3068640)
TEESTA-V	(30503)	-
CHAMERA-III	(307710)	(429817)
CHUTAK	(222411)	32349
TLDP-III	(66254)	217961
PARBATI -II	95545	-
PARBATI-III	(12001)	-
SEWA-II	39241	229861
URI - II	-	-
KISHANGANGA	52085	2938565
BURSUR	(338)	(445874)
NIMMO BAZGO	103215	750969
TLDP-IV	-	-
TEESTA-IV	-	(154694)
SUBANSARI LOWER	(38664)	(70562)
DIBANG	-	141882
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECTTECHNICAL COORDINATION CELL	-	-
RE-SRINAGAR	-	-
RE-LEH	-	75106
RE-BHUVNESWAR	-	-
RE-JAMMU	-	-
RE-CHATIS	-	-
RE- PURULIA	-	-
RE-PATNA	-	1729883
PORT BLAIR	-	-
BRRP	54698	-
CHEQUE PAID ACCOUNT	99500000	305000000
CHEQUE COLLECTED ACCOUNT	(9593611)	(21607458)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	362023068	86795234
CENTRALIZED VENDOR PAYMENT ACCOUNT	145306867	60092566
Total	6946360673	7639110222

NHPC LIMITED FARIDABAD

S. N. HANDA & CO. NEW DELHI Chartered Accountants

317

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	-	-
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 *	1697305415	2102682713
Total	1697305415	2102682713
* Surplus		
Profit for the Year as per Statement of Profit and Loss	1697305415	2101569740
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	-	1112973
Tax On Dividend Write Back	-	-
Write Back From Corporate Social Responsibility Fund	-	-
Write Back From Research & Development Fund	-	-
Balance available for Appropriation	1697305415	2102682713
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	1697305415	2102682713

NHPC LIMITED FARIDABAD

318

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 31.12.2014			-			-
Period of default in repayment of loans and interest as at 31.12.2014			-			-

NHPC LIMITED FARIDABAD

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. ----- (Correspondig previous year Rs. -----) has been created as deferred tax liability during the period ended on 31.12.2014.

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

		As at 31st March, 2015			As at 31st March, 2014		
		Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
a)	Trade Payables						-
b)	Others						
	Deposits/ retention money	10320398	8397257	1923141	8574317	7235587	1338730
	Income received in advance	2417897000	-	2417897000	2417897000	-	2417897000
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
	Deferred Income from Foreign Currency Fluctuation	397638580	-	397638580	508490061	-	508490061
		2825855978	8397257	2817458721	2934961378	7235587	292772579

NHPC LIMITED FARIDABAD

320

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	-	28818776		-	17366781	
	Amount used during the year/period	-	28818776		-	17366781	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
ii)	Provision for REHS						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	2497644		-	2056124	
	Amount used during the year/period	-	2497644		-	2056124	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
iii)	Provision for TTA (Baggage Allowance on Retirement)						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	-		-	-	
	Amount used during the year/period	-	-		-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
iv)	Provision for Memento						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-	135000		-	85000	
	Amount used during the year/period	-	135000		-	85000	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
	Others						
	Provision for Wage Revision						
	As per last Balance Sheet	-	4830308		-	4120321	
	Additions during the year/period	-	4414808		-	709987	
	Amount used during the year/period	-	3583251		-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	5661865		-	4830308	
	Less: Advance paid	-	5661865		-	4830308	
	Closing Balance (Net of advance)	-	-	-	-	-	-
vi)	Provision for Performance Related Pay/Incentive						
	As per last Balance Sheet	-	17349317		-	20601821	
	Additions during the year/period	-	27557979		-	17349317	
	Amount used during the year/period	-	14803418		-	20013369	
	Amount reversed during the year/period	-	2621189		-	588452	
	Closing Balance	-	27482689	27482689	-	17349317	17349317
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	-	-	-	-	-	-

NHPC LIMITED FARIDABAD

324

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
e)	Provision For Tariff Adjustment						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period	-			-	-	
	Amount used during the year/period	-			-	-	
	Amount reversed during the year/period	-			-	-	
	Closing Balance	-	-	-	-	-	-
f)	Provision For Committed Capital Expenditure						
	As per last Balance Sheet	-	-		-	-	
	Additions during the year/period				-	-	
	Amount used during the year/period				-	-	
	Amount reversed during the year/period				-	-	
	Closing Balance	-	-	-	-	-	-
g)	Provision - Others						
	As per last Balance Sheet	-	5171276		-	5049222	
	Additions during the year/period		1160265		-	122310	
	Amount used during the year/period		3702624		-	256	
	Amount reversed during the year/period				-	-	
	Closing Balance	-	2628917	2628917	-	5171276	5171276
	Total	-	30111606	30111606	-	22520593	22520593

Explanatory Note: -

1) Provision of Rs. 0.57 Crore (Cumulative provision Rs. 0.48 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".

Note no. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	58587726	62657071
Total	58587726	62657071

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				979938		222635
Deposits/ retention money				8397257		7235587
Due to Subsidiaries				-		-
Unspent amount of deposit/agency basis				-		-
Bond application money				-		-
Statutory dues payables				1084373		1131053
Liabilities toward Self Insurance Fund				-		-
Other liabilities				169324968		164570399
Advances against the deposit works			-		-	
Less: Amount Spent on Deposit Works			3503842	(3503842)	3854296	(3854296)
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			176282694		169305378

NHPC LIMITED FARIDABAD

NANDA & CO NEW DELHI

(Amount in Rupees)

NOTE NO. 10.1 TANGIBLE ASSETS		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
Sl. No.	PARTICULARS		IUT	Others	IUT	Others								
i)	Land – Freehold	60947930						60947930	0			0	60947930	60947930
ii)	Land – Leasehold	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	35941153						35941153	8249484	1361484	0	9610968	26330185	27691669
iv)	Buildings	1332592188		7137935			-472668	1339257455	395480139	44758846	0	440238985	899018470	937112049
v)	Railway sidings	0						0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	10167361256		0			-4251472	10163109784	4041808120	530439803	0	4572247923	5590861861	6125553136
vii)	Generating Plant and machinery	8835666550		8812458		16945378	-67306039	8760227591	3668721346	460078810	-810653	4127989503	4632238088	5166945204
viii)	Plant and machinerySub station	107099787		0			-563381	106536406	53391255	5618748	0	59010003	47526403	53708532
ix)	Plant and machineryTransmission lines	69887706		0			-488364	69399342	39041613	3703176	0	42744789	26654553	30846093
x)	Plant and machinery Others	58433384		0			-356887	58076497	28021445	3013711	0	31035156	27041341	30411939
xi)	Construction Equipment	22001815		1488851				23490666	16566836	901041	0	17467877	6022789	5434979
xii)	Water Supply System/Drainage and Sewerage	24885903						24885903	5927308	854196	0	6781504	18104399	18958595
xiii)	Electrical installations	263064						263064	120718	13884	0	134602	128462	142346
xiv)	Vehicles	5271408				424499		4846909	1895189	314916	-343496	1866609	2980300	3376219
xv)	Aircraft/ Boats	659830		379715				1039545	593847	9212	0	603059	436486	65983
xvi)	Furniture and fixture	13234952		0		97229		13137723	8895234	557268	-82833	9369669	3768054	4339718
xvii)	Computers	19932795		1346049				21278844	17224875	1523554	0	18748429	2530415	2707920
xviii)	Communication Equipment	7507751	366691	0				7874442	4266859	469873	0	4736732	3137710	3240892
xix)	Office Equipments	23885248		307459		271093		23921614	10606139	1347966	-218421	11735684	12185930	13279109
xx)	Research and Development	1320839		0				1320839	934136	96708	0	1030844	289995	386703
xxi)	Other assets	11183331		1840957				13024288	2821179	711530	0	3532709	9491579	8362152
xxii)	Tangible Assets of minor value >750 and < Rs.5000	6210648		53953		74000		6190601	6206532	53940	-73949	6186523	4078	4116
	Total	20804287538	366691	21367377	0	17812199	-73438811	20734770596	8310772254	1055828666	-1529352	9365071568	11369699028	12493515284
	Previous year	20776382296	269243	77865533	339906	49889628	0	20804287538	7266518383	1072091215	-27837344	8310772254	12493515284	13509863913

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS		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
Sl. No.	PARTICULARS		IUT	Others	IUT	Others								
i)	Land– Right to Use	47006555						47006555	14819444	1570020	0	16389464	30617091	32187111
ii)	Computer Software	1355293						1355293	1105674	249619	0	1355293	0	249619
	Total	48361848	0	0	0	0	0	48361848	15925118	1819639	0	17744757	30617091	32436730
	Previous year	48361848	0	0	0	0	0	48361848	14105480	1819638	0	15925118	32436730	34256368

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs. 0.54 Crore (Previous Year Rs. 0.54 Crore), covering an area of 0.55 hectare (Previous Year 0.55 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

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

3) Underground works amounting to ₹ 1028.22 Crore (Previous Year ₹ 1028.22 Crore), 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	-472668	
Buildings	-4251472	
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-67306039	
Generating Plant and machinery	-563381	
Plant and machinerySub station	-488364	
Plant and machineryTransmission lines	-316590	
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	-7,33,98,514.00	-



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	Construction of Store for Dam Complex, Bagga	410306	967349
2	Construction of Office Room at Central Stores, Karian	410306	465044
3	Construction of Store at Power House Complex	410306	3648967
4	Construction of Security Hut at Tail Race Tunnel Outle	410328	421365
5	Dining and Recreation Hall at CISF Office, Karian	410328	1635210
6	600 LPH 2-ST. HIGH VACUUM TRANSFORMER OIL FILTRATION PLANT ON MOVABLE TROLLEY SUMESH PETROLEUM MAKE	410713	612968
7	GOV. MAIN DISTRIBUTING VALVE,D-50 (ALSTOM)	410714	1495885
8	ACTUATOR FOR GOVERNOR, TR10	410714	1128473
9	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410714	724779
10	NUMERICAL GENERATOR PROTECTION RELAY TYPE REG650 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410714	895662
11	NON CLOG SUBM.PUMP, DISC.400 CUM/HR, H.45 M WITH CONTROL PANEL, KSB, MODEL-KRTK-150-401/954-UNG1-K	410714	2334250
12	NUMERICAL GENERATOR PROTECTION RELAY TYPE RE	410714	895662
13	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE	410714	724779
14	PENDANT OPERATED OVERHEAD SINGLE GIRDER CRANE, CAP-3T,LONG TRAVELL-18M,SPAN-9M,LIFT 6M,VISHAL CRANE	411109	985544
15	NON CLOG SUBMERSIBLE DEWATERING PUMP,3 HP, HEAD-15 MTR,DISCHARGE 1500LPM, SEEREX MAKE	411112	51446
16	NON CLOG SUBMERSIBLE DEWATERING PUMP,3 HP, HEAD-15 MTR,DISCHARGE 1500LPM, SEEREX MAKE	411112	51446
17	NON CLOG SUBMERSIBLE DEWATERING PUMP,3 HP, HEAD-15 MTR,DISCHARGE 1500LPM, SEEREX MAKE	411112	51446
18	NON CLOG SUBMERSIBLE DEWATERING PUMP,3 HP, HEAD-15 MTR,DISCHARGE 1500LPM, SEEREX MAKE	411112	51446
19	SUBMERSIBLE PUMP, 1.5 HP	411112	18054
20	SUBMERSIBLE PUMP, 1.5 HP	411112	18054
21	NON CLOG SUBMERSIBLE DEWATERING PUMP,3 HP, HEAD-15 MTR,DISCHARGE 1500LPM, SEEREX MAKE	411112	51571
22	NON CLOG SUBMERSIBLE DEWATERING PUMP,3 HP, HEAD-15 MTR,DISCHARGE 1500LPM, SEEREX MAKE	411112	51571
23	ANTISCALANT DOSING PUMPE-DOSE(EUREKA FORBS) CAPACITY 6 LTR PER HOUR, E-DOSE	411112	19055
24	ANTISCALANT DOSING PUMPE-DOSE(EUREKA FORBS) CAPACITY 6 LTR PER HOUR, E-DOSE	411112	19055
25	ANTISCALANT DOSING PUMPE-DOSE(EUREKA FORBS) CAPACITY 6 LTR PER HOUR, E-DOSE	411112	19055
26	TE 1000-AVR 230 V (PART NO. 248736)	411116	101108
27	MOTORBOAT, FRP BOAT, FRP	411603	379715
28	PERSONAL COMPUTER (DESKTOP)	411801	50958
29	PERSONAL COMPUTER (DESKTOP)	411801	50958
30	PERSONAL COMPUTER (DESKTOP)	411801	50958
31	PERSONAL COMPUTER (DESKTOP)	411801	50958
32	PERSONAL COMPUTER (DESKTOP)	411801	50958
33	PERSONAL COMPUTER (DESKTOP)	411801	50958
34	PERSONAL COMPUTER (DESKTOP)	411801	50958
35	PERSONAL COMPUTER (DESKTOP)	411801	50958
36	LASER PRINTER	411803	13627

NHPC LIMITED FARIDABAD

S. N. NANDA & CO. NEW DELHI Chartered Accountants

324

37	LASER PRINTER	411803	13627
38	LASER PRINTER	411803	13627
39	INTEL XEON SERVER 6C PROC.E5-2630,32GB,SAS HDD	411806	453067
40	INTEL XEON SERVER 6C PROC.E5-2630,32GB,SAS HDD	411806	444437
41	PHOTO COPIER MACHINE XERX-XEROX 5019	412003	46019
42	SAMSUNG MICROWAVE OVEN, CE117PC-B1	412007	17475
43	AQUAGUARD COMMERCIAL WATER PURIFIER FLOW RATE 200 LPH, AQUAGUARD 200	412007	20085
44	AQUAGUARD COMMERCIAL WATER PURIFIER FLOW RATE 200 LPH, AQUAGUARD 200	412007	20085
45	AQUAGUARD COMMERCIAL WATER PURIFIER FLOW RATE 200 LPH, AQUAGUARD 200	412007	20085
46	AQUAGUARD COMMERCIAL WATER PURIFIER FLOW RATE 200 LPH, AQUAGUARD 200	412007	20085
47	AQUAGUARD COMMERCIAL WATER PURIFIER FLOW RATE 200 LPH, AQUAGUARD 200	412007	20085
48	SAMSUNG REFRIGERATOR 192 L MODEL RR1914RH	412011	12450
49	MOTORIZED SIREN, 3-PHASE, AC, RANGE- 8KM	412020	48000
50	MOTORIZED SIREN, 3-PHASE, AC, RANGE- 8KM	412020	48000
51	DIGITAL CAMERA , NIKON COOLPIX S9700	412020	16800
52	SONY CYBERSHOT CAMERA DSC-WX350 WITH18.2 MEGAPIXEL AND 20X ZOOM	412020	18290
53	DIGITAL CAMERA , NIKON COOLPIX S9700	412501	16800
54	FIRE EXTINGUISHER, CAPACITY-6KG, TYPE- ABC MAP90	412503	5016
55	FIRE EXTINGUISHER, CAPACITY-6KG, TYPE- ABC MAP90	412503	5016
56	FIRE EXTINGUISHER, CAPACITY-6KG, TYPE- ABC MAP90	412503	5016
57	FIRE EXTINGUISHER, CAPACITY-6KG, TYPE- ABC MAP90	412503	5016
58	BULLET PROOF MOBILE MORCHA	412503	87652
59	BULLET PROOF MOBILE MORCHA	412503	87652
60	WIRELESS (GSM) OPERATED SIREN WITH ACCESSORIES FOR HIGH FLOW ALERT, 1PH 220/250 AC,2800 RPM DOUBLE	412503	142318
61	OIL TRANSFER UNIT, 1.5 KW MOTOR, OPERATING PRESSURE 4.5 BAR MAXM	412503	650755
62	DIGITAL WEIGHTING BALANCE, CAPACITY- 3 TO 4 KG WITH MINIMUM ACCURACY OF 0.01 GM	412503	43795
63	DIGITAL WEIGHTING BALANCE, CAPACITY- 3 TO 4 KG WITH MINIMUM ACCURACY OF 0.01 GM	412503	43795
64	MICRO CALIBRATION BATH, MODEL: CTB9100-165, MAKE : WIKA	412503	512999
65	HEAVY DUTY DRILL MACHINE 31MM KPT /KW -10	412503	156664
66	TE-2M (ROTARY HAMMER) -228106	412503	23872
67	AQUAGUARD MULTI-FUNCTIONAL WATER PURIFIER, PUREGUARD 5 IN 1 HOT & COLD	412503	45063
68	EXERCISE BIKE, TURBUSTER ELIPTICON 82001	412503	9528
69	ONLINE UPS SYSTEM 1 KVA	412801	4651
70	ONLINE UPS SYSTEM 1 KVA	412801	4651
71	ONLINE UPS SYSTEM 1 KVA	412801	4651
72	ONLINE UPS SYSTEM 1 KVA	412801	4651
73	ONLINE UPS SYSTEM 1 KVA	412801	4651
74	ONLINE UPS SYSTEM 1 KVA	412801	4651
75	ONLINE UPS SYSTEM 1 KVA	412801	4651
76	ONLINE UPS SYSTEM 1 KVA	412801	4651
77	MEGA PHONE SHOULDER SLIM TYPE (20WATT)	412801	3605
78	MEGA PHONE SHOULDER SLIM TYPE (20WATT)	412801	3605
79	GAS STOVE (3 BURNERS)	412801	4635
80	HAND BLENDER, HAVELLS, 400 WATT	412801	3700
81	HAND BLENDER, BAJAJ MAJESTY- HB06	412801	1200
	Total		21367377

325

NHPC LIMITED FARIDABAD

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA AND ACCESSORIES, CISCO SX20	411903	366691	Corporate Office	100	IUA14-100-152801/Q2-95
	Total		366691			

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

Sl. No.	Particular of assets	Head of account	Gross block Deletion (Rs.)
1	TATA BUS-HP-48-6618	411507	424499
2	Chair	411701	4329
3	Chair	411701	4329
4	Chair	411701	4329
5	Chair	411701	5497
6	Chair	411701	5497
7	Chair 7001	411701	1
8	Table WT-711 Teak	411701	11380
9	Table WT-711 Teak	411701	11380
10	Table WT-711 Teak	411701	11380
11	Table WT-711 Teak	411701	11380
12	Table -Exe @ 8400	411701	5301
13	Table T-104- Godrej	411701	6650
14	Chairs	411707	986
15	Chairs	411707	986
16	Chairs	411707	986
17	Chairs	411707	986
18	Chairs	411707	986
19	Chairs	411707	986
20	Chairs	411707	986
21	Chairs	411707	986
22	Chairs	411707	986
23	Chairs	411707	986
24	Chairs	411707	986
25	Chairs	411707	986
26	Chairs	411707	986
27	Chairs	411707	986
28	Chairs	411707	986
29	Chairs	411707	986
30	FIRE EXTENGUISHER	412020	6030
31	Fire Extinguisher	412020	5850
32	FIRE EXTINGUSHER	412020	5850
33	FIRE EXTINGUSHER	412020	5850
34	FIRE EXTINGUSHER	412020	5850
35	FIRE EXTINGUSHER	412020	5850
36	Audio Visual Cinesonic	412020	235813
37	Chair CH-1007 CC:69	412801	1630
38	Chair CH-1007 CC:69	412801	1630
39	Chair CH-1007 CC:69	412801	1630
40	Chair CH-1007 CC:69	412801	1630
41	Chairs	412801	1
42	Chairs	412801	1
43	Chair	412801	1
44	Chairs	412801	1
45	Chairs	412801	1
46	Chairs	412801	1
47	Chairs	412801	1
48	Chairs	412801	1
49	Almirah 78"*36"*19	412801	1
50	Table Study 3'x 1.5'x 2.5' with sunmica top	412801	1
51	Dinning Table duly polished @ 4860	412801	1
52	Bed Charpays iron 1800x900x450 mm CISF	412801	915
53	Fire Extinguisher	412801	1856
54	FIRE EXTINGUISHER CO2	412801	1069
55	FIRE EXTINGUISHER CO2	412801	1069
56	FIRE EXTINGUSHER	412801	1069
57	FIRE EXTINGUSHER	412801	1069
58	FIRE EXTINGUSHER	412801	1069
59	FIRE EXTINGUSHER	412801	1406

NHPC LIMITED FARIDABAD

326

60	FIRE EXTINGUSHER	412801	1406
61	FIRE EXTINGUISHER ABC TYPE, (2 KG)	412801	1757
62	FIRE EXTINGUISHER FOAM TYPE	412801	1406
63	FIRE EXTINGUISHER FOAM TYPE	412801	1406
64	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
65	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
66	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
67	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
68	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
69	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
70	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
71	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
72	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
73	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
74	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
75	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
76	FIRE EXTENGUISHER & OTHER GENERIC HARDWARE	412801	3997
77	Telephone Set Sanyo CIT 59A	412801	1
78	Telephone Set Sanyo CIT 59A	412801	1
79	Cordless Single Line Telephone	412801	1
80	Cordless Single Line Telephone	412801	1
81	Cordless Single Line Telephone	412801	1
82	Cordless Single Line Telephone	412801	1
83	Cordless Double Line Telephone	412801	1
84	Cordless Double Line Telephone	412801	1
85	Cordless Double Line Telephone	412801	1
86	Cordless Double Line Telephone	412801	1
87	Telephone Cordless Beetal WDK Clip	412801	1
88	GPS ANTENNA OF SEISMOGRAPH (CMG-3ESP)	410711	11608
89	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	2402614
90	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	2701003
91	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2483891
92	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-0	410714	1494825
93	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13	410714	931316
94	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-00	410714	945001
95	RUNNER UPPER ROTATING LABYRINTH FORGED RING	410714	2214720
96	RUNNER LOWER ROTATING LOWER LABYRINTH FORGE	410714	1011486
97	ACTUATOR FOR GOVERNOR, TR10	410714	1128473
98	NUMERICAL GENERATOR PROTECTION RELAY TYPE RE	410714	895662
99	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE	410714	724779
	Total		17812199

S. N. NANDA & CO. NEW DELHI Chartered Accountants

NHPC LIMITED FARIDABAD

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	Buildings Containing GPM	410301	-472668
2	Dam & Barrages(1a)	410601	-958173
3	POWER TUNNELS AND PIPELINES (1a)	410604	-2803196
4	TALLRACE TUNNELS AND PIPELINES(1a)	410607	-490103
5	Unit I (1a)	410701	-17822092
6	Unit II(1a)	410701	-8911046
7	Unit III(1a)	410701	-10396220
8	GAENERATOR SETUP TRANSFORMER(1a)	410702	-5164538
9	Switchgear(Including Cable Connection)(1a)	410705	-21255168
10	D/C System/Battery System(1a)	410707	-391199
11	AIR CONDITIONING AND VENTILATION SYSTEM(1a)	410709	-643032
12	POWER LINE CARRIER COMMUNICATION SYSTEM(1a)	410710	-295288
13	CONTROL, METERING AND PROTECTION SYSTEM(1a)	410711	-2427456
14	Transformer (1a)	410802	-167838
15	LIGHTING ARRESSTORS(1a)	410804	-395543
16	STRRET LIGHTING (1a)	410905	-488364
17	D.G SET (1a)	411002	-316590
18	Acoustic treatment of simpower DG Set at Dam site	411002	-40297
19	HP ML570 G4 SERVER	411801	-379808
20	HP DLC70 G6 E5530 Server	411801	-225828
21	HP DLC70 G6 E5530 Server	411801	-225828
22	HP ML570 G4 SERVER	411806	379808
23	HP DLC70 G6 E5530 Server	411806	225828
24	HP DLC70 G6 E5530 Server	411806	225828
	Total		-73438811

NHPC LIMITED FARIDABAD

328

4. Addition / Deduction of Fixed assets on account of Obsolete/Awaiting Disposal)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)
1	Old OID 3510010008 Fire Extinguisher Water Type	413001	1
2	Old OID 3510010040 Fire Extinguisher Water Type	413001	1
3	Old OID 3510010048 Fire Extinguisher Water Type	413001	1
4	Old OID 3510010050 Fire Extinguisher Water Type	413001	1
5	Old OID 3510010017 Fire Extinguisher Water Type	413001	1
6	Old OID 3510010016 Fire Exti guisher Water Type	413001	1
7	Old OID 3510010015 Fire Extinguisher Water Type	413001	1
8	Old OID 3510010014 Fire Extinguisher Water Type	413001	1
9	Old OID 3510010018 Fire Extinguisher Water Type	413001	1
10	Old OID 3510010045 Fire Extinguisher Water Type	413001	1
11	Old OID 3510010056 Fire Extinguisher Foam Type	413001	1
12	Old OID 3510010055 Fire Extinguisher Foam Type	413001	1
13	Old OID 3510010051 Fire Extinguisher Foam Type	413001	1
14	Old OID 3510010043 Fire Extinguisher Water Type	413001	1
15	Old OID 3510050020 Fire Extinguisher D.C. Powder	413001	1
16	Old OID 3510080001 Fire Extinguisher Water Type	413001	1
17	Old OID 35100800002 Fire Extinguisher Foam Type	413001	1
18	Water type fire extinguisher old OID 3510400003	413001	1
19	Old OID 3510400016 Fire Extinguisher Water Type	413001	1
20	old oid 3510400006 Fire Extinguisher Water Type	413001	1
21	Old OID 3510400005 Fire Extinguisher Water Type	413001	1
22	Old OID 3510400012 Fire Extinguisher Water Type	413001	1
23	Old OID 3510400013 Fire Entinguisher Water Type	413001	1
24	Old OID 3510400001 Fire Extinguisher Water Type	413001	1
25	Old OID 3510400002 Fire Extinguisher Water Type	413001	1
26	Old OID 3510400017 Fire Extinguisher Water Type	413001	1
27	Old OID 3510400018 Fire Extinguisher Water Type	413001	1
28	Old OID 3510400007 Fire Extinguisher Foam Type	413001	1
29	Old OID 3510400011 Fire Extinguisher D.C. Powder	413001	1
30	Old OID 3510400009 Fire Extinguisher D.C. Powder Ty	413001	1
31	Telephone Set Sanyo CIT 59A Old OID 6110150078	413002	1
32	Telephone Set Sanyo CIT 59A Old OID 6110150079	413002	1
33	Cordless Single Line Telephone Old OID 6110150080	413002	1
34	Cordless Single Line Telephone Old OID 6110150081	413002	1
35	Cordless Single Line Telephone Old OID 6110150082	413002	1
36	Cordless Single Line Telephone Old OID 6110150083	413002	1
37	Cordless Double Line Telephone Old OID 6110150084	413002	1
38	Cordless Double Line Telephone Old OID 6110150085	413002	1
39	Cordless Double Line Telephone Old OID 6110150086	413002	1
40	Cordless Double Line Telephone Old OID 6110150087	413002	1
41	Telephone Cordless Beetal WDK Clip Old OID 6110150	413002	1
	Total		41

NHPC LIMITED FARIDABAD

329

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	-	1330392			1330392
ii)	Buildings	2332755	3100647	-	5284177	149225
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	2334247	10983531	(3)	2334247	10983528
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)	4667002	15414570	(3)	7618424	12463145
	* 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	4667002	15414570	(3)	7618424	12463145
	Previous year	1905088	17820113	(6766453)	8291746	4667002

NHPC LIMITED FARIDABAD

338

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)	1966750	3028181	4994931	1966750	3496008	5462758
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Less : Provision against demand raised by Govt Depts. 2*		3028181	3028181	-	-	-
	Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	-
c)	OTHER LOANS & ADVANCES						
	Employees (including accrued interest)						
	- Secured (considered good)	29088746	3899421	32988167	24796857	3562906	28359763
	- Unsecured (considered good)	2734516	10843821	13578337	6671024	11504190	18175214
	- Unsecured (considered doubtful)	-	-	-	-	-	-
	Advance to contractor / supplier						
	- Secured (considered good)		-	-		-	-
	- Unsecured (considered good)						
	– Against bank guarantee		-	-		-	-
	– Others		231	231		4999	4999
	- 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)	844092	24324805	25168897	1200000	19111908	20311908
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	-
	Advance income tax & tax deducted at source		-	-		-	-
	Total	34634104	39068278	73702382	34634631	37680011	72314642

	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		3028181	3028181		-	-
Used during the year / period		-	-		-	-
Reversed during the year / period		-	-		-	-
Closing balance		3028181	3028181	-	-	-

	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			-			-

331

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

Note no. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Long term trade receivable		-
Others		
Interest accrued on:		
- Advance to Government of Arunachal Pradesh	-	-
- Others	-	-
Deferred Foreign Currency Fluctuation Assets	200198349	273596863
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Total	200198349	273596863

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	44997445		42642376	
Stores in transit/ pending inspection	1914122	46911567	10492525	53134901
Loose tools		1633726		2014214
Scrap inventory		25693		348824
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		9272107		9272107
Total		39298879		46225832

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	9272107	10077372
Addition during the year / period		-
Used during the year / period		-
Reversed during the year / period		805265
Closing balance	9272107	9272107

NHPC LIMITED FARIDABAD

Note no. 17 TRADE RECEIVABLES

(Amount in Rupees)

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

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

Explanatory Note: -

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

Note no. 18 CASH AND BANK BALANCES

(Amount in Rupees)

	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
A	Cash and Cash Equivalents		
	Cash on hand (includes stamps on hand of Rs. ----- ,Previous year Rs. -----)	50000	50000
	Cheques, drafts on hand	-	-
	Balances with banks		
	• With scheduled banks		
	- In current account		
	- Self Insurance Fund	-	-
	- Others	13213	2567
	- 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	63213	52567

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	513901		1191242	
	Less: Provisions for Doubtful Claims *2	450800	63101	-	1191242
f)	Work In Progress				
	Construction work in progress(on behalf of client)		-		-
	Consultancy work in progress(on behalf of client)		-		-
g)	Surplus Assets / Obsolete Assets held for disposal	1647	1647		1606
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision forproject expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	67078		-	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	67078		-	
j)	Others		-		-
	Total		64748		1192848

Provisions for Doubtful Interest *1		
Opening Balance		-
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance	0	0
Provisions for Doubtful Claims *2		
Opening Balance		-
Addition during the year / period	450800	
Used during the year / period		
Reversed during the year / period		
Closing balance	450800	0
Provision for project expenses to be writen off *3		
Opening Balance		
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance	0	0
Provision for losses pending investigation / awaiting write off sanction *4		
Opening Balance		22528
Addition during the year / period	67078	
Used during the year / period		22528
Reversed during the year / period		
Closing balance	67078	0

NHPC LIMITED FARIDABAD

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		4045187980		4420692473
	SALE OF POWER				
	Less :				
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-		367459918	
	Tariff Adjustments	306318106		9644964	
	Regulated Power Adjustment	1608689		4750393	
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)	-	307926795	-	381855275
	Sub total A		3737261185		4038837198
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		1319533		5066843
	Sub total C		1319533		5066843
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)		3738580718		4043904041

Explanatory Note: -

1) Pending approval of tariff by CERC for the tariff period 2014-19, sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC) for the period 2009-14, except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgoo, Uri II & Parbati III Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgoo, Uri II & Parbati III Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations for the period 2009-14, 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. -2635267.00 (Corresponding Previous period Re.1) on account of earlier year sales arising out of finalisation of tariff in current period. - For power stations only

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	2192344	2461493
	Others	-	-
	Late payment surcharge	22707192	189803272
	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	130108	5129954
	Liability/ Provisions not required written back #	3365125	2056488
	Others	5538618	12507002
	Exchange rate variation	-	-
	TOTAL	33933387	211958209
	Add/(Less): C.O./Regional Office/PID Expenses	6973957	6757537
	TOTAL	40907344	218715746
	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	40907344	218715746

#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]	2621189	-
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	-	-
o) Others	743936	-
TOTAL	3365125	2056488

NHPC LIMITED FARIDABAD

Note no. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rupees)

	PARTICULARS		For the year ended 31st March, 2015		For the year ended 31st March, 2014
A	GENERATION EXPENSES				
	(i) Water Usage Charges		-		-
	(ii) Consumption of stores and spare parts		26528314		32950057
B	Direct Expebditure on Contract, Project Management and Consultancy Works		-		-
C	REPAIRS & MAINTENANCE				
	- Building		22168500		25164759
	- Machinery		17163749		14004375
	- Others		20786229		36690207
D	ADMINISTRATION EXPENSES				
	Rent & Hire Charges		6484101		6405701
	Rates and taxes		700196		584114
	Insurance		65287670		51164476
	Utilization of Self Insurance Fund		-		1112973
	Security expenses		68013130		60915491
	Electricity Charges		23358790		22494413
	Travelling and Conveyance		4638202		2393374
	Expenses on vehicles		1898704		1950445
	Telephone, telex and Postage		4053799		3941326
	Advertisement and publicity		2515093		973094
	Entertainment and hospitality expenses		18000		17671
	Printing and stationery		1572656		718497
	Consultancy charges - Indigenous		234192		230521
	Consultancy charges - Foreign		-		-
	Audit expenses (Refer detail below)		227552		159509
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-		-
	Expenditure on land not belonging to company		-		394694
	Loss on sale of assets		-		-
	Assets / claims written off		17041		41965
	Books & Periodicals		43633		32873
	Donation		-		-
	CSR/ Sustainable Development/ Community Development Expenses		1304632		2126054
	Directors' expenses		-		-
	Research and development expenses		-		-
	Interest on Arbitration/ Court Cases		-		-
	Interest to beneficiary states		71139853		40636590
	Rebate to customers		(4399824)		3517105
	Expenditure on Self Generated VER's		-		-
	Expenses for Regulated Power	544313		962919	
	Less: - Exp Recoverable on Regulated Power	544313	-	962919	-
	Exchange rate variation		8482		1904692
	Other general expenses		32798251		41817436
	Sub-total		366560945		352342412
	Add/(Less): C.O./Regional Office/PID Expenses		38548976		39983339
	Sub-total		405109921		392325751
	Less: Amount transferred to EDC		-		-
	Less: Recoverable from Deposit Works		-		-
		Total (A to E) = i	405109921		392325751

NHPC LIMITED

	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		450800	-
	Diminution in value of stores and spares		-	-
	Shortage in store & spares provided		-	-
	Provision against diminution in the value of investment		-	-
	Project expenses provided for		-	-
	Provision for fixed assets/ stores provided for		67078	-
	Diminution in value of Inventory of Self Generated VER's Provided for		-	-
	Provision for CAT Plan		-	-
	Others		-	-
	Sub-total		517878	-
	Add/(Less): C.O./Regional Office/PID Expenses		-	-
	Sub-total		517878	-
	Less: Amount transferred to EDC		-	-
	Less: Recoverable from Deposit Works		-	-
		Total (F) = ii	517878	-
	Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	405627799	392325751

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.

3) Detail of audit expenses are as under: -

	As on 31.03.2015		As on 31.03.2014	
i) Statutory auditors				
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	146068	146068	80900	80900
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees		70537		78609
Reimbursement of expenses		10947		-
Total Audit Expenses		227552		159509

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	358217198	327407274
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	57625072	55772504
Staff welfare expenses	24632072	26057176
Leave Salary & Pension Contribution	-	-
TOTAL	440474342	409236954
Add/(Less): C.O./Regional Office Expenses	146482748	182879325
TOTAL	586957090	592116279
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	586957090	592116279

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 includesRs. 28,65,540.00 (Corresponding Previous period Rs. 34,66,499.00) 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
1	i) towards Employees Provident Fund	23021240	22707976
	ii) towards Employees Defined Contribution Superannuation Scheme	31178066	28932802

Note no. 24 FINANCE COST

(Amount in Rupees)

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a)	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	50497800	100441368
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	sub total	50497800	100441368
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Royalty	-	-
	Commitment fee	37092	64820
	Guarantee fee on foreign loan	12389942	21261481
	Other finance charges	47752	32360
	sub total	12474786	21358661
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	69588262
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	(69588262)
	sub total	-	-
	Total	62972586	121800029
	Add/(Less): C.O./Regional Office/PID Expenses	16126	31403
	TOTAL	62988712	121831432
	Less: Finance Cost transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	62988712	121831432

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	1057648305	1073910853
Depreciation adjustment on account of Foreign Exchange Rate Variation	(37452967)	(41298585)
Add/(Less): C.O./Regional Office / PID Expenses	5988452	4272529
TOTAL	1026183790	1036884797
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1026183790	1036884797

NHPC LIMITED FARIDABAD

Note no. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	(16150405)
Others	-	-
SUB TOTAL	-	(16150405)
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	-
Others	338726	1577392
SUB TOTAL	338726	1577392
TOTAL	338726	17727797
Add/(Less): C.O./Regional Office/PID	86530	163991
Expenses		
TOTAL	425256	17891788
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	-
Less Prior period income	-	-
Total	425256	17891788
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	425256	17891788

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	-	-
	-	-





3240

Note no. 28 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR

(Amount in Rupees)

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

NHPC LIMITED FARIDABAD

341

Name of Unit CHAMERA POWER STATION-II

Annexure - I
Amount in Rs.

2014-15

Details of Allocation of Corporate Office Management Expenses/Regional Office Expenses as on 30.09.2014

Nature	Note - 21	Note - 22	Note - 22	Note - 23	Note - 24	Note - 25	Note - 26	Total
	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)	
Quarter 1								
i) C.O. Mgt. Exp.	**11,49,590**	**50,69,740**		**2,13,64,900**	2,470	9,14,870	44,530	**2,62,46,920**
ii)Reg. Off. Exp.	**6,16,734**	**37,24,970**		**2,35,93,928**	2,002	5,04,467		**2,72,08,633**
Figure as per B/S (Total)	**17,66,324**	**87,94,710**	-	**4,49,58,828**	**4,472**	**14,19,337**	**44,530**	**5,34,55,553**
Quarter 2								
i) C.O. Mgt. Exp.	16,04,840	**84,83,020**		**2,07,14,540**	5,850	**15,52,630**	(8,540)	**2,91,42,660**
ii)Reg. Off. Exp.	3,49,820	**39,22,477**		**2,18,27,886**	1,548	**3,46,379**		**2,57,48,470**
Figure as per B/S (Total)	**19,54,660**	**1,24,05,497**	-	**4,25,42,426**	**7,398**	**18,99,009**	**(8,540)**	**5,48,91,130**
Quarter 3								
i) C.O. Mgt. Exp.	13,95,790	65,72,870		**2,09,12,640**	(910)	11,28,170	50,540	**2,72,67,520**
ii)Reg. Off. Exp.	4,74,183	40,66,899		**1,70,71,854**	5,166	3,42,936		**2,10,12,672**
Figure as per B/S (Total)	**18,69,973**	**1,06,39,769**	-	**3,79,84,494**	**4,256**	**14,71,106**	**50,540**	**4,82,80,192**
Quarter 4								
i) C.O. Mgt. Exp.	**13,83,000**	6709000		20997000	-	1199000	-	**2,75,22,000**
ii)Reg. Off. Exp.	-	-		-				-
Figure as per B/S (Total)	**13,83,000**	**67,09,000**	-	**9,69,65,988**	-	**11,99,000**	-	**10,34,90,988**
Total								
i) C.O. Mgt. Exp.	55,33,220	2,68,34,630	-	8,39,89,080	7,410	47,94,670	86,530	**11,01,79,100**
ii)Reg. Off. Exp.	14,40,737	1,17,14,346	-	6,24,93,668	8,716	11,93,782	-	**7,39,69,775**
Figure as per B/S (Total)	**69,73,957**	**3,85,48,976**	-	**14,64,82,748**	**16,126**	**59,88,452**	**86,530**	**18,41,48,875**

342

Annexure -XI

Name of Unit: Chamera Power Station-II

(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	660403	INDIAN OIL CORPORATION , PARWANOO	Purchase of Diesel	02-07-2014	5,32,991.00	5,32,760.00	231.00	Minor balance outstanding as on 31.03.2015

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.

(Ashok Kumar)
Manager(Finance)

(Bikram singh)
Chief Engineer (In charge)

NHPC LIMITED FARIDABAD

N4

Annexure -X

Name of Unit: Chamera Power station-II

(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**
1	430203	Fabrication and erection and hosting of trussed steel pedestal bridge at Bagga Dam.	1330392	28-02-2015	Delay in execution.
2	430306	Electrification of Building at Store Complex	149225	18-08-2014	Delay in civil work which leads to delay in electrical work.
			1479617		

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.

(Ashok Kumar)
Manager(Finance)

NHPC LIMITED FARIDABAD

(Bikram singh)
Chief Engineer (In charge)

CAPTIAL COMMITMENT AS ON 31.03.2015							
Sr. No	Name of party	Supply Order	Date of Issue of SO	Description	Value (approx)(Rs.in Lac)	payment made/liablity booked	Balance (Rs.in Lac)
1	M/S Century Transformer	PO10814/75	25-07-2014	Purchase of Excitation Trnsformer	11.38	0.00	11.38
2	M/S Mirzapur Electrical Industries Ltd	PO10814/90	12-09-2014	1000 KVA trnasformer	8.88	0.00	8.88
3	M/S Computer Paradise Shimla	PO10814/132	01-12-2014	Purchase of Desktop Computers	3.52	3.52	0.00
4	M/s Encardio-Rites Electronics Pvt. Ltd	PO10814/176	09-02-2015	Supply & Installation of Monitoring Instruments Installed at Power House & Adit-II	6.88	6.28	0.60
5	M/s AIMIL Ltd., Chandigarh	PO10814/181	13-02-2015	Supply & Installation of Automatic water level recorder	2.44	0.00	2.44
6	M/s S. G. Office Automation,Gali No.-1	PO10814/218	17-03-2015	Supply Order for Purchase of Photocopier Machines for CPS-II, Chamba (HP).	1.16	0.00	1.16
7	M/s Jyoti Electricals3324, Sector-23 D	PO10814/224	31-03-2015	Supply, Erection, Installation, Testing And Commissioning of 02 Nos. 500 KVA & 01 No. 380 KVA Capacity Diesel Generating Sets for CPS-II, Chamba (HP)".	121.87	0.00	121.87
8	Desh Raj			Fabrication and erection and hosting of trussed steel pedestal bridge at Bagga Dam.	14.40	13.30	1.10
9	Sonakshi Buildtech			Electrification of Building at Store Complex	1.490	1.49	0.00
					172.02	**24.59**	**147.43**

NHPC LIMITED FARIDABAD

345

Annexure-XII

Name of Unit: Chamera Power Station-II

(Amount in Rs.)

KINDLY MAKE SURE THAT FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE					
DETAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	ADVICE NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW	-	-	-		
ii) INTEREST	-	940301	50497800		
iii) OTHER MISC. MATTERS*	As below	As below	-		

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

DETAILS OF EARNINGS IN FOREIGN EXCHANGE	ADVICE NO./ VOUCHER NO.	ACCOUNT HEAD	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EARNINGS					
i) INTEREST					
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	Nil
Add Payments made during the period	Nil
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2014	Nil
Total expenditure in foreign currency on accrual basis	Nil

HPPC LIMITED FARIDABAD

Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

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

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other matters amount to Rs. Nil crore (previous year Rs.0.20 crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs.0.10 ((previous year Rs. Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. Nil crore ((previous year Rs. 0.20 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.

NHPC LIMITED FARIDABAD

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.0.29 crore (previous year 0.35 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 1.47 Crore (Previous year Rs.0.71 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.	856247.00
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.	Nil
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	113910.00

NHPC LIMITED FARIDABAD

9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.

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

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

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

(Rs. in Crore)

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

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

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

(Rs. in Crore)

		For the period ended 31.03.2015	For the period ended 31.03.2014
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	0.00	0.19
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	0.00	6.96
(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	(7.34)	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

NHPC LIMITED FARIDABAD

transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per opinion of EAC of ICAI.

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

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

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

(Rs. in Crore)

	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)*	Value of imports calculated on CIF basis:		
	i) Capital Goods	Nil	Nil
	ii) Spare parts	Nil	Nil
b)*	Expenditure in Foreign Currency		
	i) Know - How	Nil	Nil
	ii) Interest	5.05	10.44
	iii) Other Misc. Matters	Nil	Nil
c)*	Value of spare parts and Components consumed in operating units.		
	i) Imported	Nil	Nil
	ii) Indigenous	2.65	3.30
d)*	Earnings in foreign currency		
	i) Interest	Nil	Nil
	ii) Others	Nil	Nil

* Accrual basis.

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

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

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

(Rs. in Crore)

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

NHPC LIMITED FARIDABAD

350

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

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

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

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.

Ashok Kumar

Manager (Finance)

Bikram Singh

Chief Engineer (In-charge)

NHPC LIMITED

351

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2015

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
1	The petitioner has filed a Writ petition for want of employment in lieu of acquisition of land by NHPC Ltd. at village Gurad, Teh. & Distt. Chamba.	Civil	Praveen Singh & Others v/s State of H.P. & others	NIL	16-Dec-09	The applicant was not found eligible for employment under R & R plan of Chamera Power Station-II.	The next date of hearing has not been fixed. However, reply has been filed.
2	The HP State Govt has filed petition in the court of Asstt. Collector, Ist Gr. Chamba alleging that NHPC Ltd. has occupied government land in Karian. An appeal was filed before the Court of SDM, Chamba against the order of AC-I, Chamba.	Others	NHPC Ltd. v/s HP Govt.	NIL	01-Jan-11	The land in possession of CPS-II has not been occupied unauthorizedly.	The next date of hearing has been fixed on **06.05.2015.**
3	The appellant has claimed financial package of Rs 2.50 Lakh in lieu of land acquired. Second Appeal has been filed against the Judgment and order dated 22.06.2006 passed by District Judge, Chamba. The District court allowed the appeal filed by the State dismissing the suit filed by Prakash and others, which was decreed by the lower court	Civil suit	Prakash Chand & others v/s State of H.P.	NIL	03-Sep-06	NHPC has already deposited the amount as per the directions of the State Govt. Now the State is the nodal agency for the distribution of the amount. Moreover in the lower court no order was passed against NHPC for any payment.	The next date of hearing has not been fixed.

NHPC LIMITED FARIDABAD

352

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2015

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
4	Sh. Rakesh who was deployed at Dam Site by the Contractor M/s Resonenz Engineering, Ghaziabad (UP) sustained finger injury during work. He has claimed the compensation under Workmen Compensation Act.	Civil	Rakesh v/s OIC & others	NIL	21-Nov-09	The case has been filed against the Insurance company for payment of compensation. Further, the contractor is liable for all statutory compliance and insurance of labour is ensured by obtaining copy of insurance policy.	Appearance has been made on behalf of NHPC. The next date of hearing has been fixed on **12.05.2015.**
5	The case pertains to Sh. Rakesh who was deployed at Dam Site by the Contractor M/s Resonenz Engineering, Ghaziabad (UP). He sustained finger injury during working hours on 24.11.2008. The case has been registered against Sh Mohinder Kumar, Ex- Sr. HEM Optr. Emp. No. 182489-K under Section 336 & 338 of IPC.	Criminal case	State Vs. Mohinder Kumar	NIL	28-Aug-09	The case has been registered against the individual not against NHPC	The next date of hearing has been fixed on **16.06.2015.**
6	Shri Jeet Singh has filed the second appeal in HP High Court, Shimla against the judgement of District Judge Chamba vide which his suit was dismissed for compensation for the damage caused to his house due to the construction of tunnel of CPS-II.	Compensation case	Jeet Singh v/s NHPC &Ors	Nil	01-Oct-07	The house of the claimant is old one and the use of it was abandoned by him. Further the damage is not caused due to construction work of tunnel.	Appearance has been made on behalf of NHPC. Reply for application U/s 5 of Limitation act has been filed in July- 2008. The next date of hearing has not been fixed.

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2015

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
7	The plaintiff has filed the civil suit asking for compensation amounting to Rs. 10.40 lakhs on account of death of her daughter. Alleging that the death of her daughter was caused due to the negligence of the officers of the Corporation.	Compensation case	NHPC v/s Smt. Rukmani Devi	NIL	04-Oct-10	Due precautions and procedure were observed while opening the gates of Bakani Tunnel. **[In pursuance of High Court Order 7 Lakh Along with cost and 12% interest per annum on the amount from the date of filing of the case(14-06-2007) to the date of actual payment. (Rs.1032941/-) has been deposited on 27/09/2010.]**	The case was listed for hearing on 16-12-2010. However, the next date of hearing has not been fixed.
8	CPS-II has filed a writ petition praying therein to stay the order of Dy. Commissioner, as the Dy. Commissioner has ordered to give employment to the petitioner. CPS-II has also prayed to decide the matter on merits as NHPC has fulfilled all the obligation and under no legal obligation to provide the employment.	Civil writ petition	NHPC-CPS-II v/s Karam Chand	NIL	22-May-12	---	The writ petition has been filed on 22.06.2012. The date of hearing will be intimated by advocate.

354

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2015

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
9	CPS-II has filed an appeal before DETC, Palampur against the notice of AETC, Chamba dated 14.12.12 vide which AETC, Chamba has raised a demand of Rs. 1354212/- [Total- Rs. 27,70,458/-(A.Tax assessed- 11,80,191/- B.Surcharge- 2,36,055/- C. Penalty- 39,500 D. Interest- 13,14,712/-)	Passenger Tax	General Manager, CPS-II v/s Assessing Authority, Chamba	NIL	22-Feb-13	NHPC Limited has challenged the HP PGT Act before the Supreme Court of India.	The appeal was filed on 22.02.2013. The matter was listed for final hearing on 16.12.2014. After hearing the matter the court has reserved the order.
10	The petitioner, a minor, has claimed that when he has gone to attend the nature's call, he comes in touch of electric wire, left open by the defendants and suffered 40% disability due to electrocution (Amputation of right hand middle finger). The petitioner has claimed Rs.10,00,000/- (Rs Ten Lakh) as compensation.	Compensation	Dev Raj v/s HP State Electricity Board & others	NIL	March 2014	CPS-II does not maintain the wire itself. The work for maintenance of wire from Power House, Bagga to Dam site is awarded to the contractor.	The next date of hearing has been fixed on **12.05.2015**. (Provision has been provided in the books for Rs 10 lakh.)

NHPC LIMITED FARIDABAD

355

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2015

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
	DECIDED						

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2015

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
	NHPC has filed an appeal before the HP High court, Shimla against the judgment and decree dated 17-01-2008 passed by the District Judge, Chamba vide which an award of compensation has been passed on account of negligence of the NHPC officials in releasing the water from the project.	Compensation case	NHPC v/s Smt. Mamta & others	NIL	30-Apr-08 **Decided on 13.11.2014**	Proper care was taken while releasing the water. **[In pursuance of High Court Order 5 Lakh along with 9% interest on the amount from 19-07-2004 (date of filing of the case) to till the date of actual payment. (Rs.674443/-) has been deposited on 03/06/2008].**	The case was listed for admission on 02.05.2008 and HC pleased to pass to stay the operation of the judgment subject to deposit of amount awarded in the judgment. The amount has been deposited in the High Court, Shimla. The case was listed for hearing on 13.11.2014 and the Hon'ble Court has decided the matter against the NHPC. Further, NHPC decided not to file further appeal.
2	Chamera Stage-II Oustees have alleged that NHPC has encroached the land and customary path of people of village Karian,, Janjla, Jillo, Gala & Oliyanu leading to Shamshanghat and Charagah which exists in revenue papers.	Others	State v/s NHPC (Notice U/S 133/145 of CrPC)	NIL	02-Jul-10 **Decided on 06.12.2014**	NHPC has not encroached/ obstructed any path leading to Shamshanghat and Charagah.	The matter was listed for hearing on 06.12.2014 in Lok Adalat. The court has decided the case and ordered that the old customary path should be restored.
3	Petitioner's father Late Rajinder Prasad was working as driver in NHPC Ltd. The petitioner has claimed that his father died on duty when coming towards Chamba. The petitioner has claimed Rs.20 Lakh under Workmen Compensation Act.	Compensation case	Vimal v/s NHPC	20.00	30-Aug-11 **Decided on 24.02.2015**	CPS-II has paid more than 40 Lakh (including EPF & Gratuity and Insurance) to the petitioner. Moreover, Employee Compensation Act, 1923 is not applicable to NHPC Limited.	Reply of application U/s 5 of Limitation Act has been filed on 26.09.2013. On **24.02.2015** the petitioner has withdrawn the suit.

FARIDABAD NHPC LIMITED

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 2	SHARE CAPITAL			
Note no. 3	RESERVE AND SURPLUS		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	-349818	-694591
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	255786	651119
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	94032	43472
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-6178091	-5419511
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	6178091	5419511
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	310505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0	177426
	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	1923141	1161304
			1923141	1338730
b)	Income received in advance			
	ADVANCE AGAINST DEPRECIATION	370101	2417897000	2417897000
			2417897000	2417897000
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	397638580	508490061
Note no. 7	PROVISIONS			
	LONG TERM PROVISIONS			
	SHORT TERM PROVISIONS			
	PROVISION FOR WAGE REVISION	350401	5661865	4830308
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	5661865	4830308
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	9698689	5537543
	PROVISION FOR PRP - SUPERVISOR	350426	2912511	1880046
	PROVISION FOR PLGI - WORKMEN	350427	13118689	8141828
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	1752800	1789900
			27482689	17349317
Provision Others				
	PROVISION FOR WEALTH TAX	355102	0	0
	PROVISION FOR OTHER EXPENSES	350919	2628917	5171276
	PROVISION FOR CONTINGENCIES	350301	0	0
			2628917	5171276
Provision - CSR, SD and RD				
			0	0

NHPC LIMITED FARIDABAD

358

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	8019	0
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0	0
			8019	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	35615842	26674427
		310407	0	0
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	12044200	25795128
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	10919665	10187516
			58579707	62657071
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	0	222635
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	979938	0
	SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
			979938	222635
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	3792489	2460215
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	255786	517165
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	94032	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	4254950	4258207
			8397257	7235587
	Statutory dues payables			
	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	5000	5000
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	400161	413312
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	25033	19980
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	276674	260719
	State Sales Tax/VAT -Work Contracts	311402	118732	195468
	State Sales Tax/VAT -Others	311403	162491	123207
	ROYALTY	311404	17803	13295
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	78479	100072
			1084373	1131053
	Liabilities toward Self Insurance Fund			
	Other Liabilities - Self Insurance Fund	340103	0	0
			0	0
	Other liablities			
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	441378	365467
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	4966492	425438
	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	2107792	1945367
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	32589	38276
	CONSULTANCY CHARGES PAYABLE	310708	0	5580
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	311208	18000	15750
	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	2760	0
	POST OFFICE RECURRING DEPOSIT	311213	28500	45000
	LIABILITY FOR STALE CHEQUES	311509	37772	39836
	OTHER ADVANCES RECEIVED	340101	161689685	161689685
	ADVANCE FROM BENEFICIARIES	340102	0	0
			169324968	164570399
	AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	3503842	3854296

NHPC LIMITED FARIDABAD

359

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Fixed Assets				
Note no. 10.1	Tangible Assets			
a)	GROSS BLOCK			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	60947930	60947930
ii)	LAND- LEASE HOLD	410111	0	0
	LAND- LEASE HOLD			
iii)	ROADS AND BRIDGES			
	ROADS	410201	34873721	34873721
	BRIDGES AND CULVERTS	410203	1067432	1067432
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			35941153	35941153
iv)	BUILDINGS-OTHERS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	1024518476	1024991144
	BUILDING CONTAINING WORKSHOP	410302	8675349	8675349
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	0	0
	OFFICE BUILDINGS-PERMANENT	410304	25581719	25581719
	OFFICE BUILDINGS-TEMPORARY	410305	1650305	1650305
	STORES AND GODOWN BUILDINGS	410306	9299002	4217642
	TRANSIT CAMP AND FIELD HOSTEL	410321	30052596	30052596
	SCHOOL BUILDINGS	410322	14703305	14703305
	HOSPITAL BUILDINGS	410323	5597955	5597955
	CLUB BUILDING	410324	4821114	4821114
	RESIDENTIAL BUILDING-PERMANENT	410325	184185603	184185603
	RESIDENTIAL BUILDING-TEMPORARY	410326	200032	200032
	CANTEEN BUILDING	410327	2978738	2978738
	BUILDINGS-OTHERS	410328	26993261	24936686
			1339257455	1332592188
v)	RAILWAY SIDINGS	410501	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
	DAMS AND BARRAGES	410601	1400930333	1401888506
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	6464250854	6467054050
	PENSTOCKS	410605	214058748	214058748
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	1159400282	1159890385
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	591758904	591758904
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	296553747	296553747
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	36156916	36156916
			10163109784	10167361256
vii)	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	410701	4824959522	4862088880
	GENERATOR STEP UP TRANSFORMER	410702	646465894	651630432
	OTHER POWER PLANT TRANSFORMER	410703	2457238	2457238
	COOLING WATER SYSTEMS	410704	0	0
	EHV SWITCHGEAR SYSTEMS	410705	2631685980	2652941148
	DC SYSTEMS/ BATTERY SYSTEMS	410707	48056480	48447679
	POWER AND CONTROL CABLES	410708	1612745	1612745
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	148335946	148978978
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	46378716	46674004
	CONTROL, METERING AND PROTECTION SYSTEM	410711	287225496	289664560
	AUXILIARY AND ANCILLARY SYSTEMS	410712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	17937457	17324489
	Capital Spares - Generating Plant and Machinery	410714	105112117	113846397
			8760227591	8835666550

NHPC LIMITED FARIDABAD

360

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	23781507	23781507
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	25223068	25390906
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	4148968	4148968
	LIGHTENING ARRESTORS	410804	53201071	53596614
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	181792	181792
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			106536406	**107099787**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC	410904	697588	697588
	STREET LIGHTING, ETC	410905	68701754	69190118
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			69399342	**69887706**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	40320	40320
	DIESEL GENERATING SETS	411002	58036177	58393064
			58076497	**58433384**
xi)	**Construction Equipment**			
	EXCAVATORS	411101	0	0
	LOADERS	411102	1252447	1252447
	DUMPERS	411103	0	0
	TIPERS	411104	30840	30840
	CRANES (Less than 100 tons)	411109	10886032	9900488
	PUMPS	411112	4245912	3843713
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	446541	446541
	AIR COMPRESSORS	411115	948862	948862
	DRILLING EQUIPMENT	411116	1136159	1035051
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	1536305	1536305
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	3007568	3007568
	Capital Spares - Construction Equipment	411131	0	0
			23490666	**22001815**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	16146304	16146304
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	8739599	8739599
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			24885903	**24885903**
xiii)	**Electrical Installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	263064	263064
	Capital Spares - Electrical Installation	411403	0	0
			263064	**263064**
xiv)	**Vehicles**			
	CARS	411501	201687	201687
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	2050269	2050269
	PICK UP VAN	411504	49865	49865
	FIRE TENDERS	411505	482829	482829
	AMBULANCE	411506	0	0
	BUSES	411507	1578793	2003292
	TRUCKS/TANKERS	411508	347179	347179
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	136287	136287
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			4846909	**5271408**

NHPC LIMITED FARIDABAD

361

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	1039545	659830
	HELICOPTER	411604	0	0
			1039545	**659830**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	10293005	10374458
	FURNITURE-FIXTURES-RESIDENTIAL	411702	60250	60250
	FURNITURE-FIXTURES-CANTEEN	411703	34876	34876
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	1072456	1072456
	FURNITURE-FIXTURES-HOSPITAL	411706	653411	653411
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1023725	1039501
			13137723	**13234952**
xvii)	**Computers**			
	COMPUTERS	411801	6768230	7192030
	PRINTERS	411803	2715883	2675002
	OTHER EDP EQUIPMENTS	411804	8869493	8869493
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1196270	1196270
	Networking Devices and Server	411806	1728968	0
			21278844	**19932795**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	1480982	1480982
	INTERIOR COMMUNICATION EQUIPMENTS	411903	6393460	6026769
			7874442	**7507751**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	18700	18700
	TYPEWRITERS	412002	3	3
	PHOTOCOPY/ DUPLICATING MACHINES	412003	2172706	2126687
	HOSPITAL EQUIPMENTS	412005	5065559	5065559
	CLUB EQUIPMENTS	412006	222324	222324
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	742914	625014
	AIR CONDITIONERS	412008	2725204	2725204
	Air Coolers/ Water Coolers/ Fans	412011	951485	939035
	SCHOOL EQUIPMENTS	412012	168957	168957
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	2709047	2709047
	OTHER OFFICE EQUIPMENTS	412020	9144715	9284718
			23921614	**23885248**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**1320839**	**1320839**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	1446813	1430013
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	3753697	3753697
	MISC. ASSETS/EQUIPMENTS	412503	7680983	5856826
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	142795	142795
			13024288	**11183331**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	6190601	6210648
Annexure to Note No. 19 (g)				
	Obsolete / surplus assets			
	OBSOLETE ASSETS	413001	34	4
	SURPLUS ASSETS	413002	1613	1602
			1647	**1606**

NHPC LIMITED FARIDABAD

362

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
b)	ACCUMULATED DEPRECIATION			
	LAND- LEASE HOLD	420101	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	9610968	8249484
	BUILDING	420301	440238985	395480139
	RAILWAY SIDINGS	420501	0	0
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	4572247923	4041808120
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	4127989503	3668721346
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	59010003	53391255
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	42744789	39041613
	Construction equipments			
	PLANT AND MACHINERY OTHERS	421001	31035156	28021445
			31035156	28021445
	CONSTRUCTION EQUIPMENT	421101	17467877	16566836
	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	6781504	5927308
			6781504	5927308
	Electrical installations			
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	134602	120718
			134602	120718
	VEHICLE	421501	1866609	1895189
	AIRCRAFT/BOATS	421601	603059	593847
	FURNITURE FIXTURES AND EQUIPMENT	421701	9369669	8895234
	COMPUTERS	421801	18748429	17224875
	COMMUNICATION EQUIPMENTS	421901	4736732	4266859
	OFFICE EQUIPMENT	422001	11735684	10606139
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	1030844	934136
	OTHER ASSETS	422501	3532709	2821179
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	6186523	6206532
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			9365071568	8310772254
Note no. 10.2	INTANGIBLE ASSET			
	GROSS BLOCK			
	LAND- RIGHT OF USE	410121	47006555	47006555
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	1355293	1355293
			48361848	48361848
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	16389464	14819444
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	1355293	1105674
			17744757	15925118

NHPC LIMITED FARIDABAD

363

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 11.1	Capital Work In Progress			
	ROADS			
	ROADS	430201	0	0
	BRIDGES AND CULVERTS	430203	1330392	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			1330392	0
	BUILDINGS			
	STORES AND GODOWN BUILDINGS	430306	149225	2332755
			149225	2332755
	RAILWAY SIDINGS	430501	0	0
	Hydraulic Works(Dams, Water Conductor system			
			0	0
	Generating Plant and machinery			
			0	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	611401	10983528	2334247
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			10983528	2334247
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0
Note no. 11.2	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
Note no. 12	NON CURRENT INVESTMENTS			
			0	0

NHPC LIMITED FARIDABAD

364

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 13	LOANS AND ADVANCES			
	LONG TERM LOAN AND ADVANCES			
	CAPITAL ADVANCES			
	Secured (considered good)			
			0	0
	Unsecured (considered good)– Against bank guarantee			
			0	0
	Unsecured (considered good)– Others			
			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-	650400	-4994931	-5462758
	DEPOSIT WITH OTHER GOVT. DEPTT.	650412	4994931	5462758
	DEPOSIT WITH OTHER GOVT. DEPTT.	658412	1966750	1966750
			1966750	1966750
	Provision for Doubtful Deposits - Long Term	350914	0	0
	Provision against demand raised by Govt. Dept	350812	3028181	0
	Employees (Including accrued interest)			
	-Secured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	411970	723419
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	0	4356
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650212	9498021	6721481
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	949792	970452
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	35977	32835
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	171445	173425
	HOUSE BUILDING ADVANCE - SECURED	660101	15721044	13256426
	CAR ADVANCE- SECURED	660102	1764354	2209927
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	33279	79417
	COMPUTER ADVANCE- SECURED	660104	502864	625119
			29088746	24796857

NHPC LIMITED FARIDABAD

365

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	-Unsecured			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0	41895
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	650218	233073	1537692
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	0	56898
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	263	0
	HOUSE BUILDING-ADVANCE- UNSECURED	660201	2465180	4963404
	CAR-ADVANCE- UNSECURED	660202	0	69485
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	0
	COMPUTER ADVANCE - UNSECURED	660204	36000	0
	FURNITURE ADVANCE	660205	0	1650
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0	0
			2734516	6671024
	Other advances			
	- Unsecured (considered good)			
	Other Pre Paid Expenses - Non Current	650713	844092	1200000
	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 OTHER GOVT. DEPTT.	659412	3028181	3496008
	Other Deposits	659413	0	0
			3028181	3496008
	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	347993	450187
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651521	35396	94425
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	651523	8638	3940
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651612	165000	5000
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	651613	50617	5660
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	9506	4186
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	53347	29148
	HOUSE BUILDING ADVANCE - SECURED	661501	2375716	1899332
	CAR ADVANCE- SECURED	661502	439234	581632
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	70990	109422
	COMPUTER ADVANCE- SECURED	661504	342984	379974
			3899421	3562906



366

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Employees loans & Advances (including accrued interest) -			
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0	26496
	HOUSE BUILDING-ADVANCE- UNSECURED	661601	409800	469500
	CAR-ADVANCE- UNSECURED	661602	0	12828
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	0
	COMPUTER ADVANCE - UNSECURED	661604	9000	0
	FURNITURE ADVANCE	661605	900	9732
			419700	518556
	MULT PURPOSE ADVANCE	660206	10286322	9972305
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	0	987289
	PAY ADVANCE	660303	74724	16790
	DEPARTMENTAL ADVANCE TO STAFF	660308	63075	9250
			10424121	10985634
			10843821	11504190
	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	231	4999
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	0	0
	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			231	4999
	Other advances			
	- Unsecured (considered good)			
	INSURANCE-PREPAID	650701	23705420	18711908
	RENT PREPAID	650702	0	0
	OTHER PRE-PAID EXP. - CURRENT	650703	619385	400000
			24324805	19111908
	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		0	0

NHPC LIMITED FARIDABAD

367

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 14.1	OTHER NON-CURRENT ASSETS			
	Interest accrued on:			
	Advance to Arunachal Government			
	Interest Accrued but not due on Advance to Government of Arunachal	650237	0	0
	Others			
			0	0
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	200198349	273596863
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	0	0
Note no. 14.2	OTHER NON-CURRENT ASSETS - REGULATORY ASSETS			
			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) RECLASSIFICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	144344	68799
	CEMENT ACCOUNT	610201	1152	5317
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	882389	998148
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	276312	276312
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	12590939	12305523
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	13875178	14663225
	SPARES FOR EQUIPMENTS ACCOUNT	610701	1282857	758445
	SPARES FOR VEHICLES ACCOUNT	610801	321533	420602
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	10337782	7992856
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	2586862	3132069
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	2698097	1973226
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			44997445	42642376
	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	1914122	10492525
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			1914122	10492525
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	1633726	1654446
	LOOSE TOOLS IN USE	611208	0	359768
			1633726	2014214
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	25693	348824
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	611301	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	9272107	9272107
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			9272107	9272107
Note no. 17	TRADE RECEIVABLES			
			0	0
	Less: Provision for doubtful debts			
			0	0
	NET TRADE RECEIVABLES		0	0

NHPC LIMITED FARIDABAD

368

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 18	CASH AND BANK BALANCES			
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	50000	50000
	Total Cash On Hand		50000	50000
ii)	CHEQUES/DRAFTS IN HAND	640201	0	0
iii)	Bank balances - with scheduled banks			
	- In current account - Self Insurance Fund			
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0
		640457	0	0
			0	0
	- In current account - Others			
	CHEQUE ISSUED ACCOUNT- No. 1	640501	13213	2067
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	0	500
			13213	2567
	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			
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0	0
	- In deposit account - IPO proceeds			
			0	0
	- In deposit account - Others			
			0	0
			63213	52567

NHPC LIMITED
FARIDABAD

369

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 19	OTHER CURRENT ASSETS			
	Interest accrued on:			
	Loan to State Government in settlement of dues from customers		0	0
	Deposits - IPO		0	0
	Deposits - Self Insurance		0	0
	Deposits - Others		0	0
	Interest accrued on Others		0	0
	Receivable on account of unbilled revenue	630105	0	0
	Receivable from Subsidiaries / JV's		0	0
	Interest recoverable from beneficiary	650822	0	0
	Claims recoverable			
	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	25918	140448
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	450800	450800
	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	37183	599994
			513901	1191242
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	450800	0
	Provision for PGCIL Recoverable	350917	0	0
			450800	0
	Work in Progress			
	LOSSES PENDING INVESTIGATION	651001	67078	0
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			67078	0
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	67078	0
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			67078	0
	Others		0	0

NHPC LIMITED FARIDABAD

370

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 20	REVENUE FROM OPERATIONS			
A	SALES			
	SALE OF POWER	810101	3770706548	3689032346
	SALE OF POWER-REGULATED	810102	4840237	10951046
	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	89389670	62948253
	CONGESTION CHARGES	810901	663424	0
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	182223368	657760827
	Earlier year Sales	812002	-2635267	-
		Total (Sales)	4045187980	4420692473
	Sales adjustment of a/c of FERV	819001	0	367459918
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	367459918
	Less :			
	Tariff Adjustments	820103	306318106	9644964
	Regulated Power Adjustment	820105, 820106	1608689	4750393
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING P	980170	0	0
			3737261185	4038837198
B	ADVANCE AGAINST DEPRECIATION			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HE/	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDI	820102	0	0
		sub-total	0	0
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	1258501	0
	Interest on UI charges Receivable	841403	61032	5066843
		sub-total	1319533	5066843
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
		sub-total	0	0
	Consultancy Income			
		sub-total	0	0
	CONTRACTS & CONSULTANCY INCOME	Total	0	0

NHPC LIMITED FARIDABAD

371

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
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
	Interest			
	Government Securities (8.5% tax free bonds issued by the State Governments)			
	INTEREST INCOME BONDS-SECURITISED	840402	0	0
	Total (Trade)			
	Non-Trade			
	Dividend-Others			
	Interest-Self Insurance Fund			
		sub-total	0	0
	Income from Others			
	Interest			
	Subsidiary Company - No link in this sheet			
	Loan to State Government in settlement of dues from customers			
	Advance to Government of Arunachal Pradesh			
	Public Deposit Account - No link in this sheet			
	Indian Banks-Self Insurance			
		sub-total	0	0
	Indian Banks-Others			
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	1898991	2086600
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	213533	284558
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	10793	17665
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	69027	72670
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	2192344	2461493
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
	BEHALF OF OTHER AGENCIES	840603	0	0
	INTEREST INCOME BONDS	840401	0	0
	INCOME FROM SUBSIDIARY	840206	0	0
	Interest on Public Deposit Account	840303	0	0
		sub-total	0	0
	LATE PAYMENT SURCHARGE	840101	22707192	189803272
	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	841502	130108	5129954
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SUF	841503	0	0
		sub-total	130108	5129954
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	743936	662771
	PROVISION NOT REQUIRED WRITTEN BACK	840902	2621189	1393717
		sub-total	3365125	2056488

NHPC LIMITED FARIDABAD

372

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	29745	8993
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	136644	118884
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	2684115	9529635
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	883145	872301
	LEASE RECOVERY	841702	236590	300298
	ELECTRICITY RECOVERY	841703	1444314	1526757
	TELEPHONE RECOVERY	841704	6066	9334
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	-26376	30280
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	153375	110520
		sub-total	5538618	12507002
	Exchange rate variation (Credit)	sub-total	0	0
	CO/ Regional Office Allocation to Units			
	Other Income <Corporate/Regional Office>	849999	6973957	6755387
	Other Income <PID>	849995	0	2150
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	6973957	6757537
		Total (Other Income)		
	Income transferred to EDC	Less :		
		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 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 Wor	0	0
	REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR		0	0

NHPC LIMITED FARIDABAD

373

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 22	GENERATION, ADMINISTRATION AND OTHER EXPENSES			
	Water Usage Charges	920111	0	0
		sub-total	0	0
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM	920101	0	14400
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-C	920102	17090317	27418458
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-C	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- (	920104	9437997	5517199
		sub-total	26528314	32950057
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BU	920201	3419	203018
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER F	920202	3515901	5300092
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDIN	920203	18988	164383
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE	920204	0	72334
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINIS	920205	1250564	710914
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFI	920206	0	1743
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUII	920210	1627301	4831
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEN	920211	11577005	15557038
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	20929	36965
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	48568	170070
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER B	920214	721059	691255
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	99198	34368
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	2316432	1343101
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	969136	682877
	REPAIR AND MAINTENANCE-CLUB BUILDING	920218	0	18544
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	173226
		sub-total	22168500	25164759
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POW	920401	92334	3905820
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MA	920402	1871796	730064
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLA	920403	28069	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EC	920404	1057975	2509463
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER P	920405	4001382	1689536
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPM	920406	541083	146716
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION F	920501	60674	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRU	920502	0	20575
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT	920811	9510436	5002201
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHIN	920812	0	0
		sub-total	17163749	14004375
	Others			
	DESILTATION EXPENSES	920301	299020	148360
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESER	920304	141408	238582
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AN	920305	4967819	3243837
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	286722	11743
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHAN	920307	753428	422106
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO M	920308	1238748	2148870
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL W	920309	163748	12206
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULAT	920310	272240	380642
	Repair and Maintenance DG Set-Other than Residential	920601	1367650	1771018
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0	3505
	REPAIR AND MAINTENANCE-COMPUTERS	920604	334798	348276
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVI	920605	0	0
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	905858	1330537
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	3613528	4223254
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, (	920701	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BI	920702	4664378	7318345
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVE	920703	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	192015	51963
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY V	920711	107960	141729
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	172016	87738
	Repair and Maintenance-materials consumed-Light Vehicles other than	920713	76335	42330
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VE	920714	102972	36556
	Repair and Maintenance-other expenses-Light Vehicles other than Car/	920715	1931	231
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	49328	0
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	2260	0
	REPAIR AND MAINTENANCE- OTHERS	920731	643983	2555895
	Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
	Repair and Maintenance-other expenses-Car/Jeep	920733	42350	48210
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING	920802	308241	835079
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	77493	11289195
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
		sub-total	20786229	36690207

NHPC LIMITED FARIDABAD

374

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Direct Expebdlture 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			
	Hiring of Vehicles-Car/Jeep	921108	6484101	6405701
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	**6484101**	**6405701**
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	296363	169261
	WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	403833	414853
	WEALTH TAX	970503	0	0
		sub-total	**700196**	**584114**
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	152374	96456
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	30121	58918
	INSURANCE- FIDELITY	921315	562	2807
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	562	787
	INSURANCE-TRANSIT INSURANCE	921317	8428	157698
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL ALL RISK	921320	65095623	50847810
	INSURANCE- OTHERS	921325	0	0
		sub-total	**65287670**	**51164476**
	Utilization of Self Insurance Fund	921801	0	1112973
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	7186229	2253336
	Security Expenses -CISF-Other than Residential	921403	60826901	54647760
	Security Expenses -Others-Other than Residential	921404	0	4014395
		sub-total	**68013130**	**60915491**
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
	ELECTRICITY EXPENSES-OFFICE	921506	3553216	3360206
	Electricity Expenses-Residential	921507	8126322	7535728
	Electricity Expenses – Other than Office & Residential	921510	11679252	11598479
	WHEELING CHARGES PAID	921511	0	0
		sub-total	**23358790**	**22494413**
	Travelling and Conveyance			
	CONVEYANCE EXPENSES	921601	118588	57183
	INLAND TRAVEL	921602	1423935	788886
	INLAND TRAVEL-TRAINING	921603	131541	220590
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	8875
	TRANSFER TA EXPENSES	921611	803508	404153
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2160630	913687
	Baggage Allowance on Retirement	921613	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	**4638202**	**2393374**
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	367400	564979
	POL EXPENSE ON TRANSPORT VEHICLE	921702	895022	619483
	POL EXPENSE ON HEAVY VEHICLE	921703	388501	536111
	POL ON OTHERS	921707	247781	229872
		sub-total	**1898704**	**1950445**
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	100825	74551
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	0
	TELEPHONE CHARGES	922004	895107	907543
	SATELLITE COMMUNICATION EXPENSES	922006	3055652	2957218
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	2215	2014
		sub-total	**4053799**	**3941326**

NHPC LIMITED FARIDABAD

375

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	6852	0
	ADVERTISEMENT TENDERS	922102	1813807	649255
	PUBLICITY NEWSPAPERS	922103	131124	118936
	PUBLICITY JOURNALS	922104	10000	0
	PUBLICITY SOUVENIRS	922105	10000	0
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	77114	71634
	MISC. PUBLIC RELATION	922108	44813	133269
	ADVERTISEMENT OTHERS	922120	421383	0
		sub-total	**2515093**	**973094**
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN	922204	18000	17671
		sub-total	18000	17671
	Donation	**sub-total**	**0**	**0**
	Printing and stationery			
	PRINTING AND STATIONERY	922401	1076094	311652
	PRINTING AND BINDING OF REPORT	922404	9996	0
	COMPUTER STATIONERY	922405	36097	20045
	COMPUTER CONSUMABLES	922406	450469	386801
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF DII	922407	0	0
		sub-total	**1572656**	**718497**
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	43633	32873
		sub-total	**43633**	**32873**
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	108529	11052
	PAYMENT TO INTERNAL AUDITORS	922608	125663	219469
	OTHER CHARGES	922615	0	0
		sub-total	**234192**	**230521**
	-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 T	923901	0	0
	Expenditure on land not belonging to corporation			
	Expenditure on land not belonging to corporation	923902	0	394694
	Loss on sale of assets	**sub-total**	**0**	**0**
	Assets / claims written off			
	NORMAL LOSS ON STORE & INVENTORIES	923401	7429	5912
	FIXED ASSETS WRITTEN OFF	950906	9612	36053
		sub-total	**17041**	**41965**
	Interest payment on court/arbitration cases	**sub-total**	**0**	**0**
	Interest to beneficiary states			
	INTEREST TO BENEFICIARY STATES	941601	71139853	40636590
	INTEREST ON UI CHARGES PAYABLE	941602	0	0
		sub-total	**71139853**	**40636590**
	Rebate to customers			
	REBATE TO CUSTOMERS	941101	-4399824	3517105
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	**(4399824)**	**3517105**
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	1361561
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	764493
	CSR & SD - Health Care and Sanitation Expenditure	925103	231044	0
	CSR & SD - Education & Skill Development	925104	250000	0
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
	CSR & SD - Enviornment Expenditure	925106	202854	0
	CSR & SD - Sports	925109	186000	0
	CSR & SD - Rurla Development Expenditure	925112	434734	0
		sub-total	**1304632**	**2126054**
	Expenditure on Self Generated CERS/VERS	**924101**	**0**	**0**
	Other general expenses			
	TRAINING EXPENSES	925011	2367635	2165317
	Festival Celebration Expenses - other than Independence/Republic Day	925018	65250	68400
	Independence/Republic Day Celebration expenses	925019	50239	48750
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	6184904	17788563
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0

NHPC LIMITED FARIDABAD

376

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	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	554487	2342327
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	36715
	HORTICULTURE EXPENSES	925005	1537457	1778310
	Operational/Running Expenses of Kendriya Vidyalay	925006	17416172	13991067
	Operational/Running Expenses of Other Schools	925007	0	0
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	2486448	2639228
	WATER CHARGES	925012	27620	0
	EXPENSES ON DEPARTMENTAL MEETING	925013	33659	36060
	CONSUMPTION OF LOOSE TOOLS	925015	208768	0
	MISCELLANEOUS EXPENSES	925020	1865612	922699
		sub-total	32798251	41817436
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	8482	1904692
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	8482	1904692
	Auditors remuneration			
	OTHER MATTERS	923106	146068	80900
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	70537	78609
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	10947	0
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	227552	159509
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	544313	962919
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-544313	-962919
		Total	0	0
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regional C	929999	38548976	39964418
	Generation, Administration and Other Expenses <PID>	929995	0	18921
	Generation, Administration and Other Expenses <Corporate/Regional C	980403	0	0
		Total (Generation & Adm	38548976	39983339
	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	450800	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	450800	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 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	67078	0
	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	67078	0
	Provisions transferred to Deposit Works	980707	0	0

NHPC LIMITED FARIDABAD

377

15.	NIMMO BAZGO	197.00	9.56
16.	URI-II	473.39	4.90
17.	PARBATI-III	382.95	6.35
18.	TLDP-III	409.41	7.03

Composite Tariff as mentioned above is exclusive of J&K Water usage charges for J&K based projects and Uttrakhand Water usage charges & Green cess for Uttrakhand Based Projects. Bill of Water usage charges/Green cess is raised to beneficiaries as per their Power allocation.

