याचिका संख्या ...../जीटी/2019

2014-19 की अवधि के लिए टैरिफ को ट्रूइंग अप करने के लिए याचिका

और

चमेरा-I पावर स्टेशन के संबंध में 2019 - 24 तक की अवधि के लिए टैरिफ याचिका

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

वाणिज्यिक प्रभाग

एनएचपीसी कार्यालय परिसर

सेक्टर-33, फरीदाबाद (हरियाणा) - 121003

वॉल्यूम- II

ANNEX-IX

NHPC LIMITED

Name of the Unit : CHAMERA-I 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		2392612545		2227846735
(2) NON-CURRENT LIABILITIES					
(a) Long Term Borrowings	4		-		-
(b) Deferred Tax Liabilities	5		-		-
(c) Other Long Term Liabilities	6		1404677498		1504786419
(d) Long Term Provisions	7		-		-
(3) CURRENT LIABILITIES					
(a) Trade Payables	8		37800742		19841556
(b) Other Current Liabilities	9		128821395		120395159
(c) Short Term Provisions	7		681805898		939956852
(4) FUND FROM C.O.	2A		5414069266		5802906809
TOTAL			10059787344		10615733530
II. ASSETS					
(1) NON-CURRENT ASSETS					
(a) Fixed Assets					
(i) Tangible Assets	10.1	9813698410		10280787746	
(ii) Intangible Assets	10.2	78704647		87525465	
(iii) Capital Work In Progress	11.1	2713549		748397	
(iv) Intangible Assets under development	11.2	-		-	
(b) Non Current Investments	12	-		-	
(c) Long Term Loans and Advances	13	45064999		27693497	
(d) Other Non Current Assets	14.1	-		-	
Sub-total		9940181605		10396755105	
(e) Non Current Assets - Regulatory Assets	14.2	-	9940181605	-	10396755105
(2) CURRENT ASSETS					
(a) Current Investments	15		-		-
(b) Inventories	16		64697210		55128276
(c) Trade Receivables	17		-		-
(d) Cash & Bank Balances	18		42037		49557
(e) Short Term Loans and Advances	13		53858424		162357872
(f) Other Current Assets	19		1008068		1442720
TOTAL			10059787344		10615733530
Significant Accounting Policies	1				
Other Explanatory Statements to Accounts	29				

Note 1 to 29 form integral part of the Accounts

CHAMERA-I 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)

(CA Gaurav Nanda)
Partner
M.No. 500417

NHPC LIMITED FARIDABAD

S K Gupta
Sr. Manager (Finance)

Pradeep Johar
General Manager

Place: New Delhi
Date: - 29-04-2015

NHPC LIMITED

Name of the Unit : CHAMERA-I 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	3940424231	3768295639
ii)	Other Income	21	118915669	137942953
	TOTAL REVENUE		**4059339900**	**3906238592**
EXPENDITURE				
i)	Generation, Administration and Other Expenses	22	383037382	390879821
ii)	Employee Benefits Expense	23	727852984	715220511
iii)	Finance Cost	24	99332	173582
iv)	Depreciation & Amortization Expense	25	555647137	550435373
	TOTAL EXPENDITURE		**1666636835**	**1656709287**
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			**2392703065**	**2249529305**
	Prior Period Items (net)	26	90520	21682570
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax			**2392612545**	**2227846735**
	Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax			**2392612545**	**2227846735**
	Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax			**2392612545**	**2227846735**
	Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX			**2392612545**	**2227846735**
	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			**2392612545**	**2227846735**
	Profit from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax			-	-
Profit for the year			**2392612545**	**2227846735**
	Other Explanatory Statements to Accounts	29		
	Note 1 to 29 form integral part of the Accounts			

CHAMERA-I 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)

(CA Gaurav Nanda)
Partner
M.No. 500417

NHPC LIMITED FARIDABAD

S K Gupta
Sr. Manager (Finance)

Pradeep Johar
General Manager

Place: New Delhi
Date: - 29-04-2015

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Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

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

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

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

2.2 INTANGIBLE ASSETS

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

NHPC LIMITED FARIDABAD

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

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

2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

3. MACHINERY SPARES

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

NHPC LIMITED NHPC FARIDABAD

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

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

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

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

4. RATE REGULATED ACTIVITIES

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

5. DEPRECIATION & AMORTISATION

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

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

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

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

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

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

NHPC LIMITED FARIDABAD

R. NANDA & CO. Chartered Accountants NEW DELHI

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

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

9. EMPLOYEE BENEFITS

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

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

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".