NHPC has commissioned one more project named Teesta Low Dam, Stage-IV in the State of West Bengal. The tariff petitions for this Power Station are under process of submission.

As per CERC Regulation, the tariff of these power stations are trued up at two stages. The first stage of truing up is done on the basis of actual capital expenditure incurred in first two years of the tariff period 2014-19 and second time truing up is done after completion of time period of five year's block. NHPC is in process of submitting truing up petition on the basis of actual capital expenditure for financial year 2014-15 and 2015-16.

Revenue Realisation /Performance

- Achieved cumulative sales of ₹ 7166.39 Crs (provisional) in FY 2015- 16 which is 6.5 % higher than previous sales of ₹ 6729.00 Cr in FY 2014-15.
- Highest ever yearly realization of dues of ₹ 7933 Crs. has also been achieved in FY 2015-16. This is 34.83% higher in comparison to last year realization of ₹ 5883.32 Cr.
- Units I and II of TLDP-IV HE Project (4 X 40 MW) have been declared under commercial operation w.e.f. 00:00 Hrs. of 11.03.2016 & 31.03.2016 respectively.
- Truing up and tariff determination orders of 07 Power Stations (Salal, Bairasuil, Chamera-I, Tanakpur, Dhauliganga, Rangit & Loktak) were issued by CERC for period 2009-14 and 2014-19 respectively in FY 2015-16.

NHPC LIMITED FARIDABAD

- Provision/ Final tariff orders were issued for 04 Power Stations (Uri-II, Nimmo Bazgo, TLDP-III, Parbati-III) for the period 2009-14 by CERC in FY 2015-16.

- Hearing concluded for 09 Power Stations (Uri-I, Dulhasti, Chamera-II, Chamera-III, Sewa-II, Teesta-V , Nimmo Bazgo,and Chutak) for truing up and tariff determination orders tariff for the period 2009-14 /2014-19 and orders are reserved in FY 2015-16.

- E-filling of petition/ other submission in CERC started by NHPC from 1st April 2016.

- Signing of PPAs in respect of upcoming project is in progress.

- Reconciliation with most of beneficiaries State's completed upto March 2016

****

NHPC LIMITED
FARIDA

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 23	EMPLOYEE BENEFITS EXPENSE			
	Salaries, wages, allowances			
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTI(	900111	31459398	30626026
	DEARNESS ALLOWANCE (EXEC)	900112	28888746	24356587
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	573681	514557
	INCENTIVE (EXEC)	900115	0	300
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	1810892	1763026
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	131600	131715
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	0	3400
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	2865540	3466499
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	1400	3750
	Earned Leave Encashment (Executive)	900128	2962098	1565169
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	9698689	5627804
	WASHING ALLOWANCE (EXEC)	900130	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2690897	2775505
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	1018132	509135
	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	15919911	17920856
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	14509568	14182381
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	796913	691725
	INCENTIVE (SUPERVISOR)	900144	325	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	925681	1058645
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	79000	83800
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	0	0
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISC	900152	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	2800	2800
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	5371214	1675803
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	2912511	1880046
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	547214	640198
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	1917765	479202
	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	68147525	67848040
	DEARNESS ALLOWANCE (WORKMEN)	900167	62070395	53728554
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	2482200	2547009
	INCENTIVE (WORKMEN)	900170	0	300
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3906168	3896891
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	186460	196685
	TRANSPORT ALLOWANCE (WORKMEN)	900180	16500	15925
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	450	0
	Earned Leave Encashment (Workmen)	900184	13627267	10673312
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	14946779	9931729
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
	CASH HANDLING ALLOWANCES	900188	2300	0
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	707323	688602
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	3922300	2464160
	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	9989409	12389966
	VRS TO WORKMEN EXGRATIA	900305	618723	0
	Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal Vo	900626	1357698	1551485
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowanc	900627	2102510	1989464
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	528993	556727
	Perks & Allowances (Cafeteria)-Executive-Professional Upgation Allowa	900629	1035435	9045557
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allow	900630	1534124	1638956

380

APC LIMITED FARIDABAD

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	585291	586120
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenanc	900632	541534	520306
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	569471	642619
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	564125	641932
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Lit	900635	1041796	1012208
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	418629	300887
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	217603	287690
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	1117199	950842
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	124228	107006
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	70514	79587
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	2446657	2226846
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	115816	229019
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWAN	900651	373603	534342
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOW	900652	556088	659604
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLO	900653	372816	434421
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT	900654	424344	547576
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	937243	933715
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATI	900656	691611	887874
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	69945	74197
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVAT	900658	299105	296726
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWA	900659	487035	440706
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & M	900660	332116	340472
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWAN	900661	534053	597172
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATIC	900662	1122022	1247342
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	420581	361077
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWAN	900664	80710	75589
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	517432	643175
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENA	900666	34602	49533
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOV	900667	14547	24639
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAN	900676	4489434	4448594
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWA	900677	2231585	2242450
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOV	900678	1597221	1703910
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT	900679	1900562	2067500
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	2790574	2461366
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATIO	900681	3673094	3784188
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	142879	116583
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATI	900683	791234	834756
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWA	900684	2360902	2237534
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MA	900685	759737	720675
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANC	900686	1584232	1676362
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIOI	900687	3601379	3415513
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1908577	1732885
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANC	900689	27525	22593
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	2352830	2559740
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENA	900691	534845	527876
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOW	900692	123338	140249
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
		sub-total	358217198	327407274
	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 (D	900203	0	0
	COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6362338	6064946
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	763624	412386
	Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (E	900214	7703064	7402762
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	3239362	3527760
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR	900241	348761	240745
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SU	900243	3876823	4159362
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	13419540	13115270
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	1908576	1153831
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (V	900253	16577218	15563716
	PF ADMINISTRATION CHARGES	900261	388226	365529
	EQUITY DEPOSIT LINKED INSURANCE	900262	2065	1268
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	3035475	3764929
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIOI	900267	0	0
		sub-total	57625072	55772504
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON-TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	15230	0
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	3357807	2725783
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	1506666	1713511
	MEDICAL REIMBURSEMENT- INDOOR (NON-TAXABLE)	900413	1758860	2004953
	MEDICAL REIMBURSEMENT- INDOOR (TAXABLE)	900414	928654	1885932
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	246482	285508
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	772989	1009196
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXA	900417	868453	619400
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXAB	900418	609720	142020
	MEDICAL REIMBURSEMENT- INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0

NHPC LIMITED FARIDABAD

381

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
	LIVERIES AND UNIFORMS	900422	1255999	316
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	209472	19225
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	0
	AWARDS TO EMPLOYEES	900427	325	0
	NEW YEAR/OTHER GIFTS TO STAFF	900428	193200	192600
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1156042	1286552
	Rebate of additional interest on HBA	900446	12947	0
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECU	900447	425000	397500
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPER	900448	201450	230775
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORK	900449	940875	957375
	OTHER EXPENSES	900450	0	94030
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVIS	900451	10016925	12424092
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROV	900452	19956	24752
	Memento	900453	135000	85000
	Memento - Actuarial	900454	0	-41344
		sub-total	24632072	26057176
	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	146482748	182114265
	Employees' Remuneration and Benefits <PID>	909995	0	765060
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	146482748	182879325
	Total (Employee Remuneration and Benefits)			

NHPC LIMITED FARIDABAD

382

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
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
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	50497800	100441368
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	50497800	100441368
	Term loan			
		sub-total	0	0
	Cash credit facilities /WCDL			
		sub-total	0	0
	Other interest charges			
		sub-total	0	0
	Loss on Hedging Transactions			
		sub-total	0	0
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	0	0
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	37001	64820
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	91	0
	Commitment fee allocated to units	980509	0	0
		sub-total	37092	64820
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	12389942	21261481
	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	12389942	21261481
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	3124
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	47752	29236
	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	47752	32360
	Exchange difference regarded as adjustment to Interest Cost	940701	0	69588262
	Exchange difference regarded as adjustment to Interest Cost allocated	980517	0	0
		sub-total	0	69588262
	Interest adjustment on account of FERV	949001	0	-69588262
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	16126	31403
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	16126	31403
		Total (Interest and Finance charges)		

NHPC LIMITED FARIDABAD

383

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 25	DEPRECIATION AND AMORTIZATION EXPENSES			
	DEPRECIATION			
	LAND- LEASE HOLD	930121	0	0
	LAND/RIGHT TO USE	930122	1570020	1570020
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	1361484	1361484
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	34218876	34234656
	BUILDING CONTAINING WORKSHOP	930302	299616	299616
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	0	0
	OFFICE BUILDINGS-PERMANENT	930304	873876	873876
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	220606	141684
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, S	930321	9145872	9318080
	HOSPITAL BUILDING	930323	0	0
	BUILDING OTHERS	930328	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMEC	930601	530439803	543006397
	GENERATING PLANT AND MACHINERY	930701	460078810	462032002
	PLANT AND MACHINERY-SUB STATION	930801	5618748	5522966
	TRANSMISSION LINES	930901	3703176	3729003
	PLANT AND MACHINERY-OTHERS	931001	3013711	3024767
	CONSTRUCTION PLANT AND EQUIPMENT	931101	901041	1737802
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	562308	562308
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	291888	289149
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	13884	13884
	Vehicles other than Motor Car/Jeep	931501	137004	112268
	Motor Car/Jeep	931502	177912	159970
	AIRCRAFT/BOATS	931601	9212	0
	FURNITURE, FIXTURES AND EQUIPMENT	931701	557268	591297
	COMPUTERS	931801	1523554	859735
	COMMUNICATION EQUIPMENTS	931901	469873	511076
	OFFICE EQUIPMENTS	932001	1347966	1404663
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT ANC	932101	96708	96708
	AMORTISATION OF INTANGIBLE ASSETS	932201	249619	249618
	OTHER ASSETS	932501	711530	758195
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	53940	1449629
		Depreciation for the y	1057648305	1073910853
	Depreciation adjustment of account of FERV	939001	-37452967	-41298585
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	5988452	4267516
	Depreciation <PID>	939995	0	5013
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	5988452	4272529
		Total (Depreciation	1063636757	1078183382
Note no. 26	PRIOR PERIOD ITEMS (NET)			
	Income			
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	-16150405
	OTHER PRIOR PERIOD INCOMES	860121	0	0
		Total (Prior Period Inc	0	(16150405)
	Expenditure			
	OTHERS	950450	338726	1577392
		Total (Prior Period Expen	338726	1577392
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	86530	163991
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	86530	163991
		Prior Period (Net)		
	Extra-ordinary Income / Expenses			
	Income			
	Interest from Beneficiary States on overdue amount	841402	0	0
	Expenses			
		Net Expenses	0	0
Note no. 27	Tax Expenses			
	Current Tax			

NHPC LIMITED FARIDABAD

384

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 28	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
		sub-total	0	0
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
		sub-total	0	0
	Gratuity and contribution to provident fund			
		sub-total	0	0
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
		sub-total	0	0
	Administration and Other Expenses			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
		sub-total	0	0
	Other Expenses			
		sub-total	0	0
	Contingencies			
	CONTINGENCIES	960130-NA	0	0
	Consultancy charges			
	CONSULTANCY CHARGES	960133	0	0
	Depreciation & Amortization Expense			
		sub-total	0	0
	Finance Cost			
		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			
		sub-total	0	0
	Receipts and recoveries	Less :		
		sub-total	0	0

NHPC LIMITED FARIDABAD

385

Note	Particulars	Linkage	Year ended on 31.03.2015	Year ended on 31.3.2014
Note no. 28	EXPEND: DURING CONSTRUCTION			
	PARTICULARS			
	EMPLOYEES BENEFITS EXPENSES			
	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			
	Sub-total		0	0
	FINANCE COST			
	Sub-total		0	0
	PROVISIONS	980161	0	0
	Sub-total		0	0
	DEPRECIATION & AMORTISATION	980160	0	0
	Sub-total		0	0
	PRIOR PERIOD EXPENSES			
	Sub-total		0	0
	C.O./Regional Office Expenses:			
	Sub-total		0	0
	LESS: RECEIPTS AND RECOVERIES			
	Sub-total		0	0
	GRAND TOTAL		0	0

NHPC LIMITED FARIDABAD

386

Trial Balance as on 31.03.2015

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
130501	SELF INSUARNCE RESERVE						
130801	PROFIT & LOSS ACCOUNT						
140101	FUNDS FROM CORPORATE OFFICE		9741792935				9741792935
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			5464594645	1995825207	3468769438	
150102	CHEQUE PAID ACCOUNT			2517590	102017590		99500000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			1184959	146491826		145306867
150109	CEN EMPOLYEE PAYMENT ADV - CORPORATE OFFICE			28282034	390305102		362023068
150120	CHEQUE COLLECTED ACCOUNT			9593611		9593611	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE-1 JAMMU			13106		13106	
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II BANIKHET			11900	75642562		75630662
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) E.D.REGION-II-BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) E.D.REGION-II-BANIKHET						
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH						
150801	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ZIRO						
151001	DEBIT/CREDIT ADVICE - REGIONAL OFFICE, ITANAGAR						
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			18703	213872		195169
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			55796	259337		203541
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			20825	180	20645	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			105493		105493	
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			7330	2681692		2674362
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION			247291	466718		219427
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION						
152802	CHEQUES PAID ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION						
152820	CHEQUES COLLECTED ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION						
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			2213721	23840	2189881	
153001	DEBIT/CREDIT ADVICES - DHAULIGANGA-I POWER STATION			162421	2334	160087	
153101	DEBIT/CREDIT ADVICE-TEESTA-V-POWER STATION			481303	450800	30503	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT				95545		95545
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			16824	4823	12001	
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT				39241		39241
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			504119	196409	307710	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			73587	125672		52085
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			338		338	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			16235	119450		103215
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			332985	110574	222411	
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION			174293	108039	66254	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			102944	64280	38664	
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT						
157901	DEBIT/CREDIT ADVICES-MYANMAR PROJECTS,MAYANMAR						
158001	DEBIT/CREDIT ADVICE- ¿O&M OF BAGLIHAR POWER STATION¿						

NHPC LIMITED FARIDA

158501	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, LEH & KARGIL			8458	8458		
158601	DEBIT / CREDIT ADVICE - CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158701	DEBIT / CREDIT ADVICE - KURI-GONGRI H. E. PROJECT, BHUTAN						
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR						
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA						
159701	DEBIT/CREDIT ADVICES- KALPONG						
159801	DEBIT CREDIT ADVICES- BIHAR RURAL ROAD PROJECT				54698		54698
310101	EARNEST MONEY DEPOSIT		2460215	6169624	7501898		3792489
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		222635	2261317	2038682		
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY				979938		979938
310250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE				8019		8019
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	694591		1092413	1437186	349818	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY		651119	495304	99971		255786
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY			3917	3917		
310305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		43472	16660	67220		94032
310401	SUNDRY CREDITORS-WORKS - OTHER THAN CAPITAL-INDIAN CURRENCY		26674427	116340261	125281676		35615842
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		25795128	78027348	64276420		12044200
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		10187516	112785199	113517348		10919665
310450	STORES PAYMENT CONTROL ACCOUNT			53240221	53240221		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	5419511		23262433	22503853	6178091	
310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		5419511	2797950	3556530		6178091
310505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY			6000	6000		
310602	UNPAID SALARY AND WAGES						
310604	LIABILITY FOR SALARY						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		365467	3136441	3212352		441378
310608	AMOUNT PAYABLE TO EX EMPLOYEES		425438	405532	4946586		4966492
310701	ELECTRICITY/ POWER CHARGES PAYABLE		1945367	26036359	26198784		2107792
310703	TELEPHONE AND TELEX CHARGES PAYABLE		38276	824003	818316		32589
310708	CONSULTANCY CHARGES PAYABLE		5580	5580			
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
311207	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE						
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		15750	202725	204975		18000

NHPC LIMITED FARIDABAD

311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC				2760		2760
311213	POST OFFICE RECURRING DEPOSIT		45000	499000	482500		28500
311214	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY						
311220	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)		5000	60000	60000		5000
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS						
311240	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO OUTSIDE DEPARTMENTS						
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		413312	1012231	999080		400161
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		19980	130497	135550		25033
311306	INCOME TAX DEDUCTED-SERVICES		260719	934553	950508		276674
311307	INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311309	SERVICE TAX PAYABLE			7853833	7853833		
311311	INCOME TAX COLLECTED AT SOURCE (U/S 206 C)			5043	5043		
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
311402	STATE SALES TAX/VAT -WORK CONTRACTS		195468	736066	659330		118732
311403	STATE SALES TAX/VAT -OTHERS		123207	247232	286516		162491
311404	ROYALTY		13295	153552	158060		17803
311407	LIABILITY FOR OTHER STATE LEVIES		100072	486024	464431		78479
311502	DONATIONS TO OTHER FUNDS			28900	28900		
311509	LIABILITY FOR STALE CHEQUES		39836	3564	1500		37772
312002	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT		508490061	131438679	20587198		397638580
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			6370887	6370887		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS)			34270572	34270572		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)			14352553	14352553		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			25114044	25114044		
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON CURRENT		177426	819614	642188		
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		1161304	6615315	7377152		1923141
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		517165	987344	725965		255786
319305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT			138462	232494		94032
319501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		4258207	19469187	19465930		4254950
330100	CONTRA-CURRENT/NON CURRENT-ADVANCE FROM - CONTRACTEES/CLIENT			3854296	3854296		
339102	ADVANCE FROM CLIENTS-CURRENT			3854296	3854296		
340101	OTHER ADVANCES RECEIVED		161689685				161689685
350401	PROVISION FOR WAGE REVISION		4830308	3583251	4414808		5661865
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT						
350425	PROVISION FOR PRP- EXECUTIVE		5537543	5537543	9698689		9698689

NHPC LIMITED FARIDABAD

350426	PROVISION FOR PRP- SUPERVISOR		1880046	1880046	2912511		2912511
350427	PROVISION FOR PLGI - WORKMAN		8141828	8237400	13214261		13118689
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN		1789900	2474287	2437187		1752800
350612	PROVISION AGAIST DEMAND RAISED BY GOVT DEPARTMENTS			1499315	4527496		3028181
350701	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS				450800		450800
350901	PROVISION FOR OBSOLESCENCE IN STORES		9272107	1060291	1060291		9272107
350902	PROVISION FOR LOSSES PENDING INVESTIGATION				67078		67078
350919	PROVISION FOR OTHER EXPENSES		5171276	5314639	2772280		2628917
370101	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-NON CURRENT		2417897000				2417897000
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			152417631	152417631		
410101	LAND- FREE HOLD	60947930				60947930	
410121	LAND- RIGHT OF USE	47006555				47006555	
410201	ROADS	34873721				34873721	
410203	BRIDGES AND CULVERTS	1067432				1067432	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1024991144		132575	605243	1024518476	
410302	BUILDING CONTAINING WORKSHOP	8675349				8675349	
410304	OFFICE BUILDINGS-PERMANENT	25581719				25581719	
410305	OFFICE BUILDINGS-TEMPORARY	1650305				1650305	
410306	STORES AND GODOWN BUILDINGS	4217642		5084441	3081	9299002	
410321	TRANSIT CAMP AND FIELD HOSTEL	30052596				30052596	
410322	SCHOOL BUILDINGS	14703305				14703305	
410323	HOSPITAL BUILDINGS	5597955				5597955	
410324	CLUB BUILDING	4821114				4821114	
410325	RESIDENTIAL BUILDING-PERMANENT	184185603				184185603	
410326	RESIDENTIAL BUILDING-TEMPORARY	200032				200032	
410327	CANTEEN BUILDING	2978738				2978738	
410328	BUILDINGS-OTHERS	24936686		2056575		26993261	
410601	DAMS AND BARRAGES	1401888506		268750	1226923	1400930333	
410604	POWER TUNNELS AND PIPELINES	6467054050		786245	3589441	6464250854	
410605	PENSTOCKS	214058748				214058748	
410607	TAILRACE TUNNELS	1159890385		137465	627568	1159400282	
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	591758904				591758904	
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	296553747				296553747	
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	36156916				36156916	
410701	MAIN GENERATING EQUIPMENT	4862088880		10414096	47543454	4824959522	
410702	GENERATOR STEP UP TRANSFORMER	651630432		1448558	6613096	646465894	
410703	OTHER POWER PLANT TRANSFORMER	2457238				2457238	
410705	EHV SWITCHGEAR SYSTEMS	2652941148		5961680	27216848	2631685980	
410707	DC SYSTEMS/ BATTERY SYSTEMS	48447679		109724	500923	48056480	
410708	POWER AND CONTROL CABLES	1612745				1612745	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	148978978		180358	823390	148335946	
410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	46674004		82823	378111	46378716	
410711	CONTROL, METERING AND PROTECTION SYSTEM	289664560		21706500	24145564	287225496	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	17324489		612968		17937457	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	113846397		25963470	34697750	105112117	
410801	SUBSTATION-TRANSFORMERS	23781507				23781507	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	25390906		47075	214913	25223068	
410803	SWITCH GEAR INCLUDING CABLE CONNECTIONS	4148968				4148968	
410804	LIGHTENING ARRESTORS	53596614		110942	506485	53201071	
410806	CONTROL METERING AND PROTECTION SYSTEM	181792				181792	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	697588				697588	
410905	STREET LIGHTING, ETC.	69190118		136977	625341	68701754	

NHPC LIMITED

411001	PLANT AND MACHINERY-OTHERS	40320				40320	
411002	DIESEL GENERATING SETS	58393064		88798	445685	58036177	
411102	LOADERS	1252447				1252447	
411104	TIPERS	30840				30840	
411109	CRANES (UP TO 100 TONS)	9900488		985544		10886032	
411112	PUMPS	3843713		402199		4245912	
411114	WIELDING SETS	446541				446541	
411115	AIR COMPRESSORS	948862				948862	
411116	DRILLING EQUIPMENT	1035051		101108		1136159	
411118	FORK LIFTERS	1536305				1536305	
411130	OTHER EQUIPMENT	3007568				3007568	
411201	WATER SUPPLY	16146304				16146304	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	8739599				8739599	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	263064				263064	
411501	CARS	201687				201687	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	2050269				2050269	
411504	PICK UP VAN	49865				49865	
411505	FIRE TENDERS	482829				482829	
411507	BUSES	2003292			424499	1578793	
411508	TRUCKS/TANKERS	347179				347179	
411511	MOTOR CYCLE/SCOOTER	136287				136287	
411603	BOATS	659830		379715		1039545	
411701	FURNITURE-FIXTURES-OFFICE	10374458			81453	10293005	
411702	FURNITURE-FIXTURES-	60250				60250	
411703	FURNITURE-FIXTURES-CANTEEN	34876				34876	
411705	FURNITURE-FIXTURES-CLUB	1072456				1072456	
411706	FURNITURE-FIXTURES-HOSPITAL	653411				653411	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	1039501			15776	1023725	
411801	COMPUTERS	7192030		407664	831464	6768230	
411803	PRINTERS	2675002		40881		2715883	
411804	OTHER EDP EQUIPMENTS	8869493		496617	496617	8869493	
411805	SATELLITE COMMUNICATIONS SYSTEMS	1196270				1196270	
411806	NETWORKING DEVICES & SERVER			1954796	225828	1728968	
411902	TELEPHONE TELEX MACHINES	1480982				1480982	
411903	INTERIOR COMMUNICATION EQUIPMENTS	6026769		366691		6393460	
412001	CALCULATORS AND OTHER ELECTRONIC DEVICES	18700				18700	
412002	TYPEWRITERS	3				3	
412003	PHOTOCOPY/ DUPLICATING MACHINES	2126687		46019		2172706	
412005	HOSPITAL EQUIPMENTS	5065559				5065559	
412006	CLUB EQUIPMENTS	222324				222324	
412007	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	625014		117900		742914	
412008	AIR CONDITIONERS	2725204				2725204	
412011	AIR COOLERS/ WATER COOLERS/ FANS	939035		12450		951485	
412012	SCHOOL EQUIPMENTS	168957				168957	
412014	TELEVISION / MUSIC SYSTEM FOR OFFICE	2709047				2709047	
412020	OTHER OFFICE EQUIPMENTS	9284718		131090	271093	9144715	
412101	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	1320839				1320839	
412201	INTANGIBLE ASSETS - COMPUTER SOFTWARE	1355293				1355293	
412501	TELEVISONS/ MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	1430013		16800		1446813	
412502	LABORATARY TESTING AND METER TESTING EQUIPMENTS	3753697				3753697	
412503	MISC. ASSETS/EQUIPMENTS	5856826		2530216	706059	7680983	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	142795				142795	
412801	FIXED ASSETS OF MINOR VALUE >750<5000	6210648		53953	74000	6190601	
413001	CONST. P&MECH. AWAITING DISPOSAL	4		60	30	34	
413002	SURPLUS ASSETS	1602		11		1613	
420102	ACCUMULATED DEPRECIATION - LAND- RIGHT OF USE		14819444		1570020		16389464
420201	ACCUMULATED DEPRECIATION - ROADS, BRIDGES, CULVERTS, AERODROMES		8249484		1361484		9610968

NHPC LIMITED FARIDABAD

420301	ACCUMULATED DEPRECIATION - BUILDING		395480139	37100528	81859374		440238985
420601	ACCUMULATED DEPRECIATION - HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		4041808120	528748117	1059187920		4572247923
420701	ACCUMULATED DEPRECIATION - GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		3668721346	499651268	958919425		4127989503
420801	ACCUMULATED DEPRECIATION - PLANT AND MACHINERY SUB STATION (INCLUDING		53391255	4507781	10126529		59010003
420901	ACCUMULATED DEPRECIATION - PLANT AND MACHINERY - TRANSMISSION LINES (INCLUDING FOUNDATION)		39041613	3284777	6987953		42744789
421001	ACCUMULATED DEPRECIATION - PLANT AND MACHINERY OTHERS		28021445	2154066	5167777		31035156
421002	ACCUMULATED DEPRECIATION - DIESEL GENERATING SETS						
421101	ACCUMULATED DEPRECIATION - CONSTRUCTION EQUIPMENT		16566836	575712	1476753		17467877
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		5927308		854196		6781504
421402	ACCUMULATED DEPRECIATION - POWER SUPPLY SYSTEMS- ADMINISTRATIVE BLOCKS		120718		13884		134602
421501	ACCUMULATED DEPRECIATION - VEHICLE		1895189	343496	314916		1866609
421601	ACCUMULATED DEPRECIATION - AIRCRAFT/BOATS		593847		9212		603059
421701	ACCUMULATED DEPRECIATION - FURNITURE FIXTURES AND EQUIPMENT		8895234	82833	557268		9369669
421801	ACCUMULATED DEPRECIATION - COMPUTERS		17224875	1564861	3088415		18748429
421901	ACCUMULATED DEPRECIATION - COMMUNICATION EQUIPMENTS		4266859		469873		4736732
422001	ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT		10606139	218421	1347966		11735684
422101	ACCUMULATED DEPRECIATION - RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)		934136		96708		1030844
422201	ACCUMULATED DEPRECIATION - INTANGIBLE ASSETS-COMPUTER SOFTWARE		1105674		249619		1355293
422501	ACCUMULATED DEPRECIATION - OTHER ASSETS		2821179		711530		3532709
422801	ACCUMULATED DEPRECIATION - FIXED ASSETS OF MINOR VALUE>750<5000		6206532	73949	53940		6186523
430000	CWIP -DISTRIBUTION CONTROL ACCOUNT			3213509	3213509		
430203	CWIP -BRIDGES AND CULVERTS			1330392		1330392	
430306	CWIP -STORES AND GODOWN BUILDINGS	2332755		7638494	9822024	149225	
430328	CWIP -BUILDINGS-OTHERS			3243012	3243012		
431002	CWIP -DIESEL GENERATING SETS			78304	78304		
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - RECLASSIFICATION CONTROL ACCOUNT			20076047	20076047		
610002	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STOCK TRANSFER CONTROL ACCOUNT			2988091	2988091		
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	68799		378006	302461	144344	
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT	53171		8527	60546	1152	
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS	998148		615318	731077	882389	
610401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - IMPORTED	276312				276312	

NHPC LIMITED FARIDABAD

392

610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - INDIGENOUS	12305523		44361341	44075925	12590939	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS	14663225		5336431	6124478	13875178	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR EQUIPMENT	758445		2032847	1508435	1282857	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR VEHICLES	420602		1063788	1162857	321533	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC HARDWARE/MECHANICAL ITEMS	7992856		8869750	6524824	10337782	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUBRICANTS	3132069		17034283	17579490	2586862	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN. ITEMS	1973226		5970528	5245657	2698097	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS	1654446		737291	758011	1633726	
611208	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS IN USE	359768		1390	361158		
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MATERIALS	348824			323131	25693	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS PENDING ISSUE	2334247		44791362	36142081	10983528	
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			6810523	6810523		
612601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/ PENDING INSPECTION	10492525		16180521	24758924	1914122	
630501	DEBTORS FOR SALE OF SCRAP			749013	749013		
640101	CASH IN HAND	50000				50000	
640102	IMPREST WITH STAFF			42500	42500		
640450	CASH/ BANK CONTRA CONTROL ACCOUNT			108545538	108545538		
640501	CHEQUE ISSUED ACCOUNT NO.1	2067		101609727	101598581	13213	
640601	CHEQUE COLLECTION ACCOUNT-ACCOUNT NO. 1	500		9920208	9920708		
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	723419		1618141	1929590	411970	
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	4356		258892	263248		
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN			2351	2351		
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT			65066	65066		
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	41895		50992	92887		
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT			10504	10504		
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	6721481		4755090	1978550	9498021	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT	970452		424486	445146	949792	

NHPC LIMI... FA...

650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	32835		44795	41653	35977	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	173425		270338	272318	171445	
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	1537692		649183	1953802	233073	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT	56898		6751	63649		
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT			612	612		
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT			3082	2819	263	
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	140448		1019390	1133920	25918	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		5462758	22606240	22138413		4994931
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	5462758		5050296	5518123	4994931	
650501	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	273596863		38763260	112161774	200198349	
650701	INSURANCE-PREPAID	18711908		70457886	65464374	23705420	
650703	OTHER PRE-PAID EXPENSES-CURRENT	400000		83374696	83155311	619385	
650713	OTHER PRE-PAID EXPENSES- NON CURRENT	1200000		3844092	4200000	844092	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	450800		450800	450800	450800	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	599994		2058070	2620881	37183	
650820	OTHER CLAIMS RECOVERABLE			211111	211111		
651001	LOSSES PENDING INVESTIGATION			67078		67078	
651201	AMOUNT RECOVERABLE ON DEPOSIT WORKS	3854296			350454	3503842	
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	450187		1464173	1566367	347993	
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT	94425		163163	222192	35396	
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT	3940		18432	13734	8638	
651525	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-CURRENT	26496		24496	50992		
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	5000		495780	335780	165000	
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-CURRENT	5660		179252	134295	50617	
651614	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-SECURED-CURRENT	4186		32128	26808	9506	
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED-CURRENT	29148		192411	168212	53347	
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON CURRENT	1966750		7867000	7867000	1966750	
659412	DEPOSIT WITH OTHER GOVT. DEPTT.-CURRENT	3496008		14271413	14739240	3028181	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	13256426		15444685	12980067	15721044	
660102	CAR ADVANCE-SECURED-NON CURRENT	2209927		2423345	2868918	1764354	

NHPC LIMITED FARIDABAD

660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	79417		431891	478029	33279	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	625119		1948296	2070551	502864	
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT	4963404		4927720	7425944	2465180	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT	69485		298981	368466		
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT			75008	75008		
660204	COMPUTER ADVANCE-UNSECURED NON CURRENT			437318	401318	36000	
660205	FURNITURE ADVANCE-NON CURRENT	1650		21782	23432		
660206	MULTIPURPOSE ADVANCE	9972305		20401052	20087035	10286322	
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			448736	448736		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	987289		1600843	2588132		
660303	PAY ADVANCE	16790		258380	200446	74724	
660304	LEAVE TRAVEL CONCESSION ADVANCE						
660306	ADVANCE FOR MEDICAL TREATMENT						
660308	DEPARTMENTAL ADVANCE TO STAFF	9250		4414401	4360576	63075	
660310	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST						
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	4830308		1185285	353728	5661865	
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	4999		4016735	4021503	231	
660501	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS			51277	51277		
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	1899332		8594928	8118544	2375716	
661502	CAR ADVANCE- SECURED-CURRENT	581632		1870066	2012464	439234	
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT	109422		322543	360975	70990	
661504	COMPUTER ADVANCE- SECURED-CURRENT	379974		1480850	1517840	342984	
661601	HOUSE BUILDING-ADVANCE-UNSECURED-CURRENT	469500		790872	850572	409800	
661602	CAR-ADVANCE- UNSECURED-CURRENT	12828		86153	98981		
661603	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-CURRENT			25008	25008		
661604	COMPUTER ADVANCE - UNSECURED-CURRENT			47256	38256	9000	
661605	FURNITURE ADVANCE-CURRENT	9732		12950	21782	900	
810101	SALE OF POWER			3623822	3774330370		3770706548
810102	SALE OF POWER - REGULATED			1064376	5904613		4840237
810801	UNSCHEDULED INTERCHANGE				89389670		89389670
810901	CONGESTION CHARGES				663424		663424
812001	SALE OF POWER - NOT BILLED				182223368		182223368
812002	EARLIER YEAR SALES			1156697868	1154062601	2635267	
820103	TARIFF ADJUSTMENTS			865221688	558903582	306318106	
820104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT				544313		544313
820105	RAGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)			544313		544313	
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN			1064376		1064376	
840101	LATE PAYMENT SURCHARGE			273772	22980964		22707192
840501	INTEREST FROM EMPLOYEE ON HBA				1898991		1898991
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE			16368	229901		213533
840503	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE			803	11596		10793
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE			5223	74250		69027
840701	RENT/HIRE CHARGES FROM CONTRACTORS				20745		20745

NHPC LIMITED FARIDABAD

840708	RENT/HIRE CHARGES-OTHERS				136644		136644
840901	LIABILITY NOT REQUIRED WRITTEN BACK			2806	746742		743936
840902	PROVISION NOT REQUIRED WRITTEN BACK			1737538	4358727		2621189
841001	OTHER INCOME			945732	3629847		2684115
841101	EXCHANGE RATE VARIATION			8760	8760		
841201	TOWNSHIP RECOVERIES			23076	906221		883145
841401	INTEREST FROM BENEFICIARY STATES-On a/c of Revision of tarrif				1258501		1258501
841403	INTEREST ON UI CHARGES RECEIVABLE				61032		61032
841501	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS			424499	554607		130108
841702	LEASE RECOVERY			660	237250		236590
841703	ELECTRICITY RECOVERY			8177	1452491		1444314
841704	TELEPHONE RECOVERY				6066		6066
841706	CABLE CHARGES			27096	720	26376	
841710	GUEST HOUSE RECOVERY			244	153619		153375
841801	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (CREDIT) ACCOUNT			28770917	28770917		
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			117410	7091367		6973957
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			31530167	70769	31459398	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			28920368	31622	28888746	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			573681		573681	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			1837222	26330	1810892	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			131600		131600	
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			2865540		2865540	
900127	HONORARIUM (EXECUTIVE)			1400		1400	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			2962098		2962098	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			9698689		9698689	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			2690897		2690897	
900134	HPL ENCASHMENT (EXECUTIVE)			1018132		1018132	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			15919911		15919911	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			14509568		14509568	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			796913		796913	
900144	INCENTIVE (SUPERVISOR)			325		325	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			941305	15624	925681	
900148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)			79000		79000	
900154	TRANSPORT ALLOWANCE (SUPERVISOR)			2800		2800	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			5371214		5371214	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			2912511		2912511	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			547214		547214	
900163	HPL ENCASHMENT (SUPERVISOR)			1917765		1917765	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			68258713	111188	68147525	
900167	DEARNESS ALLOWANCE (WORKMEN)			62116531	46136	62070395	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			2482200		2482200	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			3929234	23066	3906168	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			186960	500	186460	
900180	TRANSPORT ALLOWANCE (WORKMEN)			309923	293423	16500	

PC LIMITED
RIDABAD

900183	HONORARIUM (WORKMEN)			450		450	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			13627267		13627267	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			14991953	45174	14946779	
900188	CASH HANDLING ALLOWANCES			2300		2300	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			707323		707323	
900191	HPL ENCASHMENT (WORKMEN)			3922300		3922300	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			9989409		9989409	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			6368578	6240	6362338	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			764706	1082	763624	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			7708556	5492	7703064	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			3239362		3239362	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			348761		348761	
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			3876823		3876823	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			13422455	2915	13419540	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			1910276	1700	1908576	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			16577218		16577218	
900261	PF ADMINISTRATION CHARGES			388226		388226	
900262	EQUITY DEPOSIT LINKED INSURANCE			2065		2065	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			3035475		3035475	
900305	VRS TO WORKMEN-EXGRATIA			618723		618723	
900402	LEAVE TRAVEL CONCESSION TAXABLE			15250		15250	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			3826937	469130	3357807	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			2003472	496806	1506666	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			1758860		1758860	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			1718725	790071	928654	
900415	MEDICAL REIMBURSEMENT OUTDOOR RETIRED EMPLOYEE (TAXABLE)			548630	302148	246482	
900416	MEDICAL REIMBURSEMENT INDOOR RETIRED EMPLOYEE (TAXABLE)			825648	52659	772989	
900417	MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)			942412	73959	868453	
900418	MEDICAL REIMBURSEMENT - RETIRED EMPLOYEE-INDOOR (NON TAXABLE)			610322	602	609720	
900422	LIVERIES AND UNIFORMS			1255999		1255999	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			381725	172253	209472	
900427	AWARDS TO EMPLOYEES			325		325	
900428	NEW YEAR/OTHER GIFTS TO STAFF			194400	1200	193200	
900430	COST OF MEDICINES/APPLIANCES ETC.			1287043	131001	1156042	
900431	CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER THAN RESIDENCE TO OFFICE & BACK			400	400		
900446	REBATE OF ADDITIONAL INTEREST ON HBA			12947		12947	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			425500	500	425000	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			201450		201450	

NHPC LIMITED FARIDAB

396A

900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			940875		940875	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			10016925		10016925	
900452	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION EXPENSE			19956		19956	
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			135000		135000	
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1357698		1357698	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION			2102510		2102510	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			528993		528993	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			1035435		1035435	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			1534124		1534124	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			585291		585291	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			541534		541534	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			569471		569471	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			565773	1648	564125	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			1042826	1030	1041796	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			418629		418629	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			218427	824	217603	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			1119259	2060	1117199	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			124846	618	124228	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			70926	412	70514	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			2449747	3090	2446657	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			118074	2258	115816	
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			373603		373603	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			556088		556088	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			372816		372816	
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			424344		424344	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			937243		937243	

NHPC LIMITED FARIDABAD

900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			691611		691611	
900657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES			71458	1513	69945	
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			299105		299105	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			487035		487035	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			332116		332116	
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			534053		534053	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			1122022		1122022	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			420581		420581	
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			80710		80710	
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			517432		517432	
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE			34602		34602	
900667	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE			14547		14547	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			4494457	5023	4489434	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			2234097	2512	2231585	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			1603446	6225	1597221	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			1900562		1900562	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			2791884	1310	2790574	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			3678117	5023	3673094	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			142879		142879	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			791234		791234	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			2370185	9283	2360902	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			763469	3732	759737	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			1587964	3732	1584232	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			3601379		3601379	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY			1908577		1908577	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			27525		27525	

NHPC LIMITED
FARIDABAD

900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			2353485	655	2352830	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			540952	6107	534845	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			123338		123338	
900693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-OTHER ALLOWANCES			1708	1708		
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			148082568	1599820	146482748	
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			17090317		17090317	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			9437997		9437997	
920201	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-POWER PLANT BUILDING			3819	400	3419	
920202	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			6890496	3374595	3515901	
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			22919	3931	18988	
920205	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE			2138321	887757	1250564	
920210	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-RESIDENTIAL BUILDING			2443107	815806	1627301	
920211	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			20827934	9250929	11577005	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			22188	1259	20929	
920213	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER BUILDING			111508	62940	48568	
920214	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			1262549	541490	721059	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING			196021	96823	99198	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			2987256	670824	2316432	
920217	REPAIR AND MAINTENANCE-HOSPITAL BUILDING			2347875	1378739	969136	
920301	DESILTATION EXPENSES			441624	142604	299020	
920304	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-DAM AND RESERVOIR			279267	137859	141408	
920305	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			6657418	1689599	4967819	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			422978	136256	286722	
920307	REPAIR AND MAINTENANCE-MATERIAL CONSUMED- HYDRO MECHANICAL WORKS			753428		753428	
920308	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS			3610059	2371311	1238748	
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS			163748		163748	
920310	REPAIR AND MAINTENANCE-MATERIAL CONSUMED- WATER REGULATING SYSTEM			303624	31384	272240	
920401	REPAIR AND MAINTENANCE-MATERIAL CONSUMED- GPM-MAIN POWER PLANT			92334		92334	
920402	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			2217066	345270	1871796	

NHPC LIMITED FARIDABAD

399

920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			29621	1552	28069	
920404	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT			1057975		1057975	
920405	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT			6612953	2611571	4001382	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT			541083		541083	
920501	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY			60674		60674	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			1471511	103861	1367650	
920604	REPAIR AND MAINTENANCE-COMPUTERS			798391	463593	334798	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			1413302	507444	905858	
920614	REPAIR AND MAINTENENCE-ELECTRICAL INSTALLATION			5725580	2112052	3613528	
920701	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS			58705	58705		
920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			6294235	1629857	4664378	
920710	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HEAVY VEHICLES			192015		192015	
920711	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			107960		107960	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			172017	1	172016	
920713	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			76335		76335	
920714	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			102972		102972	
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE OTHER THAN CAR/JEEP			1931		1931	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			49328		49328	
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			2260		2260	
920731	REPAIR AND MAINTENENCE-OTHERS			1166056	522073	643983	
920733	REPAIR AND MAINTENENCE-OTHER EXPENSES-CAR/JEEP			42350		42350	
920802	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			616482	308241	308241	
920811	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY			11988116	2477680	9510436	
920821	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS			3632213	3554720	77493	
921108	HIRING OF VEHICLES-CAR/JEEP			9236683	2752582	6484101	
921201	RATES AND TAXES-VEHICLES			352713	56350	296363	
921210	WATER CESS AND ENVIRONMENT PROTECTION CESS			403833		403833	
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			152374		152374	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			30121		30121	
921315	INSURANCE- FIDELITY			562		562	
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER			562		562	
921317	INSURANCE-TRANSIT INSURANCE			8428		8428	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			65464374	368751	65095623	
921401	SECURITY EXPENSES -CISF-RESIDENTIAL			4567245	4567245		
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			13035275	5849046	7186229	

NHPC LIMITED FARIDA

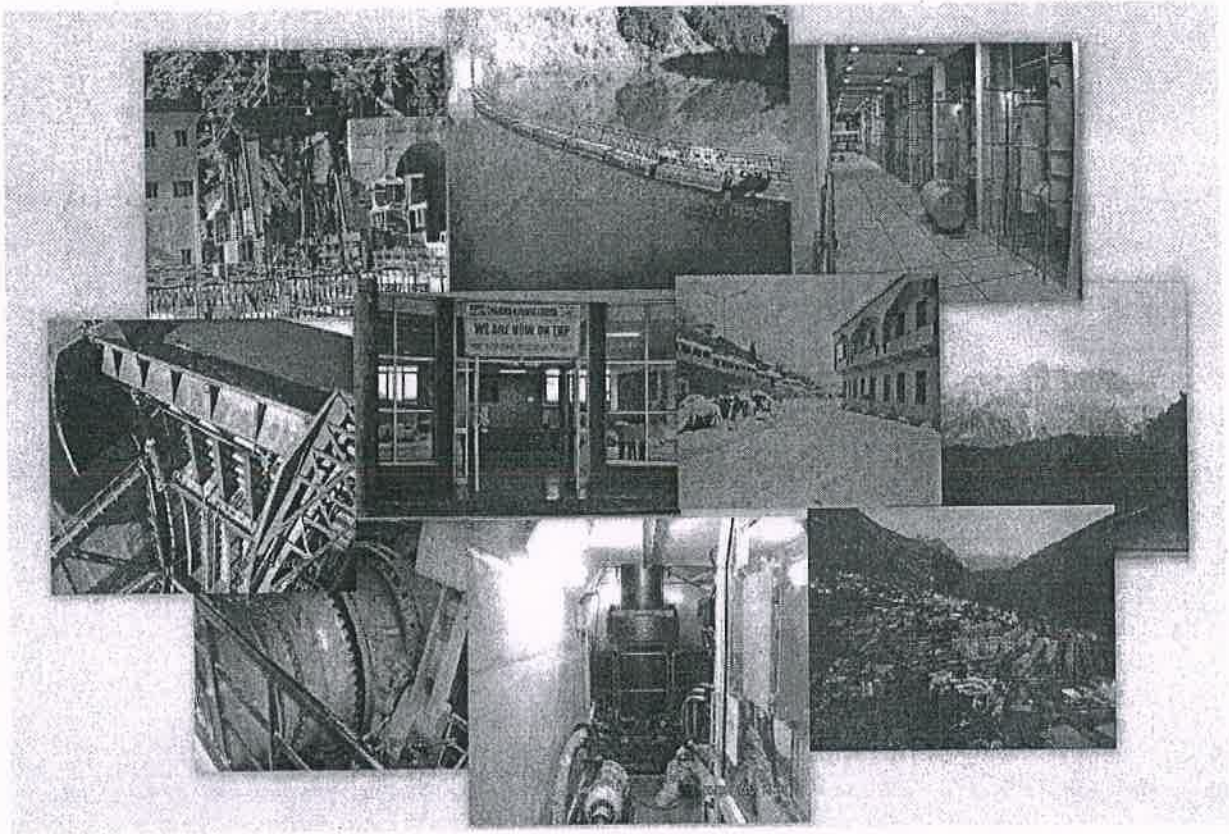
400

921403	SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL			77366022	16539121	60826901	
921404	SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL			2850495	2850495		
921506	ELECTRICITY EXPENSES-OFFICE			4765495	1212279	3553216	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			10902647	2776325	8126322	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			14843036	3163784	11679252	
921601	CONVEYANCE EXPENSES			128302	9714	118588	
921602	INLAND TRAVEL			1568679	144744	1423935	
921603	INLAND TRAVEL-TRAINING			131541		131541	
921611	TRANSFER TA EXPENSES			893817	90309	803508	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES			2448652	288022	2160630	
921701	POL EXPENSE ON CARS/ JEEPS			415925	48525	367400	
921702	POL EXPENSE ON TRANSPORT VEHICLE			895022		895022	
921703	POL EXPENSE ON HEAVY VEHICLE			401784	13283	388501	
921707	POL ON OTHERS			247781		247781	
922001	TELEX AND POSTAGE			100825		100825	
922004	TELEPHONE CHARGES			989223	94116	895107	
922006	SATELLITE COMMUNICATION EXPENSES			6758109	3702457	3055652	
922010	OTHER COMMUNICATION EXPENSES			2215		2215	
922101	ADVERTISEMENT RECRUITMENT			6852		6852	
922102	ADVERTISEMENT TENDERS			2272377	458570	1813807	
922103	PUBLICITY NEWSPAPERS			138124	7000	131124	
922104	PUBLICITY JOURNALS			10000		10000	
922105	PUBLICITY SOUVENIRS			10000		10000	
922107	EXHIBITION EXPENSES			77114		77114	
922108	MISC. PUBLIC RELATION			46753	1940	44813	
922120	ADVERTISEMENT OTHERS			795880	374497	421383	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			18000		18000	
922401	PRINTING AND STATIONERY			1080264	4170	1076094	
922404	PRINTING AND BINDING OF REPORT			19992	9996	9996	
922405	COMPUTER STATIONERY			36097		36097	
922406	COMPUTER CONSUMABLES			473306	22837	450469	
922502	BOOKS PERIODICALS JOURNALS-INDIAN CURRENCY			43633		43633	
922601	LEGAL EXPENSES			108529		108529	
922608	PAYMENT TO INTERNAL AUDITORS			233914	108251	125663	
923106	OTHER MATTERS			146068		146068	
923108	COST AUDIT FEES			70537		70537	
923109	COST AUDITORS-OUT OF POCKET EXPENSES			10947		10947	
923401	NORMAL LOSS OF STORES & INVENTORY			7429		7429	
923801	EXCHANGE RATE VARIATION (LOSS)			8482		8482	
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			554487		554487	
925004	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND			91573	91573		
925005	HORTICULTURE EXPENSES			2859872	1322415	1537457	
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			17416172		17416172	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			4543720	2057272	2486448	
925011	TRAINING EXPENSES			3754907	1387272	2367635	
925012	WATER CHARGES			27620		27620	
925013	EXPENSES ON DEPARTMENTAL MEETING			35421	1762	33659	
925015	CONSUMPTION OF LOOSE TOOLS			208768		208768	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENDENCE/REPUBLIC DAY			65250		65250	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			50239		50239	
925020	MISCELLANEOUS EXPENSES			2083339	217727	1865612	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC			7770970	1586066	6184904	
925029	EXP FOR REGULATED POWER			544313		544313	
925101	CORPORATE SOCIAL RESPONSIBILITY EXPENSES			117963	117963		

NHPC LIMITED FARIDABAD

401

NHPC LIMITED



(A GOVT. OF INDIA ENTERPRISE)

CHAMERA-II POWER STATION

KARIAN,

DISTT. CHAMBA (H.P.)-176310

BALANCE SHEET AS ON 31.03.2016

NHPC LIMITED FARIDABAD

402

NHPC LIMITED

Name of the Unit : CHAMERA-II 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		1791936368		1838601854
(2)	**NON-CURRENT LIABILITIES**					
(a)	Long Term Borrowings	4		-		-
(b)	Deferred Tax Liabilities	5		-		-
(c)	Other Long Term Liabilities	6		2637925337		2817458721
(d)	Long Term Provisions	7		-		-
(3)	**CURRENT LIABILITIES**					
(a)	Trade Payables	8				
	i) Outstanding dues of Micro and Small Enterprises			2712558		8019
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises			40924154		58579707
(b)	Other Current Liabilities	9		125336998		176282694
(c)	Short Term Provisions	7		36264369		30111606
(4)	FUND FROM C.O.	2A		5910917430		6636449307
	TOTAL			10546017214		11557491908
II.	**ASSETS**					
(1)	**NON-CURRENT ASSETS**					
(a)	Fixed Assets					
	(i) Tangible Assets	10.1	10351150735		11369699028	
	(ii) Intangible Assets	10.2	29047071		30617091	
	(iii) Capital Work In Progress	11.1	10217071		12463145	
	(iv) Intangible Assets under development	11.2	-		-	
(b)	Non Current Investments	12	-		-	
(c)	Long Term Loans and Advances	13	44669154		34634104	
(d)	Other Non Current Assets	14.1	-		31583422	
	Sub-total		10435084031		11478996790	
(e)	Non Current Assets - Regulatory Assets	14.2	-	10435084031	-	11478996790
(2)	**CURRENT ASSETS**					
(a)	Current Investments	15		-		-
(b)	Inventories	16		62396725		39298879
(c)	Trade Receivables	17		-		-
(d)	Cash & Bank Balances	18		162401		63213
(e)	Short Term Loans and Advances	13		48344140		39068278
(f)	Other Current Assets	19		29917		64748
	TOTAL			10546017214		11557491908
	Significant Accounting Policies	1				
	Expenditure attributable to construction during the year forming part of capital work in progress for the year	28				
	Other Explanatory Notes to Accounts	29				

Note 1 to 29 form integral part of the Accounts

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

NHPC LIMITED FARIDABAD

For S.N.Dhawan & Co.
Chartered Accountants
(Firm Regn. No. 000050N)

CA S. K. KHATTAR
Partner
M.No. 084993

(Ashok Kumar)
Manager(Finance)

(Biswajit Basu)
Chief Engineer(Elect.)

403

Place: New Delhi
Date: 25.04.2016

NHPC LIMITED

Name of the Unit : CHAMERA-II 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	3593296276	3890729777
ii)	Other Income	21	42755101	27559621
	TOTAL REVENUE		3636051377	3918289398
EXPENDITURE				
i)	Generation, Administration and Other Expenses	22	415338631	407878261
ii)	Employee Benefits Expense	23	533720699	582008255
iii)	Finance Cost	24	25817442	62994112
iv)	Depreciation & Amortization Expense	25	1030411955	1026386470
	TOTAL EXPENDITURE		2005288727	2079267098
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			1630762650	1839022300
	Prior Period Items (net)	26	(161173718)	420446
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			1791936368	1838601854
	Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax			1791936368	1838601854
	Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax			1791936368	1838601854
	Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX			1791936368	1838601854
	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			1791936368	1838601854
	Profit from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax			-	-
Profit for the year			1791936368	1838601854
	Significant Accounting Policies	1		
	Expenditure attributable to construction during the year forming part of capital work in progress for the year	28		
	Other Explanatory Notes to Accounts Note 1 to 29 form integral part of the Accounts	29		

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

NHPC LIMITED FARIDABAD

For S.N.Dhawan & Co.
Chartered Accountants
(Firm Regn. No. 000050N)

CA S. K. KHATTAR
Partner
M.No. 084993

(Ashok Kumar)
Manager(Finance)

(Biswajit Basu)
Chief Engineer(Elect.)

Place: New Delhi
Date: 25.04.2016

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

405

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

NHPC LIMITED FARIDA

406

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

NHPC LIMITED FARIDABAD

407

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.

NHPC LIMITED FAR

408

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,

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED

410

(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

NHPC LIMITED FARIDABAD

411

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.

NHPC LIMITED

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	8475051161	9741792935
C.O.(FDB)	(3282672110)	(3778680804)
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	(2276)	(13106)
RO-ITANAGAR	-	-
RO-SILIGURI	-	-
LO-DEHRADUN	-	-
BAIRASIUL	295646	195169
OKTAK	-	203541
SALAL	-	(20645)
TANAKPUR	133055	(105493)
CHAMERA-I	(184199)	78305024
URI - I	-	219427
RANGIT	(202891)	-
CHAMERA-II	-	-
DULHASTI	(4359)	(2189881
DHAULIGANGA-I	76463	(160087
TEESTA-V	(451794)	(30503
CHAMERA-III	(2026754)	(307710
CHUTAK	790810	(222411
TLDP-III	7504	(66254
PARBATI -II	1126853	95545
PARBATI-III	-	(12001
SEWA-II	(2113647)	39241
URI - II	-	-
KISHANGANGA	-	52085
BURSUR	-	(338
NIMMO BAZGO	(43654)	103215
TLDP-IV	-	-
TEESTA-IV	2158395	-
SUBANSARI LOWER	(178067)	(38664
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	63960	-
INVESTIGATION PROJECTS, UTTRAKHAND	890588	-
KOTLIBHEL IB & II	-	-
RE CELL	-	-
Wind Power Projects, Jaisalmer	-	-
BRRP	-	54698
CHEQUE PAID ACCOUNT	125590000	995000000
CHEQUE COLLECTED ACCOUNT	(14413630)	(9593611
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	386397941	362023068
CENTRALIZED VENDOR PAYMENT ACCOUNT	220628435	145306867
Total	5910917430	6636449307

NHPC LIMITED FARIDABAD

413

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 *	1791936368	1838601854
Total	1791936368	1838601854
* Surplus		
Profit for the Year as per Statement of Profit and Loss	1791936368	1838601854
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	1791936368	1838601854
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	1791936368	1838601854

NHPC LIMITED

4/24

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 Tern Borowin
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India						
Amount of default in repayment of loans and interest as at 31.03.2016			-			-
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, 201
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	- -	- -
Deferred Tax Liability (Net)	-	-

Explanatory Note: -

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

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Tern Liabilit
Deposits/ retention money	9188205	8102119	1086086	10320398	8397257	1923141
Income received in advance (Advance Against Depreciation)	2417897000	105125956	2312771044	2417897000	-	2417897000
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	324068207	-	324068207	397638580	-	397638580
	2751153412	113228075	2637925337	2825855978	8397257	2817458721

NHPC LIMITED FARIDABAD

415

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		25168693		-	28818776	
Amount used during the year		25168693		-	28818776	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		507048		-	2497644	
Amount used during the year		507048	-	-	2497644	
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	-	140000		-	135000	
Amount used during the year	-	140000		-	135000	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
As per last Balance Sheet	-	5661865		-	4830308	
Additions during the year	-	1450855		-	4414808	
Amount used during the year	-	1019801		-	3583251	
Amount reversed during the year	-			-	-	
Closing Balance	-	6092919		-	5661865	
Less: Advance paid	-	6092919		-	5661865	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	27482689		-	17349317	
Additions during the year	-	29826270		-	27557979	
Amount used during the year	-	26916780		-	14803418	
Amount reversed during the year	-	565909		-	2621189	
Closing Balance	-	29826270	29826270	-	27482689	27482689
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	-	-	-	-	-	-

NHPC LIMITED FARIDABAD

416

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
e) Provision For Tariff Adjustment						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
f) Provision For Committed Capital Expenditure						
As per last Balance Sheet	-	-		-	-	
Additions during the year				-	-	
Amount used during the year				-	-	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
g) Provision for Restoration expenses of Insured Assets						
As per last Balance Sheet		-			-	
Additions during the year					-	
Amount used during the year					-	
Amount reversed during the year					-	
Closing Balance	-	-	-	-	-	-
g) Provision - Others						
As per last Balance Sheet	-	2628917		-	5171276	
Additions during the year		4034578		-	1160265	
Amount used during the year		225396		-	3702624	
Amount reversed during the year				-	-	
Closing Balance	-	6438099	6438099	-	2628917	2628917
Total	-	36264369	36264369	-	30111606	30111606

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.0.61crore (including provision for the current year Rs.0.15crore) with corresponding amount shown as "Advance paid".

NHPC LIMITED FARIDABAD

417

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)	2712558	8019
Total outstanding dues of Creditors other than micro enterprises and small enterprises	40924154	58579707
Total	43636712	58587726

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)	105125956	
Unpaid dividend	-	-
Unpaid interest	-	-
Liability against capital works/supplies	6634608	979938
Deposits/ retention money	8102119	8397257
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	1987694	1079373
Liabilities toward Self Insurance Fund	-	-
Other liabilities	3486621	169329968
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	3503842 (3503842)
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	125336998	176282694

* 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)

NHPC LIMITED FARIDABAD

418

(Amount in Rupees)

NOTE NO. 10.1 TANGIBLE ASSETS

Sl. No.	PARTICULARS	Linkage	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	410101	60947930						60947930	0			0		60947930	60947930
ii)	Land - Leasehold	410111	0						0	0	0	0	0		0	0
iii)	Roads and Bridges	4102	35941153	0	1437516	0	0		37378669	9610968	1412446	0	11023414		26355255	26330185
iv)	Buildings	4103	1339257455	0	3332889	0	0		1342590344	440238985	44964071	0	485203056		857387288	899018470
v)	Railway sidings	4105	0						0	0	0	0	0		0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	10163109784	0	59150	0	0		10163168934	4572247923	536613758	0	5108861681		5054307253	5590861861
vii)	Generating Plant and machinery	4107	8760227591	0	30880050	0	14493376		8776614265	4127989503	459964125	-165778	4587787850		4188826415	4632238088
viii)	Plant and machinerySub station	4108	106536406	0	0	0	0		106536406	59010003	5618748	0	64628751		41907655	47526403
ix)	Plant and machineryTransmission lines	4109	69399342	0	0	0	0		69399342	42744789	3703176	0	46447965		22951377	26654553
x)	Plant and machinery Others	4110	58076497	0	12616433	0	0		70692930	31035156	3021485	0	34056641		36636289	27041341
xi)	Construction Equipment	4111	23490666	0	1141119	0	198222		24433563	17467877	539218	-99111	17907984		6525579	6022789
xii)	Water Supply System/Drainage and Sewerage	4112	24885903	0	1484933	0	0		26370836	6781504	863298	0	7644802		18726034	18104399
xiii)	Electrical installations	4114	263064	0	0	0	0		263064	134602	13884	0	148486		114578	128462
xiv)	Vehicles	4115	4846909	0	146694	0	76444		4917159	1866609	326186	-64844	2127951		2789208	2980300
xv)	Aircraft/ Boats	4116	1039545	0	0	0	0		1039545	603059	36072	0	639131		400414	436486
xvi)	Furniture and fixture	4117	13137723	0	242772	15000	0		13365495	9369669	550145	-4315	9915499		3449996	3768054
xvii)	Computers	4118	21278844	57593	1486905	120280	0		22703062	18728429	964975	-64195	19649209		3053853	2530415
xviii)	Communication Equipment	4119	7874442	0	43900	0	0		7918342	4736732	433283	0	5170015		2748327	3137710
xix)	Office Equipments	4120	23921614	40473	1025347	7800	0		24979634	11735684	1301790	25717	13063191		11916443	12185930
xx)	Research and Development	4121	1320839	0	0	0	0		1320839	1030344	66615	0	1097459		223380	289995
xxi)	Other assets	4125	13024288	0	3291980	24000	15000		16277268	3532709	872369	-6989	4398089		11879179	9491579
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	6190601	1	397892	3200	0		6585294	6186523	397688	-3199	6581012		4282	4078
	Total		20734770596	98067	57587580	170280	14783042	0	20777502921	9365071568	1061663332	-382714	10426352186		10351150735	11369699028
	Previous year		20804287538	366691	21367377	0	17812199	-73438811	20734770596	8310772254	1055828666	-1529352	9365071568		11369099028	12493515284

0 0

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	Linkage	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	####	47006555						47006555	16389464	1570020	0	17959484		29047071	30617091
ii)	Computer Software	4122	1355293	9860	0	0	0		1365153	1355293	580	9280	1365153		0	0
	Total		48361848	9860	0	0	0	0	48371708	17744757	1570600	9280	19324637		29047071	30617091
	Previous year		48361848	0	0	0	0	0	48361848	15925118	1819639	0	17744757		30617091	32436730

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs.0.54 Crore (Previous year Rs.0.54 Crore) covering an area of 1.16 hectare (Previous year 1.16 hectare) and lease deeds in respect of leasehold land amounting to Rs. Nil (Previous year Rs. Nil) covering an area of Nil hectare (Previous year Nil hectare) are yet to be executed/passed.'

2) Underground works amounting to Rs. 1027.63 Crore (Previous Year Rs. 1028.22 Crore), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

3) 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.