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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

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

15. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

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

16. CASH FLOW STATEMENTS

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





Note no. 2 SHARE CAPITAL

(Amount in Rupee

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	8030753544	8410155C
C.O.(FDB)	(3588427097)	(31074542
IUT Closing Entries	-	
L.O. MUMBAI	-	
L.O. LUCKNOW	-	
RO-JAMMU	2744	
LO-BANIKHET	160378956	1195043
LO-KOLKATA	-	21836
LO-CHANDIGARH	-	92
RO-ITANAGAR	-	
RO-SILIGURI	66199	
LO-DEHRADUN	-	
BAIRASIUL	(27529617)	(285050
LOKTAK	(468764)	(809
SALAL	(165554)	(779
TANAKPUR	(2392484)	
CHAMERA-I	-	
URI - I	(19816)	566
RANGIT	30077	
CHAMERA-II	(2674362)	(925
DULHASTI	(185408)	2847
DHAULIGANGA-I	(37397)	(4645
TEESTA-V	-	
CHAMERA-III	(1995923)	(7154
CHUTAK	42507	3039
TLDP-III	(222589)	(757
PARBATI -II	(4052061)	(539
PARBATI-III	(3453952)	97
SEWA-II	(23473371)	(205429
URI - II	(299027)	(6154
KISHANGANGA	(1048880)	
BURSUR	(2883)	
NIMMO BAZGO	42458	(324
TLDP-IV	(224764)	
TEESTA-IV	-	
SUBANSARI LOWER	74786	921
DIBANG	-	
TAWANG I & II	(3117602)	
KOTLIBHEL 1A	(1855163)	
INVESTIGATION PROJECTS, UTTRAKHAND	(12470408)	
KOTLIBHEL IB & II	(1199077)	
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	
RE-SRINAGAR	458432	
RE-LEH	-	
RE-BHUVNESWAR	428248	
RE-JAMMU	-	
RE-CHATIS	172419	
RE- PURULIA	-	
RE-PATNA	-	
PORT BLAIR	-	
BRRP	-	
CHEQUE PAID ACCOUNT	138200000	2536600
CHEQUE COLLECTED ACCOUNT	(20327233)	(114890
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	484966688	1125781
CENTRALIZED VENDOR PAYMENT ACCOUNT	294095640	742693
Total	5414069266	58029068

NHPC LIMITED FARIDABAD

Note no. 3 **RESERVE AND SURPLUS** (Amount in Rupe

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 *	2392612545	22278467
Total	2392612545	22278467
* **Surplus**		
Profit for the Year as per Statement of Profit and Loss	2392612545	22278467
Adjustment arising out of transition provisions for recognising Rate Regulated Assets	-	
Balance brought forward	-	
Add:		
Amount Written Back From Bond Redemption Reserve	-	
Write Back From Capital Reserve	-	
Write Back From Other Reserve	-	
Amount Utilised From Self Insurance Fund	-	
Tax On Dividend Write Back	-	
Write Back From Corporate Social Responsibility Fund	-	
Write Back From Research & Development Fund	-	
Balance available for Appropriation	2392612545	22278467
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	2392612545	22278467

NHPC LIMITED FARIDABAD

Note no. 4 **LONG TERM BORROWINGS**

(Amount in Rup

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 Boro
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 Rupe

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)	-	

Note no. 6 OTHERS LONG TERM LIABILITIES (Amount in Rupe

		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 Liab
a)	Trade Payables						
b)	Others						
	Deposits/ retention money	8322477	7978676	343801	4426062	4282888	143
	Income received in advance	1504643246	100309549	1404333697	1604952794	100309549	1504643
	Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	
	Deferred Income from Foreign Currency Fluctuation	-	-	-	-	-	
		1512965723	108288225	1404677498	1609378856	104592437	1504786

NHPC LIMITED FARIDABAD

Note no. 7 **PROVISIONS** (Amount in Rupe

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		T
	Long Term	Short Term	Total	Long Term	Short Term	
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	-	38181437		-	26772499	
Amount used during the year/period	-	38181437		-	26772499	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	2493265		-	1727700	
Amount used during the year/period	-	2493265		-	1727700	
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	-	79959		-	195070	
Amount used during the year/period	-	79959		-	195070	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-	220000		-	145000	
Amount used during the year/period	-	220000		-	145000	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
Others						
v) Provision for Wage Revision						
As per last Balance Sheet	-	5124045		-	4525665	
Additions during the year/period	-	9381560		-	598380	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	14505605		-	5124045	
Less: Advance paid	-	14505605		-	5124045	
Closing Balance (Net of advance)	-	-	-	-	-	
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	21532620		-	22886764	
Additions during the year/period	-	59032373		-	21532620	
Amount used during the year/period	-	22957351		-	21809780	
Amount reversed during the year/period	-	5551769		-	1076984	
Closing Balance	-	52055873	52055873	-	21532620	215326
vii) Provision for Superannuation /Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount adjusted during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
d) Tax on Proposed Dividend						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	

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PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
e) Provision For Tariff Adjustment						
As per last Balance Sheet	-	-		-	-	
Additions during the year/period	-			-	-	
Amount used during the year/period	-			-	-	
Amount reversed during the year/period	-			-	-	
Closing Balance	-	-	-	-	-	
f) Provision For Committed Capital Expenditure						
As per last Balance Sheet				-	-	
Additions during the year/period				-	-	
Amount used during the year/period				-	-	
Amount reversed during the year/period				-	-	
Closing Balance	-	-	-	-	-	
g) Provision - Others						
As per last Balance Sheet	-	918424232		-	945963560	
Additions during the year/period				-	3206610	
Amount used during the year/period		225862085		-	5591600	
Amount reversed during the year/period		62812122		-	25154338	
Closing Balance	-	629750025	629750025	-	918424232	918424
Total	-	681805898	681805898	-	939956852	939956

Explanatory Note: -

1) Provision of Rs .94 Crores (Cumulative provision Rs. 1.45 Crore) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits)" pen 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 Rupe

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	37800742	198415
Total	37800742	198415

Note no. 9 **Other Current Liabilities** (Amount in Rupe

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				100309549		1003095
Unpaid dividend				-		
Liability against capital works/supplies				1161712		13275
Deposits/ retention money				7978676		42828
Due to Subsidiaries				-		
Unspent amount of deposit/agency basis works				418058		
Bond application money				-		
Statutory dues payables				3609958		22187
Liabilities toward Self Insurance Fund				-		
Other liabilities				15316090		122563
Advances against the deposit works		27352			-	
Less: Amount Spent on Deposit Works		-		27352	-	
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				128821395		1203951

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NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