4) 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		-	-472,668.00
Buildings		-	-4,251,472.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		-	-67,306,039.00
Generating Plant and machinery		-	-563,381.00
Plant and machinerySub station		-	-488,364.00
Plant and machineryTransmission lines		-	-316,590.00
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	-	-73,398,514.00



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	Fabrication and Erection and hosting of trussed steel pedestal bridge at Bagge Dam (Downstream)	410203	1437516
2	Construction of Bachelor Accommodation for CISF Sub-Officers Pkg-C-478	410328	3332889
3	CHAIN PULLY 3 TON	410608	16494
4	CHAIN PULLY 3 TON	410608	16494
5	MONORAIL TRAVELLING TROLLY FOR CHAIN PULLY 3 TON	410608	13081
6	MONORAIL TRAVELLING TROLLY FOR CHAIN PULLY 3 TON	410608	13081
7	DIST.TRANSFORMER,11KV/433V,1000KVA,STEP DOWN,3PH., 50HZ ,CU WOUND,OUTDOOR	410703	886063
8	FLOAT CUM BOOST CHARGER 48V,80A	410707	720220
9	BATTERY BANK 48V, 425AH, 24 NOS CELL EACH CELL 2 VOLT,425 AH	410707	317908
10	PC FOR MICROSCADA SERVERS, IBM, MODEL: X3500M4	410711	750104
11	PC FOR MICROSCADA SERVERS, IBM, MODEL: X3500M4	410711	750104
12	PC FOR MICROSCADA SERVERS, IBM, MODEL: X3500M4	410711	750104
13	PC FOR CLIENT WITH COMPLETE ACCESSORIES, LENOVO,	410711	397782
14	SOFTWARE WITH LICENSES FOR MICROSCADA SERVER AND CLIENT PC, ABB,	410711	7864728
15	LT DISTRIBUTION PANEL, INCOMER-MCCB-250A ,415V,3PHASE	410713	142818
16	UPS 7.5 KVA	410713	665404
17	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG	410714	949442
18	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG	410714	949442
19	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG	410714	708467
20	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG	410714	708467
21	OIL MIST EXTRACTION SYSTEM, KOLB SYSTEMTECHNIK, MODEL : X222	410714	484092
22	OIL MIST EXTRACTION SYSTEM, KOLB SYSTEMTECHNIK, MODEL : X222	410714	484092
23	OIL MIST EXTRACTION SYSTEM, KOLB SYSTEMTECHNIK, MODEL : X222	410714	484092
24	RECIPROCATING COMPRESSOR-06EA250301	410714	555336
25	EXCITATION TRANSFORMER,RATING: 630KVA,CAST RESIN DRY	410714	1098241
26	AIR POWERED GREASE PUMP, GRACO (USA) MODEL NO. 239887	410714	105494
27	AIR POWERED GREASE PUMP, GRACO (USA) MODEL NO. 239887	410714	105494
28	NON CLOG SUBM.PUMP, DISC.400 CUM/HR, H.45 M WITH CONTROL PANEL, KSB, MODEL-	410714	2336082
29	100 KVA DG SET WITH INBUILT AMF PANEL & ACOUSTIC ENCLOSURE, CROMPTON	411002	771750
30	500KVA DG SET-MAKE-CUMMINNS,MODEL NO-KTAA-19-G11	411002	3978387
31	500KVA DG SET-MAKE-CUMMINNS,MODEL NO-KTAA-19-G11	411002	3978387
32	AMF PANEL FOR 500KVA DG SET, MAKE OF AMF PANEL-SUDHIR	411002	363934
33	380 KVA DG SET, ENGINE MAKE-CUMMINNS & MODEL - QSN14-G2, ALTERNATOR MAKE-	411002	3206333
34	AMF PANEL FOR 380KVA DG SET, MAKE OF AMF PANEL-SUDHIR	411002	317642
35	DIAPHRAM VALVE 100 MM DIA	411112	7795
36	DIAPHRAM VALVE 100 MM DIA	411112	7795
37	DIAPHRAM VALVE 100 MM DIA	411112	7795
38	DIAPHRAM VALVE 100 MM DIA	411112	7795
39	DIAPHRAM VALVE 100 MM DIA	411112	7795
40	MONOBLOCK WATER PUMP WITH MOTOR 7.5 HP/5.5 KW, SIZE 80X60MM DISCHARGE	411112	33177
41	MONOBLOCK WATER PUMP WITH MOTOR 7.5 HP/5.5 KW, SIZE 80X60MM DISCHARGE	411112	33177
42	40 HP PUMP ONLY SCT/80/30 MODULE 1 HEAD 100 METRE SIZE 80/100 MM, MODEL	411112	205125
43	40 HP PUMP ONLY SCT/80/30 MODULE 1 HEAD 100 METRE SIZE 80/100 MM, MODEL	411112	205125
44	5 HP SUBMERSIBLE 3 PHASE DEWARTERING PUMP	411112	57513
45	5 HP SUBMERSIBLE 3 PHASE DEWARTERING PUMP	411112	57513
46	5 HP SUBMERSIBLE 3 PHASE DEWARTERING PUMP	411112	57513
47	5 HP SUBMERSIBLE 3 PHASE DEWARTERING PUMP	411112	57513
48	3 HP, 1PH NON CLOG SUBMERSIBLE DEWATERING PUMP,HEAD-15	411112	33130
49	3 HP, 1PH NON CLOG SUBMERSIBLE DEWATERING PUMP,HEAD-15	411112	33130

NHPC LIMITED FARIDABAD

420

50	3 HP, 1PH NON CLOG SUBMERSIBLE DEWATERING PUMP,HEAD-15	411112	33130
51	BATTERY RECHARGABLE PORTABLE WELDING MACHINE-150AMP -	411114	296098
52	TDS METER (POCKET TESTER)	411201	8466
53	BOD IN WATER TESTING METER	411201	137242
54	COD IN WATER TESTING METER	411201	140302
55	HEATER FO BOD TESTING	411201	91156
56	SEWAGE TREATMENT PLANT	411202	876488
57	MOTOR CYCLE, BAJAJ,PULSAR 150	411511	73347
58	MOTOR CYCLE, BAJAJ,PULSAR 150	411511	73347
59	ALMIRAH 66" X 33" X 19" LENGTH (STEEL)	411701	5880
60	ALMIRAH 66" X 33" X 19" LENGTH (STEEL)	411701	5880
61	ALMIRAH 66" X 33" X 19" LENGTH (STEEL)	411701	5880
62	ALMIRAH 66" X 33" X 19" LENGTH (STEEL)	411701	5880
63	EXECUTIVE TABLE HAVING TABLE TOP OF 18 MM THICK PRE-LAMINATED BOARD/MDF,	411701	24500
64	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
65	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
66	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
67	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
68	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
69	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
70	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
71	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
72	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
73	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
74	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
75	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
76	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
77	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
78	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
79	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
80	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
81	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
82	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
83	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
84	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
85	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
86	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
87	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
88	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
89	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
90	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
91	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
92	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
93	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
94	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
95	SINGLE BED BOX TYPES SIZE-6'X3'	411707	6086
96	PERSONAL COMPUTER (DESKTOP)	411801	47250
97	PERSONAL COMPUTER (DESKTOP)	411801	47250
98	PERSONAL COMPUTER (DESKTOP)	411801	47250
99	PERSONAL COMPUTER (DESKTOP)	411801	47250
100	PERSONAL COMPUTER (DESKTOP)	411801	47250
101	PERSONAL COMPUTER (DESKTOP)	411801	47250
102	PERSONAL COMPUTER (DESKTOP)	411801	47250

NHPC LIMITED

103	PERSONAL COMPUTER (DESKTOP)	411801	47250
104	PERSONAL COMPUTER (DESKTOP)	411801	47250
105	PERSONAL COMPUTER (DESKTOP)	411801	47250
106	PERSONAL COMPUTER (DESKTOP)	411801	47250
107	PERSONAL COMPUTER (DESKTOP)	411801	47250
108	PERSONAL COMPUTER (DESKTOP)	411801	47250
109	PERSONAL COMPUTER (DESKTOP)	411801	47250
110	PERSONAL COMPUTER (DESKTOP)	411801	47250
111	PERSONAL COMPUTER (DESKTOP)	411801	47250
112	PERSONAL COMPUTER (DESKTOP)	411801	47250
113	PERSONAL COMPUTER (DESKTOP)	411801	47250
114	PERSONAL COMPUTER (DESKTOP)	411801	47250
115	PERSONAL COMPUTER (DESKTOP)	411801	47250
116	PERSONAL COMPUTER (DESKTOP)	411801	47250
117	PERSONAL COMPUTER (DESKTOP)	411801	47250
118	PERSONAL COMPUTER (DESKTOP)	411801	47250
119	PERSONAL COMPUTER (DESKTOP)	411801	47250
120	PERSONAL COMPUTER (DESKTOP)	411801	47250
121	PERSONAL COMPUTER (DESKTOP)	411801	47250
122	PERSONAL COMPUTER (DESKTOP)	411801	47250
123	PERSONAL COMPUTER (DESKTOP)	411801	47250
124	PERSONAL COMPUTER (DESKTOP)	411801	47250
125	PERSONAL COMPUTER (DESKTOP)	411801	47250
126	COLOR LASERJET PRINTER, MAKE- HP, MODEL HP-1025	411803	15435
127	36/42U FLOOR STANDING RACK	411803	53970
128	SAMSUNG MOBILE CORE PRIME	411902	7800
129	SAMSUNG MOBILE A8	411902	25000
130	SAMSUNG MOBILE 13313	411902	1850
131	SAMSUNG MOBILE 13313	411902	1850
132	SAMSUNG MOBILE 13313	411902	1850
133	SAMSUNG MOBILE 13313	411902	1850
134	SAMSUNG MOBILE 13313	411902	1850
135	SAMSUNG MOBILE 13313	411902	1850
136	XEROX WC 5020ADF DIGITAL COPIER WITH PRINTER (SIZE A-3)	412003	60687
137	XEROX WC 5020ADF DIGITAL COPIER WITH PRINTER (SIZE A-3)	412003	60687
138	ECG MACHINE 12-CHANNEL MODEL CARDIART-9108	412005	92610
139	PORTABLE OXYGEN CONCENTRATOR, MODEL-INOGEN ONE G3, MAKE- NIDEK	412005	335285
140	FOETAL DOPPLER (SINGLE FOETUS, PORTABLE TYPE), BPL & FD 9713	412005	6615
141	WASHING MACHINE (6.5 KG)	412007	23190
142	FLOOR CLEANING MACHINE, STARLIN /450E	412011	98280
143	FLOOR CLEANING MACHINE, STARLIN /450E	412011	98280
144	FLOOR CLEANING MACHINE, STARLIN /450E	412011	98280
145	REFREGERATOR D/DOOR, MAKE- SAMSUNG , MODEL NO.- RT27JARMESE	412011	23400
146	REFREGERATOR D/DOOR, MAKE- SAMSUNG , MODEL NO.- RT27JARMESE	412011	23400
147	AQUAGUARD PURE CHILL 80 LTRS SS	412011	104633
148	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
149	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
150	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
151	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
152	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
153	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
154	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
155	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525

HPC LIMITED
FARIDABAD

156	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
157	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
158	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
159	LED TV 32 INCH, INTEX,MODEL NO-3210	412501	21525
160	CO2 TYPE FIRE EXTINGUISHER TROLLEY MOUNTED WITH HOSE PIPE, 22.5 KG	412503	23835
161	CO2 TYPE FIRE EXTINGUISHER TROLLEY MOUNTED WITH HOSE PIPE, 22.5 KG	412503	23835
162	CO2 TYPE FIRE EXTINGUISHER TROLLEY MOUNTED WITH HOSE PIPE, 22.5 KG	412503	23835
163	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
164	CARBON DIOXIDE,FIRE EXTINGUISHER 4.5 KG	412503	6793
165	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
166	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
167	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
168	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
169	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
170	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
171	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
172	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
173	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
174	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG	412503	6793
175	CARBON DIOXIDE FIRE EXTINGUISHER 3 KG CAPACITY	412503	5785
176	CARBON DIOXIDE FIRE EXTINGUISHER 3 KG CAPACITY	412503	5785
177	CARBON DIOXIDE FIRE EXTINGUISHER 3 KG CAPACITY	412503	5785
178	CARBON DIOXIDE FIRE EXTINGUISHER 3 KG CAPACITY	412503	5785
179	CARBON DIOXIDE FIRE EXTINGUISHER 3 KG CAPACITY	412503	5785
180	TROLLEY MOUNTED DRY CHEMICAL POWER TYPE FIRE EXTINGUISHER WITH HOSE PIPE	412503	13100
181	TROLLEY MOUNTED DRY CHEMICAL POWER TYPE FIRE EXTINGUISHER WITH HOSE PIPE	412503	13100
182	TROLLEY MOUNTED DRY CHEMICAL POWER TYPE FIRE EXTINGUISHER WITH HOSE PIPE	412503	13100
183	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
184	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
185	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
186	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
187	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
188	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
189	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
190	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
191	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
192	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
193	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
194	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412503	2590
195	BOOM BARRIER UP TO 6M, GODREJ G6000	412503	140548
196	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH	412503	30450
197	2 TO 12 V BATTERY CHARGER	412503	8633
198	2 TO 12 V BATTERY CHARGER	412503	12799
199	INVERTER 2KVA,OUT PUT VOLTAGE,220-240V, MAKE-MICROTECK, MODEL-SEBZ 2000	412503	12740
200	INBUILT SOFTWARE FOR DATA TRANSMISSION, PWM VERSION/MODEL-	412503	8568
201	INBUILT SOFTWARE FOR DATA TRANSMISSION, PWM VERSION/MODEL-	412503	8568
202	FT VIEW STATION SE 100D LICENSE SOFTWARE, ROCKWELL MAKE	412503	235353
203	FT VIEW STATION SE 100D LICENSE SOFTWARE, ROCKWELL MAKE	412503	235353
204	MANUAL CHAIN HOIST CAPACITY 1 TON LIFTING 15 FEET	412503	14459
205	MANUAL CHAIN HOIST CAPACITY 1 TON LIFTING 15 FEET	412503	14459
206	MANUAL CHAIN HOIST CAPACITY 1 TON LIFTING 15 FEET	412503	14459
207	MANUAL CHAIN HOIST CAPACITY 2 TON LIFTING 15 FEET	412503	19171
208	MANUAL CHAIN HOIST CAPACITY 2 TON LIFTING 15 FEET	412503	19171

NHPC LIMITED FARIDABAD

209	MANUAL CHAIN HOIST CAPACITY 2 TON LIFTING 15 FEET	412503	19171
210	MANUAL CHAIN HOIST CAPACITY 10 TON LIFTING 15 FEET	412503	164104
211	MANUAL CHAIN HOIST CAPACITY 10 TON LIFTING 15 FEET	412503	164104
212	MANUAL CHAIN HOIST CAPACITY 10 TON LIFTING 15 FEET	412503	164104
213	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
214	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
215	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
216	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
217	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
218	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
219	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
220	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
221	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
222	DIGITAL MULTIMETER (HAND HELD)DISPLAY: 3-1/2 DIGIT	412503	8325
223	AUTOMATIC WATER LEVEL MONITORING SYSTEM WITH MANDATORY SPARES, MAKE-	412503	91800
224	AUTOMATIC WATER LEVEL MONITORING SYSTEM WITH MANDATORY SPARES, MAKE-	412503	91800
225	ELECTRIC POWER PACK SUITABLE FOR HEAVY DUTY TORQUE WRENCH, MAKE:	412503	331341
226	HEAVY DUTY TORQUE WRENCH SQUARE DRIVE , TORQUE RANGE 700 NM-7500NM,	412503	204829
227	ELECTRIC IMPACT WRENCH, 1/2 INCH SQ DRIVER, 240 V	412503	38199
228	FLOOR CLEANING MACHINE, STARLIN /450E	412503	108813
229	FLOOR CLEANING MACHINE, STARLIN /450E	412503	108813
230	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	25738
231	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	25738
232	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	25738
233	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE	412503	25738
234	HOOTER (NEW)	412503	77623
235	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
236	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
237	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
238	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
239	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
240	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
241	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
242	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
243	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
244	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
245	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
246	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
247	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
248	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
249	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
250	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
251	REFRIGERATOR 192 LITRES CAPACITY, SAMSUNG MAKE,5 STAR RATING,MODEL-	412505	14160
252	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	412801	2450
253	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	412801	2450
254	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	412801	2450
255	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	412801	2450
256	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
257	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
258	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
259	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
260	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
261	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450

NHPC LIMITED FARIDABAD

262	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
263	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
264	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
265	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
266	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
267	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
268	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
269	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
270	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
271	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
272	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
273	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
274	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
275	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
276	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
277	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
278	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
279	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
280	PLASTIC CHAIR WITH CUSHION SEAT & BACK	412801	2450
281	CENTER TABLE	412801	4900
282	WOODEN CENTRE TABLE (SIZE 4 X 2 X1.5 FEET) WITH GLASS TOP	412801	3920
283	WOODEN CENTRE TABLE (SIZE 4 X 2 X1.5 FEET) WITH GLASS TOP	412801	3920
284	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
285	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
286	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
287	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
288	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
289	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
290	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
291	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
292	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
293	CENTRE TABLE WOODEN 1.5' X3'	412801	2559
294	DESON PMRESSIVE AUTO LAUNDARY IRON, MAKE- DESON, MODEL IA-17	412801	1628
295	SINGLE BED WITH 6'X3'	412801	3071
296	SINGLE BED WITH 6'X3'	412801	3071
297	SINGLE BED WITH 6'X3'	412801	3071
298	SINGLE BED WITH 6'X3'	412801	3071
299	SINGLE BED WITH 6'X3'	412801	3071
300	SINGLE BED WITH 6'X3'	412801	3071
301	WALL FAN 400 MM SWEEP	412801	1498
302	WALL FAN 400 MM SWEEP	412801	1498
303	WALL FAN 400 MM SWEEP	412801	1498
304	WALL FAN 400 MM SWEEP	412801	1498
305	WALL FAN 400 MM SWEEP	412801	1498
306	WALL FAN 400 MM SWEEP	412801	1498
307	WALL FAN 400 MM SWEEP	412801	1498
308	WALL FAN 400 MM SWEEP	412801	1498
309	WALL FAN 400 MM SWEEP	412801	1498
310	WALL FAN 400 MM SWEEP	412801	1498
311	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
312	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
313	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
314	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948

NHPC LIMITED FARIDABAD

315	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
316	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
317	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
318	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
319	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
320	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
321	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
322	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
323	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
324	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
325	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
326	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
327	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
328	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
329	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
330	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
331	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
332	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
333	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
334	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
335	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
336	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
337	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
338	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
339	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
340	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
341	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
342	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
343	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
344	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
345	EXHAUST FAN 300 MM SWEEP, METAL BODY	412801	948
346	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
347	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
348	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
349	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
350	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
351	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
352	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
353	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
354	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
355	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
356	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
357	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
358	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
359	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
360	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
361	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
362	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
363	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
364	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
365	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
366	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
367	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942

368	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
369	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
370	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
371	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
372	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
373	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
374	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
375	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
376	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
377	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
378	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
379	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
380	EXHAUST FAN 250 MM SWEEP, PLASTICL BODY	412801	942
381	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
382	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
383	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
384	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
385	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
386	UPS 600 VA	412801	2100
387	UPS 600 VA	412801	2100
388	UPS 600 VA	412801	2100
389	UPS 600 VA	412801	2100
390	UPS 600 VA	412801	2100
391	UPS 600 VA	412801	2100
392	UPS 600 VA	412801	2100
393	UPS 600 VA	412801	2100
394	UPS 600 VA	412801	2100
395	UPS 600 VA	412801	2100
396	UPS 600 VA	412801	2100
397	UPS 600 VA	412801	2100
398	UPS 600 VA	412801	2100
399	UPS 600 VA	412801	2100
400	UPS 600 VA	412801	2100
401	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
402	UPS 1 KVA OFFLINE WITH TWO NUMBER 12V, 7AH BATTERIES	412801	4725
403	UPS 600 VA	412801	2100
404	UPS 600 VA	412801	2100
405	UPS 600 VA	412801	2100
406	UPS 600 VA	412801	2100
407	UPS 600 VA	412801	2100
408	UPS 600 VA	412801	2100
409	UPS 600 VA	412801	2100
410	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2690
411	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2690
412	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2690
413	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2690
414	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	1750
415	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	1750
416	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	1750
417	MOBILE SET, LAVA MAKE, MODEL KKT HERO	412801	1750
418	MOBILE PHONE, SAMSUNG METRO 313	412801	1950
419	MOBILE PHONE, SAMSUNG METRO 313	412801	1950
420	MOBILE PHONE, SAMSUNG METRO 313	412801	1950

NHPC LIMITED FARIDABAD

421	MOBILE PHONE, SAMSUNG METRO 313	412801	1950
422	MOBILE PHONE, SAMSUNG METRO 313	412801	1950
423	MOBILE PHONE, SAMSUNG METRO 313	412801	1950
424	PH VALUE METER (POCKET TYPE), HANNA MAKE	412801	4746
425	PHILIPS VACUUM CLEANER 900 WATT - MAKE- PHILIPS, MODEL-FC6130	412801	2877
426	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
427	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
428	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
429	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
430	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
431	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
432	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
433	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
434	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
435	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
436	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
437	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
438	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
439	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
440	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
441	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
442	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
443	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
444	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
445	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
446	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
447	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
448	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
449	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
450	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
451	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
452	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
453	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
454	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
455	STEAM PRESS, HAVEL , ASPIRE BLUE	412801	2095
456	ROOM HEATER DOUBLE ROD/SINGLE (25 No.)	412503	15000
457	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854
458	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	1913342
459	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	1551879
460	FIRE FIGHTING PIPE LINE OD 168 MM,THICK 6.3MM, MAX W.P. 12 BAR COMPL. WITH	410714	1374170
461	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829
462	Drilling of deep bore well for cooling water system of Power House	411201	231279
	Total		57587580

NHPC LIMITED FARIDABAD

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

428

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	HP LAPTOP PC PAVILLION 1002TX	411801	57593	Bairasiul Power Station	101	IUA15-101-152801/Q4-3
2	SAMSUNG LED MODEL 40D5000 S.NO.19973ZNB700913 TV SET	412014	40473	Bairasiul Power Station	101	IUA15-101-152801/Q4-2
3	MS OFFICE 2010 HOME AND BUSINESS FPP DVD 1USER-2PC	412201	9860	Bairasiul Power Station	101	IUA15-101-152801/Q4-4
4	MOBILE PHONE	412801	1	Bairasiul Power Station	101	IUA15-101-152801/Q4-5
	Total		107927			

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

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)
1	Loader HP-73/438	411102	198222
2	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854
3	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	931316
4	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	945001
5	RUNNER UPPER ROTATING LABYRINTH FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	2214720
6	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	1011486
7	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	1913342
8	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	1551879
9	FIRE FIGHTING PIPE LINE OD 168 MM,THICK 6.3MM, MAX W.P. 12 BAR COMPL. WITH COATING,VALVES,BENDS ETC	410714	1374170
10	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829
11	NUMERICAL TRANSFORMER PROTECTION RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410714	724779
12	ROOM HEATER DOUBLE ROD/SINGLE (25 No.)	412503	15000
13	Motor Cycle- Enfield 350 CC HP-48/1682	411511	38222
14	Motor Cycle-Royal Enfield 350 CC HP-48/1683	411511	38222
	Total		14783042

1,44,93,376

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	4 DOOR WARDROBE	411702	8000			
2	VIVA Magnetic Cycle 550	411702	7000			
3	LAPTOP APPLE MAC BOOK PRO MD 313	411801	69900			
4	LAPTOP HP PRO BOOK	411801	50380			
5	BATTERY 200AH	412020	7800			
6	32" TOSHIBA TV/LCD	412501	24000			
7	LUMINIOUS INVERTER 600VA	412801	3200			
	Total		170280			

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

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

NHPC LIMITED FARIDABAD

429

Summary of Addition / Deduction	Amount (Rs.)	Check Digit (should be Zero)
1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)	57587580	
1.2 Addition on account of others (Transfer In from Subsidiary companies)	0	0
1.3 Addition on account of Inter unit transfers	107927	0
2.1 Deductions on account of Others (Sale/Disposal/Write off)	14783042	
2.2 Deduction on account of others (Transfer out to Subsidiary companies)	0	0
2.3 Deductions on account of Inter-unit Transfer	170280	0
3. Addition / Deduction of Fixed assets on account of Adjustments (FERV, Reclassification, Capitalization Adjustr	0	0
Total of Above check digits		0

BHPC LIMITED
FARIDABAD

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	1330392	1758888	(1651764)	1437516	-
ii)	Buildings	149225	6276657	(2064866)	3332889	1028127
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	8346895			8346895
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	-	693400	(462121)	231279	-
xi)	Other assets awaiting installation	10983528	42444417		52585896	842049
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)	12463145	59520257	(4178751)	57587580	10217071
	* 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	12463145	59520257	(4178751)	57587580	10217071
	Previous year	4667002	15414570	(3)	7618424	12463145

NHPC LIMITED FARIDABAD

NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupee

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

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	-		-	-		-
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances *1	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	2219709	3253577	5473286	1966750	3028181	4994931
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	3253577	3253577		3028181	3028181
Less : Provision for Doubtful Deposits *2	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	35497643	4712963	40210606	29088746	3899421	32988167
- Unsecured (considered good)	6429729	9663633	16093362	2734516	10843821	13578337
- 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		4914	4914		231	231
- 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)	522073	33962630	34484703	844092	24324805	25168897
- 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	44669154	48344140	93013294	34634104	39068278	73702382

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)

	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	-	31583422
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Total	-	31583422

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 Rupe

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 FARIDA

433

NOTE NO. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016		As at 31st March, 201	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	61984117		44997445	
Stores in transit/ pending inspection	6687011	68671128	1914122	46911567
Loose tools		1886391		1633726
Scrap inventory		51022		25693
Material at site		-		-
Material issued to contractors/ fabricators		-		-
Inventory for Self Generated VER's		-		-
Less: Provision for Obsolescence & Diminution in Value *1		8211816		9272107
Total		62396725		39298879

	As at 31.03.2016	As at 31.03.2015
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	9272107	9272107
Addition during the year		-
Used during the year		-
Reversed during the year	1060291	-
Closing balance	8211816	9272

NOTE NO. 17 TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 201
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 c 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 31.03.201
*1 Details of Provisions for doubtful debts		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	-	

NHPC LIMITED FARIDABAD

434

NOTE NO. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
A Cash and Cash Equivalents		
Cash on hand (includes stamps on hand of Rs...../- ,Previous year Rs. ...../-)	50000	50000
Cheques, drafts on hand	-	-
Balances with banks		
• With scheduled banks		
I) - In Current Account	112401	13213
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	162401	63213

Explanatory Note: -

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

NOTE NO. 19 OTHER CURRENT ASSETS

(Amount in Rupees)

PARTICULARS		As at 31st March, 2016		As at 31st March, 2015	
a)	Interest accrued on:				
	Loan to State Government in settlement of dues from customers	-		-	
	Deposits	-		-	
	Others				
	- Considered Good	-		-	
	- Considered Doubtful	-		-	
		-		-	
	Less: Provisions for Doubtful Interest *1	-	-	-	-
b)	Receivable on account of unbilled revenue		-		-
	Receivable from Subsidiaries / JV's		-		-
c)	Interest recoverable from beneficiary		-		-
e)	Claims recoverables	29871		513901	
	Less: Provisions for Doubtful Claims *2	-	29871	450800	63101
	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		46		1647
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	-
i)	Losses awaiting write off sanction/pending investigation	67078		67078	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	67078	-	67078	-
j)	Others		-		-
	Total		29917		64748

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, 201
*1 Provisions for Doubtful Interest		
Opening Balance	-	-
Addition during the year		-
Used during the year		-
Reversed during the year		-
Closing balance	0	0

NHPC LIMITED FARIDABAD

435

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
*2 Provisions for Doubtful Claims		
Opening Balance	450800	-
Addition during the year		450800
Used during the year	450800	-
Reversed during the year		-
Closing balance	0	450800
*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	67078	-
Addition during the year		67078
Used during the year		-
Reversed during the year		-
Closing balance	67078	67078

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	3858003563		4365951966	
Less :				
Sales adjustment on a/c of Foreign Exchange Rate Variation	-		168614927	
Tariff Adjustments	161223734		306318106	
Regulated Power Adjustment	103487629		1608689	
Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	3593292200	-	3889410244
B ADVANCE AGAINST DEPRECIATION -Written back during the year		-		-
C OTHER OPERATING INCOME				
Interest from Beneficiary States (Revision of Tariff)		4076		1319533
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS				
Contract Income	-		-	
Revenue from Project management/ Consultancy works	-	-	-	
TOTAL (A-B+C+D)		3593296276		3890729777

Explanatory Note: -

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

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

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

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

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

6) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. 161223734 (Previous year Rs. 306318106 has been provided in the books during the year as an abundant precaution.

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	2937834	2192344
- Others	-	-
Late payment surcharge	17153273	8138779
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	714655	130108
Liability/ Provisions not required written back #	3206165	3365125
Others	14174374	5538618
Exchange rate variation	-	-
Sub-total	38186301	19364974
Add/(Less): C.O./Regional Office/PID Expenses	4568800	8194647
Sub-total	42755101	27559621
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	42755101	27559621

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)	1060291	-
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]	565909	2621189
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]	-	-
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-
m) Provision for tariff adjustment [Item (e) under Note 7]	-	-
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]	-	-
o) Others	1579965	743936
TOTAL	3206165	3365125

NHPC LIMITED FARIDABAD

437

NOTE NO. 22 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rupees)

PARTICULARS			For the year ended 31st March, 2016		For the year ended 31st March, 2015
A. GENERATION EXPENSES					
(i) Water Usage Charges			-		-
(ii) Consumption of stores and spare parts			26341553		26528314
B. Direct Expebditure on Contract, Project Management and Consultancy Works			-		-
C. REPAIRS & MAINTENANCE					
- Building			30870940		22168500
- Machinery			23963840		17163749
- Others			41224580		20786229
D. ADMINISTRATION EXPENSES					
Rent & Hire Charges			8602378		6484101
Rates and taxes			773349		700196
Insurance			90025905		65287670
Utilization of Self Insurance Fund			-		-
Security expenses			71739642		68013130
Electricity Charges			23003955		23358790
Travelling and Conveyance			4226258		4638202
Expenses on vehicles			1445334		1898704
Telephone, telex and Postage			4678160		40537
Advertisement and publicity			3089984		2515093
Entertainment and hospitality expenses			16150		18000
Printing and stationery			737128		1572656
Consultancy charges - Indigenous			95096		234192
Consultancy charges - Foreign			-		-
Audit expenses (Refer detail below)			68884		227552
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses			-		-
Expenditure on land not belonging to company			-		-
Loss on Assets			10829		17041
Losses out of self insurance claims (upto excess clause)			-		-
Books & Periodicals			38386		43633
Donation			-		-
CSR/ Sustainable Development/ Community Development Expenses			858014		1304632
Directors' expenses			-		-
Research and development expenses			-		-
Interest on Arbitration/ Court Cases			-		-
Interest to beneficiary states			26596629		71139853
Rebate to customers			6369957		(4399824
Expenditure on Self Generated VER's			-		
Expenses for Regulated Power	15339432			544313	
Less: - Exp Recoverable on Regulated Power	15339432		-	544313	-
Exchange rate variation			-		8482
Other general expenses			31759330		32798251
	Sub-total		396536281		366560945
Add/(Less): C.O./Regional Office/PID Expenses			18802350		40063896
	Sub-total		415338631		406624841
Less: Amount transferred to Expenditure Attributable to Construction			-		-
Less: Recoverable from Deposit Works			-		-
		Total (i) = A to D	415338631		406624841

NHPC LIMITED FARI

438

(Amount in Rupees)

PARTICULARS			For the year ended 31st March, 2016	For the year ended 31st March, 2015
E. PROVISIONS				
Bad and doubtful debts provided			-	-
Bad and doubtful advances / deposits provided			-	-
Bad and doubtful claims provided			-	1178122
Diminution in value of stores and spares			-	-
Shortage in store & spares provided			-	-
Provision against diminution in the value of investment			-	-
Project expenses provided for			-	-
Provision for fixed assets/ stores provided for			-	67078
Diminution in value of Inventory of Self Generated VER's Provided for			-	-
Provision for catchment area treatment plan			-	-
Others			-	-
		Sub-total	-	1245200
Add/(Less): C.O./Regional Office/PID Expenses			-	8220
		Sub-total	-	1253420
Less: Amount transferred to Expenditure Attributable to Construction			-	-
Less: Recoverable from Deposit Works			-	-
		Total (ii) = E	-	1253420
Total carried forward to Statement of Profit & Loss		Total (i) + (ii)	415338631	407878261

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. 26596629 (Previous period Rs. 71139853) has been provided in the books during the period ended 31.03.2016 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

(Amount in Rupees)

	As on 31.03.2016		As on 31.03.2015	
i) Statutory auditors				
As Auditor				
Audit Fees	-		-	
Tax Audit Fees	-	-	-	-
In other Capacity				
Taxation Matters	-		-	
Company Law Matters	-		-	
Management Services	-		-	
Other Matters/services	-	-	146068	146068
Reimbursement of expenses		-		-
ii) Cost Auditors				
Audit Fees	68884			70537
Reimbursement of expenses	-			10947
Total Audit Expenses	68884			227552

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS		For the year ended 31st March, 2016	For the year ende 31st March, 201
Salaries, wages, allowances		359780276	345938115
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)		61263947	59674769
Staff welfare expenses		25922266	28832793
Leave Salary & Pension Contribution		-	-
	Sub-total	446966489	434445677
Add/(Less): C.O./Regional Office Expenses		86754210	147562578
	Sub-total	533720699	582008255
Less: Employee Cost transferred to Expenditure Attributable to Construction		-	
Less: Recoverable from Deposit Works		-	
Total carried forward to Statement of Profit & Loss		533720699	582008255

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasin arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes R 40,88,265.00 (Corresponding Previous period Rs. 28,65,540.00) towards lease payments in respect of premises for residential use of employees.

(Amount in Rupees

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2016	For the year ende 31st March, 201
i) towards Employees Provident Fund	23115907	2302124
ii) towards Employees Defined Contribution Superannuation Scheme	34928711	3343675

439

NHPC LIMITED FARIDABAD

NOTE NO. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2015
a) Interest on :		
Government of India loan	-	-
Bonds	-	-
Foreign loan	20083227	50497800
Term loan	-	-
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	20083227	50497800
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	-	-
Royalty	-	-
Commitment fee	30460	37092
Guarantee fee on foreign loan	5628200	12389942
Other finance charges	66985	47752
Sub-total	5725645	12474786
c) Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	4533984	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	(4533984)	-
Sub-total	-	-
Total (A + B + C)	25,808,872	629725E
Add/(Less): C.O./Regional Office/PID Expenses	8570	21526
TOTAL	25817442	62994112
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	25817442	62994112

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	1063233932	1057648305
Depreciation adjustment on account of Foreign Exchange Rate Variation	(37452967)	(37452967)
Add/(Less): C.O./Regional Office / PID Expenses	4630990	6191132
Sub-total	1030411955	1026386470
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	1030411955	1026386470

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupee

PARTICULARS	For the year ended 31st March, 2016	For the year ende 31st March, 201
INCOME		
Sale of Electricity	-	
Advance Against Depreciation written back	-	
Interest/Surcharge from debtors	-	
Others	161689685	
Sub-total	161689685	
EXPENDITURE		
Salaries & Wages	-	
Repair & Maintenance	-	
Finance Cost	-	
Depreciation & Amortization	458965	
Others	78652	33872
Sub-total	537617	33872
TOTAL (Expenditure *less* Incomce)	(161152068)	33872
Add/(Less): C.O./Regional Office/PID Expenses	(21650)	8172
TOTAL	(161173718)	42044
Less: Prior Period items transferred to Expenditure Attributable to Construction	-	
Less: Recoverable from Deposit Works	-	
Total carried forward to Statement of Profit & Loss	(161173718)	42044

NHPC LIMITED FARIDABAD

440

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	-	-
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	-	-

NHPC LIMITED FARIDABAD

(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)		-	-

Name of Project : CHAMERA-II POWER STATION

Annexure - I (A)
Amount in Rs.

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

	Other Income (GL 849995 & 849999)	GEN. ADMN & OTHER EXPENSES (GL 929995& 929999)	PROVISION (GL 959995 & 959999)	EMPLOYEES REMUNERATION & BENEFITS (GL 909995 & 909999)	FINANCE CHARGES (GL 949995& 949999)	DEPRECIATION (GL 939995 & 939999)	PRIOR PERIOD EXPENSES (NET) (GL 959994 & 959998)	Total
Quarter 1								
i) C.O. Mgt. Exp.(incl. PID)	1,376,600	4,872,200		21,063,280	6,214	1,134,270	(41,530)	25,657,834
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
Sub-total	**1,376,600**	**4,872,200**	**-**	**21,063,280**	**6,214**	**1,134,270**	**(41,530)**	**25,657,834**
Quarter 2								
i) C.O. Mgt. Exp.(incl. PID)	1,042,230	4,648,940		22,059,190	3,156	1,168,260	19,780	26,857,096
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
Sub-total	**1,042,230**	**4,648,940**	**-**	**22,059,190**	**3,156**	**1,168,260**	**19,780**	**26,857,096**
Quarter 3								
i) C.O. Mgt. Exp.(incl. PID)	1,007,970	4,581,210		21,941,740	(800)	1,168,460	100	26,682,740
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
Sub-total	**1,007,970**	**4,581,210**	**-**	**21,941,740**	**(800)**	**1,168,460**	**100**	**26,682,740**
Quarter 4								
i) C.O. Mgt. Exp.(incl. PID)	1,142,000	4,700,000		21,690,000		1,160,000		26,408,000
ii)Reg. Off. Exp.								-
iii) PID - Siliguri								-
Sub-total	**1,142,000**	**4,700,000**	**-**	**21,690,000**	**-**	**1,160,000**	**-**	**26,408,000**
Total	**4,568,800**	**18,802,350**	**-**	**86,754,210**	**8,570**	**4,630,990**	**(21,650)**	**105,605,670**

NHPC LIMITED FARIDABAD

Annexure -XII

Name of Unit: Chamera Power Station-II

(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	660403	INDIAN OIL CORPORATION, PARWANOO	Purchase of Diesel	17/03/2016	545071	540157	4914	Minor balance outstanding which shall be adjusted against next purchase

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.

(Ashok Kumar)
Manager (Finance)

(Biswajit Basu)
Chief Engineer (Elect)

NHPC LIMITED FARIDABAD

Name of Unit: Chamera Power station-II

Annexure-XI

(Amount in Rs.)

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

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430306	Electrical works in new store at Power House of chamera Power Station-II (E-386)	149225	4/30/2015	Delay in execution.
2	430328	Electical work in sub officer balchlor accomodation (E-543)	261896	2/21/2016	Delay in execution of civil work leads to delay in elect work.
3	430328	Construction of Security Post near GIS building at PowerHouse. (Pkg. No.C-517)	110624	2/5/2016	Delay in execution.
4	430328	Construction of LMG Morcha at Power House.(Pkg No. C-531).	352020	3/21/2016	Delay in execution.
5	430329	Automatic water level recorder at Balu (WO-223)	154362	3/20/2016	Delay in execution.
6	430601	Construction of Portico/Protection work at the entrance of the Dam control room. (Pkg. No.C-530)	706253	2/24/2016	Delay in execution.
7	430601	Construction of Boat stand at Dam site , CPS-II,Bagga.(PKG. NO. C-529)	274846	3/11/2016	Delay in execution.
8	430608	Providing & fitting of Ballast Brick in Spill way stop logs (C-455)	7365796	2/1/2016	Delay in execution.
			9375022		

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.

(Ashok Kumar)
Manager(Finance)

(Biswajit Basu)
Chief Engineer(Elect)

445

CHAMERA POWER STATION-II

CAPTIAL COMMITMENT AS ON 31.03.2016

Sr. No	Name of party	Supply Order	Date of Issue of SO	Description	Value (approx) (Rs.in Lac)	payment made/liblity booked (Rs.in Lac)	Balance (Rs.in Lac)
1	M/S Mirzapur Electrical Industries Ltd Mirzapur	PO10814/90	9/12/2014	1000 KVA trnasformer	8.88	8.46	0.42
2	M/s Jyoti Electricals 3324, Sector-23 D	PO10814/224	3/31/2015	Supply, Erection, Installation, Testing And Commissioning of 02 Nos. 500 KVA & 01 No. 380 KVA	121.87	118.447	3.42
3	M/s Interface Devices & Services, Mohali	PO10815/13	4/25/2015	Design, Supply, Installation & Commissioning of Oil Mist Extraction System for Hydro-Units of CPS-II	14.22	13.83	0.39
4	M/s G.M.Traders, Faridabad.	PO10815/33	6/3/2015	Purchase of Ceiling Fans, Wall Fans & Exhaust Fans	0.64	0	0.64
5	M/s Hitachi-Hi-Rel Power Electronics Pvt. Ltd. Noida-201301	PO10815/77	7/22/2015	Supply, Installation, Testing & Commissioning of 7.5 KVA UPS System	7.47	7.35	0.12
6	M/s Advance Equipment and projects Pvt. Ltd., Noida	PO10815/150	11/12/2015	Purchase of 10 KLD sewage Treatment Plant for Power House	9.31	8.35	0.96
7	M/s ALSTOM INDIA LIMITED, Barodara	PO10815/165	12/4/2015	Purchase of TGB Pads for Hydro Turbines	10.79	0	10.79
8	M/s S.K.Sales Co., Jalandhar	PO10815/166	12/4/2015	Purchase of Submersible pumps for Drainage pit.	15.5	0	15.50
9	M/s Oreintal Engg. Works Pvt. Ltd. Yamunangar	PO10815/168	12/4/2015	Purchase, Installation & Commissioning of 02 nos. Gasoline operated Power Pack	15.6	15.6	-
10	M/s S.K.Sales Co., Jalandhar	PO10815/256	3/9/2016	Purchase of borewell Submersible pumps	1.72	1.72	-
11	M/S India Thermit Corp Ltd	PO10815/261	3/15/2016	Purchase of 8 nos UGB pads for cps2	5.2	0	5.20
12	SONAKSHI BUILDTECH PVT LTD	108/001239		Electical work in sub officer balchlor accomodation (E-543)	2.86	2.62	0.24
13	YOGINDER SHARMA	108/001239		Construction of LMG Morcha at Power House.(Pkg No. C-531).	4.09	3.52	0.57
14	AJAJ MOHMD			Automatic water level recorder at Balu (WO-223)	2.90	1.54	1.36
15	PAWAN KUMAR NAYYAR	108/001227		Construction of Portico/Protection work at the entrance of the Dam control room. (Pkg. No.C-530)	17.13	7.06	10.07
16	S.K. SALES COMPANY	108/001079		Providing & fitting of Ballast Brick in Spill way stop logs (C-455)	77.23	73.66	3.58
				TOTAL 3146	**315.42**	**262.16**	**53.26**

Annexure-XIII

Name of Unit: Chamera Power Station-II

(Amount in Rs.)

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

DETAILS OF OTHER MISC. MATTERS	ADVICE NO.	ACCOUNT HEAD (GL Code)	AMOUNT (Rs.)	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
EXPENDITURE ON	Corpoarte Office / RO Office				
a) DOWN PAYMENT	-	-	-	-	-
b) FINANCING CHARGES	-	-	-	-	-
c) COMMITMENT FEE	-	-	-	-	-
d) WORK PAYMENT					
Name of party					
		-	-	-	-
		-	-	-	-
	Sub Total for Work Payment (d)		0		
e) ADM. & DOCUMENTATION CHARGES		-	-	-	-
f) AGENT FEES		-	-	-	-
f) TRAVELING EXPENSES		-	-	-	-
g) OTHER EXP (IF ANY, TO BE SPECIFIED) - MILESTONE PAYMENT		-	-	-	-
TOTAL OTHER MISC. MATTER			0		

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.31.03.2016	-
Add Payments made during the period	-
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 31.03.2015	-
Total expenditure in foreign currency on accrual basis	-

NHPC LIMITED FARIDABAD

447

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

The Management has assessed the above claims and recognized a provision of Rs. NIL crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. 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. NIL crore (previous year Rs. NIL crore) before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of Rs. NIL crore (previous year Rs. NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs. NIL crore (previous year Rs. NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other matters amount to Rs. 0.59 crore (previous year Rs. 0.57 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. 0.59 crore (previous year Rs. 0.57 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.

NHPC LIMITED FARIDABAD

448

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	NIL	NIL	NIL	NIL	NIL
2.	Land Compensation	NIL	NIL	NIL	NIL	NIL
3.	Disputed tax matters	NIL	NIL	NIL	NIL	NIL
4.	Others	0.59	0.59	NIL	NIL	NIL
	Total	0.59	0.59	NIL	NIL	NIL

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

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

(d) There is possibility of reimbursement to the company of Rs. NIL Crore (previous year Rs. NIL crore) towards above contingent liabilities.

(e) An amount of Rs. 0.33 Crore (previous year Rs. 0.30 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. 0.53 Crore (Previous year Rs. 1.47 Crore).

3. During the year, following accounting policies have been added/modified:

(₹ in Crore)

Accounting Policy	Impact on Statement of Profit & Loss	
	For the current year	Upto previous year through current year's prior period
Accounting policy regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	No Impact	No Impact
Accounting policy on renovation & modernization of Power Stations	NIL	NIL

4. Significant Accounting policy No. 2.3.4 (4.4 of FY 2013-14), which was introduced during FY 2013-14, has been referred to Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI) for its opinion. Pending receipt of opinion, the same accounting treatment has been continued and an amount of Rs. NIL Crore (up to Previous year Rs. NIL

Crore) has been capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.

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

(₹ in Crore)

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

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)*	0.45	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	(7.34)

* 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.

NHPC LIMITED FARIDABAD

450

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	 Nil Nil
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	 Nil 2.01 Nil	 Nil 5.05 Nil
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 Nil 2.63	 Nil 2.65
d)*	Earnings in foreign currency i) Interest ii) Others	 Nil Nil	 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	0.003
2	Education & Skill Development	0.035
3	Women Empowerment /Senior Citizen	
4	Environment	
5	Art & Culture	0.005
6	Ex-Armed Forces	
7	Sports	0.016
8	National Welfare Fund	
9	Technology & Research	
10	Rural Development	
11	Capacity Building	0.027
12	Swachh Vidyalaya Abhiyan	
	Total amount	**0.086**

451

NHPC LIMITED FARIDABAD

(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	0.035	0.000	0.035
(ii)	On purpose other than (i) above	0.029	0.022	0.051
	Total	0.064	0.022	0.086

(b) As stated above, a sum of Rs. 0.022 Crore out of total expenditure of Rs. 0.086 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	
3.	Depreciation and operating and maintenance cost of Emission Reduction Equipment expensed during the year (Rs. in Crore)	
4.	No. of VERs sold during the year ended 31.03.2016 with the value thereof.	

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

(Rs. in Crore)

(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	0.27 0.00
(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	
(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

NHPC LIMITED FARIDABAD

452

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	0.00	0.00	0.00
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	0.58	0.00	0.53
Trade/Other payables	1.70	0.73	4.96
Security Deposit/Retention Money payable	0.18	0.18	0.61

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

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

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

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

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

453

PG LIMITED FARIDABAD

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

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

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

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

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

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

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

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

NHPC LIMITED FARIDABAD

(Ashok Kumar)
Manager (Finance)

(Biswajit Basu)
Chief Engineer (Elect)

454

Annexure A

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

(Amount in Crore)

Particulars	Opening Amount of claims as on 01.04.2015	Addition of claims during the year on account of new claims/ updation of old claims	Settlement/ Adjustment of claims	Closing balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2016	Opening amount of Contingent Liabilities as on 01.04.2015	Addition to the amount of Contingent Liabilities during the year
(1)	(2)	(3)	(4)	(5)=(2+3-4)	(6)	(7)	(8)=(5-6-7)	(9)	(10)=(8-9)
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	-	-	-	-	-	-	-	-	-
ii) Capital works – Claim under arbitrations	-	-	-	-	-	-	-	-	-
iii) Capital works - claims pending with Management	-	-	-	-	-	-	-	-	-
B) Land compensation cases	-	-	-	-	-	-	-	-	-
C) Disputed tax matters									
D) Others	0.57	0.02	0	0.59	0.59	0	0	0	0
Total	**0.57**	**0.02**	**0**	**0.59**	**0.59**	**0**	**0**	**0**	**0**

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

(Biswajit Basu)
Chief Engineer(Elect)

(Ashok Kumar)
Manager(Finance)

Name of the unit: - Chamera Power station-II

Appendix no.1 to Annexure A of Notes to Accounts

Amount in Rupees

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.2015	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liability)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	Present Status
1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS		Nil										
B.	LAND COMPENSATION CASES												
C	Disputed Tax Matters												
D	Others												
	(i)	Praveen Singh & Others v/s State of H.P. & others	-	-	-	-	-	-	-	-	-	The applicant was not found eligible for employment under R & R plan of Chamera Power Station-II.	
	(ii)	NHPC Ltd. v/s HP Govt.	-	-	-	-	-	-	-	-	-	The land in possession of CPS-II has not been occupied unauthorizedly.	
	iii	Prakash Chand & others v/s State of H.P.	-	-	-	-	-	-	-	-	-	NHPC has already deposited the amount as per the directions of the State Govt. Now the State is the nodal agency for the distribution of the amount. Moreover in the lower court no order was passed against NHPC for any payment	
	iv	Rakesh v/s OIC & others	-	-	-	-	-	-	-	-	-	The case has been filed against the Insurance company for payment of compensation. Further, the contractor is liable for all statutory compliance and insurance of labour is ensured by obtaining copy of insurance policy.	

NHPC LIMITED FARIDABAD

Sr. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Amount of claims as on 01.04.2015	Addition of claims during the period on account of new claims/ updation of old claims	Settlement / Adjustment of claims	Closing balance of claims as on 31.03.2016	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	L.. ..Y REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	Present Status
	v	State Vs. Mohinder Kumar	-	-	-	-	-	-	-	-	-	The case has been registered against the individual not against NHPC	
	vi	Jeet Singh v/s NHPC &Ors	129,602	7,292	-	136,894	136,894	-	-	136,894	-	The house of the claimant is old one and the use of it was abandoned by him. Further the damage is not caused due to construction work of tunnel.	
	vii	NHPC v/s Smt. Rukmani Devi	1,032,941	-	-	1,032,941	1,032,941	-	-	1,032,941	-	Due precautions and procedure were observed while opening the gates of Bakani Tunnel.[In pursuance of High Court Order 7 Lakh Along with cost and 12% interest per annum on the amount from the date of filing of the case(14-06-2007) to the date of actual payment. (Rs.1032941/-) has been deposited on 27/09/2010.]	
	viii	NHPC-CPS-II v/s Karam Chand	-	-	-	-	-	-	-	-	-	The writ petition was filed on 22.06.2012. The same was listed on 28.06.2012. The Hon'ble High Court has not stayed the order of the Dy. Commissioner and ordered to file an affidavit. Affidavit was filed on 09-07-2012. The next date of hearing will be intimated by the advocate.	
	ix	General Manager, CPS-II v/s Assessing Authority, Chamba	3,494,555	225,396	-	3,719,951	3,719,951	-	-	3,719,951	-	NHPC Limited has challenged the HP PGT Act before the Supreme Court of India.	
	x	Dev Raj v/s HP State Electricity Board & others	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000	-	CPS-II does not maintain the wire itself. The work for maintenance of wire from Power House, Bagga to Dam site is awarded to the contractor.	
	SUB TOTAL-OTHER CASES (D)		5,657,098	232,688	-	5,889,786	5,889,786	-	-	5,889,786	-		
	GRAND TOTAL (A+B+C+D)		5,657,098	232,688	-	5,889,786	5,889,786	-	-	5,889,786	-		

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. CHARTERED ACCOUNTANTS

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2016

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
1	Father of the petitioner was given employment in 1985 in CHEP-I in lieu of acquisition of his land. Further, he purchased land in village Gurad in 1999 just before issue of Notification in 2001 for acquisition of land for construction of CHEP-II with mala fide intention to get employment for his son in CHEP-II. On rejection of his claim for employment the Petitioner has filed a writ petition for employment in lieu of acquisition of Land by NHPC Ltd at Village Gurad, Teh. & Distt. Chamba.	Civil	Praveen Singh & Others v/s State of H.P. & others	NIL	16-Dec-09	The applicant was not found eligible for employment under R & R plan of Chamera Power Station-II.	Reply has been filed in April-2011. Rejoinder filed by the petitioner on 28.03.2013. The matter was listed on 27.08.2015 for hearing. As no one put an appearance for the petitioner (Praveen Singh) so the matter has been adjourned for two weeks. The next date of hearing has not been fixed. However, reply has been filed.
2	The HP State Govt has filed petition in the court of Asstt. Collector, Ist Gr. Chamba alleging that NHPC Ltd. has occupied government land in Karian Muhal under Khasra No. 1086/157, 164 & 165. AC-Ist, Chamba has decided against CPS-II. An appeal was filed before the Court of SDM, Chamba against the order of AC-I, Chamba.	Others	NHPC Ltd. v/s HP Govt.	NIL	01-Jan-11	The land in possession of CPS-II has not been occupied unauthorizedly.	The next date of hearing has been fixed on **27.04.2016** for arguments.

458

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2016

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date o filing of the case	Reasons for Non-acceptance	Present Status
3	The appellant has claimed financial package of Rs 2.50 Lakh in lieu of land acquired which is already paid to his mother. Earlier, Lower court has decided the case in favour of the petitioner which was altered by District Judge on appeal filed by CPS-II. The petitioner has filed Second Appeal against the Judgment and order dated 22.06.2006 passed by District Judge, Chamba before High Court of HP, Shimla.	Civil suit	Prakash Chand & others v/s State of H.P.	NIL	03-Sep-06	NHPC has already deposited the amount as per the directions of the State Govt. Now the State is the nodal agency for the distribution of the amount. Moreover in the lower court no order was passed against NHPC for any payment.	The case has been admitted. The next date of hearing will be intimated by the advocate.
4	Sh. Rakesh who was deployed at Dam Site by the Contractor M/s Resonenz Engineering, Ghaziabad (UP) sustained finger injury during work. He has claimed the compensation under Employee Compensation Act.	Civil	Rakesh v/s OIC & others	NIL	21-Nov-09	The case has been filed against the Insurance company for payment of compensation. Further, the contractor is liable for all statutory compliance and insurance of labour is ensured by obtaining copy of insurance policy.	Appearance has been made on behalf of NHPC. The case has been transferred to the court of Civil Judge (Jr. Division). The next date of hearing has been fixed on **19.07.2016** for respondent's evidence.
5	The case pertains to Sh. Rakesh who was deployed at Dam Site by the Contractor M/s Resonenz Engineering, Ghaziabad (UP). He sustained finger injury during working hours on 24.11.2008. The case has been registered against Sh Mohinder Kumar, Ex- Sr. HEM Optr. Emp. No. 182489-K under Section 336 & 338 of IPC.	Criminal case	State Vs. Mohinder Kumar	NIL	28-Aug-09	The case has been registered against the individual not against NHPC	The next date of hearing has been fixed on **29.06.2016** for Prosecution witness.

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2016

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
6	Sh. Jeet Singh has claimed that his house got damaged due to the construction of tunnel of CPS-II. Jeet Singh has filed the second appeal against the judgment dated 10.08.2007 passed by the District Judge, Chamba. Earlier Lower court has ordered to pay compensation to the appellant which was set aside by Distt Judge, chamba in appeal filed by CPS-II.	Compensation case	Jeet Singh v/s NHPC &Ors	Nil	01-Oct-07	The house of the claimant is old one and the use of it was abandoned by him. Further the damage is not caused due to construction work of tunnel.	Appearance has been made on behalf of NHPC. Reply for application U/s 5 of Limitation Act has been filed in July- 2008. The next date of hearing will be intimated by the advocate. **Provision of Rs 1,35,071/- has been created in the books.**
7	It was alleged that the daughter of the petitioner died due to sudden release of water while she was visiting near Bakani outlet. The Distt. Court Chamba has passed the order that the death was caused due to negligence of NHPC officials and awarded compensation of Rs.737195 in favour of Smt. Rukmani Devi along with interest @12% per year from the date of filing the suit to the date of actual realization of the awarded amount. CPS-II has filed the appeal against this order before the Hon'ble High Court of Himachal Pradesh, Shimla..	Compensation case	NHPC v/s Smt. Rukmani Devi	NIL	04-Oct-10	Due precautions and procedure were observed while opening the gates of Bakani Tunnel. **[In pursuance of High Court Order 7 Lakh Along with cost and 12% interest per annum on the amount from the date of filing of the case(14-06-2007) to the date of actual payment. (Rs.1032941/-) has been deposited on 27/09/2010.]**	The case was listed for hearing on 16-12-2010. However, the next date of hearing has not been fixed.

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2016

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
8	CPS-II has filed a writ petition praying therein to stay the order of Dy. Commissioner, as the Dy. Commissioner has ordered to give employment to the petitioner. CPS-II has also prayed to decide the matter on merits as NHPC has fulfilled all the obligation and under no legal obligation to provide the employment	Civil writ petition	NHPC-CPS-II v/s Karam Chand	NIL	22-May-12	---	The writ petition was filed on 22.06.2012. The same was listed on 28.06.2012. The Hon'ble High Court has not stayed the order of the Dy. Commissioner and ordered to file an affidavit. Affidavit was filed on 09-07-2012. The next date of hearing will be intimated by the advocate.
9	CPS-II has filed an appeal before DETC, Palampur against the notice of AETC, Chamba dated 14.12.12 vide which AETC, Chamba has raised a demand of Rs. 1354212/- [Total- Rs. 27,70,458/- (A.Tax assessed-11,80,191/- B.Surcharge- 2,36,055/- C. Penalty-39,500 D. Interest-13,14,712/-)	Passenger Tax	General Manager, CPS-II v/s Assessing Authority, Chamba	NIL	22-Feb-13	NHPC Limited has challenged the HP PGT Act before the Supreme Court of India. **[Total Rs. 27,70,458/- in which Rs. 14,16,246/- has already been deposited]**	The appeal was filed on 22.02.2013. The matter was listed for final hearing on 16.12.2014. After hearing the matter the court has reserved the order.

NHPC LIMITED FARIDABAD

CPS-II COURT CASES' CONTINGENT LIABILITY AS ON 31.03.2016

Sl. No.	Particulars (Brief facts of the case)	Nature	Name of Party	Amount in (Rs. In Lacs)	Date of filing of the case	Reasons for Non-acceptance	Present Status
10	The petitioner, a minor, has claimed that when he has gone to attend the nature's call, he comes in touch of electric wire, left open by the defendants and suffered 40% disability due to electrocution (Amputation of right hand middle finger). The petitioner has claimed Rs.10,00,000/- (Rs Ten Lakh) as compensation.	Compensation	Dev Raj v/s HP State Electricity Board & others	Nil	March 2014	CPS-II does not maintain the wire itself. The work for maintenance of wire from Power House, Bagga to Dam site is awarded to the contractor.	Reply has been filed on 17/12/2014. The matter was listed for filing reply on 27.08.2015, however no reply filed by the other defendants. Further, the Court has accepted the application filed under Rule 1(10) of CPC and directed to issue notice to M/s Das Enterprises. The next date of hearing has been fixed on **23.04.2016.** **Provision of Rs 10,00,000/- has been created in the books.**

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
	8.43% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216011	0	0
	8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216012	0	0

463

NHPC LIMITED FARIDABAD

	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
			0	**0**
	Current Maturity			

464

NHPC LIMITED FARIDABAD

	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			
	Loan and advances from related parties			
	Loan and advances from subsidiary			

465

NHPC LIMITED FARIDABAD

	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	-170296	-349818
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	310301	65094	255786
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	310303	61954	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	310305	43248	94032
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-5974743	-6178091
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	310501	5974743	6178091
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	318301	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	318305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	318501	1086086	1923141
	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
			1086086	**1923141**
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	2312771044	2417897000
			2312771044	**2417897000**
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	324068207	397638580

NOTE NO. 7 PROVISIONS

NHPC LIMITED FARIDABAD

	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	6092919	5661865
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	6092919	5661865
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	12420807	9698689
	PROVISION FOR PRP - SUPERVISOR	350426	1262586	2912511
	PROVISION FOR PLGI - WORKMEN	350427	12817877	13118689
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	3325000	1752800
			29826270	**27482689**
	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	0

467

THDC LIMITED FARIDABAD

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	6438099	2628917
	PROVISION FOR CONTINGENCIES	350301	0	0
			6438099	**2628917**
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	2712558	8019
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0	0
			2712558	**8019**
	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	18358167	35615842
	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	12354534	12044200
	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	10211453	10919665
	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
			40924154	**58579707**

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	105125956	0
			105125956	**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 against capital works/supplies			
	THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CO	310200	0	0
	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	639453	0
	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	5995155	979938
	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
			6634608	**979938**
	Deposits/ retention money			
	EARNEST MONEY DEPOSIT	310101	3043166	3792489
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	65094	255786
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	61954	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	43248	94032
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0

FARIDABAD

	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN	319501	4888657	4254950
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	0	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
			8102119	**8397257**
	DUE TO SUBSIDIARIES	311901	0	0
			0	**0**
	UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTF	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	335850	400161
	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
	INCOME TAX DEDUCTED AT SOURCE-RENT	311304	36339	25033
	INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
	INCOME TAX RECOVERED-SERVICES	311306	539133	276674
	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	882	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	388962	118732
	State Sales Tax/VAT -Others	311403	511286	162491
	ROYALTY	311404	61322	17803
	MUNICIPAL TAXES PAYABLE	311405	0	0
	LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
	LIABILITY FOR OTHER STATE LEVIES	311407	113920	78479
	DIVIDEND DISTRIBUTION PAYABLE	311518	0	0
			1987694	**1079373**
	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

NHPC LIMITED FARIDABAD

	LIABILITY FOR SALARY	310604	0	0
	OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	906860	441378
	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
	SDA PAYABLE TO EMPLOYEES	310607	0	0
	AMOUNT PAYABLE TO EX EMPLOYEES	310608	13765	4966492
	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	2461014	2107792
	WATER CHARGES PAYABLE	310702	0	0
	TELEPHONE AND TELEX CHARGES PAYABLE	310703	38670	32589
	RENT PAYABLE	310704	0	0
	BOND ISSUE EXPENSES PAYABLE	310705	0	0
	BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0
	PAYABLE TO TRAVEL AGENTS	310707	0	0
	CONSULTANCY CHARGES PAYABLE	310708	0	0
	GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0
	OTHER BANK CHARGES PAYABLE	310710	0	0
	LC CHARGES PAYABLE	310711	0	0
	COMMITMENT CHARGES PAYABLE	310712	0	0
	OTHER EXPENSES PAYABLE	310713	0	0
	Regulated Sales Settlement A/c- PGCIL	310714	0	0
	WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0	0
	LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0
	PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0
	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	311207	0	0
	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO	311208	23250	18000
	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	11040	2760
	POST OFFICE RECURRING DEPOSIT	311213	25000	28500
	Employees Contribution (EC) towards Social Security	311214	0	0
	Employers Contribution (ERC) towards Social Security	311215	0	0
	OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	5000	5000
	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	500	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	1522	37772
	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	0	161689685
	ADVANCE FROM BENEFICIARIES	340102	0	0
			3486621	**169329968**
	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**	**3503842**

NHPC LIMITED FARIDABAD

470

	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	**60947930**	**60947930**
ii)	LAND- LEASE HOLD	410111	**0**	**0**
	LAND- LEASE HOLD			
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	34873721	34873721
	BRIDGES AND CULVERTS	410203	2504948	1067432
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			37378669	**35941153**
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	1024518476	1024518476
	BUILDING CONTAINING WORKSHOP	410302	8675349	8675349
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	0	0
	OFFICE BUILDINGS-PERMANENT	410304	25581719	25581719
	OFFICE BUILDINGS-TEMPORARY	410305	1650305	1650305
	STORES AND GODOWN BUILDINGS	410306	9299002	9299002
	TRANSIT CAMP AND FIELD HOSTEL	410321	30052596	30052596
	SCHOOL BUILDINGS	410322	14703305	14703305
	HOSPITAL BUILDINGS	410323	5597955	5597955
	CLUB BUILDING	410324	4821114	4821114
	RESIDENTIAL BUILDING-PERMANENT	410325	184185603	184185603
	RESIDENTIAL BUILDING-TEMPORARY	410326	200032	200032
	CANTEEN BUILDING	410327	2978738	2978738
	BUILDINGS-OTHERS	410328	30326150	26993261
			1342590344	**1339257455**
v)	**RAILWAY SIDINGS**	410501	**0**	**0**

NHPC LIMITED FARIDABAD

vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)**			
	DAMS AND BARRAGES	410601	1400930333	1400930333
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	6464250854	6464250854
	PENSTOCKS	410605	214058748	214058748
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	1159400282	1159400282
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	591818054	591758904
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	296553747	296553747
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	36156916	36156916
			10163168934	**10163109784**
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	4824959522	4824959522
	GENERATOR STEP UP TRANSFORMER	410702	646465894	646465894
	OTHER POWER PLANT TRANSFORMER	410703	3343301	2457238
	COOLING WATER SYSTEMS	410704	0	0
	EHV SWITCHGEAR SYSTEMS	410705	2631685980	2631685980
	DC SYSTEMS/ BATTERY SYSTEMS	410707	49094608	48056480
	POWER AND CONTROL CABLES	410708	1612745	1612745
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	148335946	148335946
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	46378716	46378716
	CONTROL, METERING AND PROTECTION SYSTEM	410711	297738318	287225496
	AUXILIARY AND ANCILLARY SYSTEMS	410712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	18745679	17937457
	Capital Spares - Generating Plant and Machinery	410714	108253556	105112117
	GPM including Foundation - Windmill	413101	0	0
			8776614265	**8760227591**
viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	23781507	23781507
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	25223068	25223068
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	4148968	4148968
	LIGHTENING ARRESTORS	410804	53201071	53201071
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410806	181792	181792
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			106536406	**106536406**
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	697588	697588
	STREET LIGHTING, ETC.	410905	68701754	68701754
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			69399342	**69399342**
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	40320	40320
	DIESEL GENERATING SETS	411002	70652610	58036177
			70692930	**58076497**
xi)	**Construction Equipment**			
	EXCAVATORS	411101	0	0
	LOADERS	411102	1054225	1252447
	DUMPERS	411103	0	0
	TIPERS	411104	30840	30840
	DOZERS	411105	0	0
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	10886032	10886032
	CONCRETING EQUIPMENT	411110	0	0
	TUNNELING EQUIPMENT	411111	0	0
	PUMPS	411112	5090933	4245912

NHPC LIMITED FARIDABAD

472

	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	742639	446541
	AIR COMPRESSORS	411115	948862	948862
	DRILLING EQUIPMENT	411116	1136159	1136159
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	1536305	1536305
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	3007568	3007568
	Capital Spares - Construction Equipment	411131	0	0
			24433563	**23490666**
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	16754749	16146304
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	9616087	8739599
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			26370836	**24885903**
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	263064	263064
	Capital Spares - Electrical Installation	411403	0	0
			263064	**263064**
xiv)	**Vehicles**			
	CARS	411501	201687	201687
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	2050269	2050269
	PICK UP VAN	411504	49865	49865
	FIRE TENDERS	411505	482829	482829
	AMBULANCE	411506	0	0
	BUSES	411507	1578793	1578793
	TRUCKS/TANKERS	411508	347179	347179
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	206537	136287
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			4917159	**4846909**
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	1039545	1039545
	HELICOPTER	411604	0	0
			1039545	**1039545**
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	10341025	10293005
	FURNITURE-FIXTURES-RESIDENTIAL	411702	45250	60250
	FURNITURE-FIXTURES-CANTEEN	411703	34876	34876
	FURNITURE-FIXTURES-SCHOOL	411704	0	0
	FURNITURE-FIXTURES-CLUB	411705	1072456	1072456
	FURNITURE-FIXTURES-HOSPITAL	411706	653411	653411
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	1218477	1023725
			13365495	**13137723**
xvii)	**Computers**			
	COMPUTERS	411801	8123043	6768230
	PRINTERS	411803	2785288	2715883
	OTHER EDP EQUIPMENTS	411804	8869493	8869493
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1196270	1196270
	Networking Devices and Server	411806	1728968	1728968
			22703062	**21278844**
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	1524882	1480982
	INTERIOR COMMUNICATION EQUIPMENTS	411903	6393460	6393460
			7918342	**7874442**
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	18700	18700
	TYPEWRITERS	412002	3	3

473

NHPC LIMITED FARIDABAD

	PHOTOCOPY/ DUPLICATING MACHINES	412003	2294080	2172706
	HOSPITAL EQUIPMENTS	412005	5500069	5065559
	CLUB EQUIPMENTS	412006	222324	222324
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	766104	742914
	AIR CONDITIONERS	412008	2725204	2725204
	Air Coolers/ Water Coolers/ Fans	412011	1397758	951485
	SCHOOL EQUIPMENTS	412012	168957	168957
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	2749520	2709047
	OTHER OFFICE EQUIPMENTS	412020	9136915	9144715
			24979634	**23921614**
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	**1320839**	**1320839**
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	1681113	1446813
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	3753697	3753697
	MISC. ASSETS/EQUIPMENTS	412503	10458943	7680983
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	383515	142795
			16277268	**13024288**
xxii)	**CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC**	412601	0	0
xxiii)	**FIXED ASSETS OF MINOR VALUE >750<5000**	412801	6585294	6190601

Annexure to Note No. 19 (g)

Obsolete / surplus assets			
OBSOLETE ASSETS	413001	34	34
SURPLUS ASSETS	413002	12	1613
		46	**1647**
ACCUMULATED DEPRECIATION			
LAND- LEASE HOLD	420101	0	0
ROADS, BRIDGES, CULVERTS, AERODROMES	420201	11023414	9610968
BUILDING	420301	485203056	440238985
RAILWAY SIDINGS	420501	0	0
HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	5108861681	4572247923
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	4587787850	4127989503
PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	64628751	59010003
PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	46447965	42744789
GPM - WINGMILL	423101	0	0
Construction equipments			
PLANT AND MACHINERY OTHERS	421001	34056641	31035156
DIESEL GENERATING SETS	421002	0	0
		34056641	**31035156**
CONSTRUCTION EQUIPMENT	421101	17907984	17467877
Water Supply System/Drainage and Sewerage			
WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	7644802	6781504
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
		7644802	**6781504**
Electrical installations			
POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0

NHPC LIMITED FARIDABAD

474

	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	148486	134602
			148486	**134602**
	VEHICLE	421501	2127951	1866609
	AIRCRAFT/BOATS	421601	639131	603059
	FURNITURE FIXTURES AND EQUIPMENT	421701	9915499	9369669
	COMPUTERS	421801	19649209	18748429
	COMMUNICATION EQUIPMENTS	421901	5170015	4736732
	OFFICE EQUIPMENT	422001	13063191	11735684
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	1097459	1030844
	OTHER ASSETS	422501	4398089	3532709
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
	FIXED ASSETS OF MINOR VALUE>750<5000	422801	6581012	6186523
	OBSOLETE/SURPLUS ASSETS	423001	0	0
			10426352186	**9365071568**

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	**47006555**	**47006555**
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	**1365153**	**1355293**
			48371708	**48361848**
	ACCUMULATED DEPRECIATION			
	LAND- RIGHT OF USE	420102	17959484	16389464
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	1365153	1355293
			19324637	**17744757**

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	0	0
	BRIDGES AND CULVERTS	430203	0	1330392
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			0	**1330392**
	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	149225	149225
	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	0	0
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
	CANTEEN	430327	0	0
	BUILDINGS-OTHERS	430328	724540	0
	OTHER CIVIL WORKS	430329	154362	0
			1028127	**149225**
	RAILWAY SIDINGS	430501	**0**	**0**
			0	**0**
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	981099	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0

475

NHPC LIMITED FARIDABAD

	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	7365796	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0	0
			8346895	**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
		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	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	0
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	0
			0	**0**
	ASSETS PENDING ISSUES			
	ASSETS PENDING ISSUES	441401	0	0
	ASSETS PENDING ISSUES	611401	842049	10983528
	CWIP-COMPUTERS/ SERVERS	431801	0	0
			842049	**10983528**
	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
	EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0

NHPC LIMITED FARIDABAD

476

	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
	CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0	0

477

NHPC LIMITED FARIDABAD

	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)		10217071	12463145
	Total CWIP (Excluding Construction Store) after Provision		10217071	12463145
	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
	INVESTMENT IN AAA PSU BOND - Taxable - LONG TERM - TRADE	510402	0	0

NHPC LIMITED FARIDABAD

478

	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	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
	Capital Advances - Unsecured (Considered Doubtful)-Long Term	450240	0	0

479

NHPC LIMITED FARIDABAD

	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	-5342308	-4994931
	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	5473286	4994931
	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	2088731	1966750
	Other Deposits	658413	0	0
	BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
	DEPOSIT WITH INSURANCE COMPANY	658431	0	0
			2219709	**1966750**
	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	**3253577**	**3028181**
	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	957710	411970
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	5464	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	650123	12340	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	12038441	9498021
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1288005	949792
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	35383	35977
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	192957	171445
	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	20785355	15721044
	CAR ADVANCE- SECURED	660102	3810719	1764354
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	217687	33279
	COMPUTER ADVANCE- SECURED	660104	866545	502864

NHPC LIMITED FARIDABAD

480

	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	-870928	0
	Contra A/c - Employees Advances Secured	660300	-3842035	0
			35497643	**29088746**
	-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	674337	233073
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	1545	263
	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	6570173	2465180
	CAR-ADVANCE- UNSECURED	660202	0	0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	0
	COMPUTER ADVANCE - UNSECURED	660204	87000	36000
	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	-26958	0
	Contra A/c - Employees Advances Unsecured	660500	-876368	0
			6429729	**2734516**
	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	**522073**	**844092**
	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			

481

NHPC LIMITED FARIDABAD

	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	3253577	3028181
	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
			3253577	**3028181**
	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**	475412	347993
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	**651521**	0	35396
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	**651522**	5464	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER	**651523**	7599	8638
	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**	184728	165000
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	**651613**	137047	50617
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651614**	19026	9506
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	**651615**	41652	53347
	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**	2554496	2375716
	CAR ADVANCE- SECURED	**661502**	867548	439234
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	**661503**	63302	70990
	COMPUTER ADVANCE- SECURED	**661504**	356689	342984
	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
			4712963	**3899421**
	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	26958	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

NHPC LIMITED FARIDABAD

482

	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	858368	409800
	CAR-ADVANCE- UNSECURED	661602	0	0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	0
	COMPUTER ADVANCE - UNSECURED	661604	18000	9000
	FURNITURE ADVANCE	661605	0	900
	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
			903326	**419700**
	MULTIPURPOSE ADVANCE	660206	8357181	10286322
	DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
	TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	10000	0
	TOUR TRAVELLING ALLOWANCE ADVANCE	660302	79800	0
	PAY ADVANCE	660303	78236	74724
	LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
	ADVANCE FOR MEDICAL TREATMENT	660306	200000	0
	DEATH RELIEF SCHEME PAYMENT	660307	0	0
	DEPARTMENTAL ADVANCE TO STAFF	660308	35090	63075
	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
			8760307	**10424121**
			9663633	**10843821**
	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	4914	231
	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	0	0

483

NHPC LIMITED FARIDABAD

	ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
			4914	**231**
	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	33311883	23705420
	RENT PREPAID	650702	0	0
	OTHER PRE-PAID EXP. - CURRENT	650703	650747	619385
	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
			33962630	**24324805**
	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	31583422
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	**0**	**0**

NHPC LIMITED FARIDABAD

484

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. 16

	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	144344	144344
	CEMENT ACCOUNT	610201	63292	1152
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	931841	882389
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	276312	276312
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	13847582	12590939
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	19302593	13875178
	SPARES FOR EQUIPMENTS ACCOUNT	610701	3000609	1282857
	SPARES FOR VEHICLES ACCOUNT	610801	291757	321533
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	16784244	10337782
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	3412611	2586862
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	3928932	2698097
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	0	0
			61984117	**44997445**
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENO	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTEI	612002	0	0
	STORES IN TRANSIT	612601	6687011	1914122
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			6687011	**1914122**
ii)	**Loose tools**			
	LOOSE TOOLS ACCOUNT	611201	1886391	1633726
	LOOSE TOOLS IN USE	611208	0	0
			1886391	**1633726**
iii)	**Scrap inventory**			
	SCRAP MATERIALS	611301	**51022**	**25693**
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

485

NHPC LIMITED FARIDABAD

vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	8211816	9272107
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			8211816	**9272107**
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	50000	50000
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	0	0
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		**50000**	**50000**
ii)	**CHEQUES/DRAFTS IN HAND**	640201	0	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

NHPC LIMITED FARIDABAD

486

	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	112401	13213
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	0	0
	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
			112401	13213
	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

NHPC LIMITED FARIDABAD

	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
			162401	63213

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

NHPC LIMITED FARIDABAD

488

	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	3684	25918
	CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
	CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
	CLAIM RECOVERABLE FROM CONTRACTORS	650803	0	450800
	CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0
	CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
	CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
	CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	0	0
	CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	0	0

489

NHPC LIMITED FARIDABAD

	CLAIMS RECOVERABLE FROM EMPLOYEES	650810	26187	37183
	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	0	0
	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
			29871	**513901**
	Provisions for doubtful claims			
	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	0	450800
	Provision for PGCIL Recoverable	350917	0	0
			0	**450800**
	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	67078	67078
	LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
			67078	**67078**
	PROVISION FOR LOSSES PENDING INVESTIGATION	350902	67078	67078
	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
			67078	**67078**

NHPC LIMITED FARIDA

490

	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	3535626168	3770706548
	SALE OF POWER-REGULATED	810102	210450990	4840237
	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	107474836	90162969
	CONGESTION CHARGES	810901	2656400	663424
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	5068858	502214055
	Earlier year Sales	812002	-3273689	-2635267
		Total (Sales)	**3858003563**	**4365951966**
	Sales adjustment of a/c of FERV	819001	0	168614927
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	**168614927**
	Less :			
	Tariff Adjustments	820103	161223734	306318106
	Regulated Power Adjustment	820105, 820106	103487629	1608689
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	980170	0	0
			3593292200	**3889410244**
B	**ADVANCE AGAINST DEPRECIATION -Written back during the year**			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT H	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	0	1258501
	Interest on UI charges Receivable	841403	4076	61032
		sub-total	**4076**	**1319533**
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			

491

NHPC LIMITED FARIDABAD

	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 AC	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	2582264	1898991
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	283943	213533
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	11906	10793
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	59721	69027
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
		sub-total	**2937834**	**2192344**
	Others			
	INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0

NHPC LIMITED FARIDABAD

492

	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	17153273	8138779
	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	714655	130108
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SU	841503	0	0
		sub-total	**714655**	**130108**
	Liabilities/Provisions not required written back			
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	1129165	743936
	PROVISION NOT REQUIRED WRITTEN BACK	840902	2077000	2621189
		sub-total	**3206165**	**3365125**
	Others			
	RENT/HIRE CHARGES FROM CONTRACTORS	840701	29270	20745
	RENT/HIRE CHARGES EMPLOYEES	840702	0	0
	RENT/HIRE CHARGES-OTHERS	840708	150112	136644
	Sale of Scrap	840801	0	0
	OTHER INCOME	841001	11145722	2684115
	0	841002	0	0
	TOWNSHIP RECOVERIES	841201	855428	883145
	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	352980	236590
	ELECTRICITY RECOVERY	841703	1443656	1444314
	TELEPHONE RECOVERY	841704	0	6066
	STAFF CAR RECOVERY	841705	0	0
	CABLE CHARGES	841706	0	-26376
	LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
	MISC. CHARGES	841709	0	0
	GUEST HOUSE RECOVERY	841710	197206	153375
		sub-total	**14174374**	**5538618**
	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	4568800	8194647
	Other Income <PID>	849995	0	0
	Other Income <Corporate/Regional Office>	980401	0	0
		Allocated to Units	**4568800**	**8194647**
		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

493

NHPC LIMITED FARIDABAD

	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 CLIEI	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**	0	0
		sub-total	**0**	**0**
	Consumption of stores and spare parts			
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEI	920101	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920102	14412052	17090317
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920103	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920104	11929501	9437997
		sub-total	**26341553**	**26528314**
	Repair and maintenance			
	Building			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT B	920201	1609332	3419
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER	920202	6620071	3515901
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDI	920203	37423	18988
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIV	920204	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMIN	920205	1818377	1250564
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFI	920206	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BU	920210	33804	1627301
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEI	920211	13583658	11577005
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDIN	920212	14865	20929
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDIN	920213	21892	48568
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920214	3537527	721059
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	1225317	99198
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	1085547	2316432
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	894074	969136
	REPAIR AND MAINTENACE-CLUB BUILDING	920218	199753	0
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	189300	0
		sub-total	**30870940**	**22168500**
	Machinery			
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POV	920401	110786	92334
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-M	920402	1491872	1871796
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PI	920403	58960	28069
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER I	920404	1185991	1057975
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920405	8917022	4001382
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIP	920406	60821	541083
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION	920501	0	60674
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTI	920502	0	0

494

NHPC LIMITED FARIDABAD

	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLAN	920503	9834	0
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND M	920810	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLAN	920811	12128554	9510436
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHI	920812	0	0
		sub-total	**23963840**	**17163749**
	Others			
	DESILTATION EXPENSES	920301	392905	299020
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESE	920304	357938	141408
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM A	920305	4134956	4967819
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	372574	286722
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHA	920307	1964201	753428
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO	920308	5387997	1238748
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL	920309	7967	163748
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULA	920310	6643	272240
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER	920311	316691	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING S	920312	0	0
	Repair and Maintenance DG Set-Other than Residential	920601	952036	1367650
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	259238	334798
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERV	920605	0	0
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	2368661	905858
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	5476080	3613528
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES	920701	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD,	920702	9113803	4664378
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULV	920703	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLE	920710	62185	192015
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY	920711	169741	107960
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	193488	172016
	Repair and Maintenance-materials consumed-Light Vehicles other th	920713	3998	76335
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT V	920714	190205	102972
	Repair and Maintenance-other expenses-Light Vehicles other than C	920715	0	1931
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	129844	49328
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	41173	2260
	REPAIR AND MAINTENANCE- OTHERS	920731	1150529	643983
	Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
	Repair and Maintenance-other expenses-Car/Jeep	920733	4498	42350
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTE	920801	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATI	920802	2733610	308241
	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	5433619	77493
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
		sub-total	**41224580**	**20786229**