Sl. No.	PARTICULARS	Linkage	GROSS BLOCK 01/04/2014	Additions IUT	Additions Others	Deductions IUT	Deductions Others	Other Adjustments	GROSS BLOCK 31/03/2015	DEPRECIATION 01/04/2014	DEPRECIATION For the Period	DEPRECIATION Adjustments	DEPRECIATION 31/03/2015	NET BLOCK 31/03/2015	NET BLOCK 31/03/2014
i)	Land – Freehold	410101	188870267		90000	0			188960267	0			0	188960267	188870267
ii)	Land – Leasehold	410111	208102		0	0	0		208102	208102	0	0	208102	0	0
iii)	Roads and Bridges	4102	336995983	0	0	0	0		336995983	176184807	12393710	0	188578517	148417466	160811176
iv)	Buildings	4103	2144986229	64124435	1920123	0	0	-30267311	2180763476	1086837068	57344836	14643012	1158824913	1021938563	1058149164
v)	Railway sidings	4105	0	0	0	0	0		0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	11850200328	0	0	0	0	-21800189	11828400139	5712144720	326932777	0	6039077497	5789322642	6138055608
vii)	Generating Plant and machinery	4107	6650096069	0		0	18287		6650077782	4085327499	126600320	-169093	4211758726	2438319056	2564768570
viii)	Plant and machinerySub station	4108	30459802	812606	2724271	0	239200		33757479	14583408	967167	224968	15775563	17981916	15876394
ix)	Plant and machineryTransmission lines	4109	24193818	947929	0	20802	0		25120945	11740000	634254	847172	13221426	11899519	12453818
x)	Plant and machinery Others	4110	8043444	1945306	16625434	0	0		26614184	4651507	591411	514680	5757598	20856586	3391937
xi)	Construction Equipment	4111	32656032	66989409	15877069	0	247082		115275428	23262993	5135309	58388412	86787714	28487714	9393039
xii)	Water Supply System/Drainage and Sewerage	4112	40929898	0	0	0	0		40929898	10953809	1807752	0	12761561	28188337	29976089
xiii)	Electrical Installations	4114	2476978	372409	0	0	0		2849387	966430	84661	69623	1120714	1728673	1510548
xiv)	Vehicles	4115	18094723	2205446	0	0	0		20300169	13865038	1174738	1206834	15246610	5053559	4229685
xv)	Aircraft/ Boats	4116	1867560	0	0	0	0		1867560	184628	68700	0	253328	1614232	1682932
xvi)	Furniture and fixture	4117	20608636	14874607	634505	135697	20000		35962051	10762785	539526	7719296	19021607	16940444	9845851
xvii)	Computers	4118	44900859	10572996	1234527	399670	47424		56261288	39044798	2730077	9304195	51079070	5182218	5856061
xviii)	Communication Equipment	4119	19147889	2146659	32430	0	0		21326978	10151078	480227	1516183	12147488	9179490	8996811
xix)	Office Equipments	4120	28553843	11884499	1733318	42000	331114		41798546	11685042	953376	4787615	17426033	24372513	16868801
xx)	Research and Development	4121	0	0	0	0	0		0	0	0	0	0	0	0
xxi)	Other assets	4125	103899358	11681185	2313595	0	736889		117157249	53853029	2667299	5369549	61889877	55267372	50046329
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4128	10783675	6193686	500306	25403	492538		16959726	10779009	500124	5672750	16951883	7843	4666
	Total		21557973493	194751172	43685578	623572	2132534	-52087500	21741586637	11277185747	540806284	110096196	11927888227	9813698410	10280787746
	Previous year		21545681083	468000	26699121	500463	14574248	0	21557973493	10743545557	537137482	-3497292	11277185747	10280787746	10802135526

NOTE NO. 10.2 INTANGIBLE ASSETS

(Amount in Rupees)

Sl No.	PARTICULARS	Linkage	GROSS BLOCK 01/04/2014	Additions IUT	Additions Others	Deductions IUT	Deductions Others	Other Adjustments	GROSS BLOCK 31/03/2015	AMORTISATION 01/04/2014	AMORTISATION For the Period	AMORTISATION Adjustments	AMORTISATION 31/03/2015	NET BLOCK 31/03/2015	NET BLOCK 31/03/2014
i)	Land– Right to Use	410121	224238353	0	0				224238353	136890471	8662610	0	145553081	78685272	87347882
ii)	Computer Software	4122	3028020	1140451	0	0	24633		4143838	2850437	205597	1068429	4124463	19375	177583
	Total		227266373	1140451	0	0	24633	0	228382191	139740908	8868207	1068429	149677544	78704647	87525465
	Previous year		227266373	0	0	0	0	0	227266373	130900716	8840192	0	139740908	87525465	96365657

Explanatory Note: -

1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs .0.0476Crore (Previous Year Rs. .0476 Crore), covering an area of —— hectare (Previous Year ——— hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.

3) Underground works amounting to ` Rs.633.51 Crores (Previous Year 633.51 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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

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

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

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Note no. 11.1 Capital Work In Progress

(Amount In Rupees)

	Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Roads and Bridges	-				-
ii)	Buildings	748397	2559362	(1085632)	1359913	862214
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	-		1085632	1085632	-
x)	Water Supply System/Drainage and Sewerage	-				-
xi)	Other assets awaiting installation	-				-
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-	1851335			1851335
xiii)	Survey, investigation, consultancy and supervision charges	-				-
xiv)	Expenditure on compensatory Afforestation	-				-
xv)	Expenditure During Construction *	-				-
	Less: Provided for	-	-			-
	Sub total (a)	748397	4410697	-	2445545	2713549
	* 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)	10696280	-	10696280
	Less : Provisions for construction stores	10696280	-	10696280
	Sub total (b)	0	-	0

	TOTAL	748397	4410697	-	2445545	2713549
	Previous year	1576233	2396680	-	3224516	748397

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

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Note no. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

Note no. 13 LOANS AND ADVANCES

(Amount in Rupe

	PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
		Long Term	Short Term	Total	Long Term	Short Term	To
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)	6869585	126873349	133742934	6530878	126101613	1326324
	- Unsecured (considered doubtful)	-	-	-	-	-	
	Less : Provision against demand raised by Govt.Depts. 2*		125747089	125747089	-		
	Less : Provision for Doubtful Deposits 3*	-	-	-	-	-	
c)	OTHER LOANS & ADVANCES						
	Employees (including accrued interest)						
	- Secured (considered good)	35187187	8281117	43468304	12460263	2689290	151495
	- Unsecured (considered good)	3008227	15804581	18812808	8702356	11364272	200666
	- Unsecured (considered doubtful)	-	-	-	-	-	
	Advance to contractor / supplier						
	- Secured (considered good) ,		-	-		-	
	- Unsecured (considered good)						
	– Against bank guarantee		-	-		-	
	– Others		2021657	2021657		38432	384
	- 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)	-	26624809	26624809	-	22164265	221642
	- Unsecured (considered doubtful)						
	Less : Provisions for doubtful Other loans & advances 4*	-	-	-	-	-	
	Advance income tax & tax deducted at source		-	-		-	
	Total	45064999	53858424	98923423	27693497	162357872	1900513

		Long Term	Short Term	Total	Long Term	Short Term	Tot
	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	Tot
b	Provisions against Demand raised by Govt. Deptt. *2						
	Opening Balance	-	-	-	-		
	Addition during the year / period		125747089	125747089			
	Used during the year / period		-	-			
	Reversed during the year / period		-	-			
	Closing balance	-	125747089	125747089	-		

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

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	Long Term	Short Term	Total	Long Term	Short Term	T
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 31.03.20

Note no. 14.1 OTHER NON-CURRENT ASSETS (Amount in Rupe

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

Note no. 15 CURRENT INVESTMENTS (Amount in R

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 Rupe

PARTICULARS	As at 31st March, 2015		As at 31st March, 2014	
(Valuation as per Accounting Policy No. 7)				
Stores and spares	94747589		84995634	
Stores in transit/ pending inspection	-	94747589	-	849956
Loose tools		800312		9872
Scrap inventory		1500		596
Material at site		-		
Material issued to contractors/ fabricators		-		
Inventory for Self Generated VER's		-		
Less: Provision for Obsolescence & Diminution in Value *1		30852191		309142
Total		64697210		551296

Provision for Obsolescence & Diminution in Value *1		
Opening Balance	30914222	343717
Addition during the year / period	121178	176621
Used during the year / period		
Reversed during the year / period	183209	52237
Closing balance	30852191	309142