NHPC LIMITED FARIDA

495

	Direct Expebditure on Contract, Project Management and Consultancy Works			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
	DIRECT EXPENSES-OTHERS	960204	0	0
		sub-total	**0**	**0**
	Miscellaneous operational expenses			
	Rent			
	RENT OFFICE	921101	0	0
	RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
	RENT RESIDENTIAL	921103	0	0
	RENT-LAND /LEASE RENTAL	921104	0	0
	Hiring of Vehicles other than Car/Jeep	921105	0	0
	HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
	HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
	Hiring of Vehicles-Car/Jeep	921108	8602378	6484101
	Hiring of Aircraft/Helicopter	921109	0	0
		sub-total	**8602378**	**6484101**
	Rates and taxes			
	RATES AND TAXES-VEHICLES	921201	366344	296363
	RATES AND TAXES-BUILDINGS	921202	0	0
	RATES AND TAXES-OTHERS	921204	7005	0
	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	400000	403833
	WEALTH TAX	970503	0	0
		sub-total	**773349**	**700196**
	Insurance			
	INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	0
	Insurance premium of Vehicles other than Car/Jeep	921312	159504	152374
	INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
	Insurance premium of Vehicles-Car/Jeep	921314	15546	30121
	INSURANCE- FIDELITY	921315	573	562
	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	573	562
	INSURANCE-TRANSIT INSURANCE	921317	8589	8428
	INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
	INSURANCE -STAFF LOANS	921319	0	0
	INSURANCE- INDL. ALL RISK	921320	89841120	65095623
	INSURANCE- OTHERS	921325	0	0
		sub-total	**90025905**	**65287670**
	Utilization of Self Insurance Fund	921801	0	0
	Security expenses			
	Security Expenses -CISF-Residential	921401	0	0
	Security Expenses -Others-Residential	921402	7481068	7186229
	Security Expenses -CISF-Other than Residential	921403	64258574	60826901
	Security Expenses -Others-Other than Residential	921404	0	0
		sub-total	**71739642**	**68013130**
	Electricity Charges			
	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0
	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0

496

NHPC LIMITED FARIDA

	ELECTRICITY EXPENSES-OFFICE	921506	3485789	3553216
	Electricity Expenses-Residential	921507	8027144	8126322
	Electricity Expenses – Other than Office & Residential	921510	11491022	11679252
	WHEELING CHARGES PAID	921511	0	0
		sub-total	**23003955**	**23358790**
	Travelling and Conveyance			
	CONVEYANCE EXPENSES -Other than training	921601	109939	118588
	INLAND TRAVEL	921602	1264687	1423935
	INLAND TRAVEL-TRAINING	921603	0	131541
	INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
	FOREIGN TRAVEL	921605	0	0
	FOREIGN TRAVEL -TRAINING	921606	0	0
	Inland Travel-Conference	921607	39095	0
	Foreign Travel-Conference	921608	0	0
	Inland Travelling Expenses - Directors	921610	0	0
	TRANSFER TA EXPENSES	921611	695339	803508
	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2117198	2160630
	Daily Allowance / Boarding & Lodging Charges- Training	921613	0	0
	Conveyance Expenses - Training	921614	0	0
	Foreign Travel Expenses - Directors	921615	0	0
		sub-total	**4226258**	**4638202**
	Expenses on Vehicles			
	POL EXPENSE ON CARS/ JEEPS	921701	112380	367400
	POL EXPENSE ON TRANSPORT VEHICLE	921702	747118	895022
	POL EXPENSE ON HEAVY VEHICLE	921703	383908	388501
	POL ON OTHERS	921707	201928	247781
		sub-total	**1445334**	**1898704**
	Telephone, telex and postage			
	TELEX AND POSTAGE	922001	100406	100825
	TELEGRAM AND WIRELESS CHARGES	922002	0	0
	COURIER CHARGES	922003	0	0
	TELEPHONE CHARGES	922004	1048387	895107
	SATELLITE COMMUNICATION EXPENSES	922006	3525697	3055652
	EMAIL/INTERNET EXPENSES	922007	0	0
	OTHER COMMUNICATION EXPENSES	922010	3670	2215
		sub-total	**4678160**	**4053799**
	Advertisement and publicity			
	ADVERTISEMENT RECRUITMENT	922101	114321	6852
	ADVERTISEMENT TENDERS	922102	2542492	1813807
	PUBLICITY NEWSPAPERS	922103	235064	131124
	PUBLICITY JOURNALS	922104	0	10000
	PUBLICITY SOUVENIRS	922105	0	10000
	CONFERENCE EXPENSES	922106	0	0
	EXHIBITIONS EXPENSES	922107	72768	77114
	MISC. PUBLIC RELATION	922108	25567	44813
	PHOTOGRAPHIC MATERIAL	922109	0	0
	MOVIE MAKING	922110	0	0
	PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	0	0
	STATUTORY PRESS ADVERTISEMENT	922112	0	0
	Sponsorship expenses on Sports Events	922113	0	0
	Sponsorship expenses on events other than Sports-Government Age	922114	0	0
	Sponsorship expenses on events other than Sports-Others	922115	0	0
	ADVERTISEMENT OTHERS	922120	99772	421383
		sub-total	**3089984**	**2515093**
	Entertainment and hospitality expenses			
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN F	922201	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN IN	922202	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREI	922203	0	0
	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIA	922204	16150	18000
		sub-total	**16150**	**18000**
	Donation			
	CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
	OTHER CONTRIBUTION TO DONATION	922302	0	0
		sub-total	**0**	**0**

NHPC LIMITED FARIDABAD

497

	Printing and stationery			
	PRINTING AND STATIONERY	922401	390275	1076094
	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIA	922402	0	0
	REPORT PREPARATION-CD/FLOPPIES	922403	0	0
	PRINTING AND BINDING OF REPORT	922404	16097	9996
	COMPUTER STATIONERY	922405	44323	36097
	COMPUTER CONSUMABLES	922406	286433	450469
	PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF D	922407	0	0
		sub-total	**737128**	**1572656**
	Books and periodicals			
	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	38386	43633
		sub-total	**38386**	**43633**
	Consultancy charges			
	-Indigenous			
	LEGAL EXPENSES	922601	95096	108529
	PAYMENT TO CONSULTANTS	922602	0	0
	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWING	922606	0	0
	PAYMENT TO INTERNAL AUDITORS	922608	0	125663
	OTHER CHARGES	922615	0	0
		sub-total	**95096**	**234192**
	-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	0
	Loss on assets			
	LOSS ON SALE OF ASSET	923701	422	0
	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURP	923720	0	0
	NORMAL LOSS ON STORE & INVENTORIES	923401	10407	7429
	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	9612
	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	**10829**	**17041**
	Interest payment on court/arbitration cases			
	Interest Payment on Court/Arbitration Cases	922801	0	0
	INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM	922802	0	0
	Interest -	922803	0	0
		sub-total	**0**	**0**
	Interest to beneficiary states			
	INTEREST TO BENEFICIARY STATES	941601	26596629	71139853
	INTEREST ON UI CHARGES PAYABLE	941602	0	0
		sub-total	**26596629**	**71139853**

498

NHPC LIMITED FARIDABAD

	Rebate to customers			
	REBATE TO CUSTOMERS	941101	6369957	-4399824
	INCENTIVE TO BENEFICIARY STATES	941102	0	0
		sub-total	**6369957**	**(4399824)**
	COMMUNITY DEVELOPMENT EXPENSES	925101	0	0
	SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
	CSR & SD - Health Care and Sanitation Expenditure	925103	31556	231044
	CSR & SD - Education & Skill Development	925104	352209	250000
	CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
	CSR & SD - Enviornment Expenditure	925106	0	202854
	CSR & SD - Art & Curlture Expenditure	925107	51000	0
	CSR & SD - Ex-Arm Forces	925108	0	0
	CSR & SD - Sports	925109	158000	186000
	CSR & SD - National Welfare Fund	925110	0	0
	CSR & SD - Fund for Technology & Research	925111	0	0
	CSR & SD - Rurla Development Expenditure	925112	0	434734
	CSR & SD - Capacity Building	925113	265249	0
	CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
	COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
		sub-total	**858014**	**1304632**
	Expenditure on Self Generated CERS/VERS	**924101**	0	0
	Other general expenses			
	OTHER PAYMENTS	922702	0	0
	RECRUITMENT EXPENSES	925002	0	0
	SCHOLARSHIPS	925010	0	0
	TRAINING EXPENSES	925011	2560637	2367635
	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	99874	65250
	Independence/Republic Day Celebration expenses	925019	45375	50239
	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	0	0
	Expenditure on Food/Beverages - in house training/temporary traini	925023	0	0
	Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
	PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	5137724	6184904
	SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
	OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
	Briefcase Reimbursement	925031	5000	0
	Operational / Running Expenses of Hospital	925032	0	0
	COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
	Operating Expenses of DG Set-Other than Residential	925001	323862	554487
	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	207543	0
	HORTICULTURE EXPENSES	925005	1808349	1537457
	Operational/Running Expenses of Kendriya Vidyalay	925006	18166443	17416172
	Operational/Running Expenses of Other Schools	925007	0	0
	TENDER EXPENSES	925008	0	0
	Operational/Running Expenses of Guest House/Transit Hostel	925009	2492466	2486448
	WATER CHARGES	925012	20000	27620
	EXPENSES ON DEPARTMENTAL MEETING	925013	25744	33659
	CONSUMPTION OF LOOSE TOOLS	925015	7095	208768
	MISCELLANEOUS EXPENSES	925020	859218	1865612
	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

NHPC LIMITED FARIDABAD

499

	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	**31759330**	**32798251**
	Exchange rate variation (Debit)			
	EXCHANGE RATE VARIATION (LOSS)	923801	0	8482
	ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
		sub-total	**0**	**8482**
	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	146068
	STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
	COST AUDIT FEES	923108	68884	70537
	COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	10947
	STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
		sub-total	**68884**	**227552**
	Director expenses			
	DIRECTORS SITTING FEES	923001	0	0
	Research and development expenses			
	RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
	EXP. ON REGULATED POWER	925029	15339432	544313
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-15339432	-544313
		Total	**0**	**0**
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses <Corporate/Regiona	**929999**	18802350	40063896
	Generation, Administration and Other Expenses <PID>	**929995**	0	0
	Generation, Administration and Other Expenses <Corporate/Regiona	**980403**	0	0
		Total (Generation & Adm	**18802350**	**40063896**

	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. & EQUI	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

500

NHPC LIMITED FARIDABAD

	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	450800
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	727322
		sub-total	**0**	**1178122**
	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 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	67078

NHPC LIMITED FARIDA

301

	LOSS ON STORE PROVIDED FOR	951302	0	0
		sub-total	**0**	**67078**
	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	8220
	Provisions <PID>	959995	0	0
	Provisions <Corporate/Regional Office>	980407	0	0
		Allocated to Units	**0**	**8220**
	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

NOTE NO. : 0

	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	38992150	31459398
	DEARNESS ALLOWANCE (EXEC)	900112	40308002	28888746
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
	HOUSE RENT ALLOWANCE (EXEC)	900114	782141	573681
	INCENTIVE (EXEC)	900115	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2282064	1810892
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	264425	131600
	NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
	HINDI ALLOWANCE (EXEC)	900120	0	0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	4088265	2865540
	TRANSPORT ALLOWANCE (EXEC)	900124	0	0
	ELECTRICITY SUBSIDY (EXEC)	900125	0	0
	CANTEEN SUBSIDY (EXEC)	900126	0	0
	HONORARIUM (EXEC)	900127	0	1400
	Earned Leave Encashment (Executive)	900128	2760430	2962098
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	12420807	9698689
	WASHING ALLOWANCE (EXEC)	900130	0	0

502

HAPC LIMITED FARIDABAD

	SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	3425924	2690897
	Casual/Optional Leave Encashment (Executive)	900133	0	0
	HPL Encashment (Executive)	900134	0	1018132
	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	6850936	15919911
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	7005284	14509568
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	369538	796913
	INCENTIVE (SUPERVISOR)	900144	0	325
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	404272	925681
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
	WASHING ALLOW (SUPERVISOR)	900147	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	25000	79000
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0
	HINDI ALLOWANCE (SUPERVISOR)	900150	0	0
	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	2800
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
	HONORARIUM (SUPERVISOR)	900157	0	0
	Earned Leave Encashment (Supervisor)	900158	2596297	5371214
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1262586	2912511
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	180705	547214
	Casual/Optional Leave Encashment (Supervisor)	900162	0	0
	HPL Encashment (Supervisor)	900163	553802	1917765
	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	67386074	68147525
	DEARNESS ALLOWANCE (WORKMEN)	900167	67593514	62070395
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	2780619	2482200
	INCENTIVE (WORKMEN)	900170	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3781346	3906168
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
	WASHING ALLOW (WORKMEN)	900173	0	0
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	188700	186460
	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	14550	16500
	ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
	CANTEEN SUBSIDY (WORKMEN)	900182	0	0
	HONORARIUM (WORKMEN)	900183	900	450
	Earned Leave Encashment (Workmen)	900184	14797210	13627267
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	16046447	14946779
	OTHER ALLOWANCE (WORKMEN)	900186	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
	CASH HANDLING ALLOWANCES	900188	0	2300
	CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	708962	707323
	Casual/Optional Leave Encashment (Workmen)	900190	0	0
	HPL Encashment (Workmen)	900191	4460954	3922300
	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	6156842	-2289674
	VRS TO EXECUTIVES-EXGRATIA	900301	0	0
	VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
	VRS TO SUPERVISOR-EXGRATIA	900303	0	0

NHPC LIMITED FARIDA

503

	VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
	VRS TO WORKMEN-EXGRATIA	900305	0	618723
	VRS TO WORKMEN-NOTICE PAY	900306	0	0
	Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vc	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 & Maintenan	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	1561664	1357698
	Perks & Allowances (Cafeteria)-Executive-Children Education Allowar	900627	2682293	2102510
	Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	593524	528993
	Perks & Allowances (Cafeteria)-Executive-Professional Updation Allo	900629	1142372	1035435
	Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport All	900630	1972334	1534124
	Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	706758	585291
	Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintena	900632	761502	541534
	Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	618495	569471
	Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	678979	564125
	Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional I	900635	1226726	1041796
	Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	413406	418629
	Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	361597	217603
	Perks & Allowances (Cafeteria)-Executive-Self Development Allowan	900638	1476683	1117199
	Perks & Allowances (Cafeteria)-Executive-Club Membership Allowan	900639	179846	124228
	Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	115190	70514
	Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3141815	2446657
	Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	363103	115816
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWA	900651	214344	373603
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOV	900652	234269	556088
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALL	900653	194926	372816
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMEN	900654	169799	424344
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	350192	937243
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRAT	900656	315051	691611
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	46672	69945
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVA	900658	102802	299105
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOV	900659	217612	487035
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR &	900660	104953	332116
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWA	900661	312387	534053
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCAT	900662	346749	1122022
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	302207	420581
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWA	900664	14303	80710
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	206578	517432
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEI	900666	15458	34602
	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLC	900667	0	14547
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWA	900676	4070564	4489434
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOV	900677	2128604	2231585
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALL(	900678	1486532	1597221
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMEN	900679	1660168	1900562
	PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	3135138	2790574
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATI	900681	3411772	3673094
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	157836	142879
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVAT	900683	780218	791234
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOW	900684	2629378	2360902
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & M	900685	808714	759737

504

NHPC LIMITED FARIDABAD

	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWAN	900686	1520135	1584232
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIC	900687	3729472	3601379
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	1887117	1908577
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWAN	900689	25931	27525
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	2042910	2352830
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTEN	900691	530721	534845
	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLO	900692	111163	123338
	Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
	Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	30568	0
		sub-total	**359780276**	**345938115**
	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	8146362	6362338
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1259832	763624
	Company's Contribution to PF on Leave Encashment (Executive)	900213	62258	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND	900214	10830693	8381836
	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1502161	3239362
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISO	900241	151250	348761
	Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(S	900243	1906410	4171764
	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	13405126	13419540
	COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	2496250	1908576
	Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
	COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND	900253	18284276	17862197
	PF ADMINISTRATION CHARGES	900261	404889	388226
	EQUITY DEPOSIT LINKED INSURANCE	900262	2736	2065
	COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
	EPS ADMINISTRATION CHARGES	900265	0	0
	GRATUITY ACTUARIAL VALUATION EXPENSE	900266	2811704	2826480
	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIC	900267	0	0
		sub-total	**61263947**	**59674769**
	Staff welfare expenses			
	LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
	LEAVE TRAVEL CONCESSION TAXABLE	900402	0	15250
	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	2711450	3357807
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2653728	1506666
	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	748391	1758860
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	1586702	928654
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE	900415	104888	246482
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	48246	772989
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TA	900417	341556	868453
	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAX	900418	12358	609720
	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
	LIVERIES AND UNIFORMS	900422	68033	1255999
	EX-GRATIA PAYMENT	900423	0	0
	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	168370	209472
	LUNCH AND TEA SUBSIDY	900425	0	0
	Baggage Allowance on Retirement	900426	0	0
	AWARDS TO EMPLOYEES	900427	0	325
	NEW YEAR/OTHER GIFTS TO STAFF	900428	241600	193200
	TRANSPORT FACILITY	900429	0	0
	COST OF MEDICINE/APPLIANCES ETC.	900430	1061447	1156042
	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 r	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

NHPC LIMITED FARIDABAD

505

	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	12947
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXEC	900447	540000	425000
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPE	900448	75225	201450
	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WOR	900449	894375	940875
	OTHER EXPENSES	900450	0	0
	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROV	900451	14525897	14207705
	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PRO	900452	0	53658
	Memento	900453	140000	135000
	Memento - Actuarial	900454	0	-23761
		sub-total	**25922266**	**28832793**
	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	86754210	147562578
	Employees' Remuneration and Benefits <PID>	909995	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0
		Total	**86754210**	**147562578**
	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 (includin	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.	**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	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	0	0
	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS	940206	0	0
	INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM BONDS	940207	0	0
	INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM BONDS	940208	0	0
	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS	940209	0	0
	INTEREST ON 1A SERIES 2013 `8.18%' SECURED TAX FREE NON CUM	940210	0	0
	INTEREST ON 1B SERIES 2013 `8.43%' SECURED NON TAXABLE NON	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 BON	940213	0	0

NHPC LIMITED FARIDABAD

	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 C	940216	0	0
	INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON C	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	**0**	**0**
	Foreign loan			
	INTEREST ON FOREIGN LOAN	940301	20083227	50497800
	Interest on Foreign loan allocated to units	980503	0	0
		sub-total	**20083227**	**50497800**
	Term loan			
	INTEREST ON TERM LOAN	940401	0	0
	INTEREST ON STL	940501	0	0
	Interest on Term loan allocated to units	980504	0	0
		sub-total	**0**	**0**
	Cash credit facilities /WCDL			
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
		sub-total	**0**	**0**
	Other interest charges			
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
	Other interest charges allocated to units	980506	0	0
		sub-total	**0**	**0**
	Loss on Hedging Transactions			
	Loss on Hedging Transactions	940801	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0
		sub-total	**0**	**0**
	Bond issue/service expenses			
	BROKERAGE	941001	0	0
	COMMITMENT FEES	941002	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	0
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
	LISTING FEES	941006	0	0
	PRINTING AND STATIONARY	941007	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0
	AUDIT FEES AND EXPENSES	941009	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0
	LEGAL EXPENSES	941011	0	0
	BANKERS HANDLING CHARGES	941012	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
	OTHER ISSUE EXPENSES	941015	0	0
	Bond issue/ service expenses allocated to units	980507	0	0
		sub-total	**0**	**0**
	Royalty			
	ROYALTY	941401	0	0
	Royalty allocated to units	980511	0	0
		sub-total	**0**	**0**
	Commitment fee			
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	22861	37001
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	7599	91
	Commitment fee allocated to units	980509	0	0
		sub-total	**30460**	**37092**
	Guarantee fee on loan			
	GUARANTEE FEE ON GOI LOAN	941301	0	0
	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	5628200	12389942

NHPC LIMITED FARIDABAD

507

	GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
	Guarantee fee on loan allocated to units	980510	0	0
		sub-total	**5628200**	**12389942**
	Other finance charges			
	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0
	OTHER CHARGES	942002	0	0
	Other finance charges allocated to units	980513	0	0
	LC CHARGES- INDIAN CURRENCY	941501	0	0
	LC CHARGES- FOREIGN CURRENCY	941502	0	0
	OTHER BANK CHARGES- INDIAN CURRENCY	941503	48208	47752
	OTHER BANK CHARGES- FOREIGN CURRENCY	941504	18777	0
	BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
	Bank charges allocated to units	980512	0	0
		sub-total	**66985**	**47752**
	Exchange difference regarded as adjustment to Interest Cost	940701	4533984	0
	Exchange difference regarded as adjustment to Interest Cost allocate	980517	0	0
		sub-total	**4533984**	**0**
	Interest adjustment on account of FERV	**949001**	-4533984	0
	CO/ Regional Office Allocation to Units			
	Interest and Finance Charges <Corporate/Regional Office>	949999	8570	21526
	Interest and Finance Charges <PID>	949995	0	0
	Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
		Allocated to Units	**8570**	**21526**
		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	0	0
	LAND/RIGHT TO USE	930122	1570020	1570020
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	1412446	1361484
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	34218876	34218876
	BUILDING CONTAINING WORKSHOP	930302	299616	299616
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	0	0
	OFFICE BUILDINGS-PERMANENT	930304	873876	873876
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	311388	220606

508

NHPC LIMITED FARIDABAD

	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL,	930321	9260315	9145872
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME	930601	536613758	530439803
	GENERATING PLANT AND MACHINERY	930701	459964125	460078810
	PLANT AND MACHINERY-SUB STATION	930801	5618748	5618748
	TRANSMISSION LINES	930901	3703176	3703176
	PLANT AND MACHINERY-OTHERS	931001	3021485	3013711
	CONSTRUCTION PLANT AND EQUIPMENT	931101	539218	901041
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	570938	562308
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	292360	291888
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	13884	13884
	Vehicles other than Motor Car/Jeep	931501	148274	137004
	Motor Car/Jeep	931502	177912	177912
	AIRCRAFT/BOATS	931601	36072	9212
	FURNITURE, FIXTURES AND EQUIPMENT	931701	550145	557268
	COMPUTERS	931801	964975	1523554
	COMMUNICATION EQUIPMENTS	931901	433283	469873
	OFFICE EQUIPMENTS	932001	1301790	1347966
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AN	932101	66615	96708
	AMORTISATION OF INTANGIBLE ASSETS	932201	580	249619
	OTHER ASSETS	932501	872369	711530
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	397688	53940
		Depreciation for the	**1063233932**	**1057648305**
	Depreciation adjustment of account of FERV	939001	-37452967	-37452967
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	4630990	6191132
	Depreciation <PID>	939995	0	0
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	**4630990**	**6191132**
		Total (Depreciatio	**1067864922**	**1063839437**
	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 & Co	**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	161689685	0
		Total (Prior Period Inc	**161689685**	**0**
	Expenditure			
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
	REPAIR AND MAINTENANCE	950403	0	0
	FINANCE COST	950424	0	0
	DEPRECIATION & AMORTIZATION EXPENSES	950425	458965	0
	OTHERS	950450	78652	338726

NHPC LIMITED FARIDABAD

569

	Total (Prior Period Exper		537617	338726
	CO/ Regional Office Allocation to Units			
	Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	-21650	81720
	Prior Period Adjustments (Net) <PID>	959994	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
		Allocated to Units	**(21650)**	**81720**
		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	Period ended on
	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

510

NHPC LIMITED FARIDABAD

	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

571

	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 administrati	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			

52

NHPC LIMITED FARIDABAD

	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 FARIDA

513

Trial Balance as on 31.03.2016 in r/o Chamera Power Station-II

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
130501	SELF INSUARNCE RESERVE						
130801	PROFIT & LOSS ACCOUNT						
140101	FUNDS FROM CORPORATE OFFICE		8475051161				8475051161
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			4715043016	1432370906	3282672110	
150102	CHEQUE PAID ACCOUNT			3525394	129115394		125590000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			9545285	230173720		220628435
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			29366399	415764340		386397941
150120	CHEQUE COLLECTED ACCOUNT			14464418	50788	14413630	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE-1 JAMMU			2276		2276	
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET						
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH						
150801	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ZIRO						
151001	DEBIT/CREDIT ADVICE - REGIONAL OFFICE, ITANAGAR						
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			87281	382927		295646
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			10815	143870		133055
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			205654	21455	184199	
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			202891		202891	
152802	CHEQUES PAID ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION						
152820	CHEQUES COLLECTED ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION						
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			4359		4359	
153001	DEBIT/CREDIT ADVICES-DHAULIGANGA-I POWER STATION				76463		76463
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION			451794		451794	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT				1126853		1126853
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			2244629	130982	2113647	
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			2034757	8003	2026754	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT						
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT						
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			207123	163469	43654	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			204939	995749		790810
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION				7504		7504
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			178067		178067	
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT				63960		63960
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT				2158395		2158395
156601	DEBIT/CREDIT ADVICES - INVESTIGATION PROJECTS OF UTTRAKHAND REGION				890588		890588
157901	DEBIT/CREDIT ADVICES-MYANMAR PROJECTS,MAYANMAR						
158001	DEBIT/CREDIT ADVICES-O&M OF BAGLIHAR POWER STATION?						
158601	DEBIT/CREDIT ADVICES-CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158701	DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN						
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR						
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA						
159701	DEBIT/CREDIT ADVICES-KALPONG						
159801	DEBIT CREDIT ADVICES- BIHAR RURAL ROAD PROJECT						
310101	EARNEST MONEY DEPOSIT		3792489	11322263	10572940		3043166
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY			5012348	5651801		639453
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN		979938	40388437	45403654		5995155
310250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE		8019	7309	2711848		2712558
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	349818		1224624	1404146	170296	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY		255786	233817	43125		65094
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY				61954		61954
310305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		94032	100361	49577		43248
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		35615842	160612201	143354526		18358167
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		12044200	49937278	50247612		12354534
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		10919665	128672538	127964326		10211453
310450	STORES PAYMENT CONTROL ACCOUNT			98624297	98624297		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	6178091		33312072	33515420	5974743	
310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		6178091	4015523	3812175		5974743
310602	UNPAID SALARY AND WAGES						
310604	LIABILITY FOR SALARY						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		441378	2412559	2878041		906860
310608	AMOUNT PAYABLE TO EX EMPLOYEES		4966492	9346345	4393618		13765
310701	ELECTRICITY/ POWER CHARGES PAYABLE		2107792	22653722	23006944		2461014
310703	TELEPHONE AND TELEX CHARGES PAYABLE		32589	384409	390490		38670
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
311207	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE						
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC		18000	303700	308950		23250

NHPC LIMITED FARIDABAD

311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC		2760		8280		11040
311213	POST OFFICE RECURRING DEPOSIT		28500	315500	312000		25000
311214	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY						
311220	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)		5000	60000	60000		5000
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS						
311240	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO OUTSIDE DEPARTMENTS						
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		400161	1344431	1280120		335850
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		25033	156178	167484		36339
311306	INCOME TAX DEDUCTED-SERVICES		276674	1129360	1391819		539133
311307	INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311309	SERVICE TAX PAYABLE			11304077	11304077		
311311	INCOME TAX COLLECTED AT SOURCE (U/S 206 C)			9604	10486		882
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
311402	STATE SALES TAX/VAT -WORK CONTRACTS		118732	1478134	1748364		388962
311403	STATE SALES TAX/VAT -OTHERS		162491	270285	619080		511286
311404	ROYALTY		17803	472945	516464		61322
311407	LIABILITY FOR OTHER STATE LEVIES		78479	691760	727201		113920
311502	DONATIONS TO OTHER FUNDS				500		500
311509	LIABILITY FOR STALE CHEQUES		37772	36250			1522
312002	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT		397638580	147602203	74031830		324068207
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			5422676	5422676		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER			53256567	53256567		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)			13071294	13071294		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			29398106	29398106		
318303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-NON CURRENT			35327	35327		
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		1923141	6662139	5825084		1086086
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		255786	1045677	854985		65094
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT				61954		61954
319305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT		94032	323142	272358		43248
319501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		4254950	27312329	27946036		4888657
330102	ADVANCE FROM CLIENTS			3799714	3799714		
340101	OTHER ADVANCES RECEIVED		161689685	161689685			
350401	PROVISION FOR WAGE REVISION		5661865	1019801	1450855		6092919
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT						
350425	PROVISION FOR PRP- EXECUTIVE		9698689	9698689	12420807		12420807
350426	PROVISION FOR PRP- SUPERVISOR		2912511	3370134	1720209		1262586
350427	PROVISION FOR PLGI - WORKMAN		13118689	13137379	12836567		12817877
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN		1752800	1752800	3325000		3325000
350612	PROVISION AGAINST DEMAND RAISED BY GOVT DEPARTMENTS (SHORT TERM)		3028181		225396		3253577
350701	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS		450800	450800			
350901	PROVISION FOR OBSOLESCENCE IN STORES		9272107	1060291			8211816
350902	PROVISION FOR LOSSES PENDING INVESTIGATION		67078				67078
350919	PROVISION FOR OTHER EXPENSES		2628917	360279	4169461		6438099
370101	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-NON CURRENT		2417897000	262814890	157688934		2312771044
370102	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-CURRENT			157688934	262814890		105125956
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			61947834	61947834		
410101	LAND-FREE HOLD	60947930				60947930	
410121	LAND- RIGHT OF USE	47006555				47006555	
410201	ROADS	34873721				34873721	
410203	BRIDGES AND CULVERTS	1067432		1437516		2504948	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1024518476		257338	257338	1024518476	
410302	BUILDING CONTAINING WORKSHOP	8675349				8675349	
410304	OFFICE BUILDINGS-PERMANENT	25581719				25581719	
410305	OFFICE BUILDINGS-TEMPORARY	1650305				1650305	
410306	STORES AND GODOWN BUILDINGS	9299002				9299002	
410321	TRANSIT CAMP AND FIELD HOSTEL	30052596				30052596	
410322	SCHOOL BUILDINGS	14703305				14703305	
410323	HOSPITAL BUILDINGS	5597955				5597955	
410324	CLUB BUILDING	4821114				4821114	
410325	RESIDENTIAL BUILDING-PERMANENT	184185603				184185603	
410326	RESIDENTIAL BUILDING-TEMPORARY	200032				200032	
410327	CANTEEN BUILDING	2978738				2978738	
410328	BUILDINGS-OTHERS	26993261		3332889		30326150	
410601	DAMS AND BARRAGES	1400930333		370594	370594	1400930333	
410604	POWER TUNNELS AND PIPELINES	6464250854		1084196	1084196	6464250854	
410605	PENSTOCKS	214058748				214058748	
410607	TAILRACE TUNNELS	1159400282		189555	189555	1159400282	

NHPC LIMITED FARIDABAD

410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	591758904		59150		591818054	
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	296553747				296553747	
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	36156916				36156916	
410701	MAIN GENERATING EQUIPMENT	4824959522		15785526	15785526	4824959522	
410702	GENERATOR STEP UP TRANSFORMER	646465894		1997493	1997493	646465894	
410703	OTHER POWER PLANT TRANSFORMER	2457238		886063		3343301	
410705	EHV SWITCHGEAR SYSTEMS	2631685980		8220886	8220886	2631685980	
410707	DC SYSTEMS/ BATTERY SYSTEMS	48056480		1189431	151303	49094608	
410708	POWER AND CONTROL CABLES	1612745				1612745	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	148335946		248707	248707	148335946	
410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	46378716		114210	114210	46378716	
410711	CONTROL, METERING AND PROTECTION SYSTEM	287225496		11451693	938871	297738318	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	17937457		808222		18745679	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	105112117		17634815	14493376	108253556	
410801	SUBSTATION-TRANSFORMERS	23781507				23781507	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	25223068		65128	65128	25223068	
410803	SWITCH GEAR INCLUDING CABLE CONNECTIONS	4148968				4148968	
410804	LIGHTENING ARRESTORS	53201071		152985	152985	53201071	
410806	CONTROL METERING AND PROTECTION SYSTEM	181792				181792	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	697588				697588	
410905	STREET LIGHTING, ETC.	68701754		227383	227383	68701754	
411001	PLANT AND MACHINERY-OTHERS	40320				40320	
411002	DIESEL GENERATING SETS	58036177		12738883	122450	70652610	
411102	LOADERS	1252447			198222	1054225	
411104	TIPERS	30840				30840	
411109	CRANES (UP TO 100 TONS)	10886032				10886032	
411112	PUMPS	4245912		845021		5090933	
411114	WIELDING SETS	446541		296098		742639	
411115	AIR COMPRESSORS	948862				948862	
411116	DRILLING EQUIPMENT	1136159				1136159	
411118	FORK LIFTERS	1536305				1536305	
411130	OTHER EQUIPMENT	3007568				3007568	
411201	WATER SUPPLY	16146304		608445		16754749	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	8739599		876488		9616087	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	263064				263064	
411501	CARS	201687				201687	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	2050269				2050269	
411504	PICK UP VAN	49865				49865	
411505	FIRE TENDERS	482829				482829	
411507	BUSES	1578793				1578793	
411508	TRUCKS/TANKERS	347179				347179	
411511	MOTOR CYCLE/SCOOTER	136287		146694	76444	206537	
411603	BOATS	1039545				1039545	
411701	FURNITURE-FIXTURES-OFFICE	10293005		48020		10341025	
411702	FURNITURE-FIXTURES-RESIDENTIAL	60250			15000	45250	
411703	FURNITURE-FIXTURES-CANTEEN	34876				34876	
411705	FURNITURE-FIXTURES-CLUB	1072456				1072456	
411706	FURNITURE-FIXTURES-HOSPITAL	653411				653411	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	1023725		194752		1218477	
411801	COMPUTERS	6768230		1475093	120280	8123043	
411803	PRINTERS	2715883		69405		2785288	
411804	OTHER EDP EQUIPMENTS	8869493				8869493	
411805	SATELLITE COMMUNICATIONS SYSTEMS	1196270				1196270	
411806	NETWORKING DEVICES & SERVER	1728968				1728968	
411902	TELEPHONE TELEX MACHINES	1480982		43900		1524882	
411903	INTERIOR COMMUNICATION EQUIPMENTS	6393460				6393460	
412001	CALCULATORS AND OTHER ELECTRONIC DEVICES	18700				18700	
412002	TYPEWRITERS	3				3	
412003	PHOTOCOPY/DUPLICATING MACHINES	2172706		121374		2294080	
412005	HOSPITAL EQUIPMENTS	5065559		434510		5500069	
412006	CLUB EQUIPMENTS	222324				222324	
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	742914		23190		766104	
412008	AIR CONDITIONERS	2725204				2725204	
412011	AIR COOLERS/WATER COOLERS/FANS	951485		446273		1397758	
412012	SCHOOL EQUIPMENTS	168957				168957	
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	2709047		40473		2749520	
412020	OTHER OFFICE EQUIPMENTS	9144715			7800	9136915	
412101	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	1320839				1320839	
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	1355293		9860		1365153	
412501	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	1446813		258300	24000	1681113	
412502	LABORATARY TESTING AND METER TESTING EQUIPMENTS	3753697				3753697	
412503	MISC. ASSETS/EQUIPMENTS	7680983		2916991	139031	10458943	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	142795		240720		383515	
412801	FIXED ASSETS OF MINOR VALUE >750<5000	6190601		397893	3200	6585294	
413001	CONST. P&MECH. AWAITING DISPOSAL	34				34	
413002	SURPLUS ASSETS	1613			1601	12	
420102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE		16389464		1570020		17959484
420201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS,		9610968		1412446		11023414

NHPC LIMITED FARIDABAD

420301	ACCUMULATED DEPRECIATION -BUILDING		440238985	76981227	121945298		485203056
420601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		4572247923	1071960333	1608574091		5108861681
420701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		4127989503	1000533114	1460331461		4587787850
420801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		59010003	9286812	14905560		64628751
420901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)		42744789	6756774	10459950		46447965
421001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS		31035156	4316544	7338029		34056641
421002	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS						
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT		17467877	99111	539218		17907984
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		6781504		863298		7644802
421402	ACCUMULATED DEPRECIATION -POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS		134602		13884		148486
421501	ACCUMULATED DEPRECIATION -VEHICLE		1866609	64844	326186		2127951
421601	ACCUMULATED DEPRECIATION -AIRCRAFT/BOATS		603059		36072		639131
421701	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENT		9369669	5026	550856		9915499
421801	ACCUMULATED DEPRECIATION -COMPUTERS		18748429	118913	1019693		19649209
421901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS		4736732		433283		5170015
422001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT		11735684	2582	1330089		13063191
422101	ACCUMULATED DEPRECIATION -RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)		1030844		66615		1097459
422201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER		1355293		9860		1365153
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS		3532709	8930	874310		4398089
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR		6186523	3199	397688		6581012
430000	CWIP -DISTRIBUTION CONTROL ACCOUNT			1356872	1356872		
430203	CWIP -BRIDGES AND CULVERTS	1330392		1758888	3089280		
430306	CWIP -STORES AND GODOWN BUILDINGS	149225				149225	
430328	CWIP -BUILDINGS-OTHERS			6122295	5397755	724540	
430329	CWIP-OTHER CIVIL WORKS			154362		154362	
430601	CWIP -DAMS AND BARRAGES			1011984	30885	981099	
430608	CWIP -HYDROMECHANICAL WORKS-DAMS AND BARRAGES			9909228	2543432	7365796	
431201	CWIP -WATER SUPPLY AND DRAINS			693400	693400		
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - RECLASSIFICATION CONTROL ACCOUNT			36366916	36366916		
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	144344				144344	
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT	1152		125432	63292	63292	
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS	882389		1309634	1260182	931841	
610401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - IMPORTED	276312				276312	
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - INDIGENOUS	12590939		35450944	34194301	13847582	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS	13875178		15785115	10357700	19302593	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR EQUIPMENT	1282857		4095258	2377506	3000609	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR VEHICLES	321533		372606	402382	291757	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC HARDWARE/MECHANICAL ITEMS	10337782		24678913	18232451	16784244	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUBRICANTS	2586862		17308229	16482480	3412611	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN. ITEMS	2698097		6497650	5266815	3928932	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS	1633726		1289946	1037281	1886391	
611208	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS IN			7095	7095		
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MATERIALS	25693		27702	2373	51022	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS PENDING ISSUE	10983528		41728436	51869915	842049	
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			10958058	10958058		
612601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/ PENDING INSPECTION	1914122		19882558	15109669	6687011	
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS			352209	352209		
630501	DEBTORS FOR SALE OF SCRAP			846559	846559		
640101	CASH IN HAND	50000				50000	
640102	IMPREST WITH STAFF			37600	37600		
640450	CASH/ BANK CONTRA CONTROL ACCOUNT			143647289	143647289		
640501	CHEQUE ISSUED ACCOUNT NO.1	13213		127208391	127109203	112401	
640601	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			14440620	14440620		
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	411970		2875236	2329496	957710	
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT			189585	189585		
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN			46477	41013	5464	
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT			230107	217767	12340	

NHPC LIMITED FARIDABAD

650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT						
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT						
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	9498021		5681663	3141243	12038441	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT	949792		566918	228705	1288005	
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	35977		56749	57343	35383	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	171445		230286	208774	192957	
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	233073		620492	179228	674337	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT			18702	18702		
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT			3084	3084		
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT	263		4665	3383	1545	
650300	CONTRA- INTEREST ON EMPLOYEE ADVANCES- SECURED				870928		870928
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	25918		935226	957460	3684	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		4994931	20702377	21049754		5342308
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	4994931		1183171	704816	5473286	
650500	CONTRA- INTEREST ON EMPLOYEE ADVANCES- UNSECURED				26958		26958
650501	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	31583422		86800201	118383623		
650701	INSURANCE-PREPAID	23705420		99447583	89841120	33311883	
650703	OTHER PRE-PAID EXPENSES-CURRENT	619385		10592866	10561504	650747	
650713	OTHER PRE-PAID EXPENSES- NON CURRENT	844092		2731725	3053744	522073	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	450800			450800		
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	37183		117422	128418	26187	
650820	OTHER CLAIMS RECOVERABLE			874150	874150		
650826	CLAIMS RECOVERABLE FROM REHS TRUST-INDOOR-NON TAXABLE			7860	7860		
650827	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-TAXABLE			81010	81010		
650828	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-NON TAXABLE			355690	355690		
651001	LOSSES PENDING INVESTIGATION	67078		699	699	67078	
651201	AMOUNT RECOVERABLE ON DEPOSIT WORKS	3503842		60	3503902		
651301	AMOUNT RECOVERABLE IN RESPECT OF PROJECT MANAGEMENT/CONSULTANCY WORKS			5273109	5273109		
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	347993		2225211	2097792	475412	
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT	35396		103520	138916		
651522	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT			29935	24471	5464	
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT	8638		115765	116804	7599	
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	165000		379456	359728	184728	
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-CURRENT	50617		202217	115787	137047	
651614	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-CURRENT	9506		54363	44843	19026	
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED-CURRENT	53347		131575	143270	41652	
651618	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-CURRENT			26958		26958	
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON CURRENT	1966750		8232943	8110962	2088731	
659412	DEPOSIT WITH OTHER GOVT. DEPTT.-CURRENT	3028181		12816811	12591415	3253577	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	15721044		22968533	17904222	20785355	
660102	CAR ADVANCE-SECURED-NON CURRENT	1764354		5998451	3952086	3810719	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	33279		548298	363890	217687	
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	502864		2149169	1785488	866545	
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT	2465180		12630095	8525102	6570173	
660202	CAR-ADVANCE-UNSECURED-NON CURRENT			1475008	1475008		
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT			237728	237728		
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	36000		609855	558855	87000	
660205	FURNITURE ADVANCE-NON CURRENT			1200	1200		
660206	MULTIPURPOSE ADVANCE	10286322		19468412	21397553	8357181	
660300	CONTRA- EMPLOYEE ADVANCES- SECURED				3842035		3842035
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			82500	72500	10000	
660302	TOUR TRAVELLING ALLOWANCE ADVANCE			323600	243800	79800	
660303	PAY ADVANCE	74724		280710	277198	78236	
660304	LEAVE TRAVEL CONCESSION ADVANCE						
660306	ADVANCE FOR MEDICAL TREATMENT			200000		200000	
660308	DEPARTMENTAL ADVANCE TO STAFF	63075		3523707	3551692	35090	
660310	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST						
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	5661865		1450855	1019801	6092919	
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	231		7132866	7128183	4914	
660500	CONTRA- EMPLOYEE ADVANCES- UNSECURED				876368		876368

NHPC LIMITED FARIDABAD

661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	2375716		13159900	12981120	2554496	
661502	CAR ADVANCE- SECURED-CURRENT	439234		3768052	3339738	867548	
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT	70990		345294	352982	63302	
661504	COMPUTER ADVANCE- SECURED-CURRENT	342984		1637714	1624009	356689	
661601	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT	409800		4294076	3845508	858368	
661602	CAR-ADVANCE- UNSECURED-CURRENT			205008	205008		
661603	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-CURRENT			37728	37728		
661604	COMPUTER ADVANCE - UNSECURED-CURRENT	9000		83544	74544	18000	
661605	FURNITURE ADVANCE-CURRENT	900		300	1200		
810101	SALE OF POWER				3535626168		3535626168
810102	SALE OF POWER - REGULATED			249176	210700166		210450990
810801	UNSCHEDULED INTERCHANGE			4716182	112191018		107474836
810901	CONGESTION CHARGES				2656400		2656400
812001	SALE OF POWER - NOT BILLED			393972149	399041007		5068858
812002	EARLIER YEAR SALES			175914131	172640442	3273689	
820103	TARIFF ADJUSTMENTS			161223734		161223734	
820104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT				15339432		15339432
820105	RAGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)			15339432		15339432	
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN			88947226	799029	88148197	
840101	LATE PAYMENT SURCHARGE			33080008	50233281		17153273
840501	INTEREST FROM EMPLOYEE ON HBA			4371	2586635		2582264
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE			16	283959		283943
840503	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE				11906		11906
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE				59721		59721
840701	RENT/HIRE CHARGES FROM CONTRACTORS				29270		29270
840708	RENT/HIRE CHARGES-OTHERS			7333	157445		150112
840901	LIABILITY NOT REQUIRED WRITTEN BACK				1129165		1129165
840902	PROVISION NOT REQUIRED WRITTEN BACK				2077000		2077000
841001	OTHER INCOME			62204980	73350702		11145722
841201	TOWNSHIP RECOVERIES			2371	857799		855428
841403	INTEREST ON UI CHARGES RECEIVABLE				4076		4076
841501	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS			109722663	110437318		714655
841702	LEASE RECOVERY				352980		352980
841703	ELECTRICITY RECOVERY			2272	1445928		1443656
841704	TELEPHONE RECOVERY			1	1		
841706	CABLE CHARGES			80	80		
841710	GUEST HOUSE RECOVERY			728	197934		197206
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			249000	4817800		4568800
860121	OTHER PRIOR PERIOD INCOMES				161689685		161689685
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			38993480	1330	38992150	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			40308002		40308002	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			835853	53712	782141	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2284000	1936	2282064	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			264425		264425	
900122	CONVEYANCE ALLOWANCE/MAINTENANCE (EXECUTIVE)			500	500		
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			4088265		4088265	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			2986321	225891	2760430	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			12420807		12420807	
900137	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			3426424	500	3425924	
900134	HPL ENCASHMENT (EXECUTIVE)			1173826	1173826		
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			7009905	158969	6850936	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			7043028	37744	7005284	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			369538		369538	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			404272		404272	
900148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)			25000		25000	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			2954802	358505	2596297	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			1720209	457623	1262586	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			180705		180705	
900163	HPL ENCASHMENT (SUPERVISOR)			1642120	1088318	553802	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			67391605	5531	67386074	
900167	DEARNESS ALLOWANCE (WORKMEN)			67598075	4561	67593514	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			2780619		2780619	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			3781656	310	3781346	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			188700		188700	
900180	TRANSPORT ALLOWANCE (WORKMEN)			14550		14550	
900183	HONORARIUM (WORKMEN)			900		900	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			17647391	2850181	14797210	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			16330209	283762	16046447	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			708962		708962	
900191	HPL ENCASHMENT (WORKMEN)			7884396	3423442	4460954	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			6156842		6156842	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			8146362		8146362	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1259832		1259832	
900213	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXECUTIVE)			62258		62258	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			10830693		10830693	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			1516431	14270	1502161	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			151250		151250	

NHPC LIMITED FARIDABAD

900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			1906410		1906410	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN)			13405126		13405126	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			2496250		2496250	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			18284276		18284276	
900261	PF ADMINISTRATION CHARGES			404889		404889	
900262	EQUITY DEPOSIT LINKED INSURANCE			2736		2736	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			2811704		2811704	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			3006678	295228	2711450	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			3281112	627384	2653728	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			748401	10	748391	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			2020874	434172	1586702	
900415	MEDICAL REIMBURSEMENT OUTDOOR RETIRED EMPLOYEE (TAXABLE)			543847	438959	104888	
900416	MEDICAL REIMBURSEMENT INDOOR RETIRED EMPLOYEE (TAXABLE)			1087903	1039657	48246	
900417	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR (NON			1543212	1201656	341556	
900418	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON TAXABLE)			859250	846892	12358	
900422	LIVERIES AND UNIFORMS			68033		68033	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			168370		168370	
900428	NEW YEAR/OTHER GIFTS TO STAFF			241600		241600	
900430	COST OF MEDICINES/APPLIANCES ETC.			1066445	4998	1061447	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY			540000		540000	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			75225		75225	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY			894375		894375	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			14525897		14525897	
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			140000		140000	
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1561664		1561664	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			2682293		2682293	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			593524		593524	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			1142372		1142372	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			1972334		1972334	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			706758		706758	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			761502		761502	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			618495		618495	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			678979		678979	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			1226726		1226726	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			413406		413406	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			361597		361597	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			1476683		1476683	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			179846		179846	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			115190		115190	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			3141815		3141815	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			365633	2530	363103	
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			214344		214344	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			236215	1946	234269	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			196872	1946	194926	
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			169799		169799	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			350192		350192	
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			318942	3891	315051	
900657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES			48618	1946	46672	
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			106693	3891	102802	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT			217612		217612	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			104953		104953	
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			316278	3891	312387	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			346749		346749	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			302207		302207	
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			15081	778	14303	
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			206578		206578	
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM			15458		15458	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			4071080	516	4070564	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			2128862	258	2128604	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			1486790	258	1486532	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			1660168		1660168	

NHPC LIMITED FARIDABAD

900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			3135138		3135138	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			3412030	258	3411772	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			157836		157836	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			780218		780218	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			2629378		2629378	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			808714		808714	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			1520135		1520135	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			3730246	774	3729472	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY			1887117		1887117	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			25931		25931	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			2043168	258	2042910	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			530824	103	530721	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			111163		111163	
900693	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-OTHER ALLOWANCES			30568		30568	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			87055830	301620	86754210	
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			14412052		14412052	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHERS			11929501		11929501	
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING			1609333	1	1609332	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			10437640	3817569	6620071	
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			37423		37423	
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING			2454480	636103	1818377	
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL			33804		33804	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			22776577	9192919	13583658	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			14865		14865	
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING			21892		21892	
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			5111466	1573939	3537527	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING			1318397	93080	1225317	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			1605259	519712	1085547	
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			1789200	895126	894074	
920218	REPAIR AND MAINTENANCE- CLUB BUILDING			199753		199753	
920219	REPAIR AND MAINTENANCE- SCHOOL BUILDING			189300		189300	
920301	DESILTATION EXPENSES			405032	12127	392905	
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND			357938		357938	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			6123907	1988951	4134956	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			383710	11136	372574	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS			1964201		1964201	
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS			9460334	4072337	5387997	
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS			7967		7967	
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM			6643		6643	
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM ,			633382	316691	316691	
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT			358746	247960	110786	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			4261091	2769219	1491872	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			58960		58960	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT			2797716	1611725	1185991	
920405	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT			18913119	9996097	8917022	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT			110321	49500	60821	
920503	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINERY			9834		9834	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			1061801	109765	952036	
920604	REPAIR AND MAINTENANCE-COMPUTERS			515635	256397	259238	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			3159607	790946	2368661	
920614	REPAIR AND MAINTENENCE-ELECTRICAL INSTALLATION			7884432	2408352	5476080	
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			13305040	4191237	9113803	
920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES			62185		62185	
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			169743	2	169741	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			193488		193488	

NHPC LIMITED FARIDABAD

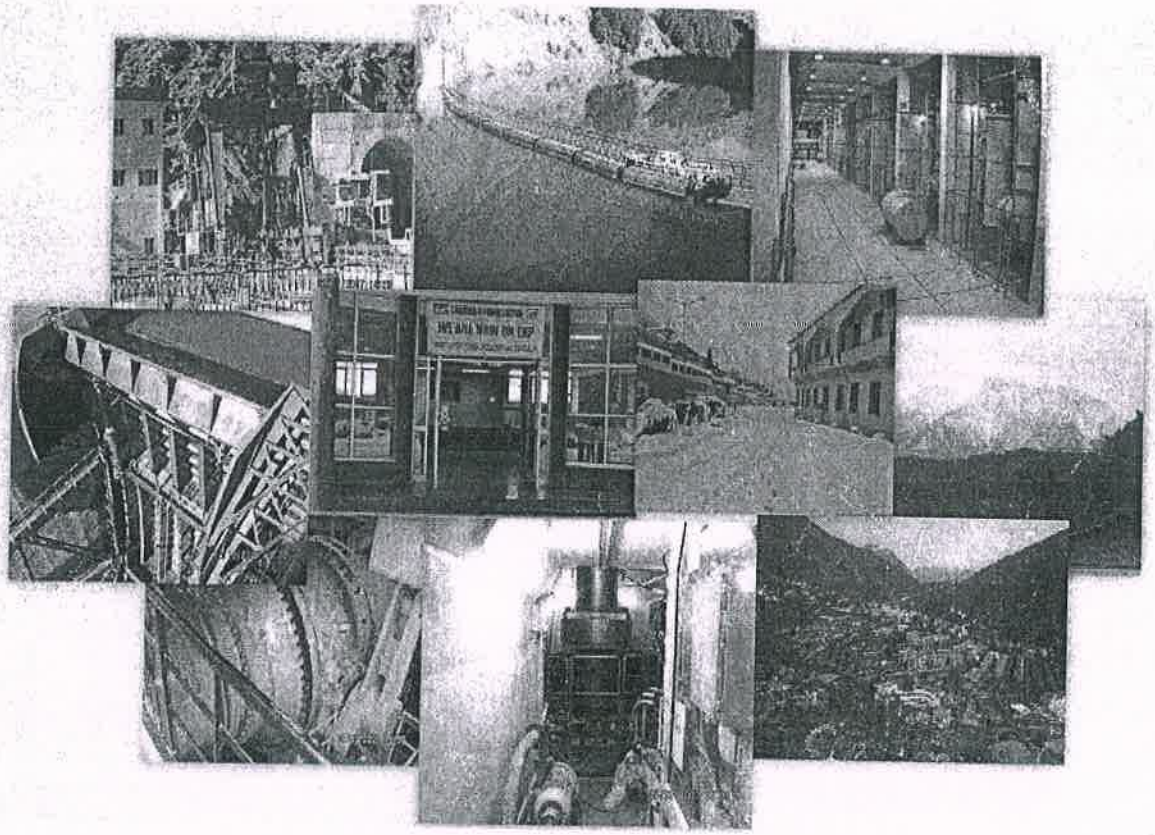
920713	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			3998		3998	
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT			190205		190205	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			204296	74452	129844	
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			41173		41173	
920731	REPAIR AND MAINTENENCE-OTHERS			1659420	508891	1150529	
920733	REPAIR AND MAINTENENCE- OTHER EXPENSES-CAR/JEEP			4498		4498	
920802	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			3391882	658272	2733610	
920811	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY			18813313	6684759	12128554	
920821	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS			7444386	2010767	5433619	
921108	HIRING OF VEHICLES-CAR/JEEP			11216754	2614376	8602378	
921201	RATES AND TAXES-VEHICLES			366344		366344	
921204	RATES AND TAXES-OTHERS			7005		7005	
921210	WATER CESS AND ENVIRONMENT PROTECTION CESS			400000		400000	
921312	INSURANCE PREMIUM,OF VEHICLES OTHER THAN CAR/JEEP			159504		159504	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			15546		15546	
921315	INSURANCE- FIDELITY			573		573	
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER			573		573	
921317	INSURANCE-TRANSIT INSURANCE			8589		8589	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			89841120		89841120	
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			10861511	3380443	7481068	
921403	SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL			84801077	20542503	64258574	
921506	ELECTRICITY EXPENSES-OFFICE			4230501	744712	3485789	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			9739606	1712462	8027144	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			14291022	2800000	11491022	
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			121601	11662	109939	
921602	INLAND TRAVEL			1444598	179911	1264687	
921607	INLAND TRAVEL- CONFERENCE			39095		39095	
921611	TRANSFER TA EXPENSES			779665	84326	695339	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING			2342478	225280	2117198	
921701	POL EXPENSE ON CARS/ JEEPS			112380		112380	
921702	POL EXPENSE ON TRANSPORT VEHICLE			747118		747118	
921703	POL EXPENSE ON HEAVY VEHICLE			383908		383908	
921707	POL ON OTHERS			201928		201928	
922001	TELEX AND POSTAGE			100406		100406	
922004	TELEPHONE CHARGES			1112981	64594	1048387	
922006	SATELLITE COMMUNICATION EXPENSES			6379584	2853887	3525697	
922010	OTHER COMMUNICATION EXPENSES			3670		3670	
922101	ADVERTISEMENT RECRUITMENT			523035	408714	114321	
922102	ADVERTISEMENT TENDERS			3918752	1376260	2542492	
922103	PUBLICITY NEWSPAPERS			251716	16652	235064	
922107	EXHIBITION EXPENSES			89211	16443	72768	
922108	MISC. PUBLIC RELATION			25567		25567	
922120	ADVERTISEMENT OTHERS			154022	54250	99772	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			16150		16150	
922401	PRINTING AND STATIONERY			392275	2000	390275	
922404	PRINTING AND BINDING OF REPORT			16097		16097	
922405	COMPUTER STATIONERY			44323		44323	
922406	COMPUTER CONSUMABLES			286433		286433	
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY			38386		38386	
922601	LEGAL EXPENSES			95096		95096	
923101	STATUTORY AUDIT FEES			22800	22800		
923106	OTHER MATTERS			13484	13484		
923108	COST AUDIT FEES			76300	7416	68884	
923109	COST AUDITORS-OUT OF POCKET EXPENSES			7555	7555		
923401	NORMAL LOSS OF STORES & INVENTORY			10407		10407	
923701	LOSS ON SALE OF ASSET			1100	678	422	
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			323862		323862	
925004	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND			626343	418800	207543	
925005	HORTICULTURE EXPENSES			3269613	1461264	1808349	
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			18301326	134883	18166443	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			5660339	3167873	2492466	
925011	TRAINING EXPENSES			3898803	1338166	2560637	
925012	WATER CHARGES			20000		20000	
925013	EXPENSES ON DEPARTMENTAL MEETING			25744		25744	
925015	CONSUMPTION OF LOOSE TOOLS			7095		7095	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENDENCE/REPUBLIC DAY			137999	38125	99874	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			45375		45375	
925020	MISCELLANEOUS EXPENSES			980059	120841	859218	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC			6132667	994943	5137724	
925029	EXP FOR REGULATED POWER			32936384	17596952	15339432	
925031	BRIEFCASE REIMBURSEMENT			5000		5000	
925103	CSR & SD -HEALTH CARE AND SANITATION EXPENDITURE			31556		31556	
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			352209		352209	
925107	CSR & SD - ART & CULTURE EXPENDITURE			51000		51000	
925109	CSR & SD.- SPORTS			209000	51000	158000	

NHPC LIMITED FARIDABAD

925113	CSR & SD - CAPACITY BUILDING			432167	166918	265249	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			19909140	1106790	18802350	
930122	DEPRECIATION -LAND/RIGHT TO USE			1570020		1570020	
930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			1412446		1412446	
930301	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			111200103	76981227	34218876	
930302	DEPRECIATION -BUILDING CONTAINING WORKSHOP			299616		299616	
930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT			873876		873876	
930306	DEPRECIATION -STORES AND GODOWN BUILDINGS			311388		311388	
930321	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			9260315		9260315	
930601	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)			1608574091	1071960333	536613758	
930701	DEPRECIATION -GENERATING PLANT AND MACHINERY			1460331461	1000367336	459964125	
930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION			14905560	9286812	5618748	
930901	DEPRECIATION -TRANSMISSION LINES			10459950	6756774	3703176	
931001	DEPRECIATION -PLANT AND MACHINERY-OTHERS			7338029	4316544	3021485	
931101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT			539218		539218	
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT			570938		570938	
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER			292360		292360	
931402	DEPRECIATION -POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK			13884		13884	
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP			148274		148274	
931502	DEPRECIATION -MOTOR CAR/JEEP			177912		177912	
931601	DEPRECIATION -AIRCRAFT/BOATS			36072		36072	
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			550856	711	550145	
931801	DEPRECIATION -COMPUTERS			969622	4647	964975	
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			433283		433283	
932001	DEPRECIATION -OFFICE EQUIPMENTS			1302159	369	1301790	
932101	DEPRECIATION -RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)			66615		66615	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS			580		580	
932501	DEPRECIATION -OTHER ASSETS			874310	1941	872369	
932801	**DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000**			**397688**		**397688**	
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS						
939001	DEPRECIATION ADJUSTMENT ON ACCOUNT OF FERV				37452967		37452967
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			4630990		4630990	
940301	INTEREST ON FOREIGN LOAN			32113880	12030653	20083227	
940701	EXCHANGE DIFFERENCE REGARDED AS ADJUSTMENT TO INTEREST COST			12768371	8234387	4533984	
941101	REBATE TO CUSTOMERS			6369957		6369957	
941201	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN			22861		22861	
941202	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN			7599		7599	
941302	GUARANTEE FEE ON FOREIGN CURRENCY LOAN			5628200		5628200	
941401	ROYALTY			84	84		
941503	OTHER BANK CHARGES- INDIAN CURRENCY			48297	89	48208	
941504	**OTHER BANK CHARGES- FOREIGN CURRENCY**			**18777**		**18777**	
941601	INTEREST TO BENEFICIARY STATES			26596628	-1	26596629	
949001	INTEREST ADJUSTMENT ON ACCOUNT OF FERV			8234387	12768371		4533984
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			9370	800	8570	
950425	PRIOR PERIOD EXPENSES -DEPRECIATION			458965		458965	
950450	PRIOR PERIOD EXPENSES -OTHERS			78652		78652	
950701	BAD AND DOUBTFUL CLAIMS PROVIDED			450800	450800		
959998	PRIOR PERIOD ADJUSTMENTS (NET) <CORPORATE/REGIONAL OFFICE>			19880	41530		21650
	TOTAL	2.0974E+10	2.0974E+10	14916424424	14916424424	26659854223	26659854223

NHPC LIMITED FARIDABAD

NHPC LIMITED



(A GOVT. OF INDIA ENTERPRISE)

CHAMERA-II POWER STATION

KARIAN,

DISTT. CHAMBA (H.P.)-176310

BALANCE SHEET AS ON 31.03.2017

524

NHPC LIMITED FARIDABAD

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:

S. N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS
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 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.

526

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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

DHANANI & CO. CHARTERED ACCOUNTANTS NEW DELHI
NHPC LIMITED FARIDABAD

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.

528

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD
V. SINGHANIA & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

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

530

R. CHAWAN & CO. NEW DELHI CHARTERED ACCOUNTANTS
NHPC LIMITED FARIDABAD

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

S.M. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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.

532

DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI
NHPC LIMITED FARIDABAD

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 differences resulting from restating long term foreign currency monetary items on the reporting date are charged to

NHPC LIMITED FARIDABAD

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 rendered by

DHANDHANIA & CO. CHARTERED ACCOUNTANTS NEW DELHI
NHPC LIMITED FARIDABAD

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.

S. NAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI
NHPC LIMITED FARIDABAD

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.

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI
NHPC LIMITED FARIDABAD

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

19.0 Impairment of non-financial assets other than inventories

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

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

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

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

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

20.0 Income Taxes

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

a) Current tax

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

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

b) Deferred tax

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

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

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

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

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

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

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

21.0 Compensation from third parties

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

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

22.0 Segment Reporting

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

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

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

23.0 Leases

a) Company as a Lessee:

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

N. CHAWAN & CO. NEW DELHI CHARTERED ACCOUNTANTS
NHPC LIMITED FARIDABAD

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.

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS
NHPC LIMITED ★ FARIDABAD ★

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.

*****

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED ★ FARID... ★

NHPC LIMITED

Name of the Unit : CHAMERA-II 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	10,07,34,94,898	10,36,24,63,300	11,36,96,99,028
b) Capital Work In Progress	2.2	-	1,02,14,998	1,24,63,145
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	2,75,84,145	2,90,47,071	3,06,17,091
e) Financial Assets				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	4,19,27,372	3,18,23,262
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	23,00,274	27,41,782	3,43,94,264
(2) CURRENT ASSETS				
a) Inventories	5	7,47,76,939	6,23,96,725	3,92,98,879
b) Financial Assets				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	55,519	1,62,401	63,213
iv) Bank balances	9	-	-	-
v) Loans	10	-	1,39,73,470	1,46,05,443
vi) Others	11	3,19,921	29,871	63,101
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	3,54,97,906	3,44,75,674	2,44,64,482
TOTAL ASSETS		10,21,40,29,602	10,55,74,32,664	11,55,74,91,908
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		10,21,40,29,602	10,55,74,32,664	11,55,74,91,908
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	1,71,14,69,913	2,14,55,35,115	1,83,87,92,520
(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	1,59,957	9,60,221	12,73,427
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	2,55,56,09,129	2,78,92,93,974	2,81,55,35,580
(3) CURRENT LIABILITIES				
a) Financial Liabilities				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		-	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		4,39,95,505	4,09,24,154	5,85,79,707
ii) Other financial liabilities	20.2	1,60,21,583	1,73,83,595	98,44,262
b) Other Current Liabilities	21	10,92,57,058	11,06,00,271	16,69,05,499
c) Provisions	22	5,01,27,994	3,62,64,369	3,01,11,606
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	5,72,73,88,463	5,41,64,70,965	6,63,64,49,307
TOTAL EQUITY & LIABILITIES		10,21,40,29,602	10,55,74,32,664	11,55,74,91,908

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34
Disclosure on First time adoption of IND AS	35

Note 1 to 35 form integral part of the Accounts

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

NHPC LIMITED FARIDABAD

For S.N. Dhawan and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

(CA S.K. Khattar)
Partner
M.No. 084993

(Ashok Kumar)
Head of Finance

(Ram Pal Sharma)
General Manager

Place: FARIDABAD
Date: 11.04.2017

541

NHPC LIMITED

Name of the Unit : CHAMERA-II 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	2,98,25,02,939	3,93,14,79,936
ii) Other Income	25	29,65,34,642	4,77,50,955
TOTAL INCOME		3,27,90,37,581	3,97,92,30,891
EXPENSES			
i) Generation and Other Expenses	26	53,21,35,961	41,31,12,061
ii) Employee Benefits Expense	27	67,81,66,330	52,47,69,649
iii) Finance Cost	28	2,44,778	2,59,87,131
iv) Depreciation & Amortization Expense	29	36,20,94,318	1,03,11,74,489
TOTAL EXPENSES		1,57,26,41,387	1,99,50,43,330
Profit before Exceptional items,Rate Regulated Activities and Tax		1,70,63,96,194	1,98,41,87,561
Exceptional items		-	-
PROFIT BEFORE TAX		1,70,63,96,194	1,98,41,87,561
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		1,70,63,96,194	1,98,41,87,561
Movement in Regulatory Deferral Account Balances	31	-	-
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
PROFIT FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		1,70,63,96,194	1,98,41,87,561
Profit for the year from continuing operations (A)		1,70,63,96,194	1,98,41,87,561
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		(64,28,328)	-
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)		(64,28,328)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		1,69,99,67,866	1,98,41,87,561

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

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

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34
Disclosure on First time adoption of IND AS	35

Note 1 to 35 form integral part of the Accounts

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

For S.N. Dhawan and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

S.N. DHAWAN & CO. LLP ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

(CA S.K. Khattar)
Partner
M.No. 084993

(Ashok Kumar)
Head of Finance

(Ram Pal Sharma)
General Manager

NHPC LIMITED ★ FARIDABAD ★

Place: FARIDABAD
Date: .04.2017

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)	-	354,97,643	290,88,746
- Unsecured (considered good)	-	64,29,729	27,34,516
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-
Sub-total	-	419,27,372	318,23,262
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	-	419,27,372	318,23,262
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	-	-	-

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

543

Provision for Doubtful Deposits *4			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - For Corporate Office only			
ii) Advance due by firms or private companies in which any Director of the Company is a Director or member			
iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.			

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

(Amount in ₹)

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

NOTE NO. 4 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)	-	-	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
Less : Provision for expenditure awaiting utilisation certificate	-	-	-
Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *1	-	-	-
Sub-total	-	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
i) DEPOSITS			
- Unsecured (considered good)	22,23,219	22,19,709	19,66,750
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	22,23,219	22,19,709	19,66,750
ii) Other advances			
- Unsecured (considered good)	77,055	5,22,073	8,44,092
- Unsecured (considered doubtful)	-	-	-
	77,055	5,22,073	8,44,092
C. Others			
i) Defferred Foreign Currency Fluctuation			
Deferred Foreign Currency Fluctuation Assets	-	-	315,83,422
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	-	-	315,83,422
Ii) Deferred Cost on Employee loans given			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	23,00,274	27,41,782	343,94,264

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	-	-	-

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARI

544

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	770,93,829	619,84,117	449,97,445
Stores in transit/ pending inspection	34,68,612	66,87,011	19,14,122
Loose tools	23,75,292	18,86,391	16,33,726
Scrap inventory	51,022	51,022	25,693
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	82,11,816	82,11,816	92,72,107
TOTAL	747,76,939	623,96,725	392,98,879
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	82,11,816	92,72,107	92,72,107
Addition during the year			
Used during the year			
Reversed during the year		10,60,291	
Closing balance	82,11,816	82,11,816	92,72,107
Explantory Note:			
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	-	-
ii) Refer Note No. 34 for information of assets pledged with bank as security for related borrowings.			
iii) Events/circumstances led to the reversal of Write down value of inventories			

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

(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			

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

545

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	5,519	1,12,401	13,213
ii)	- In deposits account			
	(Deposits with maturity of three months or less)	-	-	-
	• With other banks			
	- In current account			
	Bank of Bhutan	-	-	-
B	Cheques, drafts on hand	-	-	-
C	Cash on hand			
	Cash on hand	50,000	50,000	50,000
D	Other Bank Balances	-	-	-
	TOTAL	55,519	1,62,401	63,213
	Explanatory Note: -			
	1) Cash on hand -(Includes stamps on hand)	-	-	-
	2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

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

(Amount in ₹)

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

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

546

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
OTHER LOANS			
Employees (including accrued interest)			
- Secured (considered good)	-	47,12,963	38,99,421
- Unsecured (considered good)	-	92,60,507	107,06,022
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-
	-	139,73,470	146,05,443
Contractor / supplier			
- Secured (considered good)			
- Unsecured (considered good)			
– Against bank guarantee			
– Others			
- Unsecured (considered doubtful)			
	-	-	-
Loan to State Government in settlement of dues from customer			
- Secured (considered good)			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful Other loans & advances			
	-	-	-
Advances to Subsidiaries / JV's	-	-	-
TOTAL	-	139,73,470	146,05,443

*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			

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Others			
a) Claims recoverables	3,19,921	29,871	5,13,901
Less: Provisions for Doubtful Claims *1	-	-	4,50,800
Sub-total	3,19,921	29,871	63,101
b) Interest Income accrured on Bank Deposits	-	-	-
c) Receivable from Subsidiaries / JV's	-	-	-
d) Interest recoverable from beneficiary	-	-	-
e) Lease Rent receivable-Current	-	-	-
f) Interest recievable on lease	-	-	-
TOTAL	3,19,921	29,871	63,101
*1 Provisions for Doubtful Claims			
Opening Balance	-	4,50,800	4,50,800
Addition during the year			
Used during the year		4,50,800	
Reversed during the year			
Closing balance	-	-	4,50,800
Explanatory Note:-			
1) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC).			

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

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

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

548

NOTE NO. 13 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)	-	-	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
Sub-total	-	-	-
B. Advances other than Capital Advances			
a) Deposits			
- Unsecured (considered good)	10,32,941	10,32,941	30,28,181
Less : Provision against demand raised by Govt.Depts.	10,32,941	10,32,941	30,28,181
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
Sub-total	-	-	-
b) Advance to contractor / supplier			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	44,02,319	4,914	231
Less : Provisions for expenditure awaiting utilization certificate	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *2	-	-	-
Sub-total	44,02,319	4,914	231
c) Other advances - Employees			
- Unsecured (considered good)	95,000	4,03,126	1,37,799
- Unsecured (considered doubtful)			
Sub-total	95,000	4,03,126	1,37,799
d) Interest accrued on:			
Loan to State Government in settlement of dues from customers	-	-	-
Others			
- Considered Good	-	-	-
- Considered Doubtful	-	-	-
Less: Provisions for Doubtful Interest *3	-	-	-
Sub-total	-	-	-
C. Others			
a) Expenditure awaiting adjustment	-	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-	-
Sub-total	-	-	-
b) Losses awaiting write off sanction/pending investigation	51,21,477	67,078	67,078
Less: Provision for losses pending investigation/awaiting write off / sanction *5	51,21,477	67,078	67,078
Sub-total	-	-	-
c) Work In Progress			
Construction work in progress(on behalf of client)	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-
d) Receivable on account of unbilled revenue	-	-	-
e) Prepaid Expenditure	310,00,587	340,67,588	243,24,805
f) Deferred Employee Costs			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
g) Surplus / Obsolete Assets held for disposal	-	46	1,647
h) Others	-	-	-
TOTAL	354,97,906	344,75,674	244,64,482
*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	-	-	-

NHPC LIMITED FAR

549

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

*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	67,078	67,078	67,078
Addition during the year	50,54,399		
Used during the year			
Reversed during the year			
Closing balance	51,21,477	67,078	67,078
Explanatory Note:-			
1 Loans and Advances due from Directors or other officers at the end of the year/ period -For Corporate Office only			
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only			
3 Receivable on account of unbilled revenue represents			
Difference of grossing up of ROE			
J&K water cess			
RLDC Charges			
Tax adjustment			
MEA Sales			
MAT Impact			
Effective Tax rate			
FERV			
Others			
(For Corporate Office Only)			
4 Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	-	46	1,647

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Opening Balance	-	-	-
Add: Movement in Regulatory Deferral Account Balances			-
a) Employee Remuneration & Benefits	-	-	
b) Generation & Other exps.	-	-	
c) Provisions	-	-	
d) Depreciation	-	-	
e) Finance Cost	-	-	
f) Other Income	-	-	
g) Exchange Differences on Monetary Items	-	-	
Add: Adjustment during the year			
Less: Amortisation / Impairment during the year			
Closing Balance	-	-	-
1) For details refer Note No.-34-Other Explanatory Notes to Accounts			

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
1	Capital Reserve	-	-	-
2	Capital Redemption Reserve	-	-	-
3	Securities Premium Account	-	-	-
4	Bond Redemption Reserve	-	-	-
5	Self Insurance Fund	-	-	-
6	Corporate Social Responsibility Fund	-	-	-
7	Research & Development Fund	-	-	-
8	General Reserve	-	-	-
9	Retained Earnings			
	i) General Reserve - Opening Ind AS Adjustment	1,90,666	1,90,666	1,90,666
	ii) Other Equity - Ind AS Adjustment	1611,56,888	1611,56,888	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	(1498,45,507)	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(64,28,328)	-	
	Closing Balance Remeasurements of the defined benefit plans	(64,28,328)	-	-
	v) Surplus	17063,96,194	19841,87,561	18386,01,854
10	FVTOCI Reserve-			
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
	Total	17114,69,913	21455,35,115	18387,92,520
	* Surplus			
	Profit for the Year as per Statement of Profit and Loss	17063,96,194	19841,87,561	18386,01,854
	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	17063,96,194	19841,87,561	18386,01,854
	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	17063,96,194	19841,87,561	18386,01,854

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED

NHPC LIMITED FARIDABAD

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
FUNDS FROM CORPORATE OFFICE			
C.O.(FDB)	75505,04,033	84750,51,161	97417,92,935
IUT Closing Entries - CO	2807,67,585	(37771,18,575)	(37786,80,804)
L.O. MUMBAI	-	-	-
L.O. LUCKNOW	-	-	-
RO-JAMMU	-	-	-
RO-ITANAGAR	-	(2,276)	(13,106)
RO-SILIGURI	-	-	-
BAIRASIUL	(4,125)	-	-
RO-BANIKHET	143	2,95,646	1,95,169
LOKTAK	748,24,952	-	756,30,662
SALAL	-	-	2,03,541
TANAKPUR	(57)	-	(20,645)
CHAMERA-I	(811)	1,33,055	(1,05,493)
URI - I	(2,550)	(1,84,199)	26,74,362
RANGIT	3,060	-	2,19,427
CHAMERA-II	-	(2,02,891)	-
DULHASTI	-	-	-
DHAULIGANGA-I	1,14,316	(4,359)	(21,89,881)
TEESTA-V	1,219	76,463	(1,60,087)
CHAMERA-III	-	(4,51,794)	(30,503)
CHUTAK	(1,63,592)	(20,26,754)	(3,07,710)
TLDP-III	(52,496)	7,90,810	(2,22,411)
PARBATI -II	-	7,504	(66,254)
PARBATI-III	2,23,949	11,26,853	95,545
SEWA-II	(3,000)	-	(12,001)
URI - II	-	(21,13,647)	39,241
KISHANGANGA	10,97,492	-	-
BURSUR	-	-	52,085
NIMMO BAZGO	-	-	(338)
TLDP-IV	(34,851)	(43,654)	1,03,215
TEESTA-IV	-	-	-
SUBANSARI LOWER	-	21,58,395	-
DIBANG	(37,600)	(1,78,067)	(38,664)
TAWANG I & II	-	-	-
KOTLIBHEL 1A	-	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	63,960	-
RE CELL	-	8,90,588	-
WIND POWER PROJECTS, JAISALMER	-	-	-
BRRP	-	-	-
CHEQUE PAID ACCOUNT	-	-	54,698
CHEQUE COLLECTED ACCOUNT	1217,10,000	1255,90,000	995,00,000
COMMERCIAL - IUT	(63,41,866)	(144,13,630)	(95,93,611)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(29177,20,893)	-	-
CENTRALIZED VENDOR PAYMENT ACCOUNT	3931,09,465	3863,97,941	3620,23,068
Total	2293,94,090	2206,28,435	1453,06,867
	57273,88,463	54164,70,965	66364,49,307

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED

NHPC LIMITED FARIDABAD

952

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

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

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

Maturity Analysis of Borrowings

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

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

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Deposits/ retention money	1,59,957	9,60,221	12,73,427
TOTAL	1,59,957	9,60,221	12,73,427

Maturity Analysis of Deposit / Retention Money
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :

Particulars			
More than 1 Year & Less than 3 Years	1,79,882	10,86,086	14,64,093
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	1,79,882	10,86,086	14,64,093

S.N. DHAWAN & CO. NEW DELHI CHARTERED

NHPC LIMITED FARIDABAD

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

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

Explanatory Notes:-

Information about Provisions are given in Note 34 of Balance Sheet

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

554

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

(Amount in ₹)

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

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

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED

NHPC LIMITED FARIDABAD

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance Against Depreciation)	22076,45,087	23127,71,044	24178,97,000
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	3479,64,042	4765,22,930	3976,38,580
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	25556,09,129	27892,93,974	28155,35,580
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME			
As at the beginning of the year	-	-	-
Add: Received during the year			
Less: Released to Statement of Profit and Loss			
Balance as at the year end	-	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-	-

NOTE NO. 20.1 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	439,95,505	409,24,154	585,79,707
TOTAL	439,95,505	409,24,154	585,79,707

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

NOTE NO. 20.2 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Current maturities of long term debt *			
- Bonds	-	-	-
- Term Loan -Banks-Secured	-	-	-
- Term Loan -Banks-Unecured	-	-	-
- Other Parties-Secured	-	-	-
- Other Parties-Unsecured	-	-	-
Bond application money	-	-	-
Liability against capital works/supplies	74,52,037	93,47,166	9,87,957
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	85,69,546	80,36,429	88,56,305
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	160,21,583	173,83,595	98,44,262

* 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)

S.N. DHAWAN & CO. LLP NEW DELHI

NHPC LIMITED FARIDABAD

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Income received in advance (Advance against depreciation)	1051,25,957	1051,25,956	-
Unspent amount of deposit/agency basis works	-	-	-
Statutory dues payables	11,10,130	19,87,694	10,79,373
Advances against the deposit works	-	-	-
Less: Amount Spent on Deposit Works	-	-	(35,03,842)
Advances against cost of Project Mgt./ Consultancy Work	-	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-
Other liabilities	30,20,971	34,86,621	1693,29,968
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	1092,57,058	1106,00,271	1669,05,499

S.N. DHAWAN & CO. LLP CHARTERED ACCO NEW DELHI

NHPC LIMITED FARIDAB

NOTE NO. 22 PROVISIONS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) Provision for leave encashment			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
ii) Provision for REHS			
As per last Balance Sheet	-	-	-
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
iv) Provision for Memento			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
v) Provision for Wage Revision			
As per last Balance Sheet	10,54,343	56,61,865	56,61,865
Additions during the year	(10,54,343)	14,50,855	-
Amount used during the year	-	60,58,377	-
Amount reversed during the year	-	-	-
Closing Balance	-	10,54,343	56,61,865
Less: Advance paid	-	10,54,343	56,61,865
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	298,26,270	274,82,689	274,82,689
Additions during the year	(215,39,922)	298,26,270	-
Amount used during the year	-	269,16,780	-
Amount reversed during the year	-	5,65,909	-
Closing Balance	82,86,348	298,26,270	274,82,689
vii) Provision for Superannuation / Pension Fund			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
viii) Provision For Wage Revision 3rd PRC			
As per last Balance Sheet	-	-	-
Additions during the year	299,29,855	-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance	299,29,855	-	-
B. OTHERS			
i) Provision For Tariff Adjustment			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance	-	-	-
iii) Provision for Restoration expenses of Insured Assets			
As per last Balance Sheet	-	-	-
Additions during the year	-		-
Amount used during the year	-		-
Amount reversed during the year	-		-
Closing Balance	-		-

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

558

iv) Provision For Livlihood Assistence			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	-
Closing Balance after Fair Value Adjustment	-	-	-
v) Provision - Others			
As per last Balance Sheet	64,38,099	26,28,917	26,28,917
Additions during the year	121,53,572	40,34,578	-
Amount used during the year	63,81,390	2,25,396	-
Amount reversed during the year	2,98,490	-	-
Closing Balance	119,11,791	64,38,099	26,28,917
TOTAL	501,27,994	362,64,369	301,11,606

Explanatory Note: -

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

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

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

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

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

NOTE NO. 24 REVENUE FROM OPERATIONS

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	SALES		
	SALE OF POWER	27383,38,357	43854,11,373
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	(1163,37,367)	1524,54,723
	Tariff Adjustments	58,82,714	1918,10,868
	Regulated Power Adjustment	327,58,348	1032,99,965
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	15,99,613	63,69,957
	Sub - Total (A)	28144,35,049	39314,75,860
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	1051,25,956	-
E	OTHER OPERATING INCOME		
	Interest from Beneficiary States (Revision of Tariff)	629,41,934	4,076
F	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (F)	-	-
	TOTAL (A+B+C+D+E+F)	29825,02,939	39314,79,936

Explanatory Note: -

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

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

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

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

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

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

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

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED ★ FARIDABAD

NOTE NO. 25 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries	-	-
- Dividend -Others	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
Non-Trade		
- Dividend income -Others	-	-
- Interest	-	-
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers	-	-
- Loan to Government of Arunachal Pradesh	-	-
-Deposit Account	-	-
- Employee's Loans and Advances	-	29,37,834
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
- Others	-	-
Late payment surcharge	2765,40,995	171,53,273
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	35,008	7,14,655
Income from Insurance Claim	-	-
Liability/ Provisions not required written back #	32,66,464	32,06,165
Others	71,87,196	141,76,218
Exchange rate variation	-	-
Adjustment on a/c of Effective Interest		
- Others	-	-
- Grant in aid	-	-
'Effective Interest On Investments - Debt Instruments	-	-
Sub-total	2870,29,663	381,88,145
Add/(Less): C.O./Regional Office/PID Expenses	95,04,979	95,62,810
Sub-total	2965,34,642	477,50,955
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	2965,34,642	477,50,955
Explanatory Note: -		
1 Detail of Liability/Provisions not required written back #		
a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
e) Bad & Doubtful Capital Advances(*1 under Note No. 4)	-	-
f) Bad & Doubtful Deposits(*2 under Note No. 4)	-	-
g) Diminution in value of stores and spares (*1 under Note 5)	-	10,60,291
h) Bad and doubtful debts (*1 under Note 7)	-	-
i) Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
j) Provision for doubtful claims (*1 under Note No.11)	-	-
k) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
l) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
m) Provisions for Doubtful Accrured Interest (*3 under Note No. 13)	-	-
n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
p) Provision for wage revision (Sl.no-A(v) of Note No-22)	-	-
q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vi) of Note No-22)	-	5,65,909
r) Provision for Superannuation/Pension Fund (Sl.no-A(vii) of Note No-22)	-	-
s) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento etc) (Sl.no-A(I,il,iii,iv) of Note No-17 and Sl.no-A(I,Il,iii,Iv) of Note No.-22)	-	-
t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
v) Provision for Livlihood Assistance (Sl.no-B(II) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
x) Write back of Project expenses provided for		
y) Others	32,66,464	15,79,965
TOTAL	32,66,464	32,06,165
	-	-

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

S.N. DHAWAN & CO. NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NOTE NO. 26 GENERATION AND OTHER EXPENSES

(Amount in ₹)

PARTICULARS		For the year ended 31st March, 2017	For the year ended 31st March, 2016
A. GENERATION EXPENSES			
(i) Water Usage Charges		-	-
(ii) Consumption of stores and spare parts		115,75,270	149,49,564
B. Direct Expenditure on Contract, Project Management and Consultancy Works		-	-
C. REPAIRS & MAINTENANCE			
- Building		249,57,330	308,20,475
- Machinery		199,35,865	239,63,840
- Others		329,10,993	411,51,331
D. OTHER EXPENSES			
Rent & Hire Charges		96,02,924	85,62,183
Rates and taxes		7,81,888	7,73,349
Insurance		934,94,730	900,25,905
Security expenses		878,11,455	717,39,642
Electricity Charges		239,14,972	230,03,955
Travelling and Conveyance		47,88,884	42,26,258
Expenses on vehicles		13,52,909	14,45,334
Telephone, telex and Postage		90,69,463	46,78,160
Advertisement and publicity		20,63,374	30,89,984
Entertainment and hospitality expenses		14,950	16,150
Printing and stationery		9,44,009	7,37,128
Consultancy charges - Indigenous		17,03,378	95,096
Consultancy charges - Foreign		-	-
Audit expenses (Refer explanatory note-3 below)		75,669	68,884
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		54,480	-
Expenditure on land not belonging to company		-	-
Loss on Assets		21,312	10,829
Losses out of insurance claims (upto excess clause)		-	-
Losses out of insurance claims (beyond excess clause)		-	-
Books & Periodicals		79,370	38,386
Donation		-	-
CSR/ Sustainable Development		4,88,550	8,58,014
Community Development Expenses		-	-
Directors' expenses		-	-
Research and development expenses		-	-
Interest on Arbitration/ Court Cases		-	-
Interest to beneficiary states		1226,20,228	402,75,036
Expenditure on Self Generated VER's		-	-
Expenses for Regulated Power		51,45,080	152,34,474
Less: - Exp Recoverable on Regulated Power		(51,45,080)	(152,34,474)
Exchange rate variation		-	-
Other general expenses		375,18,572	317,58,918
	Sub-total	4857,80,575	3922,88,421
Add/(Less): C.O./Regional Office/PID Expenses		412,88,653	208,23,640
	Sub-total	5270,69,228	4131,12,061
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
		5270,69,228	4131,12,061
E. PROVISIONS			
Bad and doubtful debts provided		-	-
Expected Credit Loss Allowance-Trade Receivables		-	-
Bad and doubtful advances / deposits provided		-	-
Bad and doubtful claims provided		-	-
Doubtful Interest Provided for		-	-
Diminution in value of stores and spares		-	-
Shortage in store & spares provided		-	-
Provision against diminution in the value of investment		-	-
Project expenses provided for		-	-
Provision for fixed assets/ stores provided for		50,54,399	-
Diminution in value of Inventory of Self Generated VER's Provided for		-	-
Provision for catchment area treatment plan		-	-
Others		-	-
	Sub-total	50,54,399	-
Add/(Less): C.O./Regional Office/PID Expenses		12,334	-
	Sub-total	50,66,733	-
Less: Amount transferred to Expenditure Attributable to Construction		-	-
Less: Recoverable from Deposit Works		-	-
		50,66,733	-
Total carried forward to Statement of Profit & Loss		5321,35,961	4131,12,061

NHPC LIMITED FARIDABAD

562

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED

Explanatory Note: -

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

(Amount in ₹)

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

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	71,875	68,884
Reimbursement of expenses	3,794	-
Total Audit Expenses	75,669	68,884

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

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED ★ FARI

NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Salaries, wages, allowances	3975,27,239	3553,94,673
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	628,32,844	553,16,695
Staff welfare expenses	153,81,237	187,85,311
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	4757,41,320	4294,96,679
Add/(Less): C.O./Regional Office Expenses	2024,25,010	952,72,970
Sub-total	6781,66,330	5247,69,649
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	6781,66,330	5247,69,649

Explanatory Note: -

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

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

	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i) towards Employees Provident Fund	222,50,078	231,15,907
ii) towards Employees Defined Contribution Superannuation Scheme	350,34,732	397,36,632

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

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	200,83,227
	Term loan	-	-
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	-	200,83,227
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	30,460
	Guarantee fee on foreign loan	-	56,28,200
	Other finance charges	51,678	66,985
	Adjustment on account of effective Interest	1,78,396	1,67,349
	Committed Capital Expenses-Adjustment For Time Value	-	-
	Sub-total	2,30,074	58,92,994
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	45,33,984
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	(45,33,984)
	Sub-total	-	-
	Total (A + B + C)	2,30,074	259,76,221
	Add/(Less): C.O./Regional Office/PID Expenses	14,704	10,910
	TOTAL	2,44,778	259,87,131
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	2,44,778	259,87,131

Explanatory Note: -

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

NHPC LIMITED FARIDABAD

564

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Depreciation & Amortisation Expenses	3662,46,433	10633,13,356
Depreciation adjustment on account of Foreign Exchange Rate Variation	(122,21,521)	(374,52,967)
Add/(Less): C.O./Regional Office / PID Expenses	80,69,406	53,14,100
Sub-total	3620,94,318	10311,74,489
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	3620,94,318	10311,74,489

Explanatory Note: -

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

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARID

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

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

Explanatory Notes:-

	Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the year ended 31st March, 2017	For the year ended 31st March, 2016
i)	Accounting profit/loss before income tax	17063,96,194	19841,87,561
	Applicable tax rate	-	-
	Computed tax expense		
	Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
	.....		
	.....		
	.....		
	.....		
	.....		
	Change in rate of tax		
	Adjustment Relating To Earlier periods	-	-
	Income tax expense reported in Statement of P/L	-	-
ii)	Amounts recognised directly in Equity		
	Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity:		
	Current Tax	.....	.....
	Deferred tax	.....	.....
	Total		
iii)	Tax losses		
	Unused tax losses for which no deferred tax asset has been recognised	.....	.....
	Potential tax benefit @ 30%	.....	.....
	Note: The unused tax losses were incurred by a .....that is not likely to generate taxable income in the foreseeable future.		
iv)	Unrecognised temporary differences		
	Temporary differences relating to investments In subsidiaries for which deferred tax liabilities have not been recognised.		
	Undistributed Earnings		
	Unrecognised deferred tax liabilities relating to the above temporary differences	.....	.....
		.....	.....
	Certain subsidiaries of the group have undistributed earnings of Rs.....(31st March 2016 Rs.....) which , if paid out as dividends, would be subject to tax in the hands of the recipient. An assessable temporary difference exists, but no deferred tax liability has been recognised as the parent entity is able to control the timing of distributions from the subsidiary and is not expected to distribute these profits in the foreseeble future.		

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NOTE NO. 31 Movement In Regulatory Deferral Account Balances

(Amount In ₹)

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

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 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

568

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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)	-	-

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED ★ FARIDA

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	60947930	0	0	0	0	0	60947930	0			0	60947930	60947930
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	37378669	0	0	0	0	0	37378669	11023414	1294822	0	12318236	25060433	26355255
iv)	Buildings	1342590344	0	955371	0	0	0	1343545715	485203056	32402998	0	517606054	825939661	857387288
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)	10163168934	0	14617032	0	0	0	10177785966	5108861681	176838292	0	5285699973	4892085993	5054307253
vii)	Generating Plant and machinery	8784311556	0	49485553	0	4696468	-15464458	8813636183	4584172576	146063566	-1360495	4728875647	4084760536	4200138980
viii)	Plant and machinery Sub station	106536406	0	0	0	0	0	106536406	64628751	1361564	0	65990315	40546091	41907655
ix)	Plant and machinery Transmission lines	69399342	0	0	0	0	0	69399342	46447965	701640	0	47149605	22249737	22951377
x)	Plant and machinery Others	70692930	0	979745	0	0	0	71672675	34056641	1324744	0	35381385	36291290	36636289
xi)	Construction Equipment	24433563	0	16911550	0	1973571	0	39371542	17907984	1075804	-1662642	17321146	22050396	6525579
xii)	Water Supply System/Drainage and Sewerage	26370836	0	96900	0	0	0	26467736	7644802	765864	0	8410666	18057070	18726034
xiii)	Electrical installations	263064	0	0	0	0	0	263064	148486	3852	0	152338	110726	114578
xiv)	Vehicles	4917159	0	3659729	0	177608	0	8399280	2127951	187976	-68915	2247012	6152268	2789208
xv)	Aircraft/ Boats	1039545	0	0	0	0	0	1039545	639131	13080	0	652211	387334	400414
xvi)	Furniture and fixture	13365495	0	185101	45250	0	0	13505346	9915499	117842	-10112	10023229	3482117	3449996
xvii)	Computers	22703062	0	3397625	49213	3561588	0	22489886	19649209	1110193	-3400905	17358497	5131389	3053853
xviii)	Communication Equipment	7918342	0	0	0	19601	0	7898741	5170015	84792	-19594	5235213	2663528	2748327
xix)	Office Equipments	24979634	0	84316	0	159690	0	24904260	13063191	426510	-37464	13452237	11452023	11916443
xx)	Research and Development	1320839	0	0	0	0	0	1320839	1097459	3120	0	1100579	220260	223380
xxi)	Other assets	16277268	0	5008074	0	570810	0	20714532	4398089	493943	-79291	4812741	15901791	11879179
xxii)	Tangible Assets of minor value >750 and < Rs.5000	6585294	0	326357	4500	140621	0	6766530	6581012	326235	-145042	6762205	4325	4282
	Total	20785200212	0	95707353	98963	11299957	-15464458	20854044187	10422736912	364596837	-6784460	10780549289	10073494898	10362463300
	Previous year	20734770596	98067	57587580	170280	14783042	11312565	20785200212	9365071568	1061663332	-382714	10422736912	10362463300	11369699028

Explanatory Note: -

4) Underground works amounting to Rs. 1027.96 Cr (Previous Year Rs. 1027.63 Cr), 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.

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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		
	-	-

OTE 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								
	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

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.

OTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if require 3615274

(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								
	Land– Right to Use	47006555	0	0	0	0	0	47006555	17959484	1570020	0	19529504	27477051	29047071
	Computer Software	1365153	316720	36969	0	36969	0	1681873	1365153	79576	130050	1574779	107094	0
	Total	48371708	316720	36969	0	36969	0	48688428	19324637	1649596	130050	21104283	27584145	29047071
	Previous year	48361848	9860	0	0	0	0	48371708	17744757	1570600	9280	19324637	29047071	30617091

571

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

(Amount in

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2015	Additions		Deductions		Other Adjustments	As at 31-Mar-2016	As at 01-Apr-2015	For the Period	Adjustments	As at 31-Mar-2016	As at 31-Mar-2016	As at 31st March, 2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	60947930	0	0	0	0	0	60947930	0			0	60947930	60947930
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	35941153	0	1437516	0	0	0	37378669	9610968	1412446	0	11023414	26355255	26330185
iv)	Buildings	1339257455	0	3332889	0	0	0	1342590344	440238985	44964071	0	485203056	857387288	899018470
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)	10163109784	0	59150	0	0	0	10163168934	4572247923	536613758	0	5108861681	5054307253	5590861861
vii)	Generating Plant and machinery	8760227591	0	30880050	0	14493376	7697291	8784311556	4127989503	460043549	-3860476	4584172576	4200138980	4632238088
viii)	Plant and machinerySub station	106536406	0	0	0	0	0	106536406	59010003	5618748	0	64628751	41907655	47526403
ix)	Plant and machineryTransmission lines	69399342	0	0	0	0	0	69399342	42744789	3703176	0	46447965	22951377	26654553
x)	Plant and machinery Others	58076497	0	12616433	0	0	0	70692930	31035156	3021485	0	34056641	36636289	27041341
xi)	Construction Equipment	23490666	0	1141119	0	198222	0	24433563	17467877	539218	-99111	17907984	6525579	6022789
xii)	Water Supply System/Drainage and Sewerage	24885903	0	1484933	0	0	0	26370836	6781504	863298	0	7644802	18726034	18104399
xiii)	Electrical installations	263064	0	0	0	0	0	263064	134602	13884	0	148486	114578	128462
xiv)	Vehicles	4846909	0	146694	0	76444	0	4917159	1866609	326186	-64844	2127951	2789208	2980300
xv)	Aircraft/ Boats	1039545	0	0	0	0	0	1039545	603059	36072	0	639131	400414	436486
xvi)	Furniture and fixture	13137723	0	242772	15000	0	0	13365495	9369669	550145	-4315	9915499	3449996	3768054
xvii)	Computers	21278844	57593	1486905	120280	0	0	22703062	18748429	964975	-64195	19649209	3053853	2530415
xviii	Communication Equipment	7874442	0	43900	0	0	0	7918342	4736732	433283	0	5170015	2748327	3137710
xix)	Office Equipments	23921614	40473	1025347	7800	0	0	24979634	11735684	1301790	25717	13063191	11916443	12185930
xx)	Research and Development	1320839	0	0	0	0	0	1320839	1030844	66615	0	1097459	223380	289995
xxi)	Other assets	13024288	0	3291980	24000	15000	0	16277268	3532709	872369	-6989	4398089	11879179	9491579
xxii)	Tangible Assets of minor value >750 and < Rs.5000	6190601	1	397892	3200	0	0	6585294	6186523	397688	-3199	6581012	4282	4078
	Total	20734770596	98067	57587580	170280	14783042	7697291	20785200212	9365071568	1061742756	-4077412	10422736912	10362463300	11369699028
	Previous year	20804287538	366691	21367377	0	17812199	-73438811	20734770596	8310772254	1055828666	-1529352	9365071568	11369699028	12493515284

Please check the figures mannually and make correction if required.

Explanatory Note: -

4) Underground works amounting to Rs. 1027.63 Cr (Previous Year Rs. 1028.22 Cr), 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.

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

572

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

(Amount in ₹)

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

IOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

il. lo.	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								
	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

	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 .....

.....

ii) 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.

v) 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.

OTE NO. 2.4 Other Intangible Assets

0 0

(Amount in ₹)

I. o.	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								
	Land~ Right to Use	47006555	0	0	0	0	0	47006555	16389464	1570020	0	17959484	29047071	30617091
	Computer Software	1355293	9860	0	0	0	0	1365153	1355293	580	9280	1365153	0	0
	Total	48361848	9860	0	0	0	0	48371708	17744757	1570600	9280	[illegible]	29047071	30617091
	Previous year	48361848	0	0	0	0	0	48361848	15925118	1819639	0	[illegible]	30617091	32436730

573

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	Construction of CISF Post near GIS Building at Power House (C-517)	410328	110624
2	Electrical work for sub officer bachelor's accommodation for CISF near DG set	410328	261356
3	Construction of LMG Morcha at Power House (C-531)	410328	434166
4	Construction of Boat stand at Dam site, Bagga (Pkg No. C-529)	410601	274846
5	entrance of the Dam Control room, CPS-II (Pkg. C-530)	410601	1789863
6	Providing & Filling of Ballast brick in Spill way stop log (Pkg No. C-455)	410608	7723413
7	CERAMAX INTEGRATED MEASURING SYSTEM CIMS MKIV-R905023540	410608	1089940
8	CERAMAX INTEGRATED MEASURING SYSTEM CIMS MKIV-R905023540	410608	1089940
9	CERAMAX INTEGRATED MEASURING SYSTEM CIMS MKIV-R905023540	410608	1089940
10	CERAMAX INTEGRATED MEASURING SYSTEM CIMS MKIV-R905023540	410608	1089940
11	CIMS HIGH-SPEED CONVERTERCARD-R987119866	410608	234575
12	CIMS HIGH-SPEED CONVERTERCARD-R987119866	410608	234575
16	DOWN,3PH., 50HZ ,CU WOUND,OUTDOOR TYPE,OIL FILLED,ONAN COMPL	410703	56180
17	FLOAT CUM BOOST CHARGER 48V,80A	410707	18026
18	BATTERY BANK 48V, 425AH, 24 NOS CELL EACH CELL 2 VOLT,425 AH	410707	8099
20	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
21	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
22	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
23	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
24	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
25	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
26	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
27	VOLTAS SPLIT AC 1.5 TON WITH STABLIZER (HOT AND COLD),MODEL-18HSY	410709	46200
28	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD	410709	29500
30	LUX METER RANGE 0 TO 99999 LUX, TESTO 540	410711	9482
31	SOUND LEVEL METER , RANGE +30DB TO +130DB, TESTO 815	410711	30980
32	COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	410711	31973
33	COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	410711	31973
34	PC FOR MICROSCADA SERVERS, IBM, MODEL: X3500M4	410711	253650
35	PC FOR MICROSCADA SERVERS, IBM, MODEL: X3500M4	410711	253650
36	PC FOR MICROSCADA SERVERS, IBM, MODEL: X3500M4	410711	253650
37	ACCESSORIES, LENOVO, WORKSTATON/CLIENT E-32	410711	134512
38	GSM/GPRS MODEM, MAKE:-MOXA ONCELL/ MODEL:-G3110	410711	75111
39	GSM/GPRS MODEM, MAKE:-MOXA ONCELL/ MODEL:-G3110	410711	75111
40	GSM/GPRS MODEM, MAKE:-MOXA ONCELL/ MODEL:-G3110	410711	75111
41	LOGGER, MAKE:-ENCARDIO-RITE/ MODEL:-VDV2016	410711	477977
42	SERVER AND CLIENT PC, ABB, MICROSCADA PRO SYS 600 9.3	410711	2659484
43	PRESSURE METER-12,STRAIN GAUGE-12,ENCARDIO-RITE,E-DAS 10+B6:R15	410711	457492
44	GAUGE-12, MAKE:-ENCARDIO-RITE/ MODEL:-E-DAS 10	410711	409695
45	INSTRUMENT TO MEASURE OXYGEN % IN THE ATMOSPHERE, HONYWELL MAKE	410711	39547
46	VIBRATING WIRE INDICATOR - MAKE-ENCARDIO-RITE MODEL-EDI-51V	410711	106163
47	UPS 7.5 KVA	410713	11500
48	6KVA UPS WITH 16 NOS BATTERIES 12V,42AH AND RACK - MAKE-APC, MODEL- SRCE6UXI	410713	143527

NHPC LIMITED FARIDABAD

49	HIGH MAST LIGHTING, LENGTH 16 METER	410713	584850
50	HIGH MAST LIGHTING, LENGTH 16 METER	410713	584850
51	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829
52	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854
53	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	203490
54	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
55	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
56	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
57	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
58	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
59	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
60	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
61	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
62	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
63	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
64	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
65	TGB PADS(H-200MMXW-200MMXT-83.44MM)	410714	84134
66	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	931316
67	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	945001
68	FORGED RING (UNFINISHED, 102X205), DWG NO.1-15111-001	410714	2214720
69	RUNNER LOWER ROTATING LOWER LABYRINTH FORGED (UNFINISHED), DWG NO.1-15115-001	410714	1011486
70	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	1913342
71	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829
72	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854
73	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	1551879
74	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	468728
75	BLADE & GUIDE VANE, DRG NO. 1-15101-001, 1-114201-001	410714	2195550
76	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	1551879
77	BOTTOM RING LOWER LABYRINTH DRG NO 1-13103-002	410714	1551879
78	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	949442
79	BOTTOM RING UPPER LABYRINTH DRG NO1-13103-003	410714	949442
80	BOTTOM RING WEARING PLATEDRG NO 1-13105-001	410714	1792854
81	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	949442
82	HEAD COVER FIXED LABYRINTH AS PER DRG. NO- 1-13203-001 ITEM NO-2	410714	949442
83	HEAD COVER LOWER LABYRINTH DRG NO1-13203-002	410714	2033829
84	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	1913342
85	HEADCOVER WEARING PLATE DRG NO1-13205-001	410714	1913342
86	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
87	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
88	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
89	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
90	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
91	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
92	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
93	UPPER GUIDE BEARING FOR 100 MW HYDRO-UNITS FOR CPS-II	410714	66705
94	TRANSFORMER MANAGEMENT RELAY, MODEL 745-W2-P5-G5-HI-A-E, MAKE GE	410714	656300
95	6.3MM, MAX W.P. 12 BAR COMPL. WITH COATING,VALVES,BENDS ETC	410714	1374170

NHPC LIMITED
FARIDABAD

96	RELAY TYPE RET670 ALONG WITH RETROFITTING MATERIALS (2 UNITS)	410714	724779
97	PUMP,1.5 KW,415V AC, 3 PHASE,1000LPM,HEAD-4 METERS	410714	50164
98	PUMP,1.5 KW,415V AC, 3 PHASE,1000LPM,HEAD-4 METERS	410714	50164
99	PUMP,1.5 KW,415V AC, 3 PHASE,1000LPM,HEAD-4 METERS	410714	50164
100	PUMP,1.5 KW,415V AC, 3 PHASE,1000LPM,HEAD-4 METERS	410714	50164
101	POWER PACK UNIT COMPLETE IN ALL RESPECT, MAKE-OEW,25 HP	410714	819315
102	POWER PACK UNIT COMPLETE IN ALL RESPECT, MAKE-OEW,25 HP	410714	819315
103	LOWARA, MODEL- ESHF 32-250/110/P25 WITH STARTER PANEL	410714	902349
104	DISC 400 CUM/HR,KSB,KRTK-150-401/954-UNG1-K,45M POW. CONT. CABLE	410714	1619957
105	500KVA DG SET-MAKE-CUMMINNS,MODEL NO-KTAA-19-G11	411002	115105
106	500KVA DG SET-MAKE-CUMMINNS,MODEL NO-KTAA-19-G11	411002	115105
107	AMF PANEL FOR 500KVA DG SET, MAKE OF AMF PANEL-SUDHIR	411002	10530
108	MODEL - QSN14-G2, ALTERNATOR MAKE-STEMFORD	411002	92768
109	AMF PANEL FOR 380KVA DG SET, MAKE OF AMF PANEL-SUDHIR	411002	9190
110	WITH ACCOUSTIC ENCL,MAHINDRA,MODEL NO.-OGAG3429,ENGINE NO.-N	411002	250218
111	WITH ACCOUSTIC ENCL, MAHINDRA,MODEL NO.-PHAG7171,ENGINE NO.-	411002	277134
112	Installation of DG Sets & Earthing of DG Sets, Civil works for installation of DG Sets	411002	109695
113	SUBMERSIBLE PUMP 2 HP, KSB/CORA4C+XUMA(S)	411112	36843
114	SUBMERSIBLE PUMP 2 HP, KSB/CORA4C+XUMA(S)	411112	36843
115	SUBMERSIBLE PUMP 5 HP, KSB/CORA18C+UMAI 100	411112	53444
116	SUBMERSIBLE PUMP 5 HP, KSB/CORA18C+UMAI 100	411112	53444
117	SUBMERSIBLE PUMP MAKE-KSB MODEL-AMAREX NF 50-220/42, 4.2 KW	411112	144799
118	Additional drilling of deep bore well for cooling water system of Power House	411112	231716
119	AT HEAD OF 110 MTR., MAKE- FLYGT(XYLEM), MODEL- CP3240/835	411112	15171497
120	KIRLOSKER OPEN WELL SUBMERSIBLE PUMP (2"X1.5"), 3HP, MODEL: KOS335	411112	43376
121	KIRLOSKER OPEN WELL SUBMERSIBLE PUMP (2"X1.5"), 3HP, MODEL: KOS335	411112	43376
122	KIRLOSKER OPEN WELL SUBMERSIBLE PUMP (2"X1.5"), 3HP, MODEL: KOS335	411112	43376
123	DISCHARGE 1300 - 1600 LPM,MODY PUMPS/ G-502T	411112	59090
124	DISCHARGE 1300 - 1600 LPM,MODY PUMPS/ G-502T	411112	59090
125	END SUCTION PUMP FOR 90 KW , 2-POLE MOTOR, HEAD 100 M	411112	638559
126	MACHINE-150AMP - MAKE:FRONIOUSAUSTRIA MODEL:ACCU POCKET-150	411114	296097
127	SEWAGE TREATMENT PLANT	411202	96900
128	WATER TENDER ON ASHOK LEYLAND 1616IL , 4330 MM WB BS-III CHASIS, 6.5 KL CAPACITY	411505	3659729
129	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	411701	15106
130	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	411701	15106
131	EXECUTIVE CHAIR WITH ARM, CUSHION SEAT, GAS LIFTING MECHANISM, CHR 8000	411701	15106
132	REGAL WITH POWDER COATED LEG FRAME BLACK COLOUR ONLY	411701	8931
133	REGAL WITH POWDER COATED LEG FRAME BLACK COLOUR ONLY	411701	8931
134	REGAL WITH POWDER COATED LEG FRAME BLACK COLOUR ONLY	411701	8931
135	CARPET (6'X9')	411701	7081
136	CARPET (6'X9')	411701	7081
137	CENTRE WOODEN TABLE WITH GLASS TOP, 3 FEET X 2 FEET	411707	10238
138	DOUBLE BED (BOX TYPE) WITH SIDE TABLE (WALL NUT) SUPERIOR QUALITY SIZE 72X73	411707	31850
139	SOFA SET 5 SEATER(3+2)	411707	37538
140	SWING THREE SEATER (58X5') (WXH)	411707	19202
141	PERSONAL COMPUTER (DESKTOP)	411801	55500
142	PERSONAL COMPUTER (DESKTOP)	411801	55500

576

NHPC LIMITED FARIDABAD

143	PERSONAL COMPUTER (DESKTOP)	411801	55500
144	PERSONAL COMPUTER (DESKTOP)	411801	55500
145	PERSONAL COMPUTER (DESKTOP)	411801	55500
146	PERSONAL COMPUTER (DESKTOP)	411801	55500
147	PERSONAL COMPUTER (DESKTOP)	411801	55500
148	PERSONAL COMPUTER (DESKTOP)	411801	55500
149	PERSONAL COMPUTER (DESKTOP)	411801	55500
150	PERSONAL COMPUTER (DESKTOP)	411801	55500
151	PERSONAL COMPUTER (DESKTOP)	411801	55500
152	PERSONAL COMPUTER (DESKTOP)	411801	55500
153	PERSONAL COMPUTER (DESKTOP)	411801	55500
154	PERSONAL COMPUTER (DESKTOP)	411801	55500
155	PERSONAL COMPUTER (DESKTOP)	411801	55500
156	PERSONAL COMPUTER (DESKTOP)	411801	55500
157	PERSONAL COMPUTER (DESKTOP)	411801	55500
158	PERSONAL COMPUTER (DESKTOP)	411801	55500
159	PERSONAL COMPUTER (DESKTOP)	411801	55500
160	PERSONAL COMPUTER (DESKTOP)	411801	55500
161	RAM, 1TB HDD, 18.5 MONITOR, WIN 10 PRO,DVDRW	411801	65000
162	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
163	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
164	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
165	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
166	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
167	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
168	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
169	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
170	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
171	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
172	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
173	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
174	FINGER ENROLLMENT SOFTWARE WITH MIN 5 USERS, AS PER DTS, ANEXSECURE MAKE	411803	27051
175	FINGER PRINT ENROLLMENT DEVICE, ANEXSECURE / AS-USB-FP	411803	15028
176	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
177	LED MONITOR WITH HDMI PORT MAKE- DELL MODEL- S2216H	411804	9398
178	AXIS PTZ DOME CAMERA (PAN 360 DEGREE) MAKE-AXIS, MODEL-Q6042-E	411804	320133
179	AXIS PTZ DOME CAMERA (PAN 360 DEGREE) MAKE-AXIS, MODEL-Q6042-E	411804	320133
180	AXIS BULLET CAMERA INBUILT IR ILLUMINATOR WITH ZOOM MAKE-AXIS, MODEL-P1425-LE	411804	106187
181	AXIS PTZ DOME CAMERA (PAN 270 degree) MAKE-AXIS, MODEL-P5414-E	411804	209235
182	OPTICAL ZOOM & AUTO FOCUS MAKE-AXIS MODEL-Q1765-LE	411804	163087
183	OPTICAL ZOOM & AUTO FOCUS MAKE-AXIS MODEL-Q1765-LE	411804	163087
184	COLOR LASERJET PRINTER, MAKE- HP, MODEL HP-1025	411804	16958
185	HP LASER JET PRINTER 1020+	411804	8768
186	HP LASER JET PRINTER 1020+	411804	8768
187	HP LASER JET PRINTER 1020+	411804	8768
188	HP LASER JET PRINTER 1020+	411804	8768
189	HP LASER JET PRINTER 1020+	411804	8768

NHPC LIMITED FARIDABAD

577

190	HP LASER JET PRINTER 1020+	411804	8768
191	HP LASER JET PRINTER 1020+	411804	8768
192	HP LASER JET PRINTER 1020+	411804	8768
193	HP LASER JET PRINTER 1020+	411804	8768
194	HP LASER JET PRINTER 1020+	411804	8768
195	HP COLOUR LASER JET PRINTER CP1025NW	411804	21494
196	HP LASER JET PRINTER, HP M1005	411804	14858
197	HP LASER JET PRINTER, HP M1005	411804	14858
198	HP LASER JET PRINTER, HP M1005	411804	14858
199	HP LASER JET PRINTER, HP M1005	411804	14858
200	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
201	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
202	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
203	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
204	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
205	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
206	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
207	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
208	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
209	M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	411804	17798
210	POE MIDSPAN PLUS FOR AXIS CAMERA 30 W MAKE-AXIS, MODEL-POE AXIS	411804	11476
211	POE MIDSPAN FOR AXIS CAMERA 15 W MAKE-AXIS, MODEL- POE AXIS	411804	9543
212	POE MIDSPAN FOR AXIS CAMERA 15 W MAKE-AXIS, MODEL- POE AXIS	411804	9543
213	POE MIDSPAN FOR AXIS CAMERA 15 W MAKE-AXIS, MODEL- POE AXIS	411804	9543
214	POE SWITCH 8 PORT MAKE- TP LINK MODEL- TL-SF1008P	411804	5040
215	WATER COOLER 120 LTR	412011	35648
216	WATER COOLER 120 LTR	412011	35648
217	AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX)	412011	6510
218	AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX)	412011	6510
219	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412201	36969
220	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	412501	21500
221	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	412501	21500
222	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	412501	21500
223	LED TV ,49 INCH,SAMSUNG,MODEL-49K5100	412501	62000
224	LED TV ,49 INCH,SAMSUNG,MODEL-49K5100	412501	62000
225	SONY LED KLV - 32 R 302 D	412501	20900
226	SONY LED KLV - 32 R 302 D	412501	20900
227	MEGA PIXEL, 30-40 METER RANGE MAKE-SPARSH-SCIE13BP-6R3P0	412503	7508
228	MEGA PIXEL, 30-40 METER RANGE MAKE-SPARSH-SCIE13BP-6R3P0	412503	7508
229	MEGA PIXEL, 40-60 METER RANGE MAKE-SPARSH-SCIE13BP-8R5P0	412503	9157
230	MEGA PIXEL, 40-60 METER RANGE MAKE-SPARSH-SCIE13BP-8R5P0	412503	9157
231	NVR 8 PORT MAKE- SPARSH MODEL- SR-NE-0808F201-GHF	412503	12696
232	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412503	36969
233	HAND OPERATED SIREN 1.5 KM RANGE	412503	21799
234	ACCESSORIES FOR HIGH FLOW ALERT, 1PH 220/250 AC,2800 RPM DOUBLE	412503	148219
235	PH 415/440V, 2800RPM,8 KM , 5HP-MAKE-KHERAJ, MODEL - HDT800	412503	108014
236	PH 415/440V, 2800RPM,8 KM , 5HP-MAKE-KHERAJ, MODEL - HDT800	412503	108014

NHPC LIMITED FARIDABAD

237	PH 415/440V, 2800RPM,8 KM , 5HP-MAKE-KHERAJ, MODEL - HDT800	412503	108014
238	PH 415/440V, 2800RPM,8 KM , 5HP-MAKE-KHERAJ, MODEL - HDT800	412503	108014
239	3-PHASE, 415-440 V, 2800 RPM(5 KM), MAKE - KHERAJ,MODEL-HDT500	412503	84011
240	3-PHASE, 415-440 V, 2800 RPM(5 KM), MAKE - KHERAJ,MODEL-HDT500	412503	84011
241	TELESCOPIC GAUGE, 8-150MM, P.NO.155-905	412503	9200
242	TELESCOPIC GAUGE, 8-150MM, P.NO.155-905	412503	9200
243	M WITH CONTROL PANEL, KSB, MODEL-KRTK-150-401/954-UNG1-K	412503	2773634
244	SYSTEM WITH MANDATORY SPARES, MAKE-AIMIL LTD., MODEL-MIS 27960	412503	11500
245	SYSTEM WITH MANDATORY SPARES, MAKE-AIMIL LTD., MODEL-MIS 27960	412503	11500
246	Associated civil works for installation of automatic water level recorder at Baloo & Karian Bhartan	412503	289984
247	HYDRAULIC BOLT TENSIONER, M72X2 WITH MANUAL HAND PUMP	412503	169614
248	HYDRAULIC BOLT TENSIONER, M90X4 WITH MANUAL HAND PUMP	412503	462351
249	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
250	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
251	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
252	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
253	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
254	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
255	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
256	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
257	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
258	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
259	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
260	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	11950
261	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	12200
262	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	12200
263	REFRIGERATOR 192 LITRES,SUMSANG 4 STAR RATING & MODEL NO. RJ19J2104RH/SE	412505	12200
264	MINI REFRIGERATOR, 62L, MAKE: HAIER, MODEL: HR-62 HP	412505	7700
265	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
266	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
267	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
268	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
269	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
270	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
271	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
272	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
273	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
274	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
275	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
276	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
277	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
278	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
279	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
280	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
281	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
282	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
283	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776

NHPC LIMITED
FARIDABAD

284	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
285	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
286	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
287	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
288	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
289	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
290	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
291	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
292	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
293	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
294	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
295	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
296	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
297	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
298	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
299	CLOTH DRYER STAND S S - MAKE- NISHA	412801	2776
300	STANDEES SIZE 6' X 2.5'	412801	1155
301	STANDEES SIZE 6' X 2.5'	412801	1155
302	STANDEES SIZE 6' X 2.5'	412801	1155
303	STANDEES SIZE 6' X 2.5'	412801	1155
304	AUTOMATIC VOLTAGE STABILIZER (SINGLE PHASE) CAPACITY 4 KVA	412801	2289
305	AUTOMATIC VOLTAGE STABILIZER (SINGLE PHASE) CAPACITY 4 KVA	412801	2289
306	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
307	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
308	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
309	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
310	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
311	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
312	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
313	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
314	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
315	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
316	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
317	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
318	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
319	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
320	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
321	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
322	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
323	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
324	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
325	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
326	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
327	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
328	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
329	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381
330	UPS 600VA - MAKE- EMERSON MODEL- ITON	412801	2381

NHPC LIMITED FARIDABAD

331	SONY DVD PLAYER, MODEL NO. DVP-SR-760	412801	4715
332	FIXED WIRELESS PHONE (GSM),MAKE:BEETEL,MODEL: FWP F1	412801	2150
333	FIXED WIRELESS PHONE (GSM),MAKE:BEETEL,MODEL: FWP F1	412801	2150
334	FIXED WIRELESS PHONE (GSM),MAKE:BEETEL,MODEL: FWP F1	412801	2150
335	FIXED WIRELESS PHONE (GSM),MAKE:BEETEL,MODEL: FWP F1	412801	2150
336	FIXED WIRELESS PHONE (GSM),MAKE:BEETEL,MODEL: FWP F1	412801	2150
337	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
338	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
339	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
340	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
341	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
342	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
343	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
344	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
345	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
346	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
347	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
348	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
349	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
350	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	2000
351	MOBILE HAND SET, SAMSUNG, MODEL NO.-Z2	412801	4500
352	MOBILE HAND SET, SAMSUNG, MODEL NO.-Z2	412801	4500
353	MOBILE HAND SET, SAMSUNG, MODEL NO.-Z2	412801	4500
354	GAS STOVE (3 BURNERS)	412801	3950
355	INDUCTION COOKER, BAJAJ/ICX 6	412801	2799
356	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
357	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
358	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
359	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
360	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
361	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
362	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
363	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
364	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
365	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
366	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
367	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
368	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
369	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
370	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
371	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
372	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
373	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
374	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
375	HEAT PILLAR DOUBLE ROD 1500/1600W	412801	2673
376	INSTANT GEYSER 3 LTR	412801	4050
377	INSTANT GEYSER 3 LTR	412801	4050

581

NHPC LIMITED FARIDABAD

378	INSTANT GEYSER 3 LTR	412801	4050
379	INSTANT GEYSER 3 LTR	412801	4050
380	INSTANT GEYSER 3 LTR	412801	4050
381	INSTANT GEYSER 3 LTR	412801	4050
382	INSTANT GEYSER 3 LTR	412801	4050
383	INSTANT GEYSER 3 LTR	412801	4050
384	INSTANT GEYSER 3 LTR	412801	4050
385	INSTANT GEYSER 3 LTR	412801	4050
386	ELECTRIC PLASTER CUTTER, MICO MAKE	412801	3450
387	Elect work in store building of PH	410306	149225
	Total		95744322

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	MICROSOFT OFFICE STD 2016 SNGL PLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-16
2	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-17
3	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-18
4	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-19
5	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-20
6	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-21
7	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-22
8	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-23
9	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-24
10	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-25
11	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-26
12	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-27
13	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-28
14	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-29
15	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-30
16	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-31
17	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	Corporate Office	100	IUA16-100-152801/Q2-32
18	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	412201	2215	Corporate Office	100	IUA16-100-152801/Q4-16
19	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	412201	2215	Corporate Office	100	IUA16-100-152801/Q4-17
	Total		316720			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	GYPSY- HP-48-6605	411502	33286
2	GYPSY -HP-48-6657	411502	68600
3	GYPSY-HP-48-6665	411502	75722

582

NHPC LIMITED FARIDABAD

4	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	36969
5	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412201	36969
6	HP COMPEQ NC8430,INTEL CORE DUO PROCESSOR T25000(2.0GHZ667FSB,1GB HDD@5400RPM,+/-RW	410713	77480
7	S.S.SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	282793
8	GOV. MAIN DISTRIBUTING VALVE,D-50 (ALSTOM)	410714	1495885
9	CLEAN WATER PUMP, KSB,MODEL-RDLV 150-340 A	410714	2840310
10	MOTOR KW/HP 5.50/7.50 RPM 1450, MAKE-ABB, MODEL-M2BA132S4	411112	25131
11	Pump LUBI Centrigugal Monoblock 5HP 50Hz 3 fase 1500rpm	411112	17256
12	Pump LUBI Centrigugal Monoblock 5HP 50Hz 3 fase 1500rpm	411112	17256
13	PumpM/W Block 5 H.P.	411112	7872
14	Monoblock pump 1.5 HP RPM 1440 Make crompton greaves	411112	11995
15	Submersible Pump with control panel GR 28-12-04	411112	92459
16	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	411114	44794
17	WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	411114	43941
18	DC inverter welding power source 150 Amp & accessories	411114	44720
19	Welding set	411114	1
20	Drilling Equipment	411116	529039
21	Drilling Machine Voltas model s.no 351087	411116	21966
22	Drilling Machine	411116	484046
23	Detonator	411130	1
24	Detonator	411130	1
25	Decorator Cabin	411130	1
26	Truscan Select Base W/o Stand	411130	489427
27	Light Condoctor	411130	1
28	Crank	411130	1
29	Telescopic in triple extn.ladder	411130	117684
30	Aluminium Ladder Extn up to 36'	411130	25979
31	UPS 1250 VA Line Interactive	411801	9863
32	UPS 650 VA Nexus	411801	1
33	UPS 650 VA Nexus	411801	1
34	UPS 650 VA Nexus	411801	1
35	Computer Compaq Pentium III	411801	7051
36	Computer Compeq prearco Note Book, intel pentium IV (DOP 01-11-04)	411801	73500
37	Computer Compaq nx9040 Notebook intel pentium IV	411801	86976
38	computer	411801	1
39	computer	411801	1
40	FINGER PRINT READER WITH SMART CARD READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	411803	0
41	EPSON LQ 3500 DOT MATRIX PRINTER	411803	49000
42	Printer	411803	1
43	Printer	411803	1
44	Printer	411803	1
45	Printer	411803	1
46	Printer	411803	1
47	Printer Codject Inkjet Plotter A 4	411803	35742
48	WORK CENTRE PRO 226COPIER/PRINTER WIYH SCANER ALONG WITH UPS 3KVA	411803	465300
49	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND CABLE	411804	11648
50	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND CABLE	411804	11648
51	PC NOTES TAKER MOBILE VERSION WITH SOFTWARE AND INTERFACE CABLE	411804	8164
52	Scaner HPColour Scanjet 5200 C	411804	1
53	Scaner HPColour Scanjet 5200 C	411804	1
54	Scanner HP scan Jet 3500 c	411804	5956
55	Scanner Hewlett Packard-Scanjet 7400 C	411804	26081
56	Capitalisation of providing local area network with 2 noHub, PKG No. EW-29	411804	564942
57	Capitalisation of providing local area network with 2 noHub, PKG No. EW-29	411804	564942
58	BIZ CARD FINDER WITH SOFTWARE AND INTERFACE CABLE	411804	6214
59	BIZ CARD FINDER WITH SOFTWARE AND INTERFACE CABLE	411804	6214
60	DOCU SCAN PEN WITH SOFTWARE AND INTERFACE CABLE	411804	15288
61	VSAT with Hub Scientific Atlanta	411805	1196270
62	HP ML570 G4 SERVER	411806	379808
63	Codless Telephone	411902	4950
64	Telephone	411902	1
65	Mobile Phone Nokia 3530	411902	7250

583

NHPC LIMITED
FARIDA

66	SAMSUNG MOBILE 13313	411902	1850
67	SAMSUNG MOBILE 13313	411902	1850
68	SAMSUNG MOBILE 13313	411902	1850
69	SAMSUNG MOBILE 13313	411902	1850
70	Refrigerator	412005	6280
71	WASHING MACHINE 6 KG. MAKE IFB	412007	29432
72	AQUAGUARD REVIVA ECONOMY (RO) WATER PURIFIER SYSTEM	412011	13287
73	WATER COOLER 120 LTR	412011	35648
74	WATER COOLER 120 LTR	412011	35648
75	COMMERCIAL WATER PURIFIER FLOW MAKE AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX)	412011	6510
76	COMMERCIAL WATER PURIFIER FLOW MAKE AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX)	412011	6510
77	Horizontal Loop rung ladder	412020	14693
78	VCR-BPL	412020	11682
79	PAMicrophone PRO 3200	412501	3471
80	PAMicrophone GM 611	412501	1906
81	DVD Player with Music System LDAV S 300	412501	19990
82	MEMORY STICK 1GB	412501	7990
83	MEMORY STICK 1GB	412501	7990
84	SINGLE STRAIGHT HEAVY DUTY LADDER OF 20 FT WITH 63 MM WIDE STEPS	412503	11835
85	SINGLE STRAIGHT HEAVY DUTY LADDER OF 20 FT WITH 63 MM WIDE STEPS	412503	11835
86	FT VIEW STATION SE 100D LICENSE SOFTWARE, ROCKWELL MAKE	412503	235353
87	FT VIEW STATION SE 100D LICENSE SOFTWARE, ROCKWELL MAKE	412503	235353
88	WEIGHING SCALE TABLE MODEL-30 KG CAPACITY, MAX MAKE	412503	7616
89	WEIGHING SCALE PLATE FORM SCALE-100 KG CAPACITY, MAX MAKE	412503	14645
90	PAPER SHREDAR	412503	6413
91	PAPER SHREDAR	412503	6413
92	Block Set	412801	1
93	Block Set	412801	1
94	Block Set	412801	1
95	MS PIPE SCISSOR LADDER 12'	412801	4408
96	MS PIPE SCISSOR LADDER 12'	412801	4408
97	Chair Setder	412801	1
98	Chair Setder	412801	1
99	Chair Setder	412801	1
100	PCH 7046 R	412801	1
101	PCH 7046 R	412801	1
102	PCH 7046 R	412801	1
103	Chair Sofa	412801	1
104	Cabinet 3 Drawer	412801	1
105	Cabinet 3 Drawer	412801	1
106	Trolley Stracher	412801	1
107	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
108	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
109	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
110	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
111	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
112	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
113	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
114	Battery Pack for GP-300 hand set 1200 MAH	412801	1623
115	UPS APC Make 500V AUPS	412801	2900
116	UPS 600-650 VA make LDS 20 minutes backup	412801	1
117	UPS 600-650 VA make LDS 20 minutes backup	412801	1
118	UPS from Baddyal Infotec	412801	3300
119	UPS from Baddyal Infotec	412801	3300
120	UPS from Baddyal Infotec	412801	3300
121	UPS 650 VA	412801	3520
122	UPS 650 VA	412801	3520
123	UPS800VA	412801	4745
124	1 KVA LUMINIOUS UPS	412801	3387
125	ONLINE UPS SYSTEM 1 KVA	412801	4454
126	MEGA PHONE SHOULDER SLIM TYPE (20WATT)	412801	3605
127	SONY DVD PLAYER, MODEL NO. DVP-SR-760	412801	4715
128	Telephone Beetel Set	412801	38
129	Telephone set Beetel with caller ID Model Blue clip-95	412801	1000
130	Telephone set Beetel with caller ID Model Blue clip-95	412801	1000
131	Telephone Model 1930 (Orpat)	412801	950
132	Telephone Model 1930 (Orpat)	412801	950
133	Telephone Model 1930 (Orpat)	412801	950
134	Telephone Model 1930 (Orpat)	412801	950
135	Telephone Model 1961 with caller ID	412801	999
136	Telephone Model 1961 with caller ID	412801	999
137	Telephone Twine Set Beetel	412801	1
138	Telephone Twine Set Beetel	412801	1
139	Telephone Twine Set Beetel	412801	1

NHPC LIMITED
FARIDA

140	Cordless Telephone Beetal	412801	2886
141	Cordless Telephone Beetal	412801	2886
142	Cordless Telephone Beetal	412801	2886
143	Siemens Euro Set 8155	412801	1
144	PA Megaphones model PM-99	412801	2187
145	PA Megaphones model PM-99	412801	2187
146	Mobile Model Nokia 1110	412801	2080
147	Mobile Model Nokia 1110	412801	2080
148	Mobile Model Nokia 1110	412801	2080
149	Mobile Model Nokia 2600	412801	2912
150	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
151	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
152	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
153	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
154	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
155	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
156	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
157	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
158	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
159	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
160	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
161	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
162	MOBILE HAND SET, SAMSUNG & SM-B313E	412801	1950
163	PH VALUE METER (POCKET TYPE), HANNA MAKE	412801	4746
164	JUICER MIXER GRINDER,MAHARAJA WHITELINE,MODEL NO-REGAL JX207A	412801	3296
165	JUICER MIXER GRINDER,MAHARAJA WHITELINE,MODEL NO-REGAL JX207A	412801	3296
166	PILLAR HEATER 2 ROD, 1500 WATT	412801	3299
167	PILLAR HEATER 2 ROD, 1500 WATT	412801	3299
168	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
169	PILLAR HEATER 2 ROD, 1500 WATT	412801	2375
	Total		11336926

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	ALMIRAH THREE LEAVES	411702	13650			
2	DIVAN 6 FT BY 4 FT WITH MATRESS	411702	10125			
3	DIVAN 6 FT BY 4 FT WITH MATRESS	411702	9100			
4	SOFA 3 SEATER	411702	12375			
5	HP PAVILION DV7 6010 TX LAPTOP (17.3 INCHES LED DISPLAY, 640GB SATA HARD DRIVE, 4 GB RAM DDR3	411801	49213			
6	CENTRE TABLE GALSS TOP	412801	4500			
	Total		98963			

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	Unit I (1a)	410701	-5990727
2	Unit II(1a)	410701	-736167
3	Unit III(1a)	410701	-90356
4	AIR CONDITIONING AND VENTILATION SYSTEM(1a)	410709	-610177
5	CONTROL, METERING AND PROTECTION SYSTEM(1a)	410711	-339740
6	Capital Spares	410714	-7697291
	Total		-15464458

NHPC LIMITED FARIDABAD

585

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	Linkage		As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	4302		-				-
ii)	Buildings	4303		1028127	1096130	(878902)	1245355	-
iii)	Railway sidings	4305		-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306		8344822	2571463	(1126090)	9790195	-
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		-	219393	(109698)	109695	-
ix)	Construction Equipment	4311		-				-
x)	Water Supply System/Drainage and Sewerage	4312		-				-
xi)	Other assets awaiting installation	4414, 6114,4318		842049	51348911		52190960	-
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)			10214998	55235897	(2114690)	63336205	-
	* 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			10214998	55235897	(2114690)	63336205	-
				12463145	59520257	(4180824)	57587580	10214998

Explanatory Note: -

Please check the figures mannually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2015	Addition	Adjustment	Capitalised	As at 31-Mar-2016
i)	Roads and Bridges	1330392	1758888	(1651764)	1437516	-
ii)	Buildings	149225	6276657	(2064866)	3332889	1028127
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	8346895	(2073)		8344822
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	-	693400	(462121)	231279	-
xi)	Other assets awaiting installation	10983528	42444417		52585896	842049
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)	12463145	59520257	(4180824)	57587580	10214998
	* For addition during the period refer Note No. 32					
	Construction Stores (for valuation refer Accounting Policy no. 10)	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	12463145	59520257	(4180824)	57587580	10214998
	Previous year	4667002	15414570	(3)	7618424	12463145

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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	0	0	0
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 and 44	0	0	0
e) Cash credit facilities /WCDL	437545	0	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
ii) Bond issue/ service expenses	437546	0	0	0
iii) Commitment fee	437547	0	0	0
iv) Guarantee fee on loan	437548	0	0	0
v) Other finance charges	437549	0	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0
Sub-total (c)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438105	0	0	0
Sub-total (C)		**0**	**0**	**0**

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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	437560	0	0	0
Sub-total (f)		**0**	**0**	**0**
Less: Capitalized During the year/Period	438104	0	0	0
Sub-total(F)		**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**

S.N. DHAWAN & CO. LLP ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

NHPC LIMITED ★ FARIDABAD

589

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARC , 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	-	-	-	-	-	-	-	-	1,15,02,047	-	-	1,15,02,047
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	1,15,02,047	-	-	1,15,02,047
Profit for the year		-	-	-	-	-	-	-	1,70,63,96,194	-	-	1,70,63,96,194
Other Comprehensive income		-	-	-	-	-	-	-	-64,28,328	-	-	-64,28,328
Total Comprehensive Income	-	-	-	-	-	-	-	-	1,69,99,67,866	-	-	1,69,99,67,866
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-		-			-
Others	-							-	-			-
Transfer from Retained Earning												-
Dividend		-	-	-	-	-	-		-			-
Tax on Dividend		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve									-			-
Total as on 31.03.2017	-	-	-	-	-	-	-	-	1,71,14,69,913	-	-	1,71,14,69,913

For S.N. Dhawan and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(CA S.K. Khattar)
Partner
M.No. 084993

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

Head of Finance

Head of Project

NHPC LIMITED FARIDABAD

590

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

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt Instruments through OCI	Total
Balance as at 1st April, 2015	-	-	-	-	-	-	-	-	190,666	-	-	190,666
Change in Accounting Policy												
Prior Period errors (Net)									161,156,888			161,156,888
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	161,347,554	-	-	161,347,554
Profit for the year									1,984,187,561			1,984,187,561
Other Comprehensive Income									-			-
Total Comprehensive Income	-	-	-	-	-	-	-	-	1,984,187,561	-	-	1,984,187,561
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve	-	-	-	-	-	-	-	-	-			-
Amount written back from Corporate Social Responsibility Fund	-	-	-	-	-	-	-	-	-			-
Tax on Dividend - Write back	-	-	-	-	-	-	-	-	-			-
Amount utilised from Self Insurance Fund	-	-	-	-	-	-	-	-	-			-
Transfer from Retained Earning												
Dividend (FY 2014-15)									-			-
Tax on Dividend (FY 2014-15)									-			-
Dividend (Interim 2015-16)	-	-	-	-	-	-	-	-	-			-
Tax on Dividend (Interim 2015-16)	-	-	-	-	-	-	-	-	-			-
Transfer to Bond Redemption Reserve	-	-	-	-	-	-	-	-	-			-
Transfer to Self Insurance Fund	-	-	-	-	-	-	-	-	-			-
Transfer to Research & Development Fund	-	-	-	-	-	-	-	-	-			-
Tfr to General Reserve									-			-
Total as on 31.03.2016	-	-	-	-	-	-	-	-	2,145,535,115	-	-	2,145,535,115

For S.N. Dhawan & Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)
(CA S.K. Khattar)
Partner
M.No. 084993

S.N. DHAWAN & CO LLP * CHARTERED ACCOUNTANTS * NEW DELHI

Head of Finance

Head of Project

591

CHAMERA-II 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			-		41,927,372		31,623,262
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		-	-	-	41,927,372	-	31,623,262
			-		-		-
Current Financial assets							
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		55,519		162,401		69,213
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		13,973,470		14,605,443
(vi) others							
(a) Claims recoverables	11		319,921		29,871		63,101
(b) interest receibable on investments and bank deposits	11		-		-		-
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	319,921	-	29,871	-	63,101
Total Current Financial Assets		-	375,440	-	14,165,742	-	14,731,757
Total Financial Assets		-	375,440	-	56,093,114	-	46,555,019

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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		159,957		960,221		1,273,427
(III)Trade Payables including MSME	20.1		43,995,505		40,924,184		58,579,707
(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		8,669,545		9,036,429		8,856,305
e) Liability against Capital Works/Supplies	20.2		7,452,037		8,347,166		987,957
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
Sub total			16,021,583	-	17,383,595	-	9,844,262
Total		-	60,177,045	-	59,267,970	-	69,697,396

Note:

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

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

893

B) FAIR VALUATION MEASUREMENT

(Amount in `)

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

		As at 31st March, 2017	As at 31st March, 2016	As at 01st Apr, 2015
	Note No.	Level 1	Level 1	Level 1
Financial Assets at FVTOCI				
(i) Investments-				
- In Equity Instrument (Quoted)	3.1	-	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-	-
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, 2017			As at 31st March, 2016			As at 01st Apr, 2016		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets										
(i) Loans	3.2									
a) Employees			0			0			31823262	
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	31823262	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				162158			969545			1273427
Total Financial Liabilities		0	0	162158	0	0	969545	0	0	1273427

S.N. DHAWAN & CO. LLP ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

NHPC LIMITED FARIDABAD

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

(Amount in `)

Particulars	Note No.	As at 31st March, 2017		As of 31.03.2016		As of 01.4.2015	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2						
(i) Loans							
a) Employees		-		41,927,372		31,823,262	31,823,262
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		-		41,927,372		31,823,262	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liabilities	16.2						
-Deposits/Retention Money		159,957	162,158	960,221	969,545	1,273,427	1,273,427
Total Financial Liabilities		159,957		960,221		1,273,427	

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

595

(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	16,243,902	16,064,020	179,882	-	-
Trade Payables	20.2	43,995,505	43,995,505	-	-	-
Total Financial Liabilities		**60,239,407**	**60,059,525**	**179,882**	-	-

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	18,535,371	17,449,285	1,086,086	-	-
Trade Payables	20.2	40,924,154	40,924,154	-	-	-
Total Financial Liabilities		**59,459,525**	**58,373,439**	**1,086,086**	-	-

As at 1st April 2015 (Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 01.4.2015	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	11,308,355	9,844,262	1,464,093	-	-
Trade Payables	20.2	58,579,707	58,579,707	-	-	-
Total Financial Liabilities		**69,888,062**	**68,423,969**	**1,464,093**	-	-

NHPC LIMITED FARIDABAD

596

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(ii)Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

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

(Amount in ')

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

For S.N. Dhawan & Co LLP
Chartered Accountants

(Firm Regn. No. 000050N/N500064)

(CA S.K. Khetan)
Partner
M.No. 084993

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

(Head of Finance)

(Head of Project)

NHPC LIMITED FARIDABAD

597

Appendix-I to Note-35

Name of the Unit : CHAMERA-II POWER STATION

(A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No	As at 31st March, 2018			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	10,351,150,735	11,312,565	10,362,463,300	11,389,699,028	-	11,389,699,028
b) Capital Work in Progress	2.2	10,217,071	(2,073)	10,214,998	12,463,145	-	12,463,145
c) Investment Property	2.3	-	-	-	-	-	-
d) Other Intangible Assets	2.4	29,047,071	-	29,047,071	30,617,091	-	30,617,091
e) Financial Assets							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	42,448,518	(521,146)	41,927,372	34,634,104	(2,810,842)	31,823,262
iii) Others	3.3	-	-	-	-	-	-
f) Other Non Current Assets	4	-	2,741,782	2,741,782	31,583,422	2,810,842	34,394,264
(2) CURRENT ASSETS							
a) Inventories	5	62,396,725	-	62,396,725	39,298,879	-	39,298,879
b) Financial Assets							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	162,401	-	162,401	63,213	-	63,213
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	50,669,734	(36,696,264)	13,973,470	39,068,278	(24,462,836)	14,605,443
vi) Others	11	-	29,871	29,871	-	63,101	63,101
c) Current Tax Assets (Net)	12	-	-	-	-	-	-
d) Other Current Assets	13	29,917	34,446,757	34,476,674	64,748	24,399,734	24,464,482
TOTAL ASSETS		10,546,122,172	11,310,492	10,557,432,664	11,557,491,908	-	11,557,491,908
(3) Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		10,546,122,172	11,310,492	10,557,432,664	11,557,491,908	-	11,557,491,908
EQUITY AND LIABILITIES							
(1) EQUITY							
(a) Equity Share Capital	15.1	-	-	-	-	-	-
(b) Other Equity	15.2	2,134,033,066	11,502,047	2,145,535,113	1,838,601,854	190,666	1,838,792,520
(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	-	960,221	960,221	-	1,273,427	1,273,427
b) Provisions	17	-	-	-	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
d) Other non-current Liabilities	19	2,790,360,060	(1,086,086)	2,789,293,974	2,817,458,721	(1,923,141)	2,815,535,580
(3) CURRENT LIABILITIES							
a) Financial Liabilities							
i) Trade Payables	20.1	43,636,712	(2,712,558)	40,924,154	58,587,726	(8,019)	58,579,707
Total outstanding dues of micro enterprises and small enterprises							
Total outstanding dues of Creditors other than micro enterprises and small enterprises							
ii) Other financial liabilities	20.2	-	17,383,595	17,383,595	-	9,844,262	9,844,262
b) Other Current Liabilities	21	125,336,998	(14,736,727)	110,600,271	176,282,694	(9,377,195)	166,905,499
c) Provisions	22	36,264,369	-	36,264,369	30,111,606	-	30,111,606
d) Current Tax Liabilities (Net)	23	-	-	-	-	-	-
(4) FUND FROM C.O.	15.3	5,416,470,965	-	5,416,470,965	6,636,449,307	-	6,636,449,307
TOTAL EQUITY & LIABILITIES		10,546,122,172	11,310,492	10,557,432,664	11,557,491,908	-	11,557,491,908

Head of Finance

Head of Project

598

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

Name of the Unit : CHAMERA-II 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	3,937,849,893	(6,369,957)	3,931,479,936
ii) Other Income	25	47,749,111	1,844	47,750,955
TOTAL INCOME		3,985,599,004	(6,368,113)	3,979,230,891
EXPENSES				
I) Generation and Other Expenses	26	431,038,328	(17,926,267)	413,112,061
ii) Employee Benefits Expense	27	524,769,649	-	524,769,649
iii) Finance Cost	28	25,819,782	167,349	25,987,131
iv) Depreciation & Amortization Expense	29	1,031,095,065	79,424	1,031,174,489
TOTAL EXPENSES		2,012,722,824	(17,679,494)	1,995,043,330
Prior Period Items		(161,156,888)	161,156,888	
Profit before Exceptional Items,Rate Regulated Activities and Tax		2,134,033,068	11,311,381	1,984,187,561
Exceptional Items		-		-
PROFIT BEFORE TAX		2,134,033,068	(149,845,507)	1,984,187,561
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		2,134,033,068	(149,845,507)	1,984,187,561
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.		2,134,033,068	(149,845,507)	1,984,187,561
Profit for the year from continuing operations		2,134,033,068	(149,845,507)	1,984,187,561
Profit from discontinued operations				-
Tax expense of discontinued operations				-
Profit from discontinuing operations after tax				-
II OTHER COMPREHENSIVE INCOME				
A (i) Items that will not be reclassified to profit or loss				
- Remeasurements of the defined benefit plans		-	-	-
Less Income Tax on remeasurements of the defined benefit plans		-	-	-
- Equity Investment		-	-	-
Less Income Tax on Equity Investment		-	-	-
B (i) Items that will be reclassified to profit or loss		-	-	-
- Investment in Debt Instruments		-	-	-
Less: Income Tax on Investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)		2,134,033,068	(149,845,507)	1,984,187,561

(Head of Finance) (Head of Project)

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

599

Appendix-II to Note

CHAMERA-II 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	2,134,033,068	1,838,601,854
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	189,482	190,666
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)	11,312,565	-
Tax effect of adjustments	-	-
	11,502,047	190,666
Total equity as per IND AS	2,145,535,115	1,838,792,520

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	2,134,033,068
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	-1,184
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)	11,312,565
Impact of Prior Period expenses transferred to Opening reserves	-161,156,888
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	-149,845,507
Profit after tax as per IND AS	1,984,187,561
Other comprehensive income	-
Total comprehensive income	1,984,187,561

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(Head of Finance)

(Head of Project)

Annexure-G

Name of unit: CHAMERA-II 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
1	922608	PAYMENT TO INTERNAL AUDITORS	Dr	44883	Travelling Expenses of Rs. 44533 and Service Tax Difference Amount of Rs. 350 in r/o internal auditors for the year 2015-16
2	920308	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS	Dr	250800	W/O for inspection & Calibration of Radial Gate, Flap Gate and SFT Gate position indication system for the year 2015-16
3	923109	COST AUDITORS-OUT OF POCKET EXPENSES	Dr	3794	TA/DA EXPENSES OF V.P. GUPTA & CO. COST AUDITORS FOR 2015-16
4	930306	Asset Capitalized wef 2014-15	Dr	3632	Depreciation pertaining to 2014-15
5	930306	Asset Capitalized wef 2014-15	Dr	5448	Depreciation pertaining to 2015-16
	Total			308557	

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	299477	2015-16
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
		3632	2014-15
		5448	2015-16
	total expenses (B)	308557	
C	ASSETS		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work in Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
i)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
a)	Inventories		

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

601

b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	Other Current Assets		
	TOTAL ASSETS (C)		
D	LIABILITIES		
2	NON-CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
	Other non-current Liabilities		
3	CURRENT LIABILITIES		
	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

(Head of Finance)

S.N. DHAWAN & CO. LLP
CHARTERED
NEW DELHI

NHPC LIMITED
FARIDABAD

602

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

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

NHPC LIMITED FARIDABAD

S.N. KHAWAN & CO. CHARTERED ACCOUNTANTS

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 2177127 (previous year Rs 3669150 and as at 01.04.2015 Rs 5657098). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs 2177127 (previous year Rs 3669150 and Rs 5657098) based on probability of outflow of resources embodying economic benefits and estimated Rs NIL (previous year Rs NIL and 01.04.2015 Rs NIL) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

The above is summarized as at 31.03.2017 as below:

(Amount in Rs)

Sl. No.	Particulars	Claims as on 31.03.2017	Provision against the claims	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition of contingent liability for the period
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1.	Capital Works	0	0	0	0	0
2.	Land Compensation cases	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	2177127	2177127	0	0	0
	Total	**2177127**	**2177127**	**0**	**0**	**0**

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	0	0	0	0	0
2.	Land Compensation cases	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0
4.	Others	3669150	3669150	0	0	0
	Total	3669150	3669150	**0**	**0**	**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.

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED NEW DELHI

(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 1032941 (previous year Rs 3140879 and as at 01.04.2015 Rs 3028181) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.

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

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

(Amount in Rs)

Sl. No.	Category of Agency	Claims as on 31.03.2017	Provision against the claims/ Paid during the year	Contingent liability as on 31.03.2017	Contingent liability as on 31.03.2016	Addition(+)/deduction (-) from contingent liability during the year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)
1	Central Govt. departments	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0
3	CPSEs	0	0	0	0	0
4	Others	2177127	2177127	0	0	0
	TOTAL	2177127	2177127	0	0	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 Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) towards arbitration awards including updated interest thereon.

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

NHPC LIMITED FARIDA

605

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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

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

(Amount in Rs)

S.No	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Property Plant and Equipment (including CWIP)	**26923260**	**5325382**	**14741565**
2.	Investment Property	0	0	0
3.	Intangible assets	0	0	0
	Total	**26923260**	**5325382**	**14741565**

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.

NHPC LIMITED FARIDABAD

S.N. NAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

606

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

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

(Amount in Rs)

		For the Year ended 31.03.2017	For the Year ended 31.03.2016
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	0	0
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	0	4533984
(iii)	Amount charged to Expenditure attributable to Construction (as FERV)	0	0
(iv)	Amount charged to Capital work-in-progress (as FERV)	0	0
(v)	Amount adjusted by addition to the carrying amount of property, plant & equipment	0	0

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

7. Segment information:

a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Segment Reporting'.

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

8. Related Party Disclosures are given below:

(i) Name and Nature of Relationship:

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

NHPC LIMITED FARIDA

DHAWAN & CO. CHARTERED ACCOUNTANTS NEW DELHI

(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	0	6956541	0	5808344
Services Received by the Company	0	0	0	0
Sale of PPE/CWIP	0	0	0	0
Sale of goods/Inventory	0	0	0	0
Services Provided by the Company	0	0	0	0
Total	0	6956541	0	5808344

(ii)Outstanding Balances with Related Parties:

(Amount in Rs)

Particulars	Government that has control over company (NHPC)- Central Govt.			Entities controlled by the same Government that has control over company (NHPC)		
	As at 31.03.17	As at 31.03.16	As at 01.04.15	As at 31.03.17	As at 31.03.16	As at 01.04.15
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Payables by the Company	0	0	0	0	0	0
Receivables by the Company	0	0	0	3479	4914	231
Balance out of Commitments made by the Company:	0	0	0	0	0	0
(a) For purchase of PPE/CWIP/goods/Inventory/Services by the Company	0	0	0	0	0	0
(a) For sale of PPE/CWIP/goods/Inventory/Services by the Company	0	0	0	0	0	0

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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	 - -	 - -
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	 - - -	 20083227 -
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	 - 11575270	 - 14949564
d)*	Earnings in foreign currency i) Interest ii) Others	 -	 - -

* Accrual basis.