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Note no.. 9 TRADE RECEIVABLES

(Amount in Rupee

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 t Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).

no. 11 CASH AND BANK BALANCES

(Amount in Rupee

	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.15844/- ,Previous year Rs. 8976/-)	36290	447
	Cheques, drafts on hand	-	
	Balances with banks		
	- With scheduled banks		
	- In current account		
	- Self Insurance Fund	-	
	- Others	5747	48
	- 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	42037	495

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Note no. 19 OTHER CURRENT ASSETS

(Amount in Rup

	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	396117		432131	
	Others				
	- Considered Good	-		-	
	- Considered Doubtful	-		-	
		396117		432131	
	Less: Provisions for Doubtful Interest *1	-	396117	-	432
b)	Receivable on account of unbilled revenue		-		
c)	Receivable from Subsidiaries / JV's		-		
d)	Interest recoverable from beneficiary		-		
e)	Claims recoverables	9739971		9949897	
	Less: Provisions for Doubtful Claims *2	9615061	124910	9615061	334
	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		487041		675
h)	Expenditure awaiting adjustment	-		-	
	Less: Provision for project expenses awaiting write off sanction *3	-	-	-	
i)	Losses awaiting write off sanction/pending investigation	-		157943	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	-	-	157943	
j)	Others		-		
	Total		1008068		

Provisions for Doubtful Interest *1	
Opening Balance	-
Addition during the year / period	
Used during the year / period	
Reversed during the year / period	
Closing balance	0
Provisions for Doubtful Claims *2	
Opening Balance	9615061
Addition during the year / period	
Used during the year / period	
Reversed during the year / period	
Closing balance	9615061
Provision for project expenses to be writen off *3	
Opening Balance	-
Addition during the year / period	
Used during the year / period	
Reversed during the year / period	
Closing balance	0
Provision for losses pending investigation / awaiting write off sanction *4	
Opening Balance	157943
Addition during the year / period	
Used during the year / period	
Reversed during the year / period	157943
Closing balance	0

Explanatory Note: -

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

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Note no. 29 **REVENUE FROM OPERATIONS** (Amount in Rup

	PARTICULARS	For the year ended 31st March, 2015		For the year ended 31st March, 2014	
A	**SALES**				
	SALE OF POWER		3870167770		367102
	Less :				
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-		-	
	Tariff Adjustments	27777044		2893445	
	~~Regulated Power Adjustment~~	~~2606082~~		~~6036577~~	
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28 A)	-	30383126	-	893
	Sub total A		3839784644		366209
B	**ADVANCE AGAINST DEPRECIATION**				
	During the year/period		-		
	Less : Written back during the year/period		100309548		10030
	Sub total B		(100309548)		(10030
C	**OTHER OPERATING INCOME**				
	Interest from Beneficiary States		330039		589
	Sub total C		330039		589
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)		3940424231		376829

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.

2) Sales includes Rs.-76358 (Corresponding Previous period Rs. 8016924/-) on account of earlier year sales arising out of finalisation of tariff in current period. - For power stations only

3) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for II

NHPC LIMITED FARIDABAD

Note no. 21 OTHER INCOME

(Amount in Rupe

	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	396117	555
	- Employee's Loans and Advances	2236036	1360
	- Others	-	
	Late payment surcharge	28941057	78658
	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	1433799	561
	Liability/ Provisions not required written back #	69755657	33361
	Others	9279568	16390
	Exchange rate variation	-	
	TOTAL	112042234	1
	Add/(Less): C.O./Regional Office/PID Expenses	6873435	
	TOTAL	118915669	137
	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	118915669	1379425

#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)	183209	52237
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)	157943	
i) Provision for wage revision	-	
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	5551769	10769
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	63862736	270612
TOTAL	69755657	333619

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Note no. 22 **GENERATION, ADMINISTRATION AND OTHER EXPENSES** (Amount in Rup