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

a) Balances shown under Materials issued to contractors, claims recoverable including insurance claims are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.

b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is obtained for outstanding balances of Rs. 5.00 lakh or above as at 31st December of every year. Status of confirmation of balances as at 31st December 2016 as well as outstanding as on 31.03.2017 is as under:

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	0	0	4398840
Trade/Other payables	20495948	11420876	34607770
Security Deposit/Retention Money payable	3686786	2849366	3051629

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.

NHPC LIMITED FARI

CHAWAN & CO. NEW DELHI CHARTERED ACCOUNTANTS

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	480517	31556
2	Education & Skill Development	0	352209
3	Women Empowerment /Senior Citizen	0	0
4	Environment	0	0
5	Art & Culture	0	51000
6	Ex-Armed Forces	0	0
7	Sports	0	158000
8	National Welfare Fund	0	0
9	Technology & Research	0	0
10	Rural Development	0	0
11	Capacity Building	8033	265249
12	SwachhVidyalayaAbhiyan	0	0
13	Swachh Bharat Abhiyan	0	0
	Total amount	**488550**	**858014**

(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	0	0	0
(ii)	On purpose other than (i) above	488550	0	488550
	Total	488550		488550

(b) As stated above, a sum of Rs NIL out of total expenditure of Rs 488550 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):-

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

610

(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	75170 -	2712558 -
(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	-	0
(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;	-	0
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	-	0
(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.	-	0

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	50000	0	50000
(+) Permitted receipts	0	0	0
(-) Permitted payments	0	0	0
(-) Amount deposited in Banks	50000	0	50000
Closing cash in hand as on 30 December 2016	0	0	0

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

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

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

NHPC LIMITED FARI...

611

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

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

a) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum un-skilled wage of the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.
ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.
iii) For 1000 days to all remaining PAFs.

b) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for capital expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition to granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government authorities.

c) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for FY 2016-17 (PY 2015-16) on management estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on management estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions- Others:

This includes the provisions recognised in the accounts towards claims against the company appearing as contingent liabilities. These provisions have been created on the basis of management estimates considering the probability of outflow of resources embodying economic benefits. Utilization/outflow of the provision is to be made on the outcome of the case.

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

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

612

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	0	
Income Tax	0	
Sales Tax /VAT	0	
Service Tax	0	
Custom Duty	0	
Excise Duty	0	
Works Contract Tax	0	
Any other levies (Please specify)	0	

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	0		
Sales Tax Acts/VAT Act	Sales Tax/ VAT	0		
Finance Act,1994	Service Tax	0		
Custom Act,1962	Custom Duty	0		
Central Excise Tariff Act, 1985	Excise Duty	0		
Works Contract Tax	Works Contract Tax	0		
Please specify	Any other levies	0		

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

(Amount in Rs)

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

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

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

(Amount in Rs)

Sl. No.	Details of Land (Freehold/Leasehold)	Gross Block as at 31.03.2017	Net Block as at 31.03.2017	Area (in Hectare)	Reasons for non execution of title deed
	NIL	NIL	NIL	NIL	NIL

NHPC LIMITED FARIDABAD

613

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(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 S.N. DHAWAN & CO LLP
Chartered Accountants
(Firm Regn No. 000050N/N500045)

S.N. DHAWAN & CO. LLP ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

(CA S.K. Khattar)
Partner
M. No. 084993

(Ashok Kumar)
Head of Finance

(Ram Pal Sharma)
General Manager

Date: .04.2017

Place: Faridabad

NHPC LIMITED ★ FARIDABAD ★

614

Appendix-I to Note 34

Summary of contingent liabilities

(Amount in Rs.)

Particulars	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)
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	0	0	0	0	0	0	0	0	0
ii) Capital works – Claim under arbitrations	0	0	0	0	0	0	0	0	0
iii) Capital works - claims pending with Management	0	0	0	0	0	0	0	0	0
B) Land compensation cases	0	0	0	0	0	0	0	0	0
C) Disputed tax matters	0	0	0	0	0	0	0	0	0
D) Others	3669150	7292	1499315	2177127	2177127	0	0	0	0
Total	3669150	7292	1499315	2177127	2177127	0	0	0	0

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

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

Head of Project

815

Head of Finance

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	0	0	0	0	0	0	0	0	0
State Govt. departments or Local Bodies	0	0	0	0	0	0	0	0	0
CPSEs	0	0	0	0	0	0	0	0	0
Others	3669150	7292	1499315	2177127	2177127	0	0	0	0
Total	3669150	7292	1499315	2177127	2177127	0	0	0	0

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

Head of Project

Head of Finance

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

616

Annexure-J

NAME OF THE UNIT

DETAILS OF CONTINGENT LIABILITIES AS ON 31.03.2017

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01.04.2016	Addition of claim during the period on account of new claims/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 Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS													
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED													
1														
2														
3														
	SUB TOTAL			0	0	0	0	0	0	0	0	0		
b)	CASES UNDER ARBITRATION/ADJUDICATION.													
4														
5														
6														
	SUB TOTAL			0	0	0	0	0	0	0	0	0		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT													
7														
8														
9														
	SUB TOTAL			0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)			0	0	0	0	0	0	0	0			
B.	LAND COMPENSATION CASES													
10														
11														
12														
	SUB TOTAL- LAND COMPENSATION CASES (B)													
C	DISPUTED TAX MATTERS													
13														
14														
15														
	SUB TOTAL- DISPUTED TAX MATTERS (C)			0	0	0	0	0	0	0	0			
D	OTHER CASES													
1	Shri Jeet Singh has filed the second appeal in HP High Court, Shimla against the judgement of District Judge Chamba vide which his suit was dismissed for compensation for the damage caused to his house due to the construction of tunnel of CPS-II.	v/s NHPC & Others	d: Others	136894	7292	0	144186	144186	0	0	144186	0	The house of the claimant is old one and the use of it was abandoned by him. Further the damage is not caused due to construction work of tunnel.	Appearance has been made on behalf of NHPC . Reply for application U /s 5 of Limitation act has been filed in July - 2008. The next date of hearing has not been fixed.

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

617

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 claim during the period on account of new claims/updation of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2017	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liability)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
2	Sh. Rakesh who was deployed at Dam Site by the Contractor M/s Resonenz Engineering, Ghaziabad (UP) sustained finger injury during work. He has claimed the compensation under Workmen Compensation Act.	Rakesh v/s OIC & Others	d: Others										The case has been filed against the Insurance company for payment of compensation. Further, the contractor is liable for all statutory compliance and insurance of labour is ensured by obtaining copy of insurance policy.	Appearance has been made on behalf of NHPC. The next date of hearing has been fixed on 06.04.2017 for arguments.
3	The case has been registered against Sh Mohinder Kumar, Ex- Sr. HEM Qptr. Emp. No. 182489-K under Section 336 & 338 of IPC.	State Vs. Mohinder Kumar	d: Others	0	0	0	0	0	0	0	0		The case has been registered against the individual not against NHPC	The next date of hearing has been fixed on 14.06.2017 for Prosecution witness.
4	The plaintiff has filed the civil suit asking for compensation amounting to Rs. 10.40 lakhs on account of death of her daughter wherein it is alleged that the death of her daughter was caused due to the negligence of the officers of the Corporation.	NHPC v/s Smt. Rukmani Devi	d: Others	1032941	0	0	1032941	1032941	0	0	1032941		Due precautions and procedure were observed while opening the gates of Bakani Tunnel.	The next date of hearing has b
5	The HP State Govt has filed petition in the court of Asstt. Collector, Ist Gr. Chamba alleging that NHPC Ltd. has occupied government land in Karian. The Ld. AC-I has decided the matter against NHPC. An appeal was filed before the Court of SDM, Chamba against the order of AC-I, Chamba.	NHPC Ltd. v/s HP Govt.	d: Others										The land in possession of CPS-II has not been occupied unauthoritely.	The next date of hearing has been fixed on 21.04.2017 for arguments.
6	The petitioner, a minor, has claimed that when he has gone to attend the nature's call, he comes in touch of electric wire, left open by the defendants and suffered 40% disability due to electrocution (Amputation of right hand middle finger). The petitioner has claimed Rs.10,00,000/- (Rs Ten Lakh) as compensation.	Dev Raj v/s HP State Electricity Board & Others	d: Others	1000000	0	0	1000000	1000000	0	0	1000000		CPS-II does not maintain the wire itself. The work for maintenance of wire from Power House, Bagga to Dam site is awarded to the contractor.	The next date of hearing has been fixed on 01.04.2017.

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

618

Sr. No.	Particulars	Name of Party/Work	Category of Agency (a:Central Govt. departments, b: State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Opening Amount of claim as on 01.04.2016	Addition of claim during the period on account of new claims/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	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
7	CPS-II has filed an LPA against the order dated 12.07.2016 pronounced in a Writ Petition earlier filed by CPS-II against the order of Dy. Commissioner, Chamba. The Dy. Commissioner, Chamba has ordered to give employment to the respondent Sh. Karam Chand or one of his family member under R&R Scheme which is further upheld by the Hon'ble High Court of HP. Being aggrieved from the Order of High Court dated 12.07.2016 CPS-II has filed the LPA and prayed that the matter is barred by delay as DC, Chamba has never recommended the name of respondent for providing employment and at this belated stage it is not possible to give the employment.	NHPC Limited v/s Karam Chand & Others	d: Others	0	0	0	0	0	0	0	0			The LPA has been filed on 27.08.2016. The matter was listed on 19.12.2016 for hearing. On hearing the delay in filing was condoned and stay granted. The next date of hearing was fixed on 26.04.2017.
8	The respondent Sh. Praveen Singh has filed a writ petition before Hon'ble High Court of HP wherein he has prayed for providing employment in NHPC in lieu of Land acquired for construction of CHEP-II. The Hon'ble Court has allowed the Writ petition and Ordered NHPC to provide employment. Being aggrieved from this CPS-II has filed an LPA on 21.12.2016 before Hon'ble High Court of HP praying to set aside the order passed by the single judge of High Court of HP.	NHPC Limited v/s Praveen Singh & Others	d: Others										The applicant was not found eligible for employment under R & R plan of Chamera Power Station-II.	The LPA has been filed on 21.12.2016. The matter was listed for hearing on 12.07.2017. On hearing the Hon'ble Court has admitted the appeal and granted stay on the order dated 18.11.2016. The next date of hearing has been fixed on 11.05.2017.

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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 claim during the period on account of new claims/updation of old claims	Settlement/adjustment of claim during the period	Closing balance of claim as on 31.03.2017	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)	Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Possible Outflow / No Reliable Estimate can be made (shown as Contingent Liablity)	Total	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
	1	2	3	4	5	6	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
9	The petitioner Sh. Rinku has filed a case before District Consumer Forum, wherein he has alleged that NHPC-CPS-II has outsourced the work of Running and maintenance of Field Hostel Canteen to the Respondent No. 1 owned company/firm. The Petitioner has worked from 2004 to 2014 with the above said agencies. On disengagement/termination from work the complainant approached the respondent no 1 for release of deposited EPF amount and filed the various forms for withdrawal of EPF. However, he could not succeed and subsequently filed the present petition.	Rinku v/s K.L. Sharma & Others	d: Others										Chamera-II Power Station has paid the bill only after receipt of EPF deposited undertaking from the contractor and as such nothing is due from the side of CPS-II.	Notice has been received on 18.03.2017 at CPS -II. The date of hearing has been fixed on 21.04.2017.
10	Passenger Tax	GM, CPS-II v/s Assessing Authority, Chamba	d: Others	1499315	0	1499315	0	0	0	0	0	0	NHPC Limited has challenged the HP PGT Act before the Supreme Court of India	Settled
	SUB TOTAL- OTHER CASES (D)			3669150	7292	1499315	2177127	2177127	0	0	2177127	0		
	GRAND TOTAL (A+B+C+D)			3669150	7292	1499315	2177127	2177127	0	0	2177127	0		

(HOF)

(HOP)

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

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

620

NAME OF UNIT: CHAMERA POWER STATION-II

Annexure-F

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

Retention Money	31.03.2016	31.03.2017
Outstanding non-current undiscounted Amount - as per Detail Note 16.2 of balance sheet (before fair valuation)	9,60,221	1,59,957
Fair Value- Non Current portion	969545	162158
Discount Rate for fair value disclosure	9.29%	8.75%

Statement of cash outFlow and Present value for Disclosure

FV on 31.03.2016			FV on 31.03.2017		
Date of refund	Amount Refunded	Fair Value	Date of refund	Amount Refunded	Fair Value
		9.29%			8.75%
31-मार्च-16	0	969545	31-मार्च-17	0	162158
30-अप्रैल-17	295265		12-जुलाई-18	54303	
31-दिसम्बर-17	137055		30-जून-18	36840	
31-दिसम्बर-17	11188		20-मई-18	81479	
27-अप्रैल-17	36000		23-मार्च-19	7260	
27-मई-17	53992				
31-मई-17	32767				
25-सितम्बर-17	7312				
15-अगस्त-17	50643				
15-सितम्बर-17	71534				
28-जुलाई-17	30317				
12-अप्रैल-17	56576				
15-अप्रैल-17	45232				
16-जुलाई-17	20703				
31-जुलाई-17	27445				
31-अगस्त-17	33716				
18-अक्तूबर-17	30420				
30-जून-17	2345				
10-सितम्बर-17	5364				
07-अप्रैल-17	21187				
14-जून-17	69431				
23-मार्च-19	7260				
25-दिसम्बर-17	3294				
01-अप्रैल-17	19749				
05-जून-17	17291				
	1086086	969545		179882	162158
	1,25,865.00			19,925.00	

Note:

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

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

Annexure-H

Detail of Transactions and Balances with Related Parties

(Amount in Rs.)

		Transaction For the Year 2016-17/ Opening Balances as at 01.04.2016 and closing			Transaction For the Year 2015-16/ Opening Balances as at 01.04.2015 and closing Balances as at 31st March 2016					
		Central Government	Other entities Controlled by the Central Governmennt e.g.Transactions with CPSUs (CPSU wise detail to be provided)		Other entities Controlled by the Central Governmennt e.g.Transactions with CPSUs (CPSU wise detail to be provided)		State Government			
							J&K	Madhya Pradesh	Uttar Pradesh	Manipur
			IOCL	TOTAL	IOCL	TOTAL				
A)	**Transactions in the OrdinaryCourse of Business**									
1	**Purchase of Goods :**									
(i)	Opening Balance (Payable)		-4914	-4914	-231	-231				
	Add: Transactions (Purchase) during the year		6956541	6956541	5808344	5808344				
	Less: Amount Paid during the year		6955106	6955106	5813027	5813027				
	Closing Balance		-3479	-3479	-4914	-4914				
(ii)	Opening Balance (Advances Recoverable)									
	Add: Released during the year									
	Less:- Adjusted during the year									
	Closing Balance									
iii)	Nature of Advance-Secured/Unsecured									
(iv)	Outstanding value of Bank Guarantees & Collaterals received against above advance									

(HOD)

S.N. DHAWAN & CO. LLP ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED ★ FARIDABAD ★

622

Annexure-I

NAME OF THE UNIT: CHAMERA POWER STATION-II

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										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
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)		0	0	0	0	0	0	0	

(HOF)

(HOP)

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP NEW DELHI

623

Annexure-K

Name of Unit : Chamera Power Station-II

Detail of Outstanding Financial Liabilities Payable in Foreign Currency

Payable in Foreign Currency	31.03.2017					31.03.2016					01.04.2015				
	Foreign Currency Loans	Sundry Creditors-Other than Indian Currency	Retention Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors-Other than Indian Currency	Retention Money/Security Deposit - Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total	Foreign Currency Loans	Sundry Creditors-Other than Indian Currency	Retention Money/Security Deposit -Other than Indian Currency	Other Financial liabilities in FC- (if any please specify)	Total
EURO (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
JPY (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
USD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CHF (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
CAD (Number)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Any other FC (specify sapeartely)															
Conversion Rate on balance sheet date															
Corresponding amount in INR	0	0	0	0		0	0	0	0		0	0	0	0	
Total in INR (Rs)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Note:

1.Outstanding financial liabilities payable in foreign currency and corresponding INR at each balance sheet date (31.03.2017, 31.03.2016 and 01.4.2015)should exactly match with the amount outstanding in the books of accounts.

2. Total amount in INR appearing above should be same as appearing in the Note No. 33 (2) (ii) - Foreign Currency Financial Liability

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(HOP)

NHPC LIMITED FARIDABAD

624

Annexure: VII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of Chamera Power Station-II *(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: Karian, Chamba

Date: 15.04.2017.

NHPC LIMITED FARIDABAD

625

Annexure: VIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Name of Region/ProjectUnit/Division: Chamera Power Station-II

a. We have reviewed financial results for the period ended 31.03.2017 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :

i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"

ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31.03.2017 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the period ended 31.03.2017

ii. Significant changes in accounting policies during the period ended 31.03.2017 and that the same have been disclosed in the notes to the financial results; and

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

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

Place: Karian, Chamba

Date: 15.04.2017

626

NHPC LIMITED FARIDABAD

Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Chamera Power Station-II **(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.	Yes
	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	Nil
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Not Applicable

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Name of Unit: Chamera Power Station-II

Annexure -XII

(Amount in Rs.)

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

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660403	INDIAN OIL CORPORATION , PARWANOO	Purchase of Diesel	09 and 28/12/2016	642073	638594	3479	minor shall be adjusted from next bill
2	660407	VACUUM PLANT & INSTRUMENTS MANUFACTURING CO. LTD.	spares for transform er oil filteration plant	31/03/2017	1072450	0	1072450	shall be adjusted in April 17
3	660407	KENDRIYA VIDYALAYA SANGATHAN	OPERATI ONAL/RU NNING EXPENSE S OF KENDRIY A VIDYALA YA	01-11-2017	9390922	6064532	3326390	shall be adjusted from next due instalment

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.

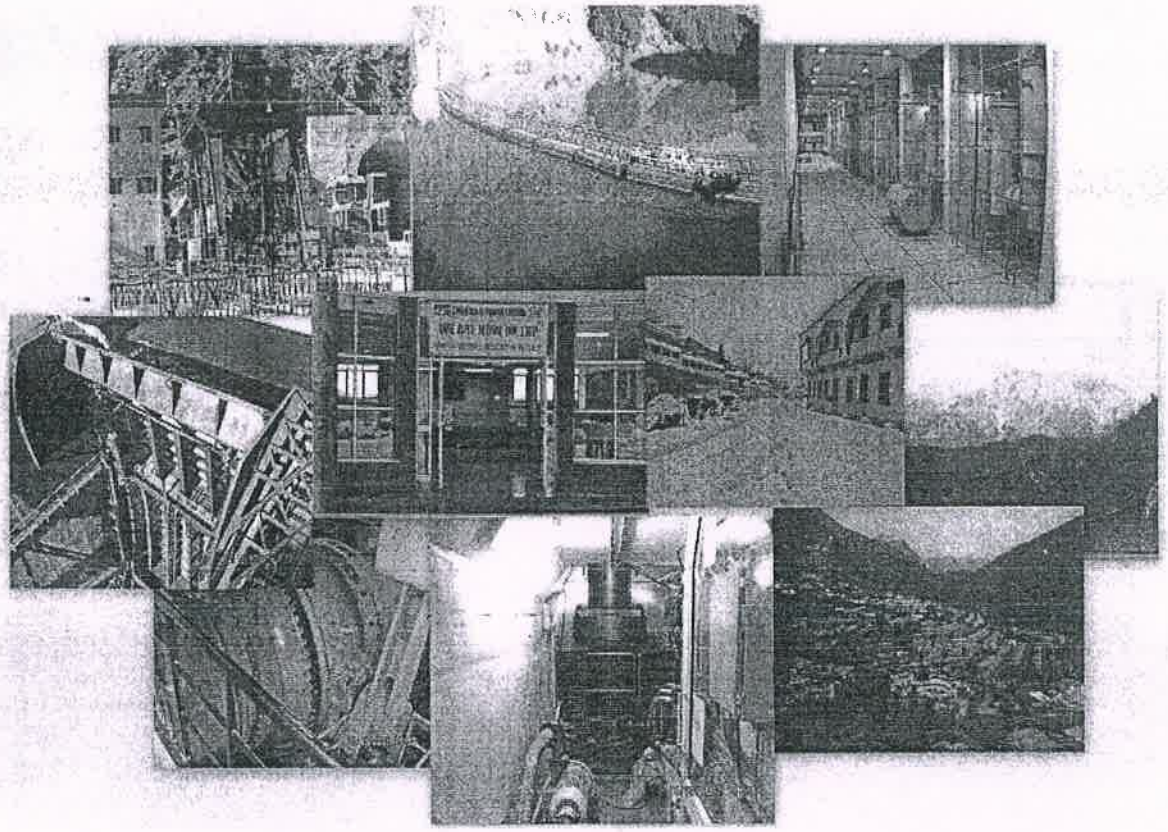
Signature
Head of Finance

Signature
Head of Project/Power
Station/Unit

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED



(A GOVT. OF INDIA ENTERPRISE)

CHAMERA-II POWER STATION

KARIAN,

DISTT. CHAMBA (H.P.)-176310

BALANCE SHEET AS AT 31.03.2018

629

NHPC LIMITED
FARIDABAD

Name of the Unit : CHAMERA-II 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	9,732,252,176	10,073,494,898
b) Capital Work in Progress	2.2	178,528	-
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	26,061,387	27,584,145
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	3,872,254	2,300,274
TOTAL NON CURRENT ASSETS		**9,762,364,345**	**10,103,379,317**
(2) CURRENT ASSETS			
a) Inventories	5	88,611,462	74,776,939
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(22,794)	55,519
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	992,680	319,921
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	57,237,522	35,497,906
TOTAL CURRENT ASSETS		**146,818,870**	**110,650,285**
(3) Regulatory Deferral Account Debit Balances	14	202,521,278	110,527,936
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**10,111,704,493**	**10,324,557,538**
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	1,839,029,034	1,715,084,641
TOTAL EQUITY		**1,839,029,034**	**1,715,084,641**
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	135,920	159,957
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	2,425,335,971	2,543,387,607
TOTAL NON CURRENT LIABILITIES		**2,425,471,891**	**2,543,547,564**
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		258,942	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		41,202,072	43,995,505
iii) Other financial liabilities	20.3	16,137,502	19,042,554
b) Other Current Liabilities	21	120,433,153	118,457,608
c) Provisions	22	1,278,786	11,911,791
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	5,667,893,113	5,872,517,875
TOTAL CURRENT LIABILITIES		**5,847,203,568**	**6,065,925,333**
TOTAL EQUITY & LIABILITIES		**10,111,704,493**	**10,324,557,538**
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32		
Disclosure on Financial Instruments and Risk Management	33		
Other Explanatory Notes to Accounts	34		

Note 1 to 34 form integral part of the Accounts

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

For S.N. DHAWAN and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(CA S.K. KHATTAR)
Partner
M.No. 084993

NEW DELHI

(JAI PRAKASH)
Sr. Manager (Finance)

(ALOK KUMAR)
General Manager

NHPC LIMITED FARIDABAD

630

Name of the Unit : CHAMERA-II 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	3,011,194,661	3,036,743,296
ii) Other Income	25	229,134,083	274,836,843
TOTAL INCOME		3,240,328,744	3,311,580,139
EXPENSES			
i) Generation and Other Expenses	26	373,008,077	552,078,514
ii) Employee Benefits Expense	27	753,737,313	790,527,258
iii) Finance Cost	28	68,668	2,328,586
iv) Depreciation & Amortization Expense	29	358,907,639	362,476,137
TOTAL EXPENSES		1,485,721,697	1,707,410,495
Profit before Exceptional items, Rate Regulated Activities and Tax		1,754,607,047	1,604,169,644
Exceptional items		-	-
PROFIT BEFORE TAX		1,754,607,047	1,604,169,644
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		1,754,607,047	1,604,169,644
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	91,926,013	106,914,860
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		1,846,533,060	1,711,084,504
Profit for the year from continuing operations (A)		1,846,533,060	1,711,084,504
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			
Less: Income Tax on remeasurement of the defined benefit plans		(7,571,355)	(11,114,986)
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		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		67,329	3,613,076
Sub total (a)		-	-
(b)Investment in Equity Instruments		(7,504,026)	(7,501,910)
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss		(7,504,026)	(7,501,910)
Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		(7,504,026)	(7,501,910)
		1,839,029,034	1,703,582,594
Earning per share before movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each) Basic & Diluted			
Earning per share after movements in Regulatory Deferral Account Balances (Equity shares, face value of 10/- each) Basic & Diluted			
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32		
Disclosure on Financial Instruments and Risk Management	33		
Other Explanatory Notes to Accounts	34		

Note 1 to 34 form integral part of the Accounts

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

For S.N. DHAWAN and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500048)

(CA S.K. KHATTAR)
Partner
M.No. 084993

(JAI PRAKASH)
Sr. Manager (Finance)

(ALOK KUMAR)
General Manager

Place: FARIDABAD
Date: 17.04.2018

631

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

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDA

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

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDA

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."

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARI

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

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDA

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.

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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 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.

NHPC LIMITED FARIDABAD

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

25.0 Current versus non-current classification

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

a) An asset is current when it is:

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

All other assets are classified as non-current.

b) A liability is current when:

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

All other liabilities are classified as non-current.

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

26.0 Miscellaneous

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

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

For S N Dhawan and Co LLP
Chartered Accountants
FRN:000050N/N500045

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(CA S K KHATTAR)
Partner
M No. 084993.

(General Manager) **(Sr.Manager(Fin))**

NHPC LIMITED FARIDABAD

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

Sl. No.	PARTICULARS	GROSS BLOCK										DEPRECIATION								NET BLOCK	
		As at 01-Apr-2017	Classified under Finance Lease as at 01-Apr-2017	After Finance Lease as at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	Classified under Finance Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	As at 01-Apr-2017	Classified under Finance Lease as at 01-Apr-2017	After Finance Lease as at 01-Apr-2017	For the Period	Adjustments	As at 31st March, 2018	Classified under Finance Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March 2018	After Financial Lease as at 31st March, 2017
					IUT	Others	IUT	Others														
(i)	Land – Freehold	60947930	0	60947930						60947930	0	60947930	0	0	0			0	0	0	60947930	60947930
(ii)	Land – Leasehold	0	0	0						0	0	0	0	0	0			0	0	0	0	0
(iii)	Roads and Bridges	37378669	0	37378669						37378669	0	37378669	0	0	0			0	0	0	0	0
(iv)	Buildings	1343545715	0	1343545715		646				1343546361	0	1343546361	517606054	0	517606054	1294818	0	13613054	0	13613054	2378611	2569433
v)	Railway sidings	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	10177785966	0	10177785966		1756757				10179545723	0	10179545723	5285699973	0	5285699973	177023390	0	5462723363	0	5462723363	4716822360	4892085993
(vii)	Generating Plant and machinery	8813635183	0	8813635183		2792657		88241	4698488	8828035097	0	8828035097	4728875647	0	4728875647	146719825	-1557653	4874037819	0	4874037819	3953997278	4084759536
viii)	Plant and machinery Sub station	106536406	0	106536406		1618339				108152744	0	108152744	65990315	0	65990315	1378685	0	67369000	0	67369000	40783744	40546091
ix)	Plant and machinery Transmission lines	69399342	0	69399342						69399342	0	69399342	47149605	0	47149605	701836	0	47851241	0	47851241	21548101	22249737
x)	Plant and machinery Others	71672675	0	71672675						71672675	0	71672675	35381385	0	35381385	1353429	0	36734814	0	36734814	34937861	36291290
xi)	Construction Equipment	39371542	0	39371542		303046		249536	1973571	41398625	0	41398625	17321146	0	17321146	1931080	1572429	20824651	0	20824651	20573974	22050396
xii)	Water Supply System/Drainage and Sewerage	26467736	0	26467736						26467736	0	26467736	8410666	0	8410666	768035	0	9178701	0	9178701	17289035	18057070
xiii)	Electrical installations	263064	0	263064						263064	0	263064	152338	0	152338	3852	0	156190	0	156190	106874	110726
xiv)	Vehicles	8399280	0	8399280						8399280	0	8399280	2247012	0	2247012	236593	0	2483605	0	2483605	5915675	6152268
xv)	Aircraft/ Boats	1039545	0	1039545						1039545	0	1039545	652211	0	652211	13080	0	665291	0	665291	374254	387334
xvi)	Furniture and fixture	13505346	0	13505346	50000	1511045		37826		15008565	0	15008565	10023229	0	10023229	414797	280796	10718822	0	10718822	4319743	3482117
xvii)	Computers	22489886	0	22489886	89135	1233578	57581	4078848	3524519	22996687	0	22996687	17358497	0	17358497	1886400	-737888	18507012	0	18507012	4489675	5131389
xviii)	Communication Equipment	7898741	0	7898741	0	302443	0	221143	19601	7999642	0	7999642	5235213	0	5235213	176109	25983	5437305	0	5437305	2562337	2663528
xix)	Office Equipments	24904260	0	24904260	0	884588	40473	162842	158690	25545793	0	25545793	13452237	0	13452237	438042	-74095	13816184	0	13816184	11729609	11452023
xx)	Research and Development	1320839	0	1320839	0		0			1320839	0	1320839	1100579	0	1100579	3120	0	1103699	0	1103699	217140	220260
xxi)	Other assets	20714532	0	20714532		2684149		64459	570810	23905032	0	23905032	4812741	0	4812741	812874	101958	5727573	0	5727573	18177459	15901791
xxii)	Tangible Assets of minor value >750 and < Rs 5000	6766530	0	6766530		477927	1	333472	140621	7051605	0	7051605	6762205	0	6762205	471792	-186884	7047113	0	7047113	4492	4325
	Total	20854044187	0	20854044187	119185	1	98067	5450208	11085380	20860035254	0	20860035254	10780549289	0	10780549289	387809144	-575353	11147783078	0	11147783078	9732252176	10073494898
	As at 01/04/2017	20785200212	0	20785200212	0	95707353	98981	11299957	-15464458	20854044187	0	20854044187	10422738912	0	10422738912	364598637	-6784460	10780549289	0	10780549289	10073494898	10362463300

Please check the figures mannually and make correction if required.

Explanatory Note: -

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

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

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

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

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

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

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

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

Class of Assets	For the period ended on 31.03.2018			For the year ended on 31.03.2017
Roads and Bridges				
Buildings				
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)				
Generating Plant and machinery				
Plant and machinery Sub station				
Plant and machinery Transmission lines				
Plant and machinery Others				
Construction Equipment				
Water Supply System/Drainage and Sewerage				
Electrical installations				
Vehicles				
Aircraft/ Boats				
Furniture and fixture				
Computers				
Communication Equipment				
Office Equipments				
Research and Development				
Other assets				
Obsolete / surplus assets				
	-			-

NHPC LIMITED FARIDABAD

649

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 M 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
								0				0	0	0

Please check the figures mannually and make correction if required.

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

	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 mannually and make correction if required 0

(Amount in

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK		
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st Mi 2017
			IUT	Others	IUT	Others								
i)	Land- Right to Use	47006555	0	0	0	0	0	47006555	19529504	1570020	0	21099524	2590/031	2747
ii)	Computer Software	1681873	229880	0	9860	0	0	1901893	1574779	182618	-9860	1747537	154356	10
	Total	48688428	229880	0	9860	0	0	48908448	21104283	1752638	-9860	22847061	26061387	2758
	Previous year	48371708	316720	36969	0	36969	0	48688428	19324637	1649596	130050	21104283	27584145	2904

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDABAD

650

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 31st March, 2018
i)	Roads and Bridges	-				-
ii)	Buildings	-				-
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-				-
vi)	Plant and Machinery - Sub station	-				-
vii)	Plant and Machinery - Transmission lines	-				-
viii)	Plant and Machinery - Others	-				-
ix)	Construction Equipment	-				-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	-	20222755		20044227	178528
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)	**-**	**20222755**	**-**	**20044227**	**178528**
	*** For addition during the period refer Note No. 32**					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	0
	TOTAL	-	**20222755**	-	**20044227**	**178528**
	Previous year	10214998	55235897	(2114690)	63336205	-

S.N. DHAWAN & CO. LLP ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

NHPC LIMITED ★ FARIDABAD ★

Annexure: XIII

COMPLIANCE CERTIFICATE BY UNITS FOR PREPARATION OF CEO/CFOCERTIFICATE PURSUANT TO CLAUSE 17(8) OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Name of Region/ProjectUnit/Division: Chamera Power Station-II

a. We have reviewed financial results for the period ended 31.03.2018 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 31.03.2018 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 31.03.2018

ii. Significant changes in accounting policies during the period ended 31.03.2018 and that the same have been disclosed in the notes to the financial results; and

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

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Place: KARIAN, CHAMBA

Date: 16.04.2018.

652

Annexure: XII

Management's Responsibility Statement for preparation of Director's Responsibility Statement

This is to certify that the Annual Accounts of Chamera Power Station-II *(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: Karian, Chamba
Date: 16.04.2018.

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDABAD

Annexure-VII (B)

CHAMERA POWER STATION-II

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2018

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2017	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claom as on 31.03.2018	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of Inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in cloumn 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
1										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
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)		0	0	0	0	0	0	0	

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

Sr. Manager (Finance)

General Manager

654

Please specify	Any other levies	0	NA	NA

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

Sl. No.	Details of Land	Gross Block as at 31.03.2018	Net Block as at 31.03.2018	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	0	0	NA	NA
2	Land-Leasehold	0	0	NA	NA
3	Other than Land-	0	0	NA	NA

For S.N. Dhawan and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(CA S.K. KHATTAR)
Partner
M.No. 084993

(JAI PRAKASH)
Head of Finance

(ALOK KUMAR)
Head of Project

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

Date: .04.2018.
Place: FARIDABAD

NHPC LIMITED FARIDABAD

655

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 has been re-grouped/re-arranged wherever necessary.

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

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

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

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	0	15th of Following month
Income Tax	0	7th Following month except March
Goods & Service Tax Act	0	20th of Following month
Sales Tax /VAT	0	15th of Following month
Service Tax	0	6th of Following month
Custom Duty	0	NA
Excise Duty	0	NA
Works Contract Tax	0	15th of Following month
Any other levies (Please specify)- BOCW Cess and Royalty	0	15th of Following month

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	0	NA	NA
Sales Tax Acts/VAT Act	Sales Tax/ VAT	0	NA	NA
Finance Act,1994	Service Tax	0	NA	NA
Custom Act,1962	Custom Duty	0	NA	NA
Central Excise Tariff Act, 1985	Excise Duty	0	NA	NA
Works Contract Tax	Works Contract Tax	0	NA	NA
Goods & Service Tax Act	Goods & Service Tax	0	NA	NA

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

656

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

(ii) Provision for employee benefits:

a) Provision for Performance Related Pay/Incentive:

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

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

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

(iii) Other Provisions:

a) Provision For Tariff Adjustment:

Provision for tariff adjustment is made on estimated basis against probable refund to beneficiaries on reassessment of tariff billed, pending approval of Tariff/truing up for the period 2014-19 by Central Electricity Regulatory Commission (CERC).

b) Provision for Livelihood Expenses:

Provision has been recognised at discounted value adjusted for average inflation in the accounts towards special financial package finalised in consultation with the State Government and approved by the Board of Directors of NHPC for livelihood assistance of the project affected families (PAFs) in Parbati-II and Parbati-III. As per the package, pending finalisation of modalities of payment, one eligible person from each PAF shall be provided livelihood assistance equivalent to minimum wage of unskilled category as per the Government of Himachal Pradesh/ Central Government whichever is higher on monthly instalment basis, for the periods as under:

i) Till the date of superannuation for PAFs eligible for employment.

ii) For 2000 days to those PAFs left with zero balance land but excluded for employment.

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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.

15 (a) Final expenditure regarding employee benefits based on actuarial valuation and Corporate Office expenses shall be allocated at consolidation level at Corporate Office and further debited to units through closing entry.

15 (b) Disclosures as required under Ind AS-19 on "Employee Benefits" and Ind AS-17 on Leases shall be dealt at Corporate Office".

16. **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Chamera-II 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	0	0	0	0	0
CPM damage	0	0	0	0	0
# Business Interruption Loss: -On account of generation loss -On account of increased cost of working	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

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

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

(i) **General**

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, itis probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to bereimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but 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.

7	Sports	0	0
8	National Welfare Fund	0	0
9	Technology & Research	0	0
10	Rural Development	1007660	0
11	Capacity Building	55082	8033
12	SwachhVidyalayaAbhiyan	0	0
13	Swachh Bharat Abhiyan	433820	0
	Total amount	**2453893**	**488550**

(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	0	0	0
(ii)	On purpose other than (i) above	1717742	736151	2453893
	Total	**1717742**	**736151**	**2453893**

(b) As stated above, a sum of **Rs. 736151** out of total expenditure of **Rs. 2453893** 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	375733	248390
	-Interest	-	0
	b) Others:		
	-Principal	-	0
	-Interest	-	0
(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	-	

S.K. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

(Amount in Rs.)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable	0	0	0
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	0	0	0
Trade/Other payables	13539153	10526249	2897904
Security Deposit/Retention Money payable	0	0	0

(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	0	0
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	0 0	0 0
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	0 12971039	0 11575270
d)*	Earnings in foreign currency i) Others	0	0

* 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	907331	480517
2	Education & Skill Development	50000	0
3	Women Empowerment /Senior Citizen	0	0
4	Environment	0	0
5	Art & Culture	0	0
6	Ex Armed Forces	0	0

NHPC LIMITED FARIDABAD

860

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

Balances out of commitments made by the company	0	0
ii) Balances with Entities controlled by the same Government that has control over company (NHPC)		
Payables by the Company	4216047	529907
Receivables by the Company	8412890	3329869
Balances out of commitments made by the company	0	0
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		
Receivables by the Company	0	0
Payables by the Company	0	0
Balances out of commitments made by the company	0	0
iv) Balances with Joint Ventures (CVPPL & NHPTL)		
Receivables by the Company	0	0
Payables by the Company	0	0
Balances out of commitments made by the company	0	0

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:

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

i) Transaction with Government that has control over company (NHPC)- (Central Govt.)-CISF		
Services Received by the Company	78469064	78934221
Services Provided by the Company	0	0
Sale of goods/Inventory made by the company	0	0
ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)		
Purchase of property/Other assets	88514	0
Purchase of goods/Inventory	9093936	6956541
Services Received by the Company	27486623	32077624
Services Provided by the Company	363624	0
Sale of goods/Inventory made by the company	0	0
iii) Transaction with Subsidiaries (NHDC, LDHCL & BSUL)		
Services Provided by the Company	0	0
Deputation of Employees by the company	0	0
Deputation of Employees to the company	0	0
Dividend Received by the company	0	0
Finance including loans & equity contribution made by the company	0	0
iv) Transaction with Joint Ventures (CVPPL & NHPTL)		
Services Provided by the Company	0	0
Deputation of Employees by the company	0	0
Finance including loans & equity contribution made by the company	0	0

(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.)-CISF		
Payables by the Company	7121893	9974813
Receivables by the Company	1308000	0
Loan from Government (Subordinate debts)	0	0

NHPC LIMITED FARIDADEN

662

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. Operating Segment:

a) Electricity generation (including income from embeddedFinance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

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

8. Related Party Disclosures are given below:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, then the reporting entity and other entities shall be regarded as related parties. The Company has applied the exemption available for government related entities and have made limited disclosures in the financial Statements.

(a) Name and nature of relationship with Related Parties:

S. No	Name of the Related parties	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	CPSUs, KV, Other Departments controlled by Government of India	Entities controlled by the same Government (Central Government) that has control over NHPC

(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)

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

663

c) **Other Cases**

Claims on account of other miscellaneous matters amount to **Rs. NIL** (previous year **Rs. NIL**). Management has assessed these claims and estimates that inflow of economic benefits of **Rs. NIL** (previous year **Rs. NIL**) is 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	0	0
2.	Late Payment Surcharge	0	0
3.	Revenue to the extent not recognised in respect of power stations	0	0
4.	Business Interruption Losses	0	0
5.	Other cases	0	0
	Total	**0**	**0**

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)	26267945	26923260
2.	Investment Property	0	0
3.	Intangible Assets	0	0
	Total	**26267945**	**26923260**

4. Pending approval of competent authority, provisional payments / provisions made towardsexecuted quantities ofworks of some of the items beyond the approved quantities as also for extra items totalling to **Rs. NIL** (previous year **Rs. NIL**) are included in Capital Work-in-Progress/Property Plant &Equipment.

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

(Amount in ₹)

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

S.N. DHAWAN & CO. LLP* NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDA

664

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments	0	0	0	0	0	0
2	State Govt. departments or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	0
4	Others	2032941	2032941	0	0	0	0
	TOTAL	**2032941**	**2032941**	**0**	**0**	**0**	**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 **Rs. NIL** (previous year **Rs. NIL**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes **Rs. NIL** (previous year **Rs. NIL**) towards arbitration awards including updated interest thereon.

Based on Management assessment, the inflow of economic benefits of **Rs. NIL** (previous year **Rs. NIL**) is probable and for rest of the claims, possibility of any inflow is remote.

b) **Late Payment Surcharge: (Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised.

c) **Revenue to the extent not recognised in respect of power stations:(Provided at CO level)**

Truing up order of 2009-14 and Tariff Order for 2014-19 is pending in respect of Sewa-II, Chamera III, TLDP-III, and TLDP-IV Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (Previous year ₹ .....) is probable.

d) **Business Interruption Losses**

Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to **Rs. NIL** (Previous Year **Rs. NIL**) is probable.

NHPC LIMITED FARIDABAD

665

S.M. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

The above is summarized as at 31.03.2018 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition/(deduction) from contingent liability during the period	Reduction of contingent liability from OpeningBalance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	0	0	0	0	0	0
2.	Land Compen-sation cases	0	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0	0
4.	Others	2032941	2032941	0	0	0	0
	Total	**2032941**	**2032941**	**0**	**0**	**0**	**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 **Rs. NIL** (previous year **Rs. NIL**) towards above contingent liabilities.

(e) (i) An amount of Rs. NIL (previous year Rs. NIL) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).

(ii) An amount of **Rs. 1032941** (previous year **Rs. 1032941**) stands paid /deposited with courts towards above contingent liabilities to contest the cases and is being shown as Current Assets.

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

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

NHPC LIMITED FARIDABAD

NEW DELHI CHARTERED ACCOUNTANTS

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

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

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other miscellaneous matters amount to **Rs. 2032941**(previous year **Rs. 2177127**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. 2032941 (previous year **Rs. 2177127**) based on probability of outflow of resources embodying economic benefits and estimated **Rs. NIL** (previous year **Rs. NIL**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

867

NHPC LIMITED FARIDABAD

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

NEW DELHI

NHPC LIMITED FARIDABAD

668

CUMMULATIVE EDC

Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31/03/2018	31/03/2017
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		**0**	**0**
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

(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	1,839,029,034	1,715,084,641
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 ensuing AGM.		
Dividend Distribution Tax on Proposed Dividend		-

For S.N. DHAWAN and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

(CA S.K. KHATTAR)
Partner
M.No. 084993

Sr. Manager (Finance)

General Manager

670

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB [illegible] C)

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 S.N. DHAWAN and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

CA S.K. KHATTAR
Partner
M.No. 084993

Sr. Manager (Finance)

General Manager

NHPC LIMITED FARIDABAD

671

(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.

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(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	16,294,462	16,141,906	152,556	-	-
Trade Payables	20.2	41,461,014	41,461,014	-	-	-
Total Financial Liabilities		57,755,476	57,602,920	152,556	-	-

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	19,264,873	19,084,991	179,882	-	-
Trade Payables	20.2	43,995,505	43,995,505	-	-	-
Total Financial Liabilities		63,260,378	63,080,496	179,882	-	-

S.M. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

673

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	22794	55519
Bank balances	0	0
Loans Current	0	0
Total (A)	**-22794**	**55519**
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)	**-22794**	**55519**

(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 31.3.201						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

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

(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.

S.N. DEWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

675

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

(Amount in ')

Particulars	Note No.	As at 31st March, 2018		As at 31st March, 2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2				
(i) Loans					
a) Employees					
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)					
Others		-	-	-	-
(ii) Others	3.3				
Bank Deposits with more than 12 Months Maturity (including interest accrued)		-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1	-		-	
(ii) Other Long Term Financial Liabilities	16.2	135,920	137,738	159,957	162,158
Total Financial Liabilities		135,920	137,738	159,957	162,158

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.

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

676

B) FAIR VALUATION MEASUREMENT

(i) Fair Value Hierarchy

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

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

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

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

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

		As at 31st March, 2018	As at 31st March, 2017
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments:			
a) Equity instrument (Quoted)	3.1		-
b) Debt instruments (Govt./PSU) Quoted	3.1		-
Total		-	-

Note:

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

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

(Amount in ₹)

Particulars		As at 31st March, 2018			As at 31st March, 2017		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
Bank Deposits with more than 12 Months Maturity (including Interest accrued)		0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			137,738			162158
Total Financial Liabilities		0	0	137738	0	0	162158

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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		135,920		159,957
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		41,461,014		43,995,505
(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		16,137,502		19,042,554
Total Financial Liabilities			**57,734,436**		**63,198,016**

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

CHAMERA-II POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

Financial assets	Notes	As at 31st March, 2018		As as 31st March, 2017	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		-		-
Total Non-current Financial assets		-	-	-	-
Current Financial assets			-		-
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		(22,794)		55,519
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		992,680		319,921
Total Current Financial Assets		-	969,886	-	375,440
Total Financial Assets		-	969,886	-	375,440

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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

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, 2017										
Profit for the year							1,846,533,060			1,846,533,060
Other Comprehensive Income							7,504,026			7,504,026
Total Comprehensive Income							1,839,029,034			1,839,029,034
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							1,839,029,034			1,839,029,034

For S.N. DHAWAN and Co LLP
Chartered Accountants
(Firm Regn. No. 000050N/N500045)

CA S.K. KHATTAR)
Partner
M.No. 084993

(JAI PRAKASH)
Sr. Manager (Finance)

(ALOK KUMAR)
General Manager

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

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	**REPAIRS & MAINTENANCE**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	**ADMINISTRATION & OTHER EXPENSES**		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges	-	-
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
G.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	**LESS: RECEIPTS AND RECOVERIES**		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC - security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

681

NHPC LIMITED FARIDABAD

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Movement in Regulatory Deferral Account Balances on account of:-		
(i) **Subansiri Lower Project:-**		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	91,926,013	106,914,860
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	**91,926,013**	**106,914,860**
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)	**91,926,013**	**106,914,860**

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDAB

882

NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
***Deferred Tax- ***		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Accounting profit/loss before income tax	1,754,607,047	1,604,169,644
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	-	-

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

WHPC LIMITED FARIDABAD

NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Depreciation & Amortisation Expenses	369,561,782	366,246,433
Depreciation adjustment on account of Foreign Exchange Rate Variation	(12,573,600)	(12,221,521)
Add/(Less) C.O./Regional Office / PID Expenses	1,919,457	8,451,225
Sub-total	358,907,639	362,476,137
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	358,907,639	362,476,137

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"

S.N. DHAWAN & CO. LLP * NEW DELHI * CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances	421,652,734	421,363,412
Gratuity, Contribution to provident fund & pension scheme (incl administration fees)	64,279,078	89,597,779
Staff welfare expenses	16,248,495	15,716,232
Leave Salary & Pension Contribution	-	-
Sub-total	502,180,307	526,677,423
Add/(Less): C.O./Regional Office Expenses	251,557,006	263,849,835
Sub-total	753,737,313	790,527,258
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	753,737,313	790,527,258

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	22,978,315	22,250,078
ii) towards Employees Defined Contribution Superannuation Scheme	29,857,602	27,039,610

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

NOTE NO. 28 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	**Interest on Financial Liabilities at Amortized Cost :**		
	Bonds	-	-
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	-	-
B	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	51,678
	Unwinding of discount-Provision & Financial Liablities	66,151	178,396
	Sub-total	66,151	230,074
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)	66,151	230,074
	Add/(Less): C.O./Regional Office/PID Expenses	2,517	2,098,512
	TOTAL	68,668	2,328,586
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	68,668	2,328,586

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".

NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

Explanatory Note: -

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

(Amount in ₹)

	For the Year ended 31st March, 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.	-	400,715

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	75,000	71,875
Reimbursement of expenses	-	3,794
Total Audit Expenses	**75,000**	**75,669**

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".

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

NOTE NO. 26 GENERATION AND OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A. GENERATION EXPENSES		
(i) Water Usage Charges		-
(ii) Consumption of stores and spare parts	12,971,039	11,575,270
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	22,193,202	24,957,330
- Machinery	22,948,330	19,935,865
- Others	28,116,693	32,910,993
D. OTHER EXPENSES		
Rent & Hire Charges	9,823,257	9,602,924
Rates and taxes	909,719	781,888
Insurance	88,140,486	93,494,730
Security expenses	94,709,556	87,811,455
Electricity Charges	25,149,773	23,914,972
Travelling and Conveyance	4,649,928	4,788,884
Expenses on vehicles	1,209,092	1,352,909
Telephone, telex and Postage	5,057,991	9,069,463
Advertisement and publicity	1,352,264	2,063,374
Entertainment and hospitality expenses	12,650	14,950
Printing and stationery	1,117,148	944,009
Consultancy charges - Indigenous	21,240	1,703,378
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	75,000	75,669
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	2	54,480
Expenditure on land not belonging to company	-	-
Loss on Assets	-	-
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	49,679	79,370
Donation	-	-
CSR/ Sustainable Development	2,453,893	488,550
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	122,620,228
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	5,145,080
Less: - Exp Recoverable on Regulated Power	-	(5,145,080)
Exchange rate variation	-	-
Training Expenses	925,479	1,066,105
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	4,094,463	3,888,276
Operational/Running Expenses of Kendriya Vidyalay	18,671,313	21,300,430
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	3,903,110	2,274,464
Operating Expenses of DG Set-Other than Residential	4,354,771	4,149,645
Other general expenses	8,040,065	4,839,652
Sub-total	360,950,143	485,759,263
Add/(Less): C.O /Regional Office/PID Expenses	12,057,934	40,962,821
Sub-total	373,008,077	526,722,084
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	373,008,077	526,722,084
E. PROVISIONS		
Bad and doubtful debts provided	-	19,892,115
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	5,054,399
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	-	400,715
Provision for interest against court/arbitration award	-	-
Others	-	-
Sub-total	-	25,347,229
Add/(Less): C.O /Regional Office/PID Expenses	-	9,201
Sub-total	-	25,356,430
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	-	25,356,430
Total carried forward to Statement of Profit & Loss	373,008,077	552,078,514

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

687

NHPC LIMITED FARIDABAD

NOTE NO. 25 OTHER INCOME

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A)	**Interest Income**		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	(59,613)
	- Interest from advance to contractors	-	-
	- Others	-	-
B)	**Dividend Income**		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	**Other Non Operating Income**		
	Late payment surcharge	192,560,640	252,629,848
	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	18,728	13,696
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	27,273,790	3,266,464
	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	8,083,634	7,187,196
	Sub-total	**227,936,792**	**263,037,591**
	Add/(Less): C.O./Regional Office/PID Expenses	1,197,291	11,799,252
	Sub-total	**229,134,083**	**274,836,843**
	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	**229,134,083**	**274,836,843**
1	**Explanatory Note: -**		
	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)	5,054,399	-
	p) Provision for wage revision (Sl.no-A(i) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(ii) 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(i) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (Sl.no-B(i) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Provision for 3rd PRC (Sl. No-A(v) of Note No. 22)	-	-
	z) Others	22,219,391	3,266,464
	TOTAL	**27,273,790**	**3,266,464**
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".

NHPC LIMITED FARIDABAD

M.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

688

NOTE NO. 24 REVENUE FROM CONTINUING OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I	Operating Revenue		
A	SALES		
	SALE OF POWER	2,917,231,035	2,795,633,015
	ADVANCE AGAINST DEPRECIATION -Written back during the year	105,125,957	105,125,957
	Less		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	(116,337,367)
	Tariff Adjustments	5,244,363	5,161,008
	Regulated Power Adjustment	-	36,492,120
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	6,156,630	1,641,849
	Sub - Total (A)	3,010,955,999	2,973,801,362
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)	3,010,955,999	2,973,801,362
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	238,662	62,941,934
	Sub-Total-II	238,662	62,941,934
	TOTAL (I+II)	3,011,194,661	3,036,743,296

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)**





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	1,144,186	1,136,894
Additions during the year	5,469	7,292
Amount used during the year	-	
Amount reversed during the year	149,655	
Closing Balance	1,000,000	1,144,186
vi) Provision - Others		
As per last Balance Sheet	10,767,605	5,301,205
Additions during the year	2,083,293	12,146,280
Amount used during the year	3,932,922	6,381,390
Amount reversed during the year	8,639,190	298,490
Closing Balance	278,786	10,767,605
TOTAL	1,278,786	11,911,791

Explanatory Note: -

1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, advance against personal pay adjustment of Rs. ..... paid upto 31.01.2014 has been set-off against the Provision for wage revision. However, pending final decision in the matter, the balance amount of Rs. ..... is continued in advance.
Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 31/03/2018 under the head "Provision for Wage Revision" is Rs. ..... (including provision for the current period Rs. .....) with corresponding amount shown as "Advance paid".

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

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

S.N. DHANDA & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

690

NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) Provision for Wage Revision		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	8,650,931	7,203,647
Liability against capital works/supplies-MSME	116,791	248,390
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	4,184,624	8,569,546
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	256,453	383,812
Other Payables-Payable to Others	2,928,703	2,637,159
TOTAL	16,137,502	19,042,554

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

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance (Advance against depreciation)	105,125,957	105,125,957
Deferred Income from Foreign Currency Fluctuation Account	12,573,600	12,221,521
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	2,733,596	1,110,130
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	120,433,153	118,457,608

S.N. DHAWAN & CO. LLP NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARID

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Income received in advance		
(Advance Against Depreciation)	2,102,519,129	2,207,645,086
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	322,816,842	335,742,521
Grants in aid-from Government-Deferred Income	-	-
TOTAL	2,425,335,971	2,543,387,607
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As at the beginning of the year	-	
Add: Received during the year		
Less Released to Statement of Profit and Loss		
Balance as at the year end	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

* Repayment Term: The Loan amount may be repaid at any point of time and in part also

** Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Total outstanding dues of micro enterprise and small enterprise(s)	258,942	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	41,202,072	43,995,505
TOTAL	41,461,014	43,995,505

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.

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED * FARIDABAD *

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	135,920	159,957
TOTAL	135,920	159,957
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	152,556	179,882
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	152,556	179,882

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

* Information about Provisions are given in para 17 of Note 34-Other explanatory Notes to Accounts.

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note:-

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

2) Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18

NHPC LIMITED FARIDABAD

694

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
'- Secured	-	-
'- Unsecured	-	-
• From Other Parties		
'- Secured	-	-
'- Unsecured-From Government (Subordinate Debts)	-	-
'- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc.		
i) Debt Covenants : Refer point no 3 (Capital Management) of Note no. 33.		
ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

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	7,587,602,516	7,550,504,033
C O (FDB)	412,349,292	408,612,490
IUT Closing Entries - CO	-	-
L O MUMBAI	-	-
L O LUCKNOW	-	-
RO-JAMMU	(5,065)	-
RO-ITANAGAR	(7,545)	-
RO-SILIGURI	(18,053)	(4,125)
BAIRASIUL	(43,072)	143
RO-BANIKHET	75,931,517	102,145,838
LOKTAK	-	-
SALAL	(4,812)	(57)
TANAKPUR	(35,835)	(811)
CHAMERA-I	(49,501)	(2,550)
URI - I	(29,168)	3,060
RANGIT	-	-
CHAMERA-II	-	-
DULHASTI	(85,141)	114,316
DHAULIGANGA-I	(52,226)	1,219
TEESTA-V	(16,229)	-
CHAMERA-III	(120,920)	(163,592)
CHUTAK	(79,615)	(52,496)
TLDP-III	(16,930)	-
PARBATI -II	662,434	223,949
PARBATI-III	(15,815)	(3,000)
SEWA-II	(8,784)	-
URI - II	25,277,748	1,097,492
KISHANGANGA	(2,683)	-
NIMMO BAZGO	(16,825)	(34,851)
TLDP-IV	(5,557)	-
TEESTA-IV	-	-
SUBANSARI LOWER	325,158	(37,600)
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	98,723,220	121,710,000
CHEQUE COLLECTED ACCOUNT	(28,888,331)	(6,341,866)
COMMERCIAL - IUT	(3,099,086,324)	(2,927,757,272)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	382,047,949	393,109,465
CENTRALIZED VENDOR PAYMENT ACCOUNT	213,561,710	229,394,090
Total	**5,667,893,113**	**5,872,517,875**

NEW DELHI

NHPC LIMITED FARIDABAD

Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings	-	-
	i) Reserves created on account of Ind AS Adjustment	-	11,502,047
	ii) Closing Balance Remeasurement of the defined benefit plans	(7,504,026)	(7,501,910)
	iii) Surplus	1,846,533,060	1,711,084,504
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	1,839,029,034	1,715,084,641
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	1,846,533,060	1,711,084,504
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
	Add:		
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	1,846,533,060	1,711,084,504
	Less:		
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :	-	-
	- Interim		
	- Final	-	-
	Tax on Dividend	-	-
	- Interim		
	- Final	-	-
	Balance carried forward	1,846,533,060	1,711,084,504

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDABAD

*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	5,121,477	67,078
Addition during the year		5,054,399
Used during the year		
Reversed during the year	5,054,399	
Closing balance	67,078	5,121,477
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	506,140	-

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	110,527,936	-
Addition during the year	91,993,342	110,527,936
Adjustment during the year		
Reversed during the year		
Closing balance	202,521,278	110,527,936
(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)	202,521,278	110,527,936
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)	202,521,278	110,527,936

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

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	1,032,941	1,032,941
Less : Provision against demand raised by Govt Depts	1,032,941	1,032,941
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
-- Against bank guarantee	-	-
– Others	8,412,890	4,402,319
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	8,412,890	4,402,319
c) Other advances - Employees		
- Unsecured (considered good)	47,000	95,000
- Unsecured (considered doubtful)		
Sub-total	47,000	95,000
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	67,078	5,121,477
Less: Provision for losses pending investigation/awaiting write off / sanction *5	67,078	5,121,477
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	48,208,478	31,000,587
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	506,140	-
h) Input GST	63,014	-
I) Others	-	-
TOTAL	57,237,522	35,497,906

*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	-	-

M/S. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

899

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	992,680	319,921
Less: Provisions for Doubtful Claims *1	-	-
Sub-total	992,680	319,921
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	992,680	319,921

*1 Provisions for Doubtful Claims		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

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

NOTE NO. 12 CURRENT TAX ASSETS (NET)

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

S.K. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDA

BLANK



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

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	**Balances with banks**		
	• With scheduled banks		
i)	- In Current Account	(22,794)	5,519
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	-	50,000
	TOTAL	(22,794)	55,519
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	-	-
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
	(c) Others (Specify Nature)		

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

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	**Balances with Banks**	-	-
B	**Deposit account-Unpaid Dividend / Interest**	-	-
	TOTAL	-	-
	Explanatory Note: -		
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
	OTHER LOANS		
	Employees (including accrued interest)		
	- Secured (considered good)	-	-
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful Employee loans & advances *1	-	-
		-	-
	Loan to State Government in settlement of dues from customer		
	- Unsecured (considered good)	-	-
		-	-
	Advances to Subsidiaries / JV's	-	-
	TOTAL	-	-
	*1 **Provisions for doubtful Employee loans & advances**		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Explanatory Note: -		
	Loan & Advances due from directors or other officers of the company at the end of the period - **For Corporate Office only**		
	Advance due by firms or private companies in which any Director of the Company is a Director or member -**For Corporate Office only**		

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDABAD

702

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	88,074,274	77,093,829
Stores in transit/ pending inspection	5,907,502	3,468,612
Loose tools	2,790,499	2,375,292
Scrap inventory	51,003	51,022
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	8,211,816	8,211,816
TOTAL	88,611,462	74,776,939
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	8,211,816	8,211,816
Addition during the year		
Used during the year		
Reversed during the year #		
Closing balance	8,211,816	8,211,816

Explanatory Note:

i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.

ii)For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - **For Corporate Office only**

Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

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

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
*1 Provision for doubtful debts		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- **For Corporate Office only**

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDA

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. Bank Deposits with more than 12 Months Maturity	-	-
B. Lease Rent receivable	-	-
C Interest receivable on lease	-	-
D Interest accrued on	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	-	-
E Share Application Money CVPPL (Pending Allotment)*	-	-
TOTAL	-	-

* Refer para-9 of Note No 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security

NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. CAPITAL ADVANCES		
Secured (considered good)	-	-
Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	-	-
Less : Provision for expenditure awaiting utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	2,223,219	2,223,219
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	2,223,219	2,223,219
ii) Other advances		
- Unsecured (considered good)	1,649,035	77,055
- Unsecured (considered doubtful)	-	-
	1,649,035	77,055
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	3,872,254	2,300,274
Provision for doubtful Advances *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for doubtful Deposits *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

NHPC LIMITED FARIDABAD

704

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

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

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

	PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
a)	**Employees (at amortised Cost)**			
	- Secured (considered good)		-	-
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)		-	-
	Less : Provisions for doubtful Employees loans *1		-	-
		Sub-total	-	-
b)	**Contractor / supplier**			
	- Secured (considered good)		-	-
	- Unsecured (considered good)		-	-
	– Against bank guarantee		-	-
	– Others		-	-
	- Unsecured (considered doubtful)		-	-
	Less : Provisions for doubtful advances to Contractor/ Supplier *2		-	-
		Sub-total	-	-
c)	**State Government in settlement of dues from customer**			
	- Secured (considered good)		-	-
	- Unsecured (considered good)			
	- Unsecured (considered doubtful)			
	Less : Provisions for doubtful Loan to State Government *3			
		Sub-total	-	-
d)	**Government of Arunachal Pradesh**			
	- Secured (considered good)		-	-
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)		-	-
		Sub-total	-	-
e)	**Deposits**			
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)		-	-
	Less : Provision for Doubtful Deposits *4		-	-
		Sub-total	-	-
	TOTAL		-	-

Provisions for doubtful Employees loans *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for Doubtful Deposits *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

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

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

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	
	HP LAPTOP PC PAVILLION 1002TX	411801	57593	Chamera Power Station-I	105	IUA17-108-152501/Q1-5
	SAMSUNG LED MODEL 40D5000 S.NO.19973ZNB700913 TV SET	412014	40473	Chamera Power Station-I	105	IUA17-108-152501/Q1-4
	MS OFFICE 2010 HOME AND BUSINESS FPP DVD 1USER-2PC	412201	9860	Chamera Power Station-I	105	IUA17-108-152501/Q1-7
	MOBILE PHONE	412801	1	Chamera Power Station-I	105	IUA17-108-152501/Q1-6
	Total		107927			

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	Traced Assets against shortage declared in PV Report (2016-17)	410713	77480
		410714	4618988
		411112	171969
		411114	133456
		411116	1035051
		411130	633095
		411801	177395
		411803	550047
		411804	1221099
		411805	1196270
		411806	379808
		411902	19601
		412005	6280
		412007	29432
		412011	97603
		412020	26375
		412501	41347
		412503	529463
		412801	140621
	Total		11085380

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDABAD

	MANUAL CHAIN HOIST CAPACITY 1 TON LIFTING 15 FEET	412503	14454
	OCTOPAD ROLAND, MAKE : ROLANDMODEL SPD20	412503	44200
	TABLA	412503	5800
	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH	412801	78014
	BED SIDE TABLE (SUNMICA TOP)	412801	131670
	CENTRE TABLE WOODEN 1.5' X3'	412801	77880
	FOAM TYPE FIRE EXTINGUISHER 9 LITER CAPACITY (LIFE GUARD MODEL NO.LG-119)	412801	24272
	WEIGHING MACHINE DIGITAL 0-150 KG	412801	3504
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	16300
	WEIGHING MACHINE	412801	1832
	Total		5450208

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDA

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	
	Crockery Almirah with Shutter	411701	12000	Corporate Office	100	IUA17-100-152801/Q1-7
	Dressing Table	411701	10000	Corporate Office	100	IUA17-100-152801/Q1-8
	Bed With Side Table	411701	28000	Corporate Office	100	IUA17-100-152801/Q1-9
	LAPTOP INTEL CORE I7 2.7 GHZ, 4GB DDR3 RAM, 640GB HDD, 15.5", BT, WIFI, SONY VAIO VPCCB17FG/B	411801	69185	Corporate Office	100	IUA17-100-152801/Q1-10
	MS WINDOWS SERVER CAL 2016 SNGL C USER CAL (140 Nos.)	412201	229880	Corporate Office	100	IUA17-100-152801/Q1-12-151
	Total		349065			

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

Sl. No	Particular of assets	Head of account	Gross block Addition (Rs.)
	COLORED, MODEL : PANEL VIEW , MAKE : ALLEN BRADLEY, POWER SUPP	410711	68241
	MOTOR, 2 HP, HEAD-83MTR, DISCHARGE:2000 LPH	411112	20272
	SUBMERSIBLE PUMP 2 HP, KSB/CORA4C+XUMA(S)	411112	73686
	MANUAL CHAIN HOIST CAP 8 TON,LIFT 10 FEET	411130	155578
	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH	411701	4106
	Revolving Chair	411701	15609
	CAMEL TABLE,CAMEL BRASS METTALIC FINISH HEIGHT , 0.45 MTR,LENGTH 0.7 MTR	411701	8111
	Computer Compaq Pentium III	411801	7051
	Computer Compeq presreo Note Book, intel pentium IV (DOP 01-11-04)	411801	73500
	Computer Compaq nx9040 Notebook intel pentium IV	411801	86976
	RAM, 640GB HDD, 15.5", BT, WIFI, SONY VAIO VPCCB17FG/B	411801	69185
	MODE WITH ACCESSORIES, CYBEROAM, CR35ING	411801	100715
	Line Matrix Printer LIPI T-6218	411803	814000
	WORK CENTRE PRO 226COPIER/PRINTER WIYH SCANER ALONG WITH UPS 3KVA	411803	465300
	Capitalisation of providing local area network with 2 noHub, PKG No. EW-29	411804	1129884
	VSAT with Hub Scientific Atlanta	411805	1196270
	HP ML570 G4 SERVER	411806	379808
	MOBILE-NOKIA-6600	411902	8350
	NOKIA MOBILE PHONE, E 63	411902	9099
	BLACKBERRY TORCH 9800 SMARTPHONE	411902	36694
	SAMSUNG GALAXY NOTE 3	411902	45600
	SAMSUNG MOBILE CORE PRIME	411902	7600
	SAMSUNG MOBILE A8	411902	25000
	MOBILE PHONE ANDROID, MAKE-SAMSUNG,MODEL-GALAXY J7 PRO	411902	75600
	LASER FAX MACHINE, MAKE: BROTHER, MODEL: 2820	411902	13000
	MOBILE PHONE NOKIA WITH ACCESSORIES(WITH JOBRA BLUE TOOTH DEVICE) -6278	412001	18700
	COMMERCIAL TANDOOR	412007	38250
	FRANKING MACH (ASCOM SMILE 2400 LETTERS /HR	412020	84392
	EUROCLEAN ELECTRONIC VACCUM CLEANER	412020	21500

NHPC LIMITED FARIDABAD

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

708

	FOAM TYPE FIRE EXTINGUISHER 9 LITER CAPACITY (LIFE GUARD MODEL NO LG-119)	412801	24272
	WEIGHING MACHINE DIGITAL 0-150 KG	412801	3504
	TULLU PUMP 1 PHASE 0 5HP	412801	7200
	MANUAL LAWN MOWER	412801	14700
	PILLAR HEATER 2 ROD, 1500 WATT	412801	44925
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	16300
	WEIGHING MACHINE	412801	1832
	Unit I (1a)	410701	-1545865
	Unit III(1a)	410701	-1824443
	CONTROL, METERING AND PROTECTION SYSTEM(1a)	410711	-774137
	Total		20334777

S.N. DHAWAN & CO. LLP
NEW DELHI
CHARTERED ACCOUNTANTS

NHPC LIMITED
FARIDA

	POE SWITCH 4 PORTS, MAKE:ZYXEL, MODEL ES-1100-8P	411806	48475
	CYBEROAMCR 200 ING UTM FIREWALL	411806	472944
	MOBILE PHONE ANDROID, MAKE-SAMSUNG MODEL-GALAXY J7 PRO	411902	75600
	MOBILE-NOKIA-6600-6110170005 (OLD OID)	411904	8350
	NOKIA MOBILE PHONE, E 63 (OLD OID 6110170038)	411904	9099
	BLACK BERRY TORCH 9800 SMART PHONE (OLD OID 6110170039)	411904	36694
	SAMSUNG GALAXY NOTE 3 (OLD OID 6110170046)	411904	45600
	SAMSUNG MOBILE CORE PRIME (OLD OID 6110170057)	411904	7800
	SAMSUNG MOBILE A8 (OLD OID 6110170058)	411904	25000
	MOBILE PHONE ANDROID, MAKE-SAMSUNG, MODEL-GALAXY J7 PRO (OLD OID 6110170083)	411904	75600
	(WITH JOBRA BLUE TOOTH DEVICE)-8270 (OLD OID 6110170006)	411904	18700
	XEROX DIGITAL PHOTOCOPIER PRINT/COPY/SCAN , MODEL-VERSALINK B7025	412003	236118
	WEIGHING MACHINE DIGITAL 0-150 KG	412005	3504
	SPHYGMONOMETER (B.P INSTRUMENT)	412005	16300
	ORBITRAC WITH STEEL WHEEL, AVON / OB-1461K	412006	20832
	COMMERCIAL SPIN BIKE, AVON / SP-2251	412006	40362
	MOTORISED A.C TREADMILL, AVON / TM-298	412006	101722
	MULTI STEPPER, AVON / MT-1511	412006	10229
	COMMERCIAL ELLIPTICAL CROSS, AVON / CT-811 GEN	412006	93837
	MULTI BENCH, AVON / B-1321	412006	14228
	AUTOMATIC VOLTAGE STABILIZER (SINGLE PHASE) CAPACITY 4 KVA	412011	8400
	WATER COOLER 120 LTR	412011	120729
	AND MODEL -AQUAGURD AQUASURE(AQUA FLO DX)	412011	18897
	SONY LED TV 49" MODEL KLV-49W672E	412501	289440
	SONY LED TV 32" MODEL KLV-32W672E	412501	202272
	DOUBLE WHEEL BARROW WITH HDPE CONTAINER AND LID, CAPACITY 150 LITRE	412503	58240
	GAUGE MILD STEEL SHEET, NICELY PAINTED, SIZE 35'X18'X15'-SUNRISE	412503	23940
	FIRE EXTINGUISHER (50 LTRS CAPACITY) MAKE-LIFEGUARD - LG-31	412503	45657
	FOAM TYPE FIRE EXTINGUISHER 9 LITER CAPACITY (LIFE GUARD MODEL NO LG-119)	412503	24272
	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	204140
	BOOM BARRIER WITH LENGTH UPTO 6M, WITH BOOM REST AND PUSH BUTTON	412503	158710
	READER FACILITY, IN-BUILT DISPLAY, ANEXSECURE / AS-BIOMI-7011	412503	97750
	3 PH 415/440V, 2800RPM,8 KM , 5HP-MAKE-KHERAJ, MODEL - HDT800	412503	462720
	60 T., ELEC. POWER PACK, HOSE ACC.MAKE: POWER TEAM, MODEL: B	412503	574242
	ELECTRIC IMPACT WRENCH, 1/2 INCH SQ DRIVER, 240 V	412503	36403
	ELECTRIC IMPACT WRENCH, 3/4 INCH SQ DRIVE	412503	69829
	INTERCHANGEABLE HEAD TYPE TORQUE WRENCH, HEAD 14-18MM & CAP-210NM	412503	6199
	ADJUSTABLE MICROMETER TYPE TORQUE WRENCH, 3/4 INCH SQ DIVE & CAP-500NM	412503	15064
	ADJUSTABLE MICROMETER TYPE TORQUE WRENCH, 3/4 INCH SQ DIVE & CAP-700NM	412503	20335
	CONCRETE DRILLING MACHINE , MAKE BOSCH, MODEL NO: GBH 200	412503	13428
	HYDRAULIC PULLER, CAPACITY 15 TON	412503	61590
	HYDRAULIC CRIMPING TOOLS 25MM^2 TO 400MM^2, MAKE-JAINSON , SHAKTI-400	412503	45902
	ELECTRIC ROTARY LAWN MOVER Make-FALCON, Model-ROTO DRIVE 46	412503	128016
	INSTANT GEYSER 3 LTR	412503	96000
	OCTOPAD ROLAND, MAKE ROLANDMODEL : SPD20	412503	44200
	TABLA	412503	5800
	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH	412801	78014
	BED SIDE TABLE (SUNMICA TOP)	412801	131670
	CENTRE TABLE WOODEN 1.5' X3'	412801	77880
	CEILING FAN 1200MM, MAKE-MARC & MODEL-AIR MILL STAR PLUS 1200MM	412801	77630

S.N. DHAWAN & CO. LLP * CHARTERED ACCOUNTANTS * NEW DELHI

NHPC LIMITED FARIDABAD

710

Annexure to Noto 2.1 & 2.4 as at 31.03.2018

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

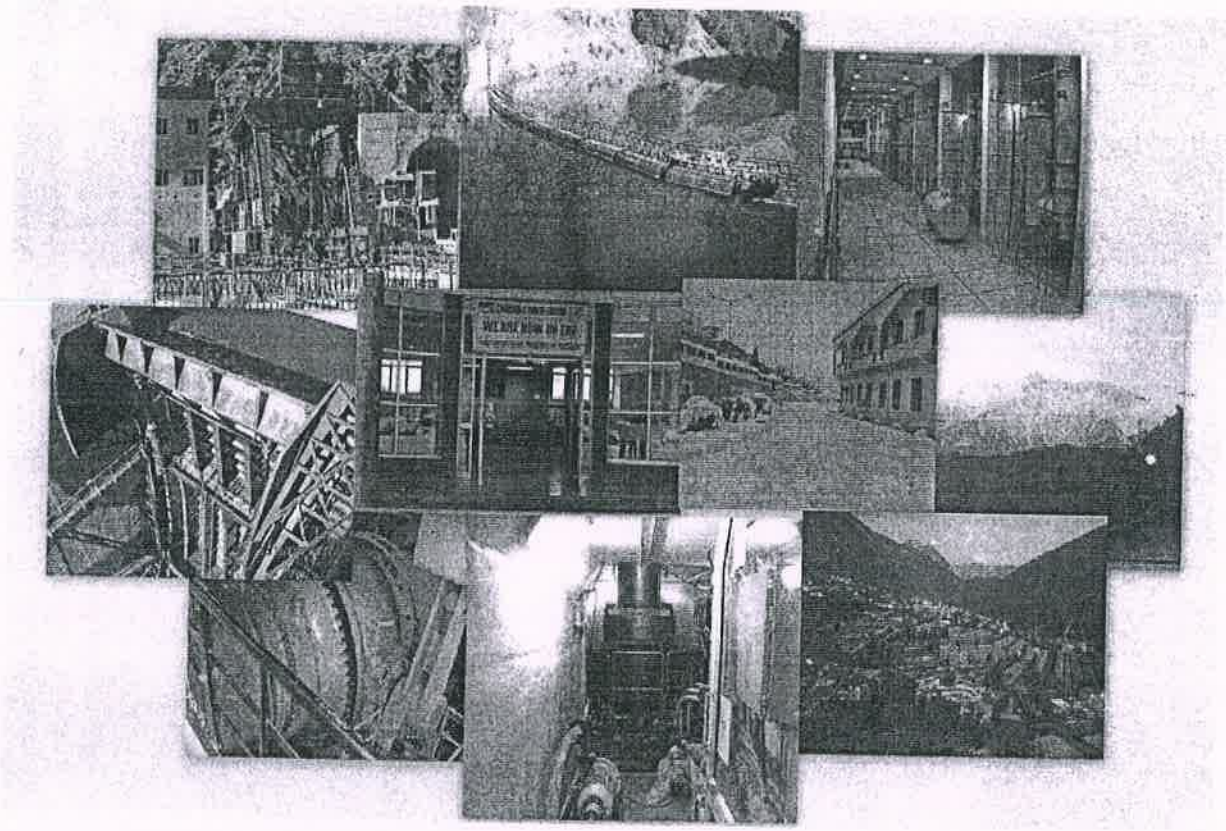
Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	Electrical Works in new store at Power House of CPS-II	410306	646
	Replacement of existing Fire fighting pipelines & accessories	410604	1525182
	CIMS HIGH-SPEED CONVERTERCARD-R987119866	410608	234575
	NUMERICAL GENERATOR PROTECTION RELAY, ABB REG 670	410711	1067755
	NUMERICAL TRANSFORMER PROTECTION RELAY, ABB RET 670	410711	864037
	DATA LOGGER (INCLUDES RESOURCE CD AC ADAPTOR, SCREWDRIVER & USB CABLE),	410711	471776
	XY CO-ORDINATOR (AUTOMATIC PENDULAM READ OUT UNIT), MAKE-ITM SOIL UK/C1-5.1	410711	2963112
	HIGH MAST LIGHTING, LENGTH 16 METER	410713	144000
	S S SLEEVE FOR TURBINE SHAFT SEAL DRAWING NO-1-15202-001	410714	400446
	SPV DOWNSTREAM PLUG SEAL RING AS PER DRAWING NO. 1-72201-001	410714	1087223
	SPV DOWNSTREAM BODY SEAL RING AS PER DRAWING NO. 1-71401-001	410714	2132832
	RAW WATER PUMP, KSB, MODEL-RDLV 200-340 B	410714	4593900
	IMPELLER, PART NO.230	410714	180051
	CIRCUIT BREAKER,VR,VACCUM,1200,500MVA VSD6144YX00	410803	1616338
	PUMP, DISCHARGE 3000 LPM CALAMA/ CSD-20S	411112	177975
	SUBMERSIBLE PUMP, DISCHARGE 300 - 500 LPM,CALAMA/ CSD-20S	411112	64890
	M3/HR, HEAD-4.362M, MAKE-GRUNDFOS, MODEL: TP 40-60/2 A-F-A-BQQE	411112	60183
	BED ROOM EASY CHAIR WITH ARM WITH TOP CUSHIONS WITH COVER CLOTH	411701	4106
	EASY CHAIR WOODEN CUSHIONED AND BACK	411701	113280
	VISITORS CHAIR WITH ARMS MAKE: GODREJ MODEL: REGENCY CODE:FU7003DXV12SXXXX	411701	18604
	MULTIPURPOSE CHAIR WITH ARMS MAKE: GODREJ CODE:FU1007XXV12SXXEN	411701	48804
	PLASTIC CHAIR WITH CUSHION SEAT & BACK	411701	20300
	WOODEN CENTRE TABLE (SIZE 4 X 2 X1.5 FEET) WITH GLASS TOP	411701	144609
	Bed Room Easy Chair with Arm with top cushions with Cover Cloth	411707	82120
	MODEL: PREMIUM EXECUTIVE CODE:FU7000XXV12SXXXX	411707	75588
	VISITORS CHAIR WITH ARMS MAKE: GODREJ MODEL: REGENCY CODE:FU7003DXV12SXXXX	411707	93020
	MULTIPURPOSE CHAIR WITH ARMS MAKE: GODREJ CODE:FU1007XXV12SXXEN	411707	32536
	PLASTIC CHAIR WITH CUSHION SEAT & BACK	411707	172550
	MODEL: STMNR010005 SIZE: (1270HX765W X440D)	411707	15385
	ALICE COFFEE TABLE WALNUT MAKE GODREJ MODEL: ALICE CODE: STCTSALM055	411707	12756
	BED SIDE TABLE (SUNMICA TOP)	411707	131670
	CENTRE TABLE WOODEN 1.5' X3'	411707	77880
	4525 CODE:FUENZODTBCHS4626 SIZE 1350X750X750	411707	9545
	DRESSING TABLE WOODEN	411707	23600
	DOUBLE BED (BOX TYPE) TEAK PLY 6 X 6 FT	411707	108855
	DOUBLE BED BOX TYPE (SIZE 78X72)	411707	281696
	LEATHER IN BLACK MAKE: GODREJ MODEL:PARTO CODE: STSFPAP3019	411707	23965
	LEATHER IN BLACK MAKE: GODREJ MODEL PARTO CODE: STSFPAP2018	411707	20176
	HP LAPTOP PAVILION, MODEL: 14-BF177TX	411801	166148
	Â HP LASER JET PRO M104AÂ PRINTER	411803	4
	HP LASERJET PRO M203DW PRINTER	411803	76750
	HP LASERJET BLACK 227FDW	411803	112404
	8 PORT USB KVM SWITCH - ATEN, CS 1308	411804	21158
	VOIP GATEWAY WITH 08 PORT FXO	411804	160110
	VOIP GATEWAY WITH 08 PORT FXS	411804	120366
	D LINK 1510-28 L2 WEB SMART GIGABYTE SWITCH	411804	29716
	TECHNICAL SPECIFICATIONS, MAKE CAMBIUM, MODEL: E400	411806	25504

S.N. DHAWAN & CO. LLP CHARTERED ACCOUNTANTS NEW DELHI

NHPC LIMITED FARIDABAD

711

NHPC LIMITED



(A GOVT. OF INDIA ENTERPRISE)

CHAMERA-II POWER STATION

KARIAN,

DISTT. CHAMBA (H.P.)-176310

BALANCE SHEET AS AT 31.03.2019

712

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : CHAMERA-II 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	9378069848	9732252176
b) Capital Work In Progress	2.2	8597077	178528
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	24413451	26061387
e) **Financial Assets**			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	2223219	2223219
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	5	891015	1649035
TOTAL NON CURRENT ASSETS		**9414194610**	**9762364345**
(2) CURRENT ASSETS			
a) Inventories	6	91898939	88611462
b) **Financial Assets**			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	(10935)	(22794)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	11915180	1775553
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	55323246	57237522
TOTAL CURRENT ASSETS		**159126430**	**147601743**
(3) Regulatory Deferral Account Debit Balances	14	342372632	240296967
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		**9915693672**	**10150263055**
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	1489338586	1839764507
TOTAL EQUITY		**1489338586**	**1839764507**
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	-	135920
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	2307636415	2425335971
TOTAL NON CURRENT LIABILITIES		**2307636415**	**2425471891**
(3) CURRENT LIABILITIES			
a) **Financial Liabilties**			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		73918	258942
Total outstanding dues of Creditors other than micro enterprises and small enterprises		55109217	43843984
iii) Other financial liabilities	20.3	13332133	13495590
b) Other Current Liabilities	21	123433594	120433153
c) Provisions	22	21660662	1278786
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	5905109147	5705716202
TOTAL CURRENT LIABILITIES		**6118718671**	**5885026657**
TOTAL EQUITY & LIABILITIES		**9915693672**	**10150263055**

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts

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

For DSP & Associates
Chartered Accountants
(Firm Regn. No. 006791N)

(CA Sanjay Jain)
Partner
M.No. 084906

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED * FARIDABAD *

Head of Finance

Head of Power Station

Place: ~~New Delhi~~ Faridabad
Date: 25/4/19

713

NHPC LIMITED

Name of the Unit : CHAMERA-II 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	2956069072	3070153430
ii) Other Income	24.2	129172599	227222474
TOTAL INCOME		**3085241671**	**3297375904**
EXPENSES			
i) Generation Expenses	25	23746268	12971039
ii) Employee Benefits Expense	26	874136581	822747557
iii) Finance Cost	27	171101	207705
iv) Depreciation & Amortization Expense	28	361902673	364380070
v) Other Expenses	29	442189287	390384173
TOTAL EXPENSES		**1702145910**	**1590690544**
Profit before Exceptional Items, Rate Regulated Activities and Tax		**1383095761**	**1706685360**
Exceptional items		-	-
PROFIT BEFORE TAX		**1383095761**	**1706685360**
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**1383095761**	**1706685360**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	102075665	133067436
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**1485171426**	**1839752796**
Profit for the year from continuing operations (A)		**1485171426**	**1839752796**
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		4167160	3310116
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		-	(3298405)
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**4167160**	**11711**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**4167160**	**11711**
(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)		**4167160**	**11711**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**1489338586**	**1839764507**

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

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

Significant Accounting Policies	1
Expenditure attributable to construction (EAC) during the year forming part of capital work in progress	32
Disclosure on Financial Instruments and Risk Management	33
Other Explanatory Notes to Accounts	34

Note 1 to 34 form integral part of the Accounts

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

For DSP & Associates
Chartered Accountants
(Firm Regn. No. 006791N)

(CA Sanjay Jain)
Partner
M.No. 084906

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

Head of Finance

Head of Power Station

NHPC LIMITED FARIDABAD

Place: ~~New Delhi~~ faridabad
Date: 25/4/19

714

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.

NHPC LIMITED FARIDABAD

e) Revenue

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

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

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

NHPC LIMITED FARIDABAD

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

718

(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.

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement

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

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

c) Derecognition

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

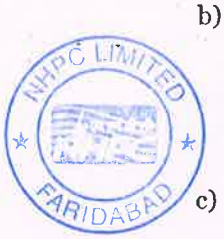
d) Offsetting of financial instruments

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

13.0 Government Grants

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

b) Monetary grants from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.



c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

14.0 Provisions, Contingent Liabilities and Contingent Assets

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

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

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

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

Company's revenues arise from sale and trading of energy, project management / construction contracts/ consultancy assignment services and other income. Revenue from other income comprises interest from banks, employees, contractors etc., dividend from investments in joint ventures & subsidiary companies, dividend from investments in equity, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

With effect from 1st April, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up method. Accordingly, comparative figures have not been restated and continue to be reported as per Ind AS 18- Revenue and Ind AS 11- Construction Contracts. Accounting policies for the comparative period are disclosed separately, if they are different from those under Ind AS 115.

a) Revenue from sale of power

i) Revenue is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the products or services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the products or services to a customer.

iii) In the comparative period, revenue from sale of power was measured at the fair value of the consideration received or receivable. Revenue was recognised when the significant risks and rewards of ownership had been transferred to the buyer, recovery of the consideration was probable, the associated costs could be estimated reliably, there was no continuous management involvement and the amount of revenue could be

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

c) Revenue from trading of power

i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.

ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.

iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

d) Other income

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

ii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

iii) Interest income is recognized, when no significant uncertainty as to measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR).

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

v) Revenue from scrap is recognised as and when the same is generated.

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

NHPC LIMITED FARIDABAD

periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

iii) Defined benefit plans

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

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

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

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

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

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

iv) Other long-term employee benefits

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

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

v) Termination benefits

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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.

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

(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.

NHPC LIMITED FARIDABAD

732

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

*****

NHPC LIMITED FARIDABAD

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)		2223219	2223219
- Unsecured (considered doubtful)		-	-
Less : Provision for Doubtful Deposits *1		-	-
	Sub-total	**2223219**	**2223219**
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		**2223219**	**2223219**

Provision for Doubtful Deposits *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Employees loans *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

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

NHPC LIMITED FARIDABAD

734

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Bank Deposits with more than 12 Months Maturity	-	-
B. Lease Rent receivable*	-	-
C. Interest receivable on lease	-	-
D. Interest accrued on:	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	-	-
E. Share Application Money-CVPPL (Pending Allotment)**	-	-
TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

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

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 5 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. CAPITAL ADVANCES		
Secured (considered good)	-	-
Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
Sub-total	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	-	-
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	-	-
ii) Other advances		
- Unsecured (considered good)	891015	1649035
- Unsecured (considered doubtful)	-	-
	891015	1649035
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	891015	1649035
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	-	-

735

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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	87040898	88074274
Stores in transit/ pending inspection	2455149	5907502
Loose tools	2309554	2790499
Scrap inventory	93338	51003
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	8211816
TOTAL	**91898939**	**88611462**
***1 Provision for Obsolescence & Diminution in Value**		
Opening Balance	8211816	8211816
Addition during the year		
Used during the year		
Reversed during the year #	8211816	
Closing balance	-	**8211816**
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**		
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	(10935)	(22794)
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	**Cheques, drafts on hand**	-	-
C	**Cash on hand**		
	Cash on hand	-	-
	TOTAL	**(10935)**	**(22794)**
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	-	-
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
	(c) Others (Specify Nature)		

NHPC LIMITED FARIDABAD

736

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
	TOTAL	-	-
	Explanatory Note: -		
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)		
Less : Provision for Doubtful Deposits *1	-	-
	-	-
Loan to Related Parties		
-NHPTL (including accrued interest)		
- Loans Receivables- Considered good- Unsecured	-	-
	-	-
OTHER LOANS		
Employees (Including accrued Interest)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Loans Receivables which have significant increase in Credit Risk	-	-
Less : Provisions for loans which have significant increase in Credit Risk *2	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
*1 **Provision for Doubtful Deposits**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*2 **Provisions for loan which have significant increase in Credit Risk**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: -		
Loan & Advances due from directors or other officers of the company at the end of the year. - **For Corporate Office only**		
Advance due by firms or private companies in which any Director of the Company is a Director or member -**For Corporate Office only**		

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

737

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	11915180	1775553
Less: Provisions for Doubtful Claims *1	-	-
Sub-total	11915180	1775553
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	11915180	1775553

***1 Provisions for Doubtful Claims**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note:-

1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo 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	-	-

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	3051659	1032941
Less : Expenditure booked against demand raised by Govt. Depts.	1032941	1032941
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	2018718	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	6075754	8412890
Less : Expenditure booked pending utilisation certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	6075754	8412890
c) Other advances - Employees		
- Unsecured (considered good)	150000	47000
- Unsecured (considered doubtful)		
Sub-total	150000	47000
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	-	67078
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	67078
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	47018612	48208478
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	24713	506140
h) Input GST	35449	63014
i) Others	-	-
TOTAL	55323246	57237522

***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	-	-

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

SHPC LIMITED FARIDABAD

	***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	67078	67078
	Addition during the year		
	Used during the year		
	Reversed during the year	67078	
	Closing balance	-	**67078**
	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.	24713	506140

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(i) Regulatory Deferral Account Balances l.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	240296967	195499128
Addition during the year (through P&L)	102075665	44797839
Addition during the year (through OCI)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	**342372632**	**240296967**
(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)	**342372632**	**240296967**
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)	**342372632**	**240296967**

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

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

740

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.	214285714	2142857140	-	-
Closing number of shares outstanding	(214285714)	(2142857140)	-	-

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			7643406901	74.50%
- LIC			906183502	8.83%

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

h) In preceding five financial years immediately preceding 31.3.2019, 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.

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

UHPC LIMITED FARIDABAD

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	4167160	11711
	iii) Surplus	1485171426	1839752796
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**1489338586**	**1839764507**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	1485171426	1839752796
	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	**1485171426**	**1839752796**
	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	**1485171426**	**1839752796**

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDAL

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	7545480709	7587602516
C.O.(FDB)	300907040	480851120
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	24232	(5065)
RO-ITANAGAR	-	(7545)
RO-SILIGURI	(2260)	(18053)
RO-CHANDIGARH	1950282	-
BAIRASIUL	(17558)	(43072)
RO-BANIKHET	104724783	90612901
LOKTAK	2031	-
SALAL	-	(4812)
TANAKPUR	4608	(35835)
CHAMERA-I	(5505)	(49501)
URI - I	60401	(29168)
RANGIT	(1574)	-
CHAMERA-II	-	-
DULHASTI	48979	(85141)
DHAULIGANGA-I	(6489)	(52226)
TEESTA-V	-	(16229)
CHAMERA-III	(65997)	(120920)
CHUTAK	(22175)	(79615)
TLDP-III	-	(16930)
PARBATI -II	349307	662434
PARBATI-III	(38244)	(15815)
SEWA-II	2742	(8784)
URI - II	-	25277748
KISHANGANGA	(22134)	(2683)
NIMMO BAZGO	150240	(16825)
TLDP-IV	(4013)	(5557)
TEESTA-IV	(2392)	-
SUBANSARI LOWER	127871	325158
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	88134609	98723220
CHEQUE COLLECTED ACCOUNT	(5440507)	(28888331)
COMMERCIAL - IUT	(2952115960)	(3144446447)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	587708225	382047949
CENTRALIZED VENDOR PAYMENT ACCOUNT	233177896	213561710
Total	**5905109147**	**5705716202**

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NTPC LIMITED FARIDABAD

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	-	-

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDA

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	-	135920
TOTAL	-	**135920**
Maturity Analysis of Deposit / Retention Money The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) : **Particulars** More than 1 Year & Less than 3 Years More than 3 Year & Less than 5 Years More than 5 Years		**152556**
TOTAL	-	152556

NOTE NO. 17 PROVISIONS - NON CURRENT

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A.	**PROVISION FOR EMPLOYEE BENEFITS**		
i)	**Provision for Long term Benefits (Provided for on the basis of actuarial valuation)**		
	As per last Balance Sheet	-	
	Additions during the year		
	Amount used during the year		
	Amount reversed during the year		
	Closing Balance	-	-
B.	**OTHERS**		
i)	**Provision For Committed Capital Expenditure**		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Unwinding of discount	-	-
	Closing Balance	-	-
ii)	**Provision For Livelihood Assistance**		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Unwinding of discount	-	-
	Closing Balance	-	-
iii)	**Provision-Others**		
	As per last Balance Sheet		
	Additions during the year		
	Amount used during the year		
	Amount reversed during the year		
	Closing Balance	-	-
	TOTAL	-	-

Explanatory Note: -

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

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities for tariff period 2014-19.		
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

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

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

HPC LIMITED FARIDABAD

745

DSP & ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

Movement in Deferred Tax Liability

Annexure to Note-18

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

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

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)	1997393173	2102519129
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	310243242	322816842
Grants in aid-from Government-Deferred Income	-	-
TOTAL	**2307636415**	**2425335971**
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As per last Balance Sheet	-	
Add: Received during the year		
Less: Released to Statement of Profit and Loss		
Closing Balance *	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-
*** Grant includes:-**		
1) Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmoo Bazgo Power Station & Kishanganga HE Project accounted as Grant In Aid.	-	-
2) Funds (Grant in Aid) received from Government of India through SECI for setting up 50 MW Solar Power Project in Tamilnadu.	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-
1) Repayment Term: The Loan amount may be repaid at any point of time and in part also.		
2) Default in repayments (if any) : Nil		

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Total outstanding dues of micro enterprise and small enterprise(s)	73918	258942
Total outstanding dues of Creditors other than micro enterprises and small enterprises	55109217	43843984
TOTAL	**55183135**	**44102926**
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.		

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

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	5602204	8650931
Liability against capital works/supplies-MSME **	116791	116791
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	6462177	4184624
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	463160	256453
Other Payables-Payable to Others	687801	286791
TOTAL	**13332133**	**13495590**

* 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)	105125957	105125957
Deferred Income from Foreign Currency Fluctuation Account	12573600	12573600
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	5734037	2733596
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	**123433594**	**120433153**

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDA

NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet		
Additions during the year	-	
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) Provision for Wage Revision *1		
As per last Balance Sheet		
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) Provision for Performance Related Pay/Incentive		
As per last Balance Sheet		
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) Provision for Superannuation / Pension Fund		
As per last Balance Sheet		
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) Provision For Wage Revision 3rd PRC		
As per last Balance Sheet		
Additions during the year	-	
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
As per last Balance Sheet		
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet		
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	-	
Additions during the year	29912600	
Amount used during the year	10520822	
Amount reversed during the year	-	
Closing Balance	**19391778**	-

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

HPC LIMITED FARIDABAD

749

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	1000000	1000000
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	**1000000**	**1000000**
vi) **Provision - Others**		
As per last Balance Sheet	278786	10767605
Additions during the year	7443905	2083293
Amount used during the year	278786	3932922
Amount reversed during the year	6175021	8639190
Closing Balance	**1268884**	**278786**
TOTAL	**21660662**	**1278786**

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	-	-

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDA

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	2869342656	2979358013
	ADVANCE AGAINST DEPRECIATION -Written back during the year	105125956	105125957
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	5967257	6380502
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	12474620	8205443
	Sub - Total (A)	**2956026735**	**3069898025**
B	**Income from Finance Lease**	-	-
C	**Income from Operating Lease**	-	-
D	**REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS**		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
E	**Revenue from Power Trading Business**		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	**2956026735**	**3069898025**
F	**OTHER OPERATING REVENUE**		
	Interest from Beneficiary States (Revision of Tariff)	42337	255405
	Sub-Total-II	42337	255405
	TOTAL (I+II)	**2956069072**	**3070153430**

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)**

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NOTE NO. 24.2 OTHER INCOME (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A)	**Interest Income**		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Interest from advance to contractors	-	-
	- Others	71,44,278	-
B)	**Dividend Income**		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	**Other Non Operating Income**		
	Late payment surcharge	953,57,617	1800,14,739
	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)	-	18,728
	Income from Insurance Claim	99,12,600	-
	Liability/ Provisions not required written back #1	82,11,816	272,73,790
	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)	3,773	-
	Exchange rate variation (Net)	-	-
	Others	56,34,524	80,83,634
	Sub-total	**1262,64,608**	**2153,90,891**
	Add/(Less): C.O./Regional Office/PID Expenses	29,07,991	118,31,583
	Sub-total	**1291,72,599**	**2272,22,474**
	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	**1291,72,599**	**2272,22,474**
	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)	**82,11,816**	
	h) Provision for credit impaired trade receivables (*1 under Note 7)		
	i) Bad & Doubtful Deposits (*1 under Note 10)		
	j) Provision for loan which have significant increase in credit risk (*2 under Note 10)		
	k) Provision for doubtful claims (*1 under Note No.11)		
	l) Provisions for Doubtful Deposits (*1 under Note No. 13)		
	m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)		
	n) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)		
	o) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)		
	p) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)		
	q) Provision for Long Term Benefits (Sl.no-A (i) of Note No-17 & 22)		
	r) Provision for wage revision (Sl.no-A(ii) of Note No-22)		
	s) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)		
	y) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)		
	u) Provision for tariff adjustment (Sl. No B(i) under Note 22)		
	v) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)		
	w) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)		
	x) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)		
	y) Write back of Project expenses provided for		
	z) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)		
	aa) Others	-	272,73,790
	TOTAL	**82,11,816**	**272,73,790**
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".		

NHPC LIMITED FARIDABAD

752

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NOTE NO. 25 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Water Usage Charges	-	-
Consumption of stores and spare parts	23746268	12971039
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	**23746268**	**12971039**

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	517321907	474696805
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	72294893	60343031
Staff welfare expenses	19211427	24294429
Leave Salary & Pension Contribution	-	-
Sub-total	**608828227**	**559334265**
Add/(Less): C.O./Regional Office Expenses	265308354	263413292
Sub-total	**874136581**	**822747557**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**874136581**	**822747557**

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	31036281	22978315
ii) towards Employees Defined Contribution Superannuation Scheme	29953031	25210648

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".

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

NOTE NO. 27 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	**Interest on Financial Liabilities at Amortized Cost :**		
	Bonds	-	-
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	-	-
B	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	(500)	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liablities	15492	66151
	Sub-total	14992	66151
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)	14992	66151
	Add/(Less): C.O./Regional Office/PID Expenses	156109	141554
	TOTAL	171101	207705
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	171101	207705

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	369006415	369561782
Depreciation adjustment on account of Foreign Exchange Rate Variation	(12573600)	(12573600)
Add/(Less): C.O./Regional Office / PID Expenses	5469858	7391888
Sub-total	361902673	364380070
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	361902673	364380070

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".

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

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	19162883	22193202
	- Machinery	28377278	22948330
	- Others	27858799	28116693
C.	**OTHER EXPENSES**		
	Rent & Hire Charges	11993181	9823257
	Rates and taxes	5018739	3506986
	Insurance	81140827	88140486
	Security expenses	116836305	94709556
	Electricity Charges	23580719	25149773
	Travelling and Conveyance	5599776	4649928
	Expenses on vehicles	1695822	1209092
	Telephone, telex and Postage	3549255	5057991
	Advertisement and publicity	1605854	1352264
	Entertainment and hospitality expenses	16050	12650
	Printing and stationery	1217442	1117148
	Consultancy charges - Indigenous	-	21240
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	143679	75000
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	2
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	586893	-
	Losses out of insurance claims (upto excess clause)	20000000	-
	Losses out of insurance claims (beyond excess clause)	9912600	-
	Books & Periodicals	36559	49679
	Donation	-	-
	CSR/ Sustainable Development	945015	2453893
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Research and development expenses	165592	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	485
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	-
	Training Expenses	458036	925479
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	3515820	4094463
	Operational/Running Expenses of Kendriya Vidyalay	28705627	18671313
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	3985266	3903110
	Operating Expenses of DG Set-Other than Residential	5128790	4354771
	Other general expenses	7531198	7257192
	Sub-total	**408768005**	**349793983**
	Add/(Less): C.O./Regional Office/PID Expenses	32092231	39535673
	Sub-total	**440860236**	**389329656**
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	Sub-total (i)	**440860236**	**389329656**
D.	**PROVISIONS**		
	Bad and doubtful debts provided	-	-
	Expected Credit Loss Allowance-Trade Receivables	-	-
	Bad and doubtful advances / deposits provided	-	-
	Bad and doubtful claims provided	-	-
	Doubtful Interest Provided for	-	-
	Diminution in value of stores and spares /Construction stores	-	-
	Shortage in store & spares provided	-	-
	Provision against diminution in the value of investment	-	-
	Project expenses provided for	-	-
	Provision for fixed assets/ stores provided for	-	-
	Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Provision for catchment area treatment plan	-	-
	Provision for Interest to Beneficiary	1329051	1052260
	Provision for interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	**1329051**	**1052260**
	Add/(Less): C.O./Regional Office/PID Expenses	-	2257
	Sub-total	**1329051**	**1054517**
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	**1329051**	**1054517**
	Total carried forward to Statement of Profit & Loss (i+ii)	**442189287**	**390384173**

NHPC LIMITED FARIDABAD

755

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

(Amount in ₹)

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	1329051	1052260

(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	29500	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
II) Cost Auditors		
Audit Fees	107516	75000
Reimbursement of expenses	6663	-
Total Audit Expenses	**143679**	**75000**

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".

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

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

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
C.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
D.	**OTHER EXPENSES**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
G.	**LESS: RECEIPTS AND RECOVERIES**		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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		-	-	-	-	-	1485171426	-	-	1485171426
Other Comprehensive Income		-	-	-	-	-	4167160	-	-	4167160
Total Comprehensive Income		-	-	-	-	-	1489338586	-	-	1489338586
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	-	-	-	-	-	-	1489338586	-	-	1489338586

For DSP & Associates
Chartered Accountants
(Firm Regn. No. 006791N)

(CA Sanjay Jain)
Partner
M.No. 084906

Head of Finance

Head of Power Station

758

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	60947930	0		0			60947930	0			0	60947930	60947930
ii)	Land – Leasehold	0	0		0			0	0	0	0	0	0	0
iii)	Roads and Bridges	27767701	0		0			27767701	4002086	940795	0	4942881	22824820	23765615
iv)	Buildings	903307376	0	1482890	0	0		904790266	109548556	32114164	0	141662720	763127546	793758820
v)	Building-Under Lease	0	0		0			0	0	0	0	0	0	0
vi)	Railway sidings	0	0		0			0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5607297800	0	5102584	0	191900		5612208484	890475440	177091564	0	1067567004	4544641480	4716822360
viii)	Generating Plant and machinery	4700074453	0	5292992	0	5873303	39873	4699534015	746087175	147058416	-615049	892530542	3807003473	3953987278
ix)	Plant and machinery Sub station	49142741	0	0	0			49142741	8358997	1429593	0	9788590	39354151	40783744
x)	Plant and machinery Transmission lines	26654553	0	0	0			26654553	5106452	669585	0	5776037	20878516	21548101
xi)	Plant and machinery Others	40637519	0	0	0			40637519	5699758	1330928	0	7030686	33606833	34937761
xii)	Construction Equipment	25628839	0	806678	0	89655	-1308599	25038263	5055865	1936989	-1506053	5486801	19551462	20573974
xiii)	Water Supply System/Drainage and Sewerage	19686232	0	1241759	0			20927991	2397197	776821	0	3174018	17753973	17289035
xiv)	Electrical installations	128462	0	357904	0			486366	21588	16856	0	38444	447922	106874
xv)	Vehicles	6666430	0	0	0	38486		6627944	750755	236596	0	987351	5640593	5915675
xvi)	Aircraft/ Boats	436486	0	0	0			436486	62232	13060	0	75312	361174	374254
xvii)	Furniture and fixture	5687496	0	1167256	0	15	-551488	6303249	1367753	201465	-565658	1003560	5299689	4319743
xviii)	Computers	7638003	0	1279639	0	25	685507	9603124	3208028	1963994	685507	5857529	3745595	4429975
xix)	Communication Equipment	3275108	0	257004	0	301677	-23	3230412	712771	116928	-175569	654030	2576382	2562337
xx)	Office Equipments	13842568	0	0	0	163848	29606	13708326	2112959	449226	-10982	2551203	11157123	11729609
xxi)	Research and Development	289995	0	0	0			289995	72855	3120	0	75975	214020	217140
xxii)	Other assets	20432605	0	1604624	0	58599	-197505	21781125	2255146	804606	-211059	2848693	18932432	18177459
xxiii)	Tangible Assets of minor value >750 and < Rs 5000	973779	0	203822	0	28627	648378	1797352	969287	203753	619578	1792618	4734	4492
	Total	**11520517076**	**0**	**18797152**	**0**	**6746135**	**-654251**	**11531913842**	**1788264900**	**367358479**	**-1779385**	**2153843994**	**9378069848**	**9732252176**
	Previous year	11494526009	119185	20334777	98067	5450208	11085380	**11520517076**	1421031111	367809144	-575355	1788264900	9732252176	10073494898

Note : Additional disclosure of Property Plant and Equipment (PPE) as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note. For other explanatory notes, these are stated in Annexure-I to Note 2.1.

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

759

NOTE NO. 2.4 Other Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land– Right to Use	30617091						30617091	4710060	1570020	0	6280080	24337011	25907031
ii)	Computer Software	546600						546600	392244	77916	0	470160	76440	154356
	Total	**31163691**	**0**	**0**	**0**	**0**	**0**	**31163691**	**5102304**	**1647936**	**0**	**6750240**	**24413451**	**26061387**
	Previous year	30943671	229880	0	9860		0	31163691	3359526	1752638	-9860	5102304	26061387	27584145

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.

NHPC LIMITED FARIDABAD

ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

760

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	60947930	0	0	0	0	0	60947930	0			0	60947930	60947930
ii)	Land – Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Roads and Bridges	37378669	0	0	0	0	0	37378669	13613054	940795	0	14553849	22824820	23765615
iv)	Buildings	1343546361	0	1482890	0	0	0	1345029251	549787541	32114164	0	581901705	763127546	793758820
v)	Building-Under Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	10179545723	0	5102584	0	191900	0	10184456407	5462723363	177091564	0	5639814927	4544641480	4716822360
viii)	Generating Plant and machinery	8828025097	0	5292992	0	6012063	68241	8827374267	4874037819	147058416	-725441	5020370794	3807003473	3953987278
ix)	Plant and machinery Sub station	108152744	0	0	0	0	0	108152744	67369000	1429593	0	68798593	39354151	40783744
x)	Plant and machinery Transmission lines	69399342	0	0	0	0	0	69399342	47851241	669585	0	48520826	20878516	21548101
xi)	Plant and machinery Others	71672675	0	0	0	0	0	71672675	36734914	1330928	0	38065842	33606833	34937761
xii)	Construction Equipment	41398625	0	806678	0	378191	249536	42076648	20824651	1936989	-236454	22525186	19551462	20573974
xiii)	Water Supply System/Drainage and Sewerage	26467736	0	1241759	0	0	0	27709495	9178701	776821	0	9955522	17753973	17289035
xiv)	Electrical installations	263064	0	357904	0	0	0	620968	156190	16856	0	173046	447922	106874
xv)	Vehicles	8399280	0	0	0	201689	0	8197591	2483605	236596	-163203	2556998	5640593	5915675
xvi)	Aircraft/ Boats	1039545	0	0	0	0	0	1039545	665291	13080	0	678371	361174	374254
xvii)	Furniture and fixture	15038565	0	1167256	0	91599	-520340	15593882	10718822	201465	-626094	10294193	5299689	4319743
xviii)	Computers	22936987	0	1279639	0	238980	0	23977646	18507012	1963994	-238955	20232051	3745595	4429975
xix)	Communication Equipment	7999642	0	257004	0	512304	-11100	7733242	5437305	116928	-397373	5156860	2576382	2562337
xx)	Office Equipments	25545793	0	0	0	471897	-28204	25045692	13816184	449226	-376841	13888569	11157123	11729609
xxi)	Research and Development	1320839	0	0	0	0	0	1320839	1103699	3120	0	1106819	214020	217140
xxii)	Other assets	23905032	0	1604624	0	227556	-144212	25137888	5727573	804606	-326723	6205456	18932432	18177459
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	7051605	0	203822	0	143093	749377	7861711	7047113	203753	606111	7856977	4734	4492
	Total	**20880035254**	**0**	**18797152**	**0**	**8469272**	**363298**	**20890726432**	**11147783078**	**367358479**	**-2484973**	**11512656584**	**9378069848**	**9732252176**
	Previous year	20854044187	119185	20334777	98067	5450208	11085380	**20880035254**	10780549289	367809144	-575355	11147783078	9732252176	10073494898

Explanatory Note: -

1. a) Freehold land amounting to Rs ..... (Previous year Rs .....) covering an area of ..... hectare (Previous year ..... hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to Rs ..... (Previous year Rs .....) covering an area of ..... hectare (Previous year ..... hectare) is however, yet to be executed/ passed.- **For Salal Power Station Only.**

1. b) In respect of other units, title deeds/title in respect of freehold land amounting to ` ..... (Previous year ` .....) covering an area of ..... hectare (Previous year ..... hectare) are yet to be executed/passed.

2) Land - Leasehold includes ..... hectare (Previous year ..... hectare) taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. Out of this area ..... hectare (previous year ..... hectare) has been ha

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

4) Underground works amounting to Rs. 1027.96 Crs. (Previous Year Rs. 1027.96 Crs.), 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 by relevant Power Station o

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

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

761

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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2019	For the year ended on 31.03.2018
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-	-

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

762

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required.

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

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land– Right to Use	47006555	0	0	0	0	0	47006555	21099524	1570020	0	22669544	24337011	25907031
ii)	Computer Software	1901893	0	0	0	0	0	1901893	1747537	77916	0	1825453	76440	154356
	Total	48908448	0	0	0	0	0	48908448	22847061	1647936	0	24494997	24413451	26061387
	Previous year	48688428	229880	0	9860	0	0	48908448	21104283	1752638	-9860	22847061	26061387	27584145

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

763

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2018	Addition	Adjustment	Capitalised	As at 31st March, 2019
i)	Roads and Bridges	-				-
ii)	Buildings	-				-
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-				-
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-				-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Other assets awaiting installation	-				-
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	178528	8597077		178528	**8597077**
xiv)	Survey, investigation, consultancy and supervision charges	-				-
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	**178528**	**8597077**	**-**	**178528**	**8597077**
	*** For addition during the year refer Note No. 32**					
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	**0**
	TOTAL	**178528**	**8597077**	**-**	**178528**	**8597077**
	Previous year	-	20222755	-	20044227	**178528**

GHAZIABAD NHPC LIMITED

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

764

Annexure to Note 2.1 & 2.4 as at 31.03.2019

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Renovation of Asembly and basket bal	410322	1023590
2	Construction of LMG Morcha at Main B	410328	459300
3	Laying of Water Pipe Line from TRT/N	410604	636888
4	MECH GPI INCLUDING PULLEYS,WI	410608	261838
5	MECH GPI INCLUDING PULLEYS,WI	410608	261838
6	MECH GPI INCLUDING PULLEYS,WI	410608	261838
7	MECH GPI INCLUDING PULLEYS,WI	410608	261837
8	WATER LEVEL SENSOR (RADAR LE	410608	852762
9	WATER LEVEL SENSOR (RADAR LE	410608	852762
10	WATER LEVEL SENSOR (RADAR LE	410608	852762
11	Laying of Water Pipe Line from Jarang	410604	860059
12	AIR CONDITIONER COLD WINDOW	410709	26800
13	AIR CONDITIONER COLD SPLIT TYF	410709	28850
14	AIR CONDITIONER COLD SPLIT TYF	410709	28850
15	AIR CONDITIONER HOT AND COLD	410709	34400
16	AIR CONDITIONER HOT AND COLD	410709	34400
17	AIR CONDITIONER HOT AND COLD	410709	34400
18	NUMERICAL GENERATOR PROTEC	410711	189834
19	NUMERICAL TRANSFORMER PROT	410711	153616
20	2 KVA ON LINE UPS, 220-240 VOLT,	410713	38105
21	CLEAN WATER PUMP, KSB,MODEL-	410714	3731204
22	OVER CURRENT PROTECTION REL	410714	42952
23	OVER CURRENT PROTECTION REL	410714	42952
24	OVER CURRENT PROTECTION REL	410714	42952
25	NUMERIC RELAY MICOM P123	410714	46020
26	NUMERIC RELAY MICOM P123	410714	46020
27	NUMERIC RELAY MICOM P141	410714	151335
28	NUMERIC RELAY MICOM P143	410714	162840
29	NUMERIC RELAY MICOM P143	410714	162840
30	NUMERICAL RELAY MICOM P922S	410714	47200
31	NUMERICAL RELAY MICOM P922S	410714	47200
32	S.S.SLEEVE FOR TURBINE SHAFT S	410714	200222
33	40 HP MONOBLOCK PUMP -MAKE:-	411112	160700
34	40 HP MONOBLOCK PUMP -MAKE:-	411112	160700
35	BOREWELL SUBMERSIBLE PUMP &	411112	34546
36	BOREWELL SUBMERSIBLE PUMP &	411112	34546
37	10HP SUBMERSIBLE PUMP 10MM C	411112	259946
38	5 HP SUBMERISBLE PUMP - KILROS	411112	34720
39	5 HP SUBMERISBLE PUMP - KILROS	411112	34720
40	10 HP SUBMERSIBLE PUMP - KRILO	411112	86800
41	Providing Bore well for potable water a	411201	338400
42	Modification work of Sewage Treatmer	411202	903359
43	ALU. BUSBAR I/C AND O/G SIDE, 8.8	411403	15431
44	ACB CN-CS S1 800 AMP. 415V AC EI	411403	187311
45	ACB CN-CS S1 800 AMP. 415V AC EI	411403	155162
46	EASY CHAIR WOODEN CUSHIONED	411707	7434
47	EASY CHAIR WOODEN CUSHIONED	411707	7434
48	EASY CHAIR WOODEN CUSHIONED	411707	7434
49	EASY CHAIR WOODEN CUSHIONED	411707	7434
50	EASY CHAIR WOODEN CUSHIONED	411707	7434
51	EASY CHAIR WOODEN CUSHIONED	411707	7434
52	EASY CHAIR WOODEN CUSHIONED	411707	7434
53	EASY CHAIR WOODEN CUSHIONED	411707	7434
54	EASY CHAIR WOODEN CUSHIONED	411707	7434
55	EASY CHAIR WOODEN CUSHIONED	411707	7434
56	EASY CHAIR WOODEN CUSHIONED	411707	7434
57	EASY CHAIR WOODEN CUSHIONED	411707	7434
58	EASY CHAIR WOODEN CUSHIONED	411707	7434
59	EASY CHAIR WOODEN CUSHIONED	411707	7434
60	EASY CHAIR WOODEN CUSHIONED	411707	7434
61	EASY CHAIR WOODEN CUSHIONED	411707	7434
62	EASY CHAIR WOODEN CUSHIONED	411707	7434
63	EASY CHAIR WOODEN CUSHIONED	411707	7434
64	EASY CHAIR WOODEN CUSHIONED	411707	7434
65	EASY CHAIR WOODEN CUSHIONED	411707	7434
66	EASY CHAIR WOODEN CUSHIONED	411707	7434
67	EASY CHAIR WOODEN CUSHIONED	411707	7434
68	EASY CHAIR WOODEN CUSHIONED	411707	7434
69	EASY CHAIR WOODEN CUSHIONED	411707	7434
70	GODREJ STOREWELL PLAIN 4 SHE	411707	23600
71	GODREJ STOREWELL PLAIN 4 SHE	411707	23600
72	GODREJ STOREWELL PLAIN 4 SHE	411707	23600
73	GODREJ STOREWELL PLAIN 4 SHE	411707	23600
74	GODREJ STOREWELL PLAIN 4 SHE	411707	23600
75	DINNING TABLE 6'X3'X2.5', TEAK BO	411707	47200
76	DINNING TABLE 6'X3'X2.5', TEAK BO	411707	47200
77	DINNING TABLE 6'X3'X2.5', TEAK BO	411707	47200
78	DINNING TABLE 6'X3'X2.5', TEAK BO	411707	47200
79	DINNING TABLE 6'X3'X2.5', TEAK BO	411707	47200
80	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
81	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
82	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
83	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
84	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
85	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
86	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
87	WOODEN CENTRE TABLE (SIZE 4)	411707	7906
88	WOODEN CENTRE TABLE (SIZE 4)	411707	7906

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

765

NHPC LIMITED FARIDA

90	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
91	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
92	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
93	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
94	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
95	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
96	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
97	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
98	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
99	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
100	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
101	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
102	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
103	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
104	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
105	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
106	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
107	WOODEN CENTRE TABLE (SIZE 4 X	411707	7906
108	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
109	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
110	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
111	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
112	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
113	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
114	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
115	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
116	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
117	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
118	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
119	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
120	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
121	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
122	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
123	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
124	DOUBLE BED (BOX TYPE) TEAK PL	411707	22066
125	SINGLE BED BOX TYPES SIZE-6'X3'	411707	7670
126	SINGLE BED BOX TYPES SIZE-6'X3'	411707	7670
127	SINGLE BED BOX TYPES SIZE-6'X3'	411707	7670
128	SINGLE BED BOX TYPES SIZE-6'X3'	411707	7670
129	SINGLE BED BOX TYPES SIZE-6'X3'	411707	7670
130	DOME TYPE INDOOR CCTV CAMER	411804	39329
131	DOME TYPE INDOOR CCTV CAMER	411804	39329
132	DOME TYPE INDOOR CCTV CAMER	411804	39329
133	AXIS BULLET CAMERA - MAKE- AXIS	411804	53631
134	AXIS BULLET CAMERA - MAKE- AXIS	411804	53631
135	POE MIDSPAN FOR AXIS CAMERA 1	411804	10011
136	POE MIDSPAN FOR AXIS CAMERA 1	411804	10011
137	POE MIDSPAN PLUS FOR AXIS CAM	411804	9245
138	POE MIDSPAN PLUS FOR AXIS CAM	411804	9245
139	POE MIDSPAN PLUS FOR AXIS CAM	411804	9245
140	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
141	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
142	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
143	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
144	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
145	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
146	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
147	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
148	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
149	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
150	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
151	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
152	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
153	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
154	DESKTOP COMPUTER, MAKE- HLBS	411801	55207
155	INDOOR WIFI ACCESS POINT AS PE	411806	25504
156	INDOOR WIFI ACCESS POINT AS PE	411806	25504
157	INDOOR WIFI ACCESS POINT AS PE	411806	25504
158	INDOOR WIFI ACCESS POINT AS PE	411806	25504
159	INDOOR WIFI ACCESS POINT AS PE	411806	25504
160	INDOOR WIFI ACCESS POINT AS PE	411806	25504
161	INDOOR WIFI ACCESS POINT AS PE	411806	25504
162	VOIP GATEWAY WITH 08 PORT FXO	411903	24497
163	VOIP GATEWAY WITH 08 PORT FXO	411903	24497
164	VOIP GATEWAY WITH 08 PORT FXO	411903	24497
165	VOIP GATEWAY WITH 08 PORT FXO	411903	24497
166	VOIP GATEWAY WITH 08 PORT FXO	411903	24497
167	VOIP GATEWAY WITH 08 PORT FXO	411903	24497
168	VOIP GATEWAY WITH 08 PORT FXS	411903	18337
169	VOIP GATEWAY WITH 08 PORT FXS	411903	18337
170	VOIP GATEWAY WITH 08 PORT FXS	411903	18337
171	VOIP GATEWAY WITH 08 PORT FXS	411903	18337
172	VOIP GATEWAY WITH 08 PORT FXS	411903	18337
173	VOIP GATEWAY WITH 08 PORT FXS	411903	18337
174	LED TV 32",MAKE-SONY, MODEL-KL	412501	30300
175	LED TV 32",MAKE-SONY, MODEL-KL	412501	30300
176	LED TV 32",MAKE-SONY, MODEL-KL	412501	30300
177	LED TV 32",MAKE-SONY, MODEL-KL	412501	30300
178	LED TV 32",MAKE-SONY, MODEL-KL	412501	30300
179	LED TV 32",MAKE-SONY, MODEL-KL	412501	30300
180	SINGLE STRAIGHT LADDER WITH 2	412503	6962
181	SINGLE STRAIGHT LADDER WITH 2	412503	6962
182	GENERAL PURPOSE FOLDING LADI	412503	8555
183	GENERAL PURPOSE FOLDING LADI	412503	8555
184	MOVING AND FOLDING ALUMINIUM	412503	237643

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

766

187	"5-DIGIT PORTABLE DIGITAL PROC	412503	135110
188	ONLINE UPS 6KVA, MAKE:APC, MOI	412503	74930
189	PORTABLE DISTILLED WATER PLAI	412503	15181
190	WET & DRY VACUUM CLEANER,MO	412503	96320
191	REFRIGERATOR 190 LTRS , MODEL	412505	14963
192	REFRIGERATOR 190 LTRS , MODEL	412505	14963
193	REFRIGERATOR 190 LTRS , MODEL	412505	14963
194	REFRIGERATOR 190 LTRS , MODEL	412505	14963
195	REFRIGERATOR 190 LTRS , MODEL	412505	14963
196	REFRIGERATOR 190 LTRS , MODEL	412505	14963
197	REFRIGERATOR 190 LTRS , MODEL	412505	14963
198	REFRIGERATOR 190 LTRS , MODEL	412505	14963
199	REFRIGERATOR 190 LTRS , MODEL	412505	14963
200	REFRIGERATOR 190 LTRS , MODEL	412505	14963
201	REFRIGERATOR 190 LTRS , MODEL	412505	14963
202	REFRIGERATOR 190 LTRS , MODEL	412505	14963
203	REFRIGERATOR 190 LTRS , MODEL	412505	14963
204	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
205	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
206	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
207	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
208	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
209	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
210	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
211	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
212	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
213	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
214	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
215	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
216	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
217	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
218	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
219	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
220	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
221	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
222	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
223	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
224	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
225	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
226	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
227	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
228	GEYSER 25L CAPACITY, USHA, MIS	412503	6789
229	DIGITAL INSULATION TESTER , MUI	412503	185260
230	AG REVIVA INST RO WP SYS-50LPH	412503	33852
231	AG REVIVA INST RO WP SYS-50LPH	412503	-33852
232	VIEWSONIC PG-705HD FULL HD PR	412501	71000
233	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
234	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
235	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
236	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
237	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
238	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
239	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
240	CO2 FIRE EXTINGUISHER 4.5 KG	412503	5099
241	PORTABLE CABLE FAULT DETECTO	412503	117410
242	WATER COOLER CAP-150/150 PSS-	412503	45116
243	WATER COOLER CAP-150/150 PSS-	412503	-45116
244	AMPLIFIRE, 60 WATT, MAKE: AHUJA	412801	4544
245	PA MICROPHONE,MODEL NO.CUM-	412801	1888
246	PA CORDLESS MICROPHONE AHUJ	412801	2360
247	GENERAL PURPOSE FOLDING LADI	412801	2685
248	GENERAL PURPOSE FOLDING LADI	412801	2685
249	SINGLE STRAIGHT LADDER WITH 2	412801	3776
250	SINGLE STRAIGHT LADDER WITH 2	412801	3776
251	VOLTAGE STABLIZER FOR AIR CON	412801	2160
252	VOLTAGE STABLIZER FOR AIR CON	412801	2160
253	VOLTAGE STABLIZER FOR AIR CON	412801	2160
254	VOLTAGE STABLIZER FOR AIR CON	412801	2160
255	VOLTAGE STABLIZER FOR AIR CON	412801	2160
256	VOLTAGE STABLIZER FOR AIR CON	412801	2160
257	STEP DOWN TRANSFORMER, 415/1	412801	3894
258	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
259	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
260	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
261	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
262	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
263	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
264	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
265	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
266	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
267	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
268	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
269	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
270	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
271	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
272	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
273	SMF BATTERY 12 VOLT ,42AH,MAKE	412801	4352
274	VOLTAGE STABLIZER FOR AIR CON	412801	2198
275	VOLTAGE STABLIZER FOR AIR CON	412801	2198
276	VOLTAGE STABLIZER FOR AIR CON	412801	2198
277	VOLTAGE STABLIZER FOR AIR CON	412801	2198
278	VOLTAGE STABLIZER FOR AIR CON	412801	2198
279	VOLTAGE STABLIZER FOR AIR CON	412801	2198
280	VOLTAGE STABLIZER FOR AIR CON	412801	2198
281	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

767

284	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
285	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
286	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
287	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
288	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
289	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
290	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
291	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
292	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
293	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
294	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
295	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
296	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
297	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
298	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
299	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
300	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
301	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
302	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
303	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
304	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
305	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
306	BELCO MAKE, HEAT PILLAR, 2 X 75	412801	2750
307	SPHYGMONOMETER (B.P INSTRUM	412801	1456
308	SPHYGMONOMETER (B.P INSTRUM	412801	1456
309	SPHYGMONOMETER (B.P INSTRUM	412801	1456
310	SPHYGMONOMETER (B.P INSTRUM	412801	1456
311	SPHYGMONOMETER (B.P INSTRUM	412801	1456
312	SPHYGMONOMETER (B.P INSTRUM	412801	1456
	Total		18797152

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
								-
								-
					NIL			-
								-
								-
								-
								-
	Total		0					-

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company e.g. 100 , 101			
								-
								-
				NIL				-
								-
								-
								-
	Total		0					-

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

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
1	Dam & Barrage(Part Consumption Retrival)-Water Level Sensor(3 No.s)	410608	191900	85453	106447
2	Unit I (1a)(Part Consumption Retrival)	410701	270972	120662	150310
3	S.S.SLEEVE FOR TURBINE SHAFT S	410714	282793	18098	264695
4	HEADCOVER WEARING PLATE DRG	410714	1913342	0	1913342
5	BOTTOM RING WEARING PLATEDR	410714	1792854	0	1792854
6	BOTTOM RING LOWER LABYRINTH	410714	1551879	0	1551879
7	S.S.SLEEVE FOR TURBINE SHAFT S	410714	200223	0	200223
8	Submersible dewartering Pump	411112	110205	93781	16424
9	Submersible dewartering Pump	411112	31086	25187	5899
10	Submersible dewartering Pump	411112	31086	25187	5899
11	Submersible dewartering Pump	411112	31086	25187	5899
12	Submersible dewartering Pump	411112	31086	25187	5899
13	Submersible dewartering Pump	411112	31086	25187	5899
14	Submersible dewartering Pump	411112	31086	25187	5899
15	Submersible dewartering Pump	411112	31086	25187	5899
16	SUBMERSIBLE BORE PUMP COMPL	411112	20272	7715	12557
17	SUBMERSIBLE BORE PUMP KW/HP	411112	30112	10731	19381
18	CAR-Ambassador HP-48/6633	411501	201689	163203	38486
19	Chair	411701	5497	5496	1
20	Chair	411701	5497	5496	1
21	Chair	411701	5497	5496	1
22	Chair	411701	5497	5496	1
23	Chair	411701	5497	5496	1
24	Chair	411701	5497	5496	1
25	Chair	411701	5497	5496	1

PC LIMITE
FARIDAI

DSP & ASSOCIATES
FRN:006791N
NEW DELHI
CHARTERED ACCOUNTANTS

768

27	Chair	411701	5497	5496	1
28	Chair	411701	5497	5496	1
29	Chair	411701	5508	5507	1
30	Chair	411701	5508	5507	1
31	Chair	411701	5508	5507	1
32	Sofa Set five seated	411707	12305	12304	1
33	Trolly TV with side recks	411707	7800	7799	1
34	UPS 1250 VA Line Interactive	411801	9863	9862	1
35	UPS . 650 VA Nexus	411801	1	0	1
36	UPS . 650 VA Nexus	411801	1	0	1
37	UPS . 650 VA Nexus	411801	1	0	1
38	Computer	411801	38324	38323	1
39	computer	411801	1	0	1
40	EPSON LQ 3500 DOT MATRIX PRINT	411803	49000	48999	1
41	Printer	411803	1	0	1
42	Printer	411803	1	0	1
43	Printer	411803	1	0	1
44	Printer	411803	1	0	1
45	Printer	411803	1	0	1
46	Printer	411803	1	0	1
47	Printer Codject Inkjet Plotter A 4	411803	35742	35741	1
48	Printer. Laser Jet 1005 DOP 30-9-03	411803	14826	14825	1
49	PC NOTES TAKER MOBILE VERSIOI	411804	11648	11647	1
50	PC NOTES TAKER MOBILE VERSIOI	411804	11648	11647	1
51	PC NOTES TAKER MOBILE VERSIOI	411804	8164	8163	1
52	Scaner HPColour Scanjet 5200 C	411804	1	0	1
53	Scaner HPColour Scanjet 5200 C	411804	1	0	1
54	Scanner HP scan Jet 3500 c	411804	5956	5955	1
55	Scanner Hewlett Packard-Scanjet 740(	411804	26081	26080	1
56	BIZ CARD FINDER WITH SOFTWARI	411804	6214	6213	1
57	BIZ CARD FINDER WITH SOFTWARI	411804	6214	6213	1
58	DOCU SCAN PEN WITH SOFTWARE	411804	15288	15287	1
59	Codless Telephone	411902	4950	4949	1
60	Telephone	411902	1	0	1
61	CORDLESS PHONE, PANOSONIC &	411902	7754	1969	5785
62	CORDLESS PHONE, PANOSONIC &	411902	7754	1969	5785
63	Mobile Phone Nokia 3530	411902	7250	7249	1
64	FIXED CELLULAR TERMINAL (FCT) I	411902	7210	1840	5370
65	Microphone AWM690V PA VHF Wirele	411903	5555	5554	1
66	Integration of Tata make EPABX SYST	411903	328387	187097	141290
67	MOBILE-NOKIA-6600-6110170005 (O	411904	8350	0	8350
68	NOKIA MOBILE PHONE, E 63 (OLD C	411904	9099	0	9099
69	BLACK BERRY TORCH 9800 SMART	411904	36694	0	36694
70	SAMSUNG GALAXY NOTE 3 (OLD O	411904	45600	0	45600
71	SAMSUNG MOBILE A8 (OLD OID 611	411904	25000	0	25000
72	MOBILE PHONE NOKIA WITH ACCE:	411904	18700	0	18700
73	Fire Extinguisher	412020	11334	11333	1
74	FIRE EXTENGUISHER	412020	6030	6029	1
75	FIRE EXTENGUISHER	412020	6030	6029	1
76	FIRE EXTENGUISHER	412020	6030	6029	1
77	FIRE EXTINGUSHER	412020	5850	5849	1
78	FIRE EXTENGUISHER	412020	6030	6029	1
79	Camera Canon	412020	14786	14785	1
80	WEIGHING MACHINE	412005	1553	1552	1
81	FOOT STEP IRON 70.1900	412005	1336	1335	1
82	Electrical Section Machine 1 no.	412005	7774	7773	1
83	SPLIT AIR CONDITIONER 1.5TR (INV	412008	46836	13868	32968
84	SPLIT AIR CONDITIONER 1.5TR (INV	412008	46836	13868	32968
85	SPLIT AIR CONDITIONER 1.5TR (INV	412008	46836	13868	32968
86	Water Cooler Voltas	412011	28466	23689	4777
87	Water Cooler Voltas	412011	28465	22092	6373
88	Water Cooler Voltas	412011	28465	22092	6373
89	Water Coller Model no. RS-150/150G	412011	26828	21246	5582
90	Water Coller Model no. RS-150/150G	412011	26829	21246	5583
91	Water Coller Model no. RS-150/150G	412011	26828	21246	5582
92	Water Cooler Make Blue Star	412011	33043	23509	9534
93	Refrigerator Voltas Deep Freezer 400	412011	28301	22228	6073
94	LG COLOUR TVMODEL 20CA30M	412014	7500	7499	1
95	Invertor 500 VA Luminous	412020	1	0	1
96	INDOOR EMERGENCY LIGHT, 2X20\	412020	6076	1058	5018
97	INDOOR EMERGENCY LIGHT, 2X20\	412020	6076	1058	5018
98	INDOOR EMERGENCY LIGHT, 2X20\	412020	6076	1058	5018
99	VCR-BPL	412020	11682	11681	1
100	TV with trolly & Stablizer 14"BPL	412501	7655	7654	1
101	Music system sony MHC-RV20 with MI	412501	17200	11110	6090
102	PAMicrophone PRO 3200	412501	3471	3470	1
103	PAMicrophone GM 611	412501	1906	1905	1
104	TV 29" LG	412501	23726	17576	6150
105	TV 14" LG	412501	10568	10567	1
106	TV 14" KZR Model BPL	412501	7741	7740	1
107	TV 14" KZR Model BPL	412501	7741	7740	1
108	TV Sony XA 21M83	412501	21839	16427	5412
109	TV Sony C Model 21 M 70	412501	17292	12996	4296
110	T.V . BPL	412501	9360	9359	1
111	TV 21" Samsung C Bio Healthy Euro	412501	15031	10579	4452
112	CARBON DIOXIDE FIRE EXTINGUIS	412503	6793	0	6793
113	HAND HELD SEARCH LIGHT	412503	5250	5249	1
114	HAND HELD SEARCH LIGHT	412503	5250	5249	1

NHPC LIMITED
FARIDA

DSP & ASSOCIATES
FRN:006791N
NEW DELHI
CHARTERED ACCOUNTANTS

115	Refrigerator -390ltrs	412505	26966	14269	12697
116	Refrigerator -390ltrs	412505	26967	14269	12698
117	FRIDGE-VIDEOCON	412505	6400	6399	1
118	FRIDGE-VIDEOCON	412505	6400	6399	1
119	Chair CH-1014	412801	1	0	1
120	Chairs CH-7	412801	1	0	1
121	Chairs CH-7	412801	1	0	1
122	Chair	412801	1	0	1
123	Chair Sofa	412801	1	0	1
124	Chair Sofa	412801	1	0	1
125	Chair Sofa	412801	1	0	1
126	Chair Sofa	412801	1	0	1
127	Sofa Easy Chair	412801	1	0	1
128	Sofa Easy Chair	412801	1	0	1
129	Sofa Easy Chair	412801	1	0	1
130	Sofa Easy Chair	412801	1	0	1
131	Sofa Easy Chair	412801	1	0	1
132	TV Trolly	412801	1	0	1
133	Heat Convector	412801	1	0	1
134	Fire Exitnguisher COL Type 4.5 KGS C	412801	1	0	1
135	Fire Extinguisher	412801	1856	1855	1
136	Fire Extinguisher	412801	1856	1855	1
137	FIRE EXTINGUISHER CO2	412801	1069	1068	1
138	FIRE EXTINGUSHER	412801	1406	1405	1
139	FIRE EXTENGUISHER & OTHER GE	412801	3997	3996	1
140	Battery charger Single unit for GP-30	412801	1120	1119	1
141	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
142	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
143	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
144	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
145	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
146	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
147	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
148	Battery Pack for GP-300 hand set 120	412801	1623	1622	1
149	UPS APC Make 500V AUPS	412801	2900	2899	1
150	UPS 600-650 VA make LDS 20 minute	412801	1	0	1
151	UPS 600-650 VA make LDS 20 minute	412801	1	0	1
152	UPS from Baddyal Infotec	412801	3300	3299	1
153	UPS from Baddyal Infotec	412801	3300	3299	1
154	UPS from Baddyal Infotec	412801	3300	3299	1
155	UPS from Baddyal Infotec	412801	3300	3299	1
156	UPS 650 VA	412801	3520	3519	1
157	UPS800VA	412801	4745	4744	1
158	DVD Player	412801	4990	4989	1
159	Telephone Beetel Set	412801	38	37	1
160	Telephone set Beetel with caller ID Mo	412801	1000	999	1
161	Telephone set Beetel with caller ID Mo	412801	1000	999	1
162	Telephone Model 1930 (Orpat)	412801	950	949	1
163	Telephone Model 1930 (Orpat)	412801	950	949	1
164	Telephone Model 1930 (Orpat)	412801	950	949	1
165	Telephone Model 1930 (Orpat)	412801	950	949	1
166	Telephone Model 1961 with caller ID	412801	999	998	1
167	Telephone Model 1961 with caller ID	412801	999	998	1
168	Telephone Twine Set Beetel	412801	1	0	1
169	Telephone Twine Set Beetel	412801	1	0	1
170	Telephone Twine Set Beetel	412801	1	0	1
171	Cordless Telephone Beetal	412801	2886	2885	1
172	Cordless Telephone Beetal	412801	2886	2885	1
173	Cordless Telephone Beetal	412801	2886	2885	1
174	Cordless Telephone Beetal	412801	2886	2885	1
175	Siemens Euro Set 8155	412801	1	0	1
176	PA Megaphones model PM-99	412801	2187	2186	1
177	PA Megaphones model PM-99	412801	2187	2186	1
178	Mobile Model Nokia 1110	412801	2080	2079	1
179	Mobile Model Nokia 1110	412801	2080	2079	1
180	Mobile Model Nokia 1110	412801	2080	2079	1
181	Mobile Model Nokia 2600	412801	2912	2911	1
182	MOBILE-NOKIA-1600	412801	2450	2449	1
183	MOBILE PHONE, INTEX YUVA	412801	2400	2399	1
184	MOBILE SET, LAVA MAKE, MODEL K	412801	1750	0	1750
185	MOBILE SET, LAVA MAKE, MODEL K	412801	1750	0	1750
186	MOBILE SET, LAVA MAKE, MODEL K	412801	1750	0	1750
187	MOBILE SET, LAVA MAKE, MODEL K	412801	1750	0	1750
188	MOBILE PHONE, SAMSUNG METRO	412801	1950	0	1950
189	MOBILE PHONE, SAMSUNG METRO	412801	1950	0	1950
190	MOBILE PHONE, SAMSUNG METRO	412801	1950	0	1950
191	MOBILE HAND SET, SAMSUNG & SM	412801	1950	0	1950
192	MOBILE HAND SET, SAMSUNG, MOI	412801	4500	0	4500
193	SAMSUNG MOBILE 13313	412801	1850	0	1850
194	SAMSUNG MOBILE 13313	412801	1850	0	1850
195	SAMSUNG MOBILE 13313	412801	1850	0	1850
196	SAMSUNG MOBILE 13313	412801	1850	0	1850
197	SAMSUNG MOBILE 13313	412801	1850	0	1850
198	USB 2.0 WIRELESS NETWORK CAR	412801	3500	3499	1
199	USB 2.0 WIRELESS NETWORK CAR	412801	3500	3499	1
200	IMPACT WRENCH -238A405050067 N	412801	1	0	1
201	DRILL MACHINE NO-3490 SHAKTIMA	412801	1	0	1
202	BP Appratus murcury	412801	968	967	1
203	BP Appratus murcury	412801	968	967	1
204	SPHYGMONOMETER (B.P INSTRUM	412801	2340	2339	1
205	SPHYGMONOMETER (B.P INSTRUM	412801	2340	2339	1
206	SPHYGMONOMETER (B.P INSTRUM	412801	2340	2339	1
207	SPHYGMONOMETER (B.P INSTRUM	412801	2340	2339	1
208	SPHYGMONOMETER (B.P INSTRUM	412801	2412	2411	1
209	SPHYGMONOMETER (B.P INSTRUM	412801	2412	2411	1

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDA

770

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
				NIL				-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
				NIL				-
								-
								-
								-
	Total		0					

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.
1	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
2	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
3	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
4	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
5	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
6	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
7	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
8	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
9	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
10	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
11	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
12	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
13	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
14	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
15	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
16	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
17	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
18	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
19	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
20	Bed Room Easy Chair with Arm with to	412801	4106	0	4106
21	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
22	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
23	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
24	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
25	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
26	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
27	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
28	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
29	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
30	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
31	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
32	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
33	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
34	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
35	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
36	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
37	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
38	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
39	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
40	MULTIPURPOSE CHAIR WITH ARMS	412801	4067	0	4067
41	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
42	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
43	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
44	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
45	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
46	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
47	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
48	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
49	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
50	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
51	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
52	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
53	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
54	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
55	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:006791N NEW DELHI

771

NHPC LIMITED ★ FARIDA

57	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
58	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
59	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
60	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
61	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
62	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
63	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
64	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
65	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
66	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
67	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
68	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
69	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
70	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
71	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
72	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
73	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
74	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
75	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
76	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
77	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
78	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
79	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
80	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
81	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
82	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
83	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
84	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
85	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
86	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
87	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
88	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
89	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
90	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
91	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
92	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
93	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
94	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
95	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
96	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
97	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
98	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
99	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
100	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
101	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
102	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
103	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
104	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
105	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
106	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
107	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
108	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
109	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
110	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
111	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
112	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
113	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
114	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
115	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
116	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
117	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
118	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
119	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
120	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
121	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
122	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
123	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
124	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
125	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
126	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
127	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
128	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
129	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
130	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
131	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
132	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
133	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
134	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
135	PLASTIC CHAIR WITH CUSHION SE	412801	2030	0	2030
136	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
137	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
138	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
139	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
140	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
141	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
142	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDAB

772

144	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
145	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
146	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
147	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
148	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
149	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
150	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
151	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
152	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
153	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
154	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
155	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
156	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
157	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
158	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
159	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
160	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
161	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
162	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
163	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
164	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
165	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
166	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
167	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
168	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
169	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
170	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
171	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
172	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
173	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
174	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
175	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
176	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
177	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
178	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
179	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
180	BED SIDE TABLE (SUNMICA TOP)	412801	2926	0	2926
181	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
182	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
183	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
184	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
185	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
186	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
187	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
188	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
189	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
190	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
191	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
192	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
193	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
194	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
195	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
196	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
197	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
198	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
199	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
200	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
201	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
202	CENTRE TABLE WOODEN 1.5' X3'	412801	3540	0	3540
203	SINGLE WHEEL BARROW MADE FR	412801	4788	0	4788
204	SINGLE WHEEL BARROW MADE FR	412801	4788	0	4788
205	SINGLE WHEEL BARROW MADE FR	412801	4788	0	4788
206	SINGLE WHEEL BARROW MADE FR	412801	4788	0	4788
207	SINGLE WHEEL BARROW MADE FR	412801	4788	0	4788
208	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
209	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
210	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
211	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
212	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
213	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
214	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
215	FOAM TYPE FIRE EXTINGUISHER 9	412801	3034	0	3034
216	AUTOMATIC VOLTAGE STABILIZER	412801	2800	0	2800
217	AUTOMATIC VOLTAGE STABILIZER	412801	2800	0	2800
218	AUTOMATIC VOLTAGE STABILIZER	412801	2800	0	2800
219	WEIGHING MACHINE DIGITAL 0-150	412801	876	0	876
220	WEIGHING MACHINE DIGITAL 0-150	412801	876	0	876
221	WEIGHING MACHINE DIGITAL 0-150	412801	876	0	876
222	WEIGHING MACHINE DIGITAL 0-150	412801	876	0	876
223	INSTANT GEYSER 3 LTR	412801	3840	0	3840
224	INSTANT GEYSER 3 LTR	412801	3840	0	3840
225	INSTANT GEYSER 3 LTR	412801	3840	0	3840
226	INSTANT GEYSER 3 LTR	412801	3840	0	3840
227	INSTANT GEYSER 3 LTR	412801	3840	0	3840
228	INSTANT GEYSER 3 LTR	412801	3840	0	3840
229	INSTANT GEYSER 3 LTR	412801	3840	0	3840

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDAB

773

231	INSTANT GEYSER 3 LTR	412801	3840	0	3840
232	INSTANT GEYSER 3 LTR	412801	3840	0	3840
233	INSTANT GEYSER 3 LTR	412801	3840	0	3840
234	INSTANT GEYSER 3 LTR	412801	3840	0	3840
235	INSTANT GEYSER 3 LTR	412801	3840	0	3840
236	INSTANT GEYSER 3 LTR	412801	3840	0	3840
237	INSTANT GEYSER 3 LTR	412801	3840	0	3840
238	INSTANT GEYSER 3 LTR	412801	3840	0	3840
239	INSTANT GEYSER 3 LTR	412801	3840	0	3840
240	INSTANT GEYSER 3 LTR	412801	3840	0	3840
241	INSTANT GEYSER 3 LTR	412801	3840	0	3840
242	INSTANT GEYSER 3 LTR	412801	3840	0	3840
243	INSTANT GEYSER 3 LTR	412801	3840	0	3840
244	INSTANT GEYSER 3 LTR	412801	3840	0	3840
245	INSTANT GEYSER 3 LTR	412801	3840	0	3840
246	INSTANT GEYSER 3 LTR	412801	3840	0	3840
247	INSTANT GEYSER 3 LTR	412801	3840	0	3840
248	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
249	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
250	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
251	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
252	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
253	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
254	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
255	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
256	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
257	SPHYGMONOMETER (B.P INSTRUM	412801	1630	0	1630
258	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
259	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
260	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
261	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
262	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
263	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
264	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
265	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
266	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
267	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
268	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
269	MULTIPURPOSE CHAIR WITH ARMS	411701	-4067	0	-4067
270	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
271	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
272	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
273	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
274	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
275	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
276	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
277	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
278	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
279	PLASTIC CHAIR WITH CUSHION SE	411701	-2030	0	-2030
280	Bed Room Easy Chair with Arm with to	411707	-4106	0	-4106
281	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
282	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
283	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
284	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
285	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
286	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
287	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
288	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
289	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
290	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
291	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
292	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
293	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
294	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
295	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
296	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
297	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
298	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
299	BED ROOM EASY CHAIR WITH ARM	411707	-4106	0	-4106
300	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
301	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
302	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
303	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
304	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
305	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
306	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
307	MULTIPURPOSE CHAIR WITH ARMS	411707	-4067	0	-4067
308	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
309	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
310	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
311	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
312	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
313	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
314	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
315	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
316	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

774

318	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
319	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
320	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
321	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
322	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
323	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
324	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
325	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
326	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
327	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
328	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
329	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
330	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
331	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
332	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
333	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
334	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
335	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
336	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
337	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
338	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
339	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
340	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
341	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
342	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
343	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
344	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
345	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
346	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
347	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
348	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
349	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
350	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
351	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
352	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
353	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
354	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
355	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
356	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
357	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
358	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
359	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
360	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
361	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
362	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
363	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
364	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
365	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
366	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
367	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
368	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
369	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
370	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
371	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
372	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
373	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
374	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
375	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
376	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
377	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
378	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
379	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
380	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
381	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
382	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
383	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
384	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
385	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
386	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
387	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
388	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
389	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
390	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
391	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
392	PLASTIC CHAIR WITH CUSHION SE	411707	-2030	0	-2030
393	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
394	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
395	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
396	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
397	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
398	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
399	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
400	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
401	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
402	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
403	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926

DSP & ASSOCIATES
FRN:006791N
NEW DELHI
CHARTERED ACCOUNTANTS

NHPC LIMITED
FARIDABAD

775

405	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
406	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
407	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
408	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
409	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
410	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
411	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
412	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
413	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
414	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
415	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
416	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
417	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
418	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
419	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
420	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
421	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
422	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
423	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
424	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
425	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
426	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
427	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
428	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
429	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
430	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
431	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
432	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
433	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
434	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
435	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
436	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
437	BED SIDE TABLE (SUNMICA TOP)	411707	-2926	0	-2926
438	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
439	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
440	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
441	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
442	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
443	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
444	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
445	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
446	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
447	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
448	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
449	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
450	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
451	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
452	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
453	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
454	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
455	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
456	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
457	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
458	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
459	CENTRE TABLE WOODEN 1.5' X3'	411707	-3540	0	-3540
460	WEIGHING MACHINE DIGITAL 0-150	412005	-876	0	-876
461	WEIGHING MACHINE DIGITAL 0-150	412005	-876	0	-876
462	WEIGHING MACHINE DIGITAL 0-150	412005	-876	0	-876
463	WEIGHING MACHINE DIGITAL 0-150	412005	-876	0	-876
464	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
465	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
466	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
467	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
468	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
469	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
470	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
471	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
472	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
473	SPHYGMONOMETER (B.P INSTRUM	412005	-1630	0	-1630
474	AUTOMATIC VOLTAGE STABILIZER	412011	-2800	0	-2800
475	AUTOMATIC VOLTAGE STABILIZER	412011	-2800	0	-2800
476	AUTOMATIC VOLTAGE STABILIZER	412011	-2800	0	-2800
477	SINGLE WHEEL BARROW MADE FR	412503	-4788	0	-4788
478	SINGLE WHEEL BARROW MADE FR	412503	-4788	0	-4788
479	SINGLE WHEEL BARROW MADE FR	412503	-4788	0	-4788
480	SINGLE WHEEL BARROW MADE FR	412503	-4788	0	-4788
481	SINGLE WHEEL BARROW MADE FR	412503	-4788	0	-4788
482	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
483	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
484	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
485	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
486	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
487	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
488	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
489	FOAM TYPE FIRE EXTINGUISHER 9	412503	-3034	0	-3034
490	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

776

492	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
493	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
494	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
495	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
496	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
497	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
498	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
499	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
500	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
501	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
502	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
503	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
504	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
505	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
506	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
507	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
508	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
509	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
510	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
511	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
512	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
513	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
514	INSTANT GEYSER 3 LTR	412503	-3840	0	-3840
515	SAMSUNG MOBILE 13313	412801	1850	0	1850
516	SAMSUNG MOBILE 13313	412801	1850	0	1850
517	SAMSUNG MOBILE 13313	412801	1850	0	1850
518	SAMSUNG MOBILE 13313	412801	1850	0	1850
519	SAMSUNG MOBILE 13313	412801	1850	0	1850
520	SAMSUNG MOBILE 13313	412801	1850	0	1850
521	SAMSUNG MOBILE 13313	411902	-1850	0	-1850
522	SAMSUNG MOBILE 13313	411902	-1850	0	-1850
523	SAMSUNG MOBILE 13313	411902	-1850	0	-1850
524	SAMSUNG MOBILE 13313	411902	-1850	0	-1850
525	SAMSUNG MOBILE 13313	411902	-1850	0	-1850
526	SAMSUNG MOBILE 13313	411902	-1850	0	-1850
	Total		0		

DSP & ASSOCIATES
FRN:006791N
NEW DELHI
CHARTERED ACCOUNTANTS

NHPC LIMITED
FARIDABAD

777

CUMMULATIVE EDC

Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31-03-2019	31-03-2018
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	0	0
Gratuity and contribution to provident fund (including administration fees)	437502	0	0
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**0**
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		**0**	**0**
B. REPAIRS AND MAINTENANCE			
Building	437510	0	0
Machinery	437511	0	0
Others	437512	0	0
Rent	437514	0	0
Rates and taxes	437515	0	0
Insurance	437516	0	0
Security expenses	437517	0	0
Electricity Charges	437518	0	0
Travelling and Conveyance	437519	0	0
Expenses on vehicles	437520	0	0
Telephone, telex and Postage	437521	0	0
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	0	0
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	0	0
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525	0	0
Sub-total (b)		**0**	**0**
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		**0**	**0**
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**

NHPC LIMITED FARIDABAD

778

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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

NHPC LIMITED FARIDAB

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

CHAMERA-II 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		2223219		2223219
(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		-	**2223219**	-	**2223219**
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		(10935)		(22794)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		11915180		1775553
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	**11904245**	-	**1752759**
Total Financial Assets		-	**14127464**	-	**3975978**

		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		-		135920
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		55183135		44102926
(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		13332133		13495590
Total Financial Liabilities			**68515268**		**57734436**

DSP & ASSOCIATES ★ FRN:006791N NEW DELHI ★ CHARTERED ACCOUNTANTS

NHPC LIMITED ★ FARIDABAD ★

(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			2223219			2223219
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	0			0		
Total Financial Assets		0	0	2223219	0	0	2223219
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			-			0
Total Financial Liabilities		0	0	0	0	0	0

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

781

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

(Amount in ')

Particulars	Note No.	As at 31st March, 2019		As at 31st March, 2018	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees	3.3	-		-	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4	-	-	-	-
c) Others		2223219	2223219	2223219	2223219
(ii) Others					
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
Total Financial Assets		2223219	2223219	2223219	2223219
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(ii) Other Long Term Financial Liabilities	16.2	-		135920	
Total Financial Liabilities		-	-	135920	-

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.