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		12451381		11578
B.	Direct Expebditure on Contract, Project Management and Consultancy Works		-		
C.	**REPAIRS & MAINTENANCE**		-		
	- Building		18330952		12145
	- Machinery		15737677		5107
	- Others		36788062		24719
D.	**ADMINISTRATION EXPENSES**				
	Rent & Hire Charges		6869749		9245
	Rates and taxes		1585339		1478
	Insurance		68647464		52636
	Utilization of Self Insurance Fund		-		
	Security expenses		79377758		73183
	Electricity Charges		35172901		32545
	Travelling and Conveyance		7400666		2360
	Expenses on vehicles		3496890		3916
	Telephone, telex and Postage		3458005		2786
	Advertisement and publicity		2612274		3340
	Entertainment and hospitality expenses		-		
	Printing and stationery		1550296		998
	Consultancy charges - Indigenous		818450		1592
	Consultancy charges - Foreign		-		
	Audit expenses (Refer detail below)		218863		147
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		-		
	Expenditure on land not belonging to company		-		
	Loss on sale of assets		269988		73
	Assets / claims written off		56845		139
	Books & Periodicals		24997		38
	Donation		-		
	CSR/ Sustainable Development/ Community Development Expenses		4026150		35137
	Directors' expenses		-		
	Research and development expenses		-		
	Interest on Arbitration/ Court Cases		-		119
	Interest to beneficiary states		2693539		2990
	Rebate to customers		5885652		6928
	Expenditure on Self Generated VER's		-		
	Expenses for Regulated Power	564857		787833	
	Less: - Exp Recoverable on Regulated Power	564857	-	787833	
	Exchange rate variation		-		
	Other general expenses		36602368		562787
	Sub-total		344076266		3078653
	Add/(Less): C.O./Regional Office/PID Expenses		38961116		41718
	Sub-total		383037382		3495840
	Less: Amount transferred to EDC		-		
	Less: Recoverable from Deposit Works		-		
		Total (A to E) = i	383037382		3495840

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	PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
F.	PROVISIONS			395295
	Bad and doubtful debts provided			
	Bad and doubtful advances / deposits provided			17662
	Bad and doubtful claims provided			
	Diminution in value of stores and spares			
	Shortage in store & spares provided			
	Provision against diminution in the value of investment			
	Project expenses provided for			
	Provision for fixed assets/ stores provided for			
	Diminution in value of Inventory of Self Generated VER's Provided for			
	Provision for CAT Plan			412958
	Others			
	Sub-total			412958
	Add/(Less): C.O./Regional Office/PID Expenses			
	Sub-total			
	Less: Amount transferred to EDC			412958
	Less: Recoverable from Deposit Works	Total (F) = ii		
	Total carried forward to Statement of Profit & Loss	Total (I) + (ii)	383037382	3908798

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-cancella 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.26,93,539/- (Previous period Rs. I has been provided in the books during the period ended 31.03.2015 towards Interest to Beneficiary States,which may have to be paid in case of reduction in tariff as a result of said revision order. - power stations only

3) Detail of audit expenses are as under: -		As on 31.03.2015		As on 31.03
I) Statutory auditors				
As Auditor				
Audit Fees				
Tax Audit Fees				
In other Capacity				
Taxation Matters				
Company Law Matters				
Management Services	146068	146068	67416	674
Other Matters/services				
Reimbursement of expenses				745
ii) Cost Auditors		67416		53
Audit Fees		5379		1472
Reimbursement of expenses		218863		
Total Audit Expenses				

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Note no. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupee

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Salaries, wages, allowances	479221340	4147632
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	76339128	700670
Staff welfare expenses	42081554	398070
Leave Salary & Pension Contribution	-	
TOTAL	597642022	5246372
Add/(Less): C.O./Regional Office Expenses	130210962	1905832
TOTAL	727852984	7152205
Less: Employee Cost transferred to EDC	-	
Less: Recoverable from Deposit Works	-	
Total carried forward to Statement of Profit & Loss	727852984	7152205

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, usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs. 5018976 (Corresponding Previous period Rs. 5018976) towards lease payments in respect of premises residential use of employees.