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

(2)Financial Risk Management

(A) Financial risk factors

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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

1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

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

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

Loans to Govt. of 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.

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

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)	2223219	2223219
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	-10935	-22794
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	11915180	1775553
Total (A)	**14127464**	**3975978**
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)	**14127464**	**3975978**

(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

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

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

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

(iii) Reconciliation of impairment loss provisions

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

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2018	0	0	0	0
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2019	0	0	0	0

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

784

(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	13335358	13335358	-	-	-
Trade Payables	20.2	55183135	55183135	-	-	-
Total Financial Liabilities		**68518493**	**68518493**	-	-	-

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	13652550	13499994	152556	-	-
Trade Payables	20.2	44102926	44102926	-	-	-
Total Financial Liabilities		**57755476**	**57602920**	**152556**	-	-

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

785

(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2018
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

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

Particulars	(Amount in ')	
	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.

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

786

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PT

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.

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

787

(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	1489338586	1839764507
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.

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDA

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2018-19.

Name of unit: CHAMERA-II POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2019

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
	NIL				

Summary of Prior Period Adjustments made during Year ended 31.3.2019

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	**Income**		
	Revenue from Operations		
	Other Income		
	Total income (A)		
B.	**Expense**		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses		
	total expenses (B)		
C	**ASSETS**	N.A.	
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment		
b)	Capital Work In Progress		
c)	Investment Property		
d)	Other Intangible Assets		
e)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Loans		
	iv) Others		
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**		
2	NON-CURRENT LIABILITIES		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Defegred 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)		

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:006791N NEW DELHI

NHPC LIMITED ★ FARIDABAD ★

789

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 ₹ **85,03,916/-** (Previous year ₹ **NIL**) against the Company on account of rate & quantity deviation, cost relating to extension of time, idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. These include ₹**NIL**(Previous year ₹ **NIL**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

Management has assessed the above claims and recognized a provision of ₹ **1268884/-** (Previous year ₹ **NIL**) based on probability of outflow of resources embodying economic benefits and estimated ₹ **72,35,032/-** (Previous year ₹ **NIL**) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other miscellaneous matters amount to ₹ **2032941/-**(Previous year ₹ **2032941/-**). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ **2032941/-**(Previous year ₹ **2032941/-**)based on probability of outflow of resources embodying economic benefits and estimated ₹ **NIL** (Previous year ₹**NIL**) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

NHPC LIMITED FARIDABAD

790

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

The above is summarized as at 31.03.2019 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition/(deduction) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1.	Capital Works	8503916	1268884	7235032	0	7235032	0
2.	Land Compen-sation cases	0	0	0	0	0	0
3.	Disputed tax matters	0	0	0	0	0	0
4.	Others	2032941	2032941	0	0	0	0
	Total	**10536857**	**3301825**	**7235032**	**0**	**7235032**	**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,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 ₹ **1032941/-** (Previous year ₹ **1032941/-**) 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.

791

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

(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	10536857	3301825	7235032	0	7235032	0
	TOTAL	**10536857**	**3301825**	**7235032**	**0**	**7235032**	**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₹ **NIL** (Previous year ₹ **NIL**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes counter claims of ₹ **NIL** (Previous year ₹ **NIL**) towards arbitration awards including updated interest thereon.

Based on Management assessment,a favourable outcome is probable in respect of the claims aggregating ₹ **NIL** (Previous year ₹ **NIL**) and for rest of the claims, the possibility of any inflow is remote. However, the amount has not been recognised.

b) **Late Payment Surcharge:(Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised

NHPC LIMITED FARIDABAD

792

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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	0	0
2.	Late Payment Surcharge	0	0
3.	Revenue to the extent not recognised in respect of power stations	0	0
4.	Business Interruption Losses	0	0
5.	Other cases	0	0
	Total	**0**	**0**

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)	44904996	26267945
2.	Intangible Assets	0	0
	Total	**44904996**	**26267945**

4. Pending approval of competent authority, provisional payments / provisions made towardsexecuted quantities ofworks of some of the items beyond the approved quantities as also for extra items totalling to ₹ **NIL** (Previous year ₹ **NIL**)are included in Capital Work-in-Progress/Property,Plant and Equipment.

793

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

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

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)	0	0
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	0	0
(iii)	Amount charged to Capital Work in Progress (as FERV)	0	0
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	0	0
(v)	Amount recognised to Regulatory Deferral Account Balances	0	0

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 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.

NHPC LIMITED FARIDABAD

794

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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.

795

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

(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	117799636	98944884
Services Provided by the Company	0	0
Sale of goods/Inventory made by the company	0	0
Dividend Paid During The Year	0	0
Subordinate Debts received by the company	0	0
Payment of Guarantee Fee to Govt. of India	0	0
Buy-Back of Shares by Company from Govt. of India	0	0
Grant Received from MNRE (Through SECI)	0	0

(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	0
Purchase of goods/Inventory	7976815	8342237
Services Received by the Company	2298780	3302888
Services Provided by the Company	0	363624
Sale of goods/Inventory made by the company	0	0
Dividend Received by the company	0	0
Settlement Amount received by the company against Insurance Claims	0	0

(C) Outstanding balances and guarantees with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

796

(i)	(ii)	(iii)
Balances with Government that has control over the Company		
▪ Payables by the Company	11287301	7121893
▪ Receivables by the Company	6072275	9717411
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	3374267	4216047
▪ Receivables by the Company	937857	3479

(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 dealtat Corporate Office.

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

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
a)*	Value of imports calculated on CIF basis: i) Capital Goods	0	0
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	0 0	0 0
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	0 23746268	0 12971039
d)*	Earnings in foreign currency -Others	0	0

* Accrual basis.

12. Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

797

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDA

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	0	0	0
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	0	0	0
Trade/Other payables	9569970	2724112	6845858
Security Deposit/Retention Money payable	1618549	1618549	0

(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	626648	907331
2	Education & Skill Development		50000
3	Women Empowerment /Senior Citizen		
4	Environment	236000	

NHPC LIMITED FARIDABAD

FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

798

5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		
8	National Welfare Fund		
9	Rural Development	78968	1007660
10	Capacity Building		55082
11	Swachh Vidyalaya Abhiyan		
12	Swachh Bharat Abhiyan	3399	433820
	Total amount	**945015**	**2453893**

(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	78968	0	78968
(ii)	On purpose other than (i) above	855067	10980	866047
	Total	**934035**	**10980**	**945015**

(b) As stated above, a sum of ₹10980/- out of total expenditure of ₹ 945015/- 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	190709	375733
	-Interest	0	0
	b) Others:		
	-Principal	0	0
	-Interest	0	0
(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		

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

	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 **₹2181632/-**(Previous period **₹5483727/-)** included under Salaries, wages, allowances in **Note 26.**

b) The Company has taken premises for offices, guest houses & transit camps on operating leases which are not non-cancellable and are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps amounting to ₹ **NIL** (Previous period₹ **NIL**) are shown under Rent& Hire Charges in **Note 29**.

c) The Company has taken vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable. Lease payments in respect of hiring of vehicles amounting to ₹11993181/- (Previous period₹ 9823257/-) 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 Chamera-II Power Station as on 31.03.2019 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at Dec 31, 2018	As at March 31, 2018
Against material damage	29912600	0	20000000	9912600	0
Business Interruption Loss	0	0	0	0	0
Total	**29912600**	**0**	**20000000**	**9912600**	**0**

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ NIL (Cumulative as on 31.03.2019 is ₹ NIL).

800

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

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

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

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).**

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	0	15th of Following Month
Income Tax	0	7th of Following Month except March
Goods & Service Tax Act	0	20th of Following Month
Sales Tax /VAT	0	15th of Following Month
Service Tax	0	N.A.
Custom Duty	0	N.A.
Excise Duty	0	N.A.
Works Contract Tax	0	N.A.
Any other levies (Please specify)-	0	15th of Following Month

NHPC LIMITED FARIDABAD

802

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

BOCW		

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	0	N.A.	N.A.
Sales Tax Acts/VAT Act	Sales Tax/ VAT	0	N.A.	N.A.
Finance Act,1994	Service Tax	0	N.A.	N.A.
Custom Act,1962	Custom Duty	0	N.A.	N.A.
Central Excise Tariff Act, 1985	Excise Duty	0	N.A.	N.A.
Works Contract Tax	Works Contract Tax	0	N.A.	N.A.
Goods & Service Tax Act	Goods & Service Tax	0	N.A.	N.A.
Please specify	Any other levies	0	N.A.	N.A.

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	N.A.	N.A.
2	Land-Leasehold	0	0	N.A.	N.A.
3	Other than Land-	0	0	N.A.	N.A.

For DSP & Associates
Chartered Accountants
(Firm Regn. No 006791N)

(CA Sanjay Jain)
Partner
M. No.084906

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

Date:
Place: New Delhi

Head of Finance

Head of Power Station

NHPC LIMITED FARIDABAD

Annexure-VI

Name of Unit : CHAMERA-II POWER STATION

Reporting of Events Occuring After Balance Sheet Date

S.No	Particulars of the Events	Accounting Entry to be passed after Balance Sheet		Change in Disclosures after Balance Sheet		
		Head of Account	Amount	Note No.	Earlier Disclosure	Revised Disclosure
		N.A.				

(HOF)

(HOP)

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

Unit Name : CHAMERA-II POWER STATION

Details of Contingent Liabilities as on 31.03.2019

Annexure-VII (A)

Amount in Rupees

Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	Category of Agency (a:Central Govt. department; b: State Govt. department or Local Body, c: CPSE, d: Others)	Claim Amount					Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/cs)			Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019		Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019				
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A.	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
		SUB TOTAL			-														
b)	CASES UNDER ARBITRATION/ADJUDICATION.																		
	Not Settled	Work has been awarded for Supply, Crection, installation, testing & commissioning of 2 No.s 500KVA and 01No.380KVA Capacity Diesel Generating Set for CPS-II for Rs.1,21,87,380/-. Due to non compliance of terms & conditions as per LOA, some payment has been deducted from the bill. Firm has claimed the deducted amount alongwith interest, compensation etc.	M/s Jyoti Electricals	Others	30,38,829	-	8503916	-	8503916	-	1268884	1268884	-	-	7235032	-	-	0	Under Arbitration
		SUB TOTAL			3038829		8503916		8503916		1268884	1268884			7235032				
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
		SUB TOTAL																	
		TOTAL- CAPITAL WORKS (A)			3038829.00	0	8503916	0	8503916	0	1268884	1268884	0	0	7235032				
B.	LAND COMPENSATION CASES																		
	LAND COMPENSATION CASES																		
		TOTAL- LAND COMPENSATION CASES (I			-	-	-	-	-	-	-	-	-	-	-				
C.	DISPUTED TAX MATTERS																		
	DISPUTED TAX																		
		TOTAL- Disputed Tax Matters (C)			-	-	-	-	-	-	-	-	-	-	-				
D	OTHER CASES																		
	Not settled	The plaintiff has filed the civil suit asking for compensation amounting to Rs 10.40 lakhs on account of death of her daughter wherein it is alleged that the death of her daughter was caused due to the negligence of the officers of the Corporation.	NHPC Vs Rukmani Devi	d) Others	700000	1032941			1032941	1032941		1032941							Case is pending before the Hon'ble High Court of HP at Shimla. No date has been fixed.
	Not settled	The petitioner, a minor, has claimed that when he has gone to attend the nature's call, he comes in touch of electric wire, left open by the defendants and suffered 40% disability due to electrocution (Amputation of right hand middle finger). The petitioner has claimed Rs.10,00,000/- (Rs Ten Lakh) as compensation	Devraj Vs H.P. State Electricity Board & Others	d) Others	1000000	1000000			1000000	1000000		1000000							Next date of hearing has been fixed on 12.04.2019 for PWs.

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

805

Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	(a: Central Govt. department, b: State Govt. department or Local Body, c: CPSE, d: Others)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2018	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addition/ (Reduction) in provision during the period/year	Closing Provision as on 31/03/2019	where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability	Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019	from Opening Contingent Liability during the period/year	Likely Reimbursement 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
	Not settled	The HP State Govt has filed petition in the court of Asstt. Collector, Ist Gr. Chamba alleging that NHPC Ltd. has occupied government land in Karian. The Ld. AC-I has decided the matter against NHPC. An appeal was filed before the Court of SDM, Chamba against the order of AC-I, Chamba.	NHPC Ltd. Vs HP Govt.	d) Others	0	-			-	-		-							The matter is disposed off in favour of NHPC Ltd on 21.05.2018 and remanded back to Naib Tehsildar for further demarcation of the Property in question.
	Not Settled	CPS-II has filed an LPA against the order dated 12.07.2016 pronounced in a Writ Petition earlier filed by CPS-II against the order of Dy. Commissioner, Chamba. The Dy. Commissioner, Chamba has ordered to give employment to the respondent Sh. Karam Chand or one of his family member under R&R Scheme which is further upheld by the Hon'ble High Court of HP. Being aggrieved from the Order of High Court dated 12.07.2016 CPS-II has filed the LPA and prayed that the matter is barred by delay as DC, Chamba has never recommended the name of respondent for providing employment and at this belated stage it is not possible to give the employment.	NHPC Limited v/s Karam Chand & Others	d) Others	0	-			-	-		-							The LPA has been filed on 27.08.2016. The matter was listed on 19.12.2016 for hearing. On hearing the delay in filing was condoned and stay granted. No date has been fixed so far.
	Not Settled	The respondent Sh. Praveen Singh has filed a writ petition before Hon'ble High Court of HP wherein he has prayed for providing employment in NHPC in lieu of Land acquired for construction of CHEP-II. The Hon'ble Court has allowed the Writ petition and Ordered NHPC to provide employment. Being aggrieved from this CPS-II has filed an LPA on 21.12.2016 before Hon'ble High Court of HP praying to set aside the order passed by the single judge of High Court of HP.	NHPC Limited Vs Praveen Singh & Others	d) Others	0	-			-	-		-							The LPA has been filed on 21.12.2016. The matter was listed for hearing on 12.07.2016. On hearing the Hon'ble Court has admitted the appeal and granted stay on the order dated 18.11.2016. No date has been fixed so far.

NHPC LIMITED FARIDABAD
DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

806

Sr. No.	Status of the Claim	Particulars of Claim	Name of Party	(a:Central Govt. department, b: State Govt. department or Local Body, c: CPSE, d: Others)	Original Claim Amount of the Party	Op[illegible] of [illegible]mount as on 01/04/2018	Addition of claims during the period on account of new claims/ updation of old claims including interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/04/2018	Addi[illegible] (Reduction) in provision during the period/year	[illegible]rovision as [illegible]/03/2019	[illegible] where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Opening Contingent Liability as on 01/04/2018	Closing Contingent Liability as on 31/03/2019	[illegible] from Opening Contingent Liability during the period/year	Likely Reimbursement 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
	Not Settled	The plaintiffs have filed the suit for (a) permanent prohibitory injunction retraining the defendant from throwing the water from flushing tunnel in such a manner that when it strike against the rocks, heavy showers of water generated which causes dampness, damages to the house, shock and cow shed of the plaintiffs. (b) Suit for the mandatory injunction directing the defendant to make arrangement for proper discharge of water from flushing tunnel so as to avoid the flow of water to cause dampness and damages to the suit land.	Naresh kumar & Ors Vs General Manager, NHPC Stage-II	d) Others	0	-			-	-		-							The next date of hearing has been fixed on 18.06.2019 for evidences.
		TOTAL- OTHER CASES (D)			1700000.00	2032941	0	0	2032941	2032941	0	2032941	0	0	0	0	0		
		GRAND TOTAL (A+B+C+D)			4738829	2032941	8503916	-	10536857	2032941	1268884	3301825	-	-	7235032	-	-		

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

Head of Finance

Head of Power Station

NHPC LIMITED FARIDABAD

807

Annexure-VII (B)

NAME OF THE UNIT : CHAMERA-II 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										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
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)		0	0	0	0	0	0	0	

DSP & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:006791N NEW DELHI

(HOF)

(HOP)

NHPC LIMITED FARIDABAD

808

ANNEXURE-VIII

Party wise summary of Transactions and Balances with Related Parties

Location Code 108

Location Name : CHAMERA-II POWER STATION

1. Transactions with Government that has control over company (NHPC)

(Amount in Rs.)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the period ended on 31.03.2019	For the period ended on 31.03.2018	As at 31.03.2019	As at 31.03.2019
1	Services Received by the Company(NHPC)	CISF	89094009	78469064	11287301	
		KV	28705627	20475820		6072275
		.....				
	Total		117799636	98944884	11287301	6072275
2	Services Provided by the Company (NHPC)	.....				
		.....				
		.....				
	Total		0	0	0	
3	Sale of goods/Inventory by the Company	.....				
		.....				
		.....				
	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 the period ended on 31.03.2019	For the period ended on 31.03.2018	As at 31.03.2019	As at 31.03.2019
1	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	
2	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	7333626	5714508		3479
		EESL	643189	2627729	3204173	
		.....				
	Total		7976815	8342237	3204173	3479
3	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Compnies)	POSOCO	1734010	1811627	156841	0
		PGCIL	420562	1319375	0	0
		BSNL	144208	171886	13253	
	Total		2298780	3302888	170094	0
4	Services Provided by the Company (NHPC)	PGCIL	0	363624	0	934378
	Total		0	363624	0	934378
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	
7	Settlement Amount received by the company against Insurance Claim					
	Total		0	0	0	

(HOF)

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

809

Annexure-IX

Name of Unit: CHAMERA-II POWER STATION

Provisions made against assets during the period ended on 31/03/2019

Status of Provisions made against assets during the year for inclusion in the agenda note for information of the Board is as under:

Account Code	Nature	Amount Provided for (Rs.)	Amount Transferred to Expenditure Attributable to Construction (EAC) (Rs.)	Net Amount charged to P&L (Rs.)	Reasons and Justification for creation of Provision	Current Status
(i)	(ii)	(iii)	(iv)	(v)=(iii)-(iv)	(vi)	(vii)
95-05-XX	Bad and doubtful debts provided	0	0	0	NA	NA
95-06-01	Bad and doubtful advancesprovided for	0	0	0	NA	NA
95-06-02	Bad and doubtful deposits provided for	0	0	0	NA	NA
95-07-01	Bad and doubtful claims/interest provided	0	0	0	NA	NA
95-07-03	Doubtful Interest Provided for	0	0	0	NA	NA
92-33-03	Provision for obsolescence in stores	0	0	0	NA	NA
92-33-04	Provision for other losses of stores	0	0	0	NA	NA
95-08-01	Shortage in store & spares provided	0	0	0	NA	NA
95-11-01	Provision against diminution in the value of investment	0	0	0	NA	NA
95-12-01	Project expenses provided for	0	0	0	NA	NA
95-13-01	Loss on fixed assets provided for	0	0	0	NA	NA
95-13-02	Loss on store provided for	0	0	0	NA	NA

NHPC LIMITED FARIDABAD

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

Name of Unit: **CHAMERA-II POWER STATION**

Annexure -XVI

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2019

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

NIL

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

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

Signature
Head of Project/Power Station/Unit

NHPC LIMITED FARIDABAD

Name of Unit: **CHAMERA-II POWER STATION**

Annexure -XVII

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2019

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660403	IOCL	Supply of F	22.02.2019	705290	701811	3479	Adjustable against future supply.
2	660407	Kendriya Vidyalaya Sangathan	R&M-KV	21.12.2018	16899000	10826725	6072275	Adjustable against R&M KV.

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

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

Signature
Head of Project/Power
Station/Unit

NHPC LIMITED FARIDABAD

TRIAL BALANCE 31.03.2019

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
130501	SELF INSUARNCE RESERVE						
130801	PROFIT & LOSS ACCOUNT						
140101	FUNDS FROM CORPORATE OFFICE		7545480709				7545480709
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			244164877	545071917		300907040
150102	CHEQUE PAID ACCOUNT				88134609		88134609
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			3290698883	338582923	2952115960	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			56255	233234151		233177896
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			9553701	597261926		587708225
150120	CHEQUE COLLECTED ACCOUNT			5440507		5440507	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE-1 JAMMU			1848	26080		24232
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET			1017167	105741950		104724783
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH				1950282		1950282
150801	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ZIRO						
151001	DEBIT/CREDIT ADVICE - REGIONAL OFFICE, ITANAGAR						
151301	DEBIT/CREDIT ADVICE- REGION-SILLIGURI			2260		2260	
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			17558		17558	
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			1893	3924		2031
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			243	4851		4608
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION			5690	185	5505	
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION				60401		60401
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			1574		1574	
152802	CHEQUES PAID ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION						
152820	CHEQUES COLLECTED ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION						
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			2455	51434		48979
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER STATION			14244	7755	6489	
153101	DEBIT/CREDIT ADVICE-TEESTA-V- POWER STATION			2200	2200		
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			25177	374484		349307
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			38244		38244	
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			8511	11253		2742
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			106688	40691	65997	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			22134		22134	
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT						
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			494	150734		150240
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			23282	1107	22175	
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION						
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV PROJECT			4013		4013	
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			3319	131190		127871
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT			2392		2392	
157901	DEBIT/CREDIT ADVICES-MYANMAR PROJECTS,MAYANMAR						
158001	DEBIT/CREDIT ADVICES-O&M OF BAGLIHAR POWER STATION?						
158601	DEBIT/CREDIT ADVICES-CHAMKHARCHHU-I H. E. PROJECT, BHUTAN						
158701	DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN						
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR						
159401	DEBIT CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, PATNA						
159701	DEBIT/CREDIT ADVICES-KALPONG						
159801	DEBIT CREDIT ADVICES- BIHAR RURAL ROAD PROJECT						
160104	IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F.Y 2015-16)						
310101	EARNEST MONEY DEPOSIT		1639650	4050300	3717300		1306650
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY			2397758	2397758		
310203	SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY		8650931	34096722	31047995		5602204
310208	SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY			18340071	18340071		
310250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE		116791	1620987	1620987		116791
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/I			389306	121008	268298	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY				182186		182186
310305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY				86112		86112
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		27016021	137636612	142382643		31762052
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		10551090	39158870	37486792		8879012
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		3634961	105346942	114354483		12642502
310434	SUNDRY CREDITORS-OTHER THAN CAPITAL- MICRO& SMALL ENTERPRISE		258942	2074359	1889335		73918
310450	STORES PAYMENT CONTROL ACCOUNT			59560566	59560566		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER TH	2701934		14259602	12071082	4890454	
310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRE		2701934	1620234	3808754		4890454
310602	UNPAID SALARY AND WAGES						
310604	LIABILITY FOR SALARY						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		252241	2881783	3062841		433299
310608	AMOUNT PAYABLE TO EX EMPLOYEES		4212	248062	273711		29861
310701	ELECTRICITY/ POWER CHARGES PAYABLE		2619519	29624852	28807757		1802424
310703	TELEPHONE AND TELEX CHARGES PAYABLE		22393	3237329	3238163		23227
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
311207	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE						
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		230000	243250	284500		64250
311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC		27600	32430	4830		

813

ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

311213	POST OFFICE RECURRING DEPOSIT						
311214	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY						
311220	OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)		4000	42000	38000		
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS						
311240	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO OUTSIDE DEPARTMENTS						
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES						
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		301278	989299	1242020		553999
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		59843	261428	262493		60908
311306	INCOME TAX DEDUCTED-SERVICES		366464	1126870	1334891		574485
311307	INCOME TAX DEDUCTED AT SOURCE-OTHERS						
311311	INCOME TAX COLLECTED AT SOURCE (U/S 206 C)		43	2874	2831		
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
311403	STATE SALES TAX/VAT -OTHERS						
311404	ROYALTY		28014	272080	559693		315627
311407	LIABILITY FOR OTHER STATE LEVIES		57827	385919	495788		167696
311502	DONATIONS TO OTHER FUNDS		300	300	200		200
311509	LIABILITY FOR STALE CHEQUES				20000		20000
311601	MISCELLANEOUS LIABILITY		231891	231891	603351		603351
312002	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT		335390442	12573600			322816842
312020	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT- CO	12573600				12573600	
312022	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT- CURRENT		12573600				12573600
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			1171173	1171173		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS)			63104635	63104635		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)			10654394	10654394		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			31778087	31778087		
312201	OUTPUT GST - CENTRAL GST PAYABLE - STATE 1		2932	43431	45661		5162
312203	OUTPUT GST - STATE GST PAYABLE - STATE 1		2932	43431	45661		162
312205	OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1		132623	423588	300155		9190
312211	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		859313	7136440	7802072		1524[illegible]
312213	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		859313	7136440	7802072		1524[illegible]
312223	OUTPUT GST - INTER UNIT TRANSACTION - INTEGRATED GST PAYABLE		63014	130322	134616		67308
312231	TDS Payable - CENTRAL GST STATE 1			313136	634779		321643
312233	TDS Payable - STATE GST - STATE 1			313136	634779		321643
312235	TDS Payable - INTEGRATED GST - STATE 1			125307	406631		281324
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRE		152556	214776	62220		
319301	SECURITY DEPOSIT RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT			44364	226550		182186
319305	SECURITY DEPOSIT/ RETENTION MONEY OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT			76644	162756		86112
319501	SECURITY DEPOSIT/ RETENTION MONEY CONTRACTOR OTHER THAN CAPITAL-INDIAN CURRE		2549378	11856306	14197382		4890454
340101	OTHER ADVANCES RECEIVED			161689685	161689685		
350401	PROVISION FOR WAGE REVISION						
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT						
350425	PROVISION FOR PRP- EXECUTIVE						
350426	PROVISION FOR PRP- SUPERVISOR						
350427	PROVISION FOR PLGI - WORKMAN			6299256	6299256		
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN			646800	646800		
350612	PROVISION AGAINST DEMAND RAISED BY GOVT DEPARTMENTS (SHORT TERM)		1032941				1032941
350901	PROVISION FOR OBSOLESCENCE IN STORES		8211816	8211816			
350902	PROVISION FOR LOSSES PENDING INVESTIGATION		67078	67078			
350905	PROVISION FOR RESTORATION EXPENSES OF INSURED ASSETS			47921762	67313540		19301778
350919	PROVISION FOR OTHER EXPENSES		278786	6453807	7443905		[illegible]384
350925	PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES		1000000				1000000
370101	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-NON CURRENT		2102519129	105125956			1997393173
370102	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-CURRENT		105125957				105125957
380701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-	16636		197574	214210		
382701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-	4404		202216	203395	3225	
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			28711498	28711498		
410101	LAND-FREE HOLD	60947930				60947930	
410121	LAND- RIGHT OF USE	47006555				47006555	
410201	ROADS	34873721				34873721	
410203	BRIDGES AND CULVERTS	2504948				2504948	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1024518476				1024518476	
410302	BUILDING CONTAINING WORKSHOP	8675349				8675349	
410304	OFFICE BUILDINGS-PERMANENT	25581719				25581719	
410305	OFFICE BUILDINGS-TEMPORARY	1650305				1650305	
410306	STORES AND GODOWN BUILDINGS	9448873				9448873	
410321	TRANSIT CAMP AND FIELD HOSTEL	30052596				30052596	
410322	SCHOOL BUILDINGS	14703305		1023590		15726895	
410323	HOSPITAL BUILDINGS	5597955				5597955	
410324	CLUB BUILDING	4821114				4821114	
410325	RESIDENTIAL BUILDING-PERMANENT	184185603				184185603	
410326	RESIDENTIAL BUILDING-TEMPORARY	200032				200032	
410327	CANTEEN BUILDING	2978738				2978738	
410328	BUILDINGS-OTHERS	31132296		459300		31591596	
410601	DAMS AND BARRAGES	1402995042				1402995042	
410604	POWER TUNNELS AND PIPELINES	6465776036		1496947		6467272983	
410605	PENSTOCKS	214058748				214058748	

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN:006791N NEW DELHI

NHPC LIMITED FARIDABAD

814

410607	TAILRACE TUNNELS	1159400282				1159400282		
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	604604952		3797537	383800	608018689		
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	296553747				296553747		
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	36156916		5027359	5027359	36156916		
410701	MAIN GENERATING EQUIPMENT	4814771964			270972	4814500992		
410702	GENERATOR STEP UP TRANSFORMER	646465894				646465894		
410703	OTHER POWER PLANT TRANSFORMER	3399481				3399481		
410705	EHV SWITCHGEAR SYSTEMS	2631685980				2631685980		
410707	DC SYSTEMS/ BATTERY SYSTEMS	49120733				49120733		
410708	POWER AND CONTROL CABLES	1612745				1612745		
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	148124869		187700		148312569		
410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	46378716				46378716		
410711	CONTROL, METERING AND PROTECTION SYSTEM	307298441		411691		307710132		
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	20214406		38105		20252511		
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	158951868		4723737	5741091	157934514		
410801	SUBSTATION-TRANSFORMERS	23781507				23781507		
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHE	25223068				25223068		
410803	SWITCH GEAR INCLUDING CABLE CONNECTIONS	5765306				5765306		
410804	LIGHTENING ARRESTORS	53201071				53201071		
410806	CONTROL METERING AND PROTECTION SYSTEM	181792				181792		
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	697588				697588		
410905	STREET LIGHTING, ETC.	68701754				68701754		
411001	PLANT AND MACHINERY-OTHERS	40320				40320		
411002	DIESEL GENERATING SETS	71632355				71632355		
411102	LOADERS	1054225				1054225		
411104	TIPERS	30840				30840		
411109	CRANES (UP TO 100 TONS)	10886032				10886032		
411112	PUMPS	21915476		900636	378191	22437921		
411114	WIELDING SETS	1038736				1038736		
411115	AIR COMPRESSORS	948862				948862		
411116	DRILLING EQUIPMENT	1136159				1136159		
411118	FORK LIFTERS	1536305				1536305		
411130	OTHER EQUIPMENT	2851990		155578		3007568		
411201	WATER SUPPLY	16754749		338400		17093149		
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	9712987		903359		10616346		
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	263064				263064		
411403	CAPITAL SPARES-ELECTRICAL INSTALLATION			357904		357904		
411501	CARS	201687		201687	403374			
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	1872661				1872661		
411504	PICK UP VAN	49865			1	49864		
411505	FIRE TENDERS	4142558				4142558		
411507	BUSES	1578793			1	1578792		
411508	TRUCKS/TANKERS	347179				347179		
411511	MOTOR CYCLE/SCOOTER	206537				206537		
411603	BOATS	1039545				1039545		
411701	FURNITURE-FIXTURES-OFFICE	10799175		45520	140598	10704097		
411703	FURNITURE-FIXTURES-CANTEEN	34876				34876		
411705	FURNITURE-FIXTURES-CLUB	1072456				1072456		
411706	FURNITURE-FIXTURES-HOSPITAL	653411				653411		
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	2478647		1167256	516861	3129042		
411801	COMPUTERS	9089143		1656210	876296	9869057		
411803	PRINTERS	2180853			99574	2081279		
411804	OTHER EDP EQUIPMENTS	9770908		273006	91215	9952699		
411806	NETWORKING DEVICES & SERVER	1896083		178528		2074611		
411902	TELEPHONE TELEX MACHINES	1379339			46019	1333320		
411903	INTERIOR COMMUNICATION EQUIPMENTS	6393460		257004	333942	6316522		
411904	MOBILE PHONES/CELLULAR PHONES	226843			143443	83400		
412002	TYPEWRITERS	3				3		
412003	PHOTOCOPY/DUPLICATING MACHINES	2530198				2530198		
412005	HOSPITAL EQUIPMENTS	5519873			30467	5489406		
412006	CLUB EQUIPMENTS	503534				503534		
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	727854				727854		
412008	AIR CONDITIONERS	2725204			140508	2584696		
412011	AIR COOLERS/WATER COOLERS/FANS	1630100			235625	1394475		
412012	SCHOOL EQUIPMENTS	168957				168957		
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	2709047			7500	2701547		
412020	OTHER OFFICE EQUIPMENTS	9031023			86001	8945022		
412101	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACH	1320839				1320839		
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	1901893				1901893		
412501	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO	2403125		252800	143530	2512395		
412502	LABORATARY TESTING AND METER TESTING EQUIPMENTS	3753697				3753697		
412503	MISC. ASSETS/EQUIPMENTS	17176995		1276951	281151	18172795		
412505	REFRIGERATOR OTHER THAN FOR OFFICE	571215		194519	66733	699001		
412801	FIXED ASSETS OF MINOR VALUE >750<5000	7051605		953199	143093	7861711		
413001	ASSETS AWAITING DISPOSAL	506140		86376	567803	24713		
415121	LAND-RIGHT OF USE -DEEMED COST ADJUSTMENT				16389464			16389464
415201	ROADS -DEEMED COST ADJUSTMENT				9283982			9283982

815

NHPC LIMITED FARIDABAD

415203	BRIDGES AND CULVERTS -DEEMED COST ADJUSTMENT			2452	329438		326986
415301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT- -DEEMED COST ADJUSTMENT				347644568		347644568
415302	BUILDING CONTAINING WORKSHOP -DEEMED COST ADJUSTMENT				2753077		2753077
415304	OFFICE BUILDINGS-PERMANENT -DEEMED COST ADJUSTMENT				8596941		8596941
415305	OFFICE BUILDINGS-TEMPORARY -DEEMED COST ADJUSTMENT				1650303		1650303
415306	STORES AND GODOWN BUILDINGS -DEEMED COST ADJUSTMENT			25424	1122048		1096624
415321	TRANSIT CAMP AND FIELD HOSTEL -DEEMED COST ADJUSTMENT				9221823		9221823
415322	SCHOOL BUILDINGS -DEEMED COST ADJUSTMENT				4906591		4906591
415323	HOSPITAL BUILDINGS -DEEMED COST ADJUSTMENT				1717285		1717285
415324	CLUB BUILDING -DEEMED COST ADJUSTMENT				1595405		1595405
415325	RESIDENTIAL BUILDING-PERMANENT -DEEMED COST ADJUSTMENT				52588138		52588138
415326	RESIDENTIAL BUILDING-TEMPORARY -DEEMED COST ADJUSTMENT				200031		200031
415327	CANTEEN BUILDING -DEEMED COST ADJUSTMENT				687076		687076
415328	BUILDINGS-OTHERS -DEEMED COST ADJUSTMENT				7581123		7581123
415601	DAMS AND BARRAGES -DEEMED COST ADJUSTMENT				579506277		579506277
415604	POWER TUNNELS AND PIPELINES -DEEMED COST ADJUSTMENT				2945381692		2945381692
415605	PENSTOCKS -DEEMED COST ADJUSTMENT				97594415		97594415
415607	TAILRACE TUNNELS -DEEMED COST ADJUSTMENT				528485981		528485981
415608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES -DEEMED COST ADJUSTMENT				269640910		269640910
415610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS -DEEMED COST ADJUSTMENT				135153884		135153884
415611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES -DEEMED COST ADJUSTMENT				16484764		16484764
415701	MAIN GENERATING EQUIPMENT -DEEMED COST ADJUSTMENT			1049246519	3219808377		2170561858
415702	GENERATOR STEP UP TRANSFORMER -DEEMED COST ADJUSTMENT				325232938		325232938
415703	OTHER POWER PLANT TRANSFORMER -DEEMED COST ADJUSTMENT				1012608		1012608
415705	EHV SWITCHGEAR SYSTEMS -DEEMED COST ADJUSTMENT				1324014603		1324014603
415707	DC SYSTEMS/BATTERY SYSTEMS -DEEMED COST ADJUSTMENT				43612819		4[illegible]2819
415708	POWER AND CONTROL CABLES -DEEMED COST ADJUSTMENT				634514		[illegible]514
415709	AIR CONDITIONING AND VENTILATION SYSTEMS -DEEMED COST ADJUSTMENT				93289253		93289253
415710	POWER LINE CARRIER COMMUNICATION SYSTEMS -DEEMED COST ADJUSTMENT				29109891		2910[illegible]
415711	CONTROL, METERING AND PROTECTION SYSTEM -DEEMED COST ADJUSTMENT				123135481		12313[illegible]
415713	MISCELLANEOUS POWER PLANT EQUIPMENTS -DEEMED COST ADJUSTMENT				5913631		5913631
415714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY -DEEMED COST ADJUSTMENT			220549	11543205		11322656
415801	SUBSTATION-TRANSFORMERS -DEEMED COST ADJUSTMENT				10551634		10551634
415802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQP AND OTHER FIXED APPARATUS -DEEMED COST ADJUSTMENT				12887971		12887971
415803	SWITCH GEAR INCLUDING CABLE CONNECTIONS -DEEMED COST ADJUSTMENT				2113496		2113496
415804	LIGHTENING ARRESTORS -DEEMED COST ADJUSTMENT				33367285		33367285
415806	CONTROL METERING AND PROTECTION SYSTEM -DEEMED COST ADJUSTMENT				89617		89617
415904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC. -DEEMED COST ADJUSTMENT				264499		264499
415905	STREET LIGHTING, ETC. -DEEMED COST ADJUSTMENT				42480290		42480290
416001	PLANT AND MACHINERY-OTHERS -DEEMED COST ADJUSTMENT				4272		4272
416002	DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT			1862	31032746		31030884
416102	LOADERS -DEEMED COST ADJUSTMENT				981145		981145
416109	CRANES (UP TO 100 TONS) -DEEMED COST ADJUSTMENT				8696979		8696979
416112	PUMPS -DEEMED COST ADJUSTMENT			288536	1800496		1511960
416114	WIELDING SETS -DEEMED COST ADJUSTMENT				354994		354994
416115	AIR COMPRESSORS -DEEMED COST ADJUSTMENT				895115		895115
416116	DRILLING EQUIPMENT -DEEMED COST ADJUSTMENT				737480		737480
416118	FORK LIFTERS -DEEMED COST ADJUSTMENT				1459490		1459490
416130	OTHER EQUIPMENT -DEEMED COST ADJUSTMENT				2401222		2401222
416201	WATER SUPPLY -DEEMED COST ADJUSTMENT				4756621		4[illegible]621
416202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM-DEEMED COST ADJUSTMENT				2024883		2[illegible]883
416402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK -DEEMED COST ADJUSTMENT				134602		134602
416501	CARS -DEEMED COST ADJUSTMENT			489609	489609		
416502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES -DEEMED COST ADJUSTMENT				530169		530160
416505	FIRE TENDERS -DEEMED COST ADJUSTMENT				390695		3906[illegible]
416507	BUSES-DEEMED COST ADJUSTMENT				313993		313993
416508	TRUCKS/TANKERS -DEEMED COST ADJUSTMENT				280931		280931
416511	MOTOR CYCLE/SCOOTER -DEEMED COST ADJUSTMENT				53859		53859
416603	BOATS -DEEMED COST ADJUSTMENT				603059		603059
416701	FURNITURE-FIXTURES-OFFICE -DEEMED COST ADJUSTMENT			87055	7103918		7016863
416703	FURNITURE-FIXTURES-CANTEEN -DEEMED COST ADJUSTMENT				29288		29288
416705	FURNITURE-FIXTURES-CLUB -DEEMED COST ADJUSTMENT				1066322		1066322
416706	FURNITURE-FIXTURES-HOSPITAL -DEEMED COST ADJUSTMENT				400933		400933
416707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL -DEEMED COST ADJUSTMENT			20103	797330		777227
416801	COMPUTERS -DEEMED COST ADJUSTMENT				5493302		5493302
416803	PRINTERS -DEEMED COST ADJUSTMENT				1252455		1252455
416804	OTHER EDP EQUIPMENTS -DEEMED COST ADJUSTMENT				7167287		7167287
416806	NETWORKING DEVICES & SERVER -DEEMED COST ADJUSTMENT				461478		461478
416902	TELEPHONE TELEX MACHINES -DEEMED COST ADJUSTMENT			17976	335056		317080
416903	INTERIOR COMMUNICATION EQUIPMENTS -DEEMED COST ADJUSTMENT			192651	4378401		4185750
417003	PHOTOCOPY/DUPLICATING MACHINES -DEEMED COST ADJUSTMENT				1018344		1018344
417005	HOSPITAL EQUIPMENTS -DEEMED COST ADJUSTMENT			10660	1798687		1788027
417006	CLUB EQUIPMENTS-DEEMED COST ADJUSTMENT				94248		94248
417007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS -DEEMED COST ADJUSTMENT				334486		334486
417008	AIR CONDITIONERS -DEEMED COST ADJUSTMENT			41604	2230814		2189210
417011	AIR COOLERS/WATER COOLERS/FANS -DEEMED COST ADJUSTMENT			177348	625945		448597
417012	SCHOOL EQUIPMENTS -DEEMED COST ADJUSTMENT				89785		89785

FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

816

NHPC LIMITED FARIDABAD

417014	TELEVISION/MUSIC SYSTEM FOR OFFICE -DEEMED COST ADJUSTMENT				7499	634237		626738
417020	OTHER OFFICE EQUIPMENTS -DEEMED COST ADJUSTMENT				70938	4818869		4747931
417101	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB) -DEEMED COST ADJUSTMENT					1030844		1030844
417201	INTANGIBLE ASSETS-COMPUTER SOFTWARE -DEEMED COST ADJUSTMENT					1355293		1355293
417501	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFF, PROJECTORS, AUDIO VISUALS EQP -DEEMED COST ADJ				117123	802723		685600
417502	LABORATARY TESTING AND METER TESTING EQUIPMENTS -DEEMED COST ADJUSTMENT					818053		818053
417503	MISC. ASSETS/EQUIPMENTS -DEEMED COST ADJUSTMENT				10498	1825844		1815346
417505	REFRIGERATOR OTHER THAN FOR OFFICE -DEEMED COST ADJUSTMENT				41336	79100		37764
417801	FIXED ASSETS OF MINOR VALUE >750<5000 -DEEMED COST ADJUSTMENT				83110	6147469		6064359
420102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE			21099524	392505	1962525		22669544
420201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			13613054	205697	1146492		14553849
420301	ACCUMULATED DEPRECIATION -BUILDING			549787541	8018847	40133011		581901705
420601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, H			5462723363	44690262	221781826		5639814927
420701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (INCLUDING FOUNDA			4874037819	37488431	183821406		5020370794
420801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDA			67369000	357362	1786955		68798593
420901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING			47851241	165341	834926		48520826
421001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS			36734914	330850	1661778		38065842
421002	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS							
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT			20824651	809160	2509695		22525186
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM			9178701	190860	967681		9955522
421401	ACCUMULATED DEPRECIATION -POWER SUPPLY SYSTEMS-POWER PLANTS				3901	16905		13004
421402	ACCUMULATED DEPRECIATION -POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS			156190	963	4815		160042
421501	ACCUMULATED DEPRECIATION -VEHICLE			2483605	385555	458948		2556998
421601	ACCUMULATED DEPRECIATION -AIRCRAFT/BOATS			665291	3270	16350		678371
421701	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENT			10718822	716333	291704		10294193
421801	ACCUMULATED DEPRECIATION -COMPUTERS			18507012	720907	2445946		20232051
421901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS			5437305	427679	147234		5156860
422001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT			13816184	489204	561589		13888569
422101	ACCUMULATED DEPRECIATION -RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN P			1103699	780	3900		1106819
422201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER SOFTWARE			1747537	19550	97466		1825453
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS			5727573	530755	1008638		6205456
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR VALUE>750<5000			7047113	151791	961655		7856977
425102	ACCUMULATED DEPRECIATION-LAND-RIGHT OF USE -DEEMED COST ADJUSTMENT				16389464		16389464	
425201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES -DEEMED COST ADJUSTMENT				9613420	2452	9610968	
425301	ACCUMULATED DEPRECIATION-BUILDING -DEEMED COST ADJUSTMENT				440264409	25424	440238985	
425601	ACCUMULATED DEPRECIATION-HYDRAULIC WORKS-(DAMS, W C SYSTEM, H M GATES) -DEEMED COST ADJU				4572247923		4572247923	
425701	ACCUMULATED DEPRECIATION-GEN PLANT AND MACHINERY (INCLUDING FOUNDATION)-DEEMED COST AD				5177307320	1049467068	4127840252	
425801	ACCUMULATED DEPRECIATION-PLANT AND MACH SUB STATION (INCLUDING FOUNDATION)-DEEMED COST				59010003		59010003	
425901	ACCUM DEPRECIATION-PLANT AND MACH-TRANSMISSION LINES (INCLUDING FOUNDATION)-DEEMED COST				42744789		42744789	
426001	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY OTHERS -DEEMED COST ADJUSTMENT				4272		4272	
426002	ACCUMULATED DEPRECIATION-DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT				31032746	1862	31030884	
426101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT -DEEMED COST ADJUSTMENT				17326921	288536	17038385	
426201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM -DEEMED COST ADJUSTMENT				4756621		4756621	
426202	ACCUMULATED DEPRECIATION-WATER SUPPLY & DRAINS/SEWERAGE-OTHERS -DEEMED COST ADJUSTMENT				2024883		2024883	
426402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS -DEEMED COST ADJUST				134602		134602	
426501	ACCUMULATED DEPRECIATION-VEHICLE -DEEMED COST ADJUSTMENT				2059256	489609	1569647	
426601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS -DEEMED COST ADJUSTMENT				603059		603059	
426701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT -DEEMED COST ADJUSTMENT				9397791	107158	9290633	
426801	ACCUMULATED DEPRECIATION-COMPUTERS -DEEMED COST ADJUSTMENT				14374522		14374522	
426901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS -DEEMED COST ADJUSTMENT				4713457	210627	4502830	
427001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT -DEEMED COST ADJUSTMENT				11645415	308049	11337366	
427101	ACCUMULATED DEPRECIATION-R & D EQUIP (OTHER THAN PLANT AND MACHINERY LAB) -DEEMED COST AD				1030844		1030844	
427201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE -DEEMED COST ADJUSTMENT				1355293		1355293	
427501	ACCUMULATED DEPRECIATION-OTHER ASSETS -DEEMED COST ADJUSTMENT				3525720	168957	3356763	
427801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000 -DEEMED COST ADJUSTMENT				6147469	83110	6064359	
430322	CWIP -SCHOOL BUILDINGS				1184143	1184143		
430323	CWIP -HOSPITAL BUILDINGS							
430328	CWIP -BUILDINGS-OTHERS				528905	528905		
430604	CWIP -POWER TUNNELS AND PIPELINES				1893078	1893078		
431201	CWIP -WATER SUPPLY AND DRAINS				338400	338400		
431202	CWIP -SEWERAGE AND EFFLUENT DISPOSAL SYSTEM				1448258	1448258		
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - RECLASSIFICATION CONTROL ACCOUNT				42186035	42186035		
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	170738			38548	164623	44663	
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT							
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDIN	386308			962460	1074970	273798	
610401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATIN	276312			14632	14632	276312	
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATIN	24461363			15966770	17271214	23156919	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELEC	25908193			27946249	24065670	29788772	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR EQUIPME	1977025			170488	170443	1977070	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR VEHICLES	258933			521885	478091	302727	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC HAR	24957442			11212400	13663114	22506728	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUB	5652931			17250981	17534584	5369328	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNIC	4025029			8108139	8790827	3342341	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS	2790499			242722	784867	2248354	
611208	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS IN USE				61200		61200	
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MATERIALS	51003			132906	90571	93338	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS PENDING ISSU	178528			24699300	19442189	5435639	

817

612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IND			24920914	24617452	303462	
612601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STORES IN TRANSIT/	5907502		15963717	19719532	2151687	
612702	CAPITAL STORES-PENDING GRN			3161438		3161438	
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS			2240		2240	
630501	DEBTORS FOR SALE OF SCRAP						
640102	IMPREST WITH STAFF			47500	47500		
640450	CASH/ BANK CONTRA CONTROL ACCOUNT			89744	89744		
640501	CHEQUE ISSUED ACCOUNT NO.1		23064	89391035	89379188		11217
640601	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1	270		8825377	8825365	282	
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT						
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT						
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN						
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT						
650125	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT						
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT						
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT						
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT						
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT						
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED						
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT						
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT						
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT						
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT						
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	7026		1313926	1316849	4103	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		3256160	3051659	2018718		2223219
650414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	2223219				2223219	
650415	DEPOSITS OTHER THAN PERPETUAL NATURE	1032941		2018718		3051659	
650701	INSURANCE-PREPAID	47626524		79374831	80898713	46102642	
650703	OTHER PRE-PAID EXPENSES-CURRENT	581954		5268630	4934614	915970	
650713	OTHER PRE-PAID EXPENSES- NON CURRENT	1649035		4934614	5692634	891015	
650800	NETTING OF RECEIVABLE AND PAYABLE CONTROL ACCOUNT			2113204	2113204		
650802	CLAIM RECOVERABLE FROM INSURANCE COMPANY			9912600		9912600	
650803	CLAIM RECOVERABLE FROM CONTRACTORS			1160		1160	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	343		312896	285104	28135	
650820	OTHER CLAIMS RECOVERABLE	1768184		5402743	5201745	1969182	
650826	CLAIMS RECOVERABLE FROM REHS TRUST-INDOOR-NON TAXABLE						
650827	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-TAXABLE						
650828	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-NON TAXABLE						
650829	CLAIM RECOVERABLE FROM LEAVE ENCASHMENT TRUST-EARNED LEAVE			3471171	3471171		
651001	LOSSES PENDING INVESTIGATION	67078			67078		
658400	CONTRA-CURENT/NON CURENT- DEPOSITS â€" NON FINANCIAL				3051659		3051659
658414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS -NON CURRE	2223219				2223219	
659415	DEPOSITS OTHER THAN PERPETUAL NATURE- CURRENT	1032941		2018718		3051659	
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT						
660102	CAR ADVANCE-SECURED-NON CURRENT						
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT						
660104	COMPUTER ADVANCE-SECURED-NON CURRENT						
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT						
660202	CAR-ADVANCE-UNSECURED-NON CURRENT						
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT						
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT						
660205	FURNITURE ADVANCE-NON CURRENT						
660206	MULTIPURPOSE ADVANCE						
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE			210000	60000	150000	
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	47000		473700	520700		
660303	PAY ADVANCE						
660304	LEAVE TRAVEL CONCESSION ADVANCE						
660306	ADVANCE FOR MEDICAL TREATMENT						
660308	DEPARTMENTAL ADVANCE TO STAFF			1540035	1540035		
660310	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST						
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE						
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	3479		41706894	41706894	3479	
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	8409411		50859915	53197051	6072275	
662201	INPUT GST - CENTRAL GST - STATE 1	13910		18849	25068	7691	
662203	INPUT GST - STATE GST - STATE 1	13910		18849	25068	7691	
662205	INPUT GST - INTEGRATED GST - STATE 1	35194		41603	56730	20067	
670111	RDA BALANCES- EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	239982296		138009297	35933632	342057961	
670112	RDA BALANCESâ€"RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REV	314671				314671	
810101	SALE OF POWER			238955500	2902128166		2663172666
810801	UNSCHEDULED INTERCHANGE / DEVIATION SETTLEMENT MECHANISM (REVENUE)			763756	96839939		96076183
810802	FAST RESPONSE ANCILLARY SERVICES (FRAS)- REVENUE				6616		6616
812001	SALE OF POWER - NOT BILLED			3965730	114434494		110468764
812002	EARLIER YEAR SALES			238328508	237946935	381573	
820102	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT HEAD)				105125956		105125956
820103	TARIFF ADJUSTMENTS			8409486	2442229	5967257	
840101	LATE PAYMENT SURCHARGE			9534177	104891794		95357617

DSP & ASSOCIATES FRN:006791N NEW DELHI CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

818

840701	RENT/HIRE CHARGES FROM CONTRACTORS				117887		117887
840708	RENT/HIRE CHARGES-OTHERS			7672	78690		71018
840901	LIABILITY NOT REQUIRED WRITTEN BACK			23373	23373		
840902	PROVISION NOT REQUIRED WRITTEN BACK			411091	8622907		8211816
841001	OTHER INCOME			756756	2947904		2191148
841003	INCOME ON ACCOUNT OF GENERATION BASED INCENTIVE (GBI)				3773		3773
841201	TOWNSHIP RECOVERIES			19082	789357		770275
841403	INTEREST ON UI CHARGES / DEVIATION SETTLEMENT MECHANISM RECEIVABLE			5888	47116		41228
841404	INTEREST ON CONGESTION CHARGES				1109		1109
841501	PROFIT ON SALE-DISPOSAL OF FIXED ASSETS			605063	738051		132988
841504	INCOME / RECEIPTS ON ACCOUNT OF INSURANCE CLAIMS				9912600		9912600
841702	LEASE RECOVERY			8691	507707		499016
841703	ELECTRICITY RECOVERY			14554	1966458		1951904
841710	GUEST HOUSE RECOVERY				33276		33276
849995	OTHER INCOME <PID>				1074		1074
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			514650	3421567		2906917
870111	REGULATORY INCOME - EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)			35933632	138009297		102075665
880106	UNWINDING OF INTEREST ON TRADE RECEIVABLE- MEASURED AT AMORTISED COST				7144278		7144278
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			319615940	167843211	151772729	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			84195187	77532527	6662660	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			7242103	1155542	6086561	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			4389933	1214108	3175825	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			294655		294655	
900120	HINDI ALLOWANCE (EXECUTIVE)			108000		108000	
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			2181632		2181632	
900127	HONORARIUM (EXECUTIVE)			85450		85450	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			47877478	144816	47732662	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			3595585		3595585	
900136	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EXECUTIVE)			2016266		2016266	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			37310990	30729363	6581627	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			21187946	14238770	6949176	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			973632	578816	394816	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			694985	348268	346717	
900148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)			15600		15600	
900150	HINDI ALLOWANCE (SUPERVISOR)			2250		2250	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			6221115	15572	6205543	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			268208		268208	
900164	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SUPERVISOR)			188025		188025	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			315202288	256617978	58584310	
900167	DEARNESS ALLOWANCE (WORKMEN)			181392816	119191529	62201287	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			6262548	3699059	2563489	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			5841363	2830908	3010455	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			178500		178500	
900176	HINDI ALLOWANCE (WORKMEN)			82250		82250	
900180	TRANSPORT ALLOWANCE (WORKMEN)			13500		13500	
900183	HONORARIUM (WORKMEN)			27900		27900	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			28125997	250703	27875294	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			570138	3950	566188	
900192	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (WORKMEN)			1447700		1447700	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			16692536		16692536	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			24090948	11628024	12462924	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1471794		1471794	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			19975555	9250193	10725362	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			1961306		1961306	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			152500		152500	
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			1617456		1617456	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			16613047	996	16612051	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			1893223		1893223	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			14092696		14092696	
900261	PF ADMINISTRATION CHARGES			474499		474499	
900262	EQUITY DEPOSIT LINKED INSURANCE			2314		2314	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			10828768		10828768	
900402	LEAVE TRAVEL CONCESSION TAXABLE			3319	3319		
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			2859895	412861	2447034	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			3279380	529412	2749968	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			6185598	1679948	4505650	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			224543		224543	
900422	LIVERIES AND UNIFORMS			1053999		1053999	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			1217125	856484	360641	
900425	LUNCH AND TEA SUBSIDY			32400	32400		
900427	AWARDS TO EMPLOYEES			22000		22000	
900428	NEW YEAR/OTHER GIFTS TO STAFF			201600		201600	
900430	COST OF MEDICINES/APPLIANCES ETC.			1079128	409	1078719	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			546500		546500	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			69700		69700	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			677625		677625	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			5213448		5213448	

ASSOCIATES
FRN:006791N
NEW DELHI
CHARTERED ACCOUNTANTS

819

NHPC LIMITED
FARIDABAD

900453	EXPENDITURE ON MEMENTO ON RETIREMENT			60000		60000	
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			5239146	2436417	2802729	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			8536031	3044019	5492012	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			1434842	592373	842469	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			2753170	1126185	1626985	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			6552557	2704599	3847958	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			2305777	952001	1353776	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			2795170	1050526	1744644	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			2493088	806920	1686168	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			2083065	660342	1422723	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			3771193	1417996	2353197	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			1703118	626682	1076436	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			2023663	717575	1306088	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			4210877	1537910	2672967	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			341973	78023	263950	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			507229	106673	400556	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			12328224	3983523	8344701	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			12294305	11420280	874025	
900644	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- SODEXO MEAL VOUCHER/CARD			379255		379255	
900645	CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-EXECUTIVE			4799	1032451		1027652
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			682051	447530	234521	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			694740	481419	213321	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			412814	260494	152320	
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			255035	158555	96480	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			672425	428449	243976	
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			560412	340194	220218	
900657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES			67348	40112	27236	
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			190635	112588	78047	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			600212	372432	227780	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			384841	259426	125415	
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			698155	429133	269022	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			1125884	713540	412344	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			1084335	717857	366478	
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			14260	8240	6020	
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			402348	245433	156915	
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE			52180	18610	33570	
900667	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE			24874	14374	10500	
900671	CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-SUPERVISOR				97513		97513
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			8295292	5161881	3133411	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			5738764	4052157	1686607	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			3321454	2150113	1171341	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			3289017	1960316	1328701	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			7106240	4424553	2681687	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			6934637	4227800	2706837	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			401019	244409	156610	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			1768435	1057768	710667	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			5821628	3511737	2309891	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			2190074	1431394	758680	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			3770100	2304235	1465865	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			9366641	5739082	3627559	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY			4660770	2911637	1749133	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			59443	26386	33057	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			4303483	2624113	1679370	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			621564	231676	389888	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			135365	74978	60387	
900696	CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-WORKMEN				763310		763310
901121	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC- SUPERVISORS			3565407		3565407	
901131	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC- WORKMEN			30723086		30723086	
909995	EMPLOYEES' REMUNERATION AND BENEFITS <PID>			487546	13609	473937	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			301363192	36528775	264834417	
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST			15492		15492	
910702	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-GRATUITY				7217236		7217236
910703	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) RETIRED EMPLOYEES MEDICAL BENEF			3050076		3050076	
911201	EXPENDITURE ON UPFRONT PROVISION FOR REBATE TO CUSTOMERS			4731762	6780575		2048813
911301	EXPENDITURE ON INITIAL RECOGNITION- FINANCIAL ASSET (LPS)			12638102	12638102		
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			5460135		5460135	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			20709113	2422980	18286133	
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING			46580		46580	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			12464064	5874427	6589637	
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			34715		34715	
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING			3190399	1322020	1868379	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING			1737		1737	
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING			30080		30080	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			16030947	7226397	8804550	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			9550		9550	
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			1207758	536452	671306	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			1010277	253127	757150	

920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			361341	180371	180970	
920219	REPAIR AND MAINTENANCE- SCHOOL BUILDING			849576	681347	168229	
920301	DESILTATION EXPENSES			296489		296489	
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR			491549		491549	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			4111046	1677900	2433146	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			56615		56615	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS			747591		747591	
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS			4403158	2377411	2025747	
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS			15065		15065	
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT			11821		11821	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			7349115	2283064	5066051	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			858110	822061	36049	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT			448493		448493	
920405	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT			31828074	15779908	16048166	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT			90026	90026		
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			205768	11506	194262	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			455850	321359	134491	
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL			278784	92932	185852	
920604	REPAIR AND MAINTENANCE-COMPUTERS			749608	426706	322902	
920605	REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVICES			143370		143370	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			5674822	3065331	2609491	
920614	REPAIR AND MAINTENENCE-ELECTRICAL INSTALLATION			19788317	9331186	10457131	
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			7006433	1888210	5118223	
920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES			211626		211626	
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			226163	21097	205066	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			15792		15792	
920713	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			2845		2845	
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			250761	9204	241557	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			511732	290611	221121	
920731	REPAIR AND MAINTENENCE-OTHERS			3167656	1392022	1775634	
920732	REPAIR AND MAINTENENCE-MATERIALS CONSUMED-CAR/JEEP			21520		21520	
920733	REPAIR AND MAINTENENCE- OTHER EXPENSES-CAR/JEEP			4173		4173	
920802	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			365614	243811	121803	
920811	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY			11031078	4458642	6572436	
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			554594	322321	232273	
921108	HIRING OF VEHICLES-CAR/JEEP			17050739	5289831	11760908	
921201	RATES AND TAXES-VEHICLES			432539	7764	424775	
921204	RATES AND TAXES-OTHERS			36206		36206	
921210	WATER CESS AND ENVIRONMENT PROTECTION CESS			400000		400000	
921216	GOODS & SERVICE TAX ON ALLOCATION OF CO/RO MANAGEMENT EXPENDITURE			6663844	2506086	4157758	
921310	INSURANCE PREMIUM- PLANT AND MACHINERY			11505	11505		
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			59713		59713	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			172736		172736	
921317	INSURANCE-TRANSIT INSURANCE			11505	1840	9665	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			80898713		80898713	
921401	SECURITY EXPENSES -CISF-RESIDENTIAL			9154849	9154849		
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			23770151	8776080	14994071	
921403	SECURITY EXPENSES-CISF-OTHER THAN RESIDENTIAL			123798824	21956590	101842234	
921506	ELECTRICITY EXPENSES-OFFICE			4220669	581974	3638695	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			12652366	2485005	10167361	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			12927329	3152666	9774663	
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			172126	6325	165801	
921602	INLAND TRAVEL			1384063	90718	1293345	
921603	INLAND TRAVEL-TRAINING			250831	19760	231071	
921611	TRANSFER TA EXPENSES			1408857	29432	1379425	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING			2085575	113030	1972545	
921613	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-TRAINING			575975	60087	515888	
921614	CONVEYANCE EXPENSES- TRAINING			40646	4313	36333	
921616	SPECIAL DISLOCATION INCENTIVE ON TRANSFER			5368		5368	
921701	POL EXPENSE ON CARS/ JEEPS			46036		46036	
921702	POL EXPENSE ON TRANSPORT VEHICLE			1052984		1052984	
921703	POL EXPENSE ON HEAVY VEHICLE			332449		332449	
921707	POL ON OTHERS			269595	5242	264353	
921802	LOSS OUT OF INSURANCE CLAIMS (UP TO EXCESS CLAUSE)			40000000	20000000	20000000	
921803	LOSS OF ASSETS AGAINST INSURANCE CLAIMS (BEYOND EXCESS CLAUSE)			25425200	15512600	9912600	
922001	TELEX AND POSTAGE			1190232	1140232	50000	
922004	TELEPHONE CHARGES			1106365	68575	1037790	
922006	SATELLITE COMMUNICATION EXPENSES			6855860	4394395	2461465	
922101	ADVERTISEMENT RECRUITMENT			43660	37000	6660	
922102	ADVERTISEMENT TENDERS			2055291	642310	1412981	
922103	PUBLICITY NEWSPAPERS			121729	35000	86729	
922105	PUBLICITY SOUVENIRS			21800		21800	
922106	CONFERENCE EXPENSES			5000		5000	
922107	EXHIBITION EXPENSES			37000		37000	
922108	MISC. PUBLIC RELATION			35684		35684	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			16050		16050	
922401	PRINTING AND STATIONERY			610495	21540	588955	

ASSOCIATES
FRN 006791N
NEW DELHI
CHARTERED ACCOUNTANTS

821

NHPC LIMITED
FARIDABAD

922405	COMPUTER STATIONERY			6600		6600	
922406	COMPUTER CONSUMABLES			621887		621887	
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY			53412	16853	36559	
923103	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS			59000	29500	29500	
923108	COST AUDIT FEES			191516	84000	107516	
923109	COST AUDITORS-OUT OF POCKET EXPENSES			6663		6663	
923201	RESEARCH AND DEVELOPMENT EXPENSES			165592		165592	
923401	NORMAL LOSS OF STORES & INVENTORY			23121		23121	
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			5128790		5128790	
925005	HORTICULTURE EXPENSES			5282333	2797674	2484659	
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			37210273	8504646	28705627	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			6516536	2531270	3985266	
925011	TRAINING EXPENSES			521760	63724	458036	
925013	EXPENSES ON DEPARTMENTAL MEETING			41518	2000	39518	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENDENCE/REPUBLIC DAY			150435	15430	135005	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			55766		55766	
925020	MISCELLANEOUS EXPENSES			1989751	900736	1089015	
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS			280863	137539	143324	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC/IEX/PXIL			4843035	1327215	3515820	
925030	OPERATIONAL/RUNNING EXPENSES OF OFFICE			5698		5698	
925031	BRIEFCASE REIMBURSEMENT			4000		4000	
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL			3020904	1636601	1384303	
925033	STIPEND TO TRAINEE			4317130	2224071	2093059	
925037	OTHER BANK CHARGES-INDIAN CURRENCY			97412	561	96851	
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			1127485	500837	626648	
925106	CSR & SD - ENVIRONMENT EXPENDITURE			236000		236000	
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			78968		78968	
925115	CSR & SD â€" SWACHH BHARAT ABHIYAN			188848	185449	3399	
929995	GENERATION, ADMINISTRATION AND OTHER EXPENSES <PID>			11226		11226	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			36696952	4615947	32081005	
930122	DEPRECIATION -LAND/RIGHT TO USE			1962525	392505	1570020	
930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			1146492	205697	940795	
930301	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			29465805	5893162	23572643	
930302	DEPRECIATION -BUILDING CONTAINING WORKSHOP			298343	59669	238674	
930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT			749262	144674	604588	
930306	DEPRECIATION -STORES AND GODOWN BUILDINGS			391374	78275	313099	
930321	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ET			9228227	1843067	7385160	
930601	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)			221781826	44690262	177091564	
930701	DEPRECIATION -GENERATING PLANT AND MACHINERY			183951293	36892877	147058416	
930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION			1786955	357362	1429593	
930901	DEPRECIATION -TRANSMISSION LINES			834926	165341	669585	
931001	DEPRECIATION -PLANT AND MACHINERY-OTHERS			1661778	330850	1330928	
931101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT			2419478	482489	1936989	
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT			604025	119622	484403	
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER			363656	71238	292418	
931401	DEPRECIATION -POWER SUPPLY SYSTEM-POWER PLANT			16905	3901	13004	
931402	DEPRECIATION -POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK			4815	963	3852	
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP			240530	48106	192424	
931502	DEPRECIATION -MOTOR CAR/JEEP			55215	11043	44172	
931601	DEPRECIATION -AIRCRAFT/BOATS			16350	3270	13080	
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			260556	59091	201465	
931801	DEPRECIATION -COMPUTERS			2445946	481952	1963994	
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			147234	30306	116928	
932001	DEPRECIATION -OFFICE EQUIPMENTS			561589	112363	449226	
932101	DEPRECIATION -RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)			3900	780	3120	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS			97466	19550	77916	
932501	DEPRECIATION -OTHER ASSETS			1008638	204032	804606	
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000			212542	8789	203753	
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS				12573600		12573600
939001	DEPRECIATION ADJUSTMENT ON ACCOUNT OF FERV			2255		2255	
939995	DEPRECIATION <PID>			6682733	1215130	5467603	
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>				500		500
941001	BOND EXPENSES -BROKERAGE			14590118	66685	14523433	
941101	REBATE TO CUSTOMERS			219099	62990	156109	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			92953		92953	
950905	BAD CLAIMS WRITTEN OFF			2335874	1732067	603807	
950906	FIXED ASSETS WRITTEN OFF			3781857	2452806	1329051	
951601	PROVISION FOR INTEREST TO BENEFICIARY						
	GRAND TOTAL	21348780827	21348780827	20165772006	20165772006	35551865833	35551865833

DSP & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:00 NEW D...

NHPC LIMITED * FARIDABAD *

822

Annexure: XIII

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Chamera- II Power Station for the year 2018-19 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has system in place to process all the accounting transactions through IT system? If Yes, the implications of processing of accounting transactions outside IT System on the integrity of the accounts along with the financial implications, if any, may be stated.	Company has adopted the ERP System to process its transaction through IT System due to adoption of IT System the integrity of Accounts has increased due to following activities: 1. Real Time Raising/Accepting Advise for Inter Unit Transactions; 2. Centralised Processing of Payroll; 3. Real Time Control on the Banking Transactions.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loan/ interest etc, made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	NO
3	Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its terms and conditions? List of cases deviation.	Yes. An Amount of Rs.10,25,423/- receivable from RDAT, Chandigarh/Faridabad as on 31.03.2019 on a/c of NAPS.

DSP & ASSOCIATES CHARTERED ACCOUNTANTS FRN 006791N DELHI

NHPC LIMITED FARIDABAD

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. 17/10/19

कंपनी सचिव – छुट्टी पर

कार्यपालक निदेशक(ओ एवं एम)

कार्यः म-प्र-II
उप.महा)-प्र.I
उप.महा.प्र.-II

एन एच पी सी लिमिटेड
कार्य. निदे. (ओ एण्ड एम)
13 OCT 2019
3154

18/X/19

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

1

825

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.

Vipan Sd 17/10/19

XXXXX

NHPC LIMITED FARIDABAD

826

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

NHPC LIMITED FARIDABAD

827

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**

NHPC LIMITED FARIDABAD

828

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**

NHPC LIMITED FARIDABAD

829

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**

NHPC LIMITED FARIDABAD

830

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

NHPC LIMITED FARIDABAD

831

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.

NHPC LIMITED FARIDABAD

832

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)

NHPC LIMITED FARIDABAD

833

Check List - HYDRO GENERATING STATIONS

(Chamera-II 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	 839
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	306-823
10	Whether the details of liabilities	Yes	151 & 207

NHPC LIMITED FARIDABAD

	discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted		
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	151 & 207
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	

NHPC LIMITED FARIDABAD

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	56 & 166
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 (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner (vi) Documentary evidence like test results carried out by Independent Agency /OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	 Yes Yes Yes Yes Yes NA	 60 to 85 and 169 to 185 86 to 116 118 to 130 824-833 (Board of Directors approval for projected add cap for the period 2019-24)
25	Whether additional capital expenditure is within the original	No	

NHPC LIMITED FARIDABAD

	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-60 to 85 and page-169 to 185.
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	Already submitted with the original petition No. 233/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	Yes	140
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	142 & 199

NHPC LIMITED FARIDABAD

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	138
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	139 &197
Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	143 & 200
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	151 & 207
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	209
48	In case relaxation claimed, whether details submitted	NA	

NHPC LIMITED FARIDABAD

Speed Post

C - II

2401 The Chairman,
Punjab State Power Corporation Ltd.,
The Mall, Near Kali Badi Mandir, Patiala-147001 (Punjab).
EH666711356IN

2402 The Chairman,
Haryana Power Utilities (UHBVNL & DHBVNL),
Shakti Bhawan , Sector-6, Panchkula-134109 (Haryana).
EH666711360IN

2403 The Chairman,
Uttar Pradesh Power Corporation Ltd.,
Shakti Bhawan, 14-Ashok Marg, Lucknow-226001
(Uttar Pradesh).
EH666711373IN

2404 The Chief Engineer & Secretary,
Engineering Dept. 1st Floor,
UT Chandigarh, Sector-9 D, Chandigarh-160009.
EH666711387IN

2405 The Chief Executive Officer,
BSES Rajdhani Power Ltd., BSES Bhawan,
Nehru Place, New Delhi-110019.
EH666711395IN

2406 The Chief Executive Officer,
BSES Yamuna Power Ltd.,
Shakti Kiran Building ,Karkadooma, Delhi-110072
EH666711400IN

2407 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 l
Kingsway Camp, Delhi-110009.
EH666711427IN

2408 The Chairman-Cum-Managing Director,
Uttaranchal Power Corporation Ltd., Urja Bhawan,
Kanwali Road, Dehradun - 248 001 (Uttrakhand).
EH666711435IN

2409 The Managing Director,
Jaipur Vidyut Vitaran Nigam Ltd. (JVVNL) ,Vidyut Bhawan, Janpath,
Jyoti Nagar, Jaipur-302005 (Rajasthan).
EH666711444IN

2410 The Managing Director,
Ajmer Vidyut Vitaran Nigam Ltd. Old Power House,
Hatthi Bhatta, Jaipur Road, Ajmer - 305 001 (Rajasthan).
EH666711458IN

2411 The Managing Director,
Jodhpur Vidyut Vitaran Nigam Ltd., New Power House,
Industrial Area, Jodhpur - 342 003(Rajasthan).
EH666711461IN

2412 The Principal Secretary,
Power Development Department, New Secretariat
Jammu (J&K)-180001.
EH666711475IN

2413 The Chairman,
Himachal Pradesh State Electricity Board, Vidyut Bhawan,
Kumar House , Shimla - 171 004 (Himachal Pradesh).
EH666711489IN

NHPC LIMITED
FARIDABAD

839