(Rs. I

2) Gratuity, Contribution to provident fund & pension scheme include contributions:	For the year ended 31st March, 2015	For the year enc 31st March, 2
i) towards Employees Provident Fund	30674055	28443
ii) towards Employees Defined Contribution Superannuation Scheme	41092261	36117

Note no. 24 FINANCE COST

(Amount in Rupee

	PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a)	Interest on :		
	Government of India loan	-	
	Bonds	-	
	Foreign loan	-	
	Term loan	-	
	Cash credit facilities /WCDL	-	
	Other interest charges	-	
	sub total	-	
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	
	Bond issue/ service expenses	-	
	Royalty	-	
	Commitment fee	48676	556
	Guarantee fee on foreign loan	-	
	Other finance charges	33784	851
	sub total	82460	1408
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	82460	1408
	Add/(Less): C.O./Regional Office/PID Expenses	16872	327
	TOTAL	99332	1735
	Less: Finance Cost transferred to EDC	-	
	Less: Recoverable from Deposit Works	-	
	Total carried forward to Statement of Profit & Loss	99332	1735

te no. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupee

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Depreciation & Amortisation Expenses	549474491	5459776
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	
Add/(Less): C.O./Regional Office / PID Expenses	6172646	44576
TOTAL	555647137	5504353
Less: Depreciation & Amortisation Expenses transferred to EDC	-	
Less: Recoverable from Deposit Works	-	
Total carried forward to Statement of Profit & Loss	555647137	5504353

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(Amount in Rupee

Note no_5 PRIOR PERIOD ITEMS (NET)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME		
Sale of Electricity	-	
Advance Against Depreciation written back	-	(211864
Interest/Surcharge from debtors	-	920
Others	-	(210944
SUB TOTAL	-	
EXPENDITURE		
Salaries & Wages	-	
Repair & Maintenance	-	
Finance Cost	-	
Depreciation & Amortization	-	4175
Others	-	4175
SUB TOTAL	-	215120
TOTAL	90520	1705
Add/(Less): C.O./Regional Office/PID Expenses	90520	216825
TOTAL		
Less: Prior Period Expenses transferred to EDC		
Prior period expenses	-	
Less Prior period income	90520	216825
Total	-	
Less: Recoverable from Deposit Works	90520	216825
Total carried forward to Statement of Profit & Loss		

(Amount in Rupee

Note no. 7 TAX EXPENSES

	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	-	

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Note no. 3 EXPENDITURE DURING CONSTRUCTION FOR THE YEAR

(Amount in Rupees

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

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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.167.05 crore (previous year Rs 237.09 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. 167.05 crore (previous year Rs. 237.09 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.73.17 crore (previous year Rs 89.54 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.93.88 crore (previous year Rs.147.55 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.3.34 crore (previous year Rs.9.52 crore) before various authorities/courts. Pending their settlement, the Company has assessed and provided an amount of Rs.NII- ((previous year Rs.Nil crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.3.34 crore ((previous year Rs.9.32 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 5.88 crore (previous year Rs 2.30). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs 2.37 (previous year Rs. 2.30 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.1.74 crore (previous year Rs.NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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

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

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

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

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

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 0.91 Crore (Previous year Rs. 2.41 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.	-879930/-
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.	4,98,729/-
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	No impact
9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.

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

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

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

(Rs. in Crore)

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

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

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

(Rs. in Crore)

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

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

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

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

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

(Rs. in Crore)

	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	NIL	NIL
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. Imported i) Indigenous	1.25	1.16
d)*	Earnings in foreign currency i). Interest ii) Others	NIL	NIL

* Accrual basis.

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

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

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

(Rs. in Crore)

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

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

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

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

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

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

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

Head of Project
Chamera Power Station-I

Head of Finance
Chamera Power Station-I

NHPC LIMITED FARIDABAD

Annexure A

Summary of the above contingent liabilities is as under:

Amount in Crores

Particulars	Opening Amount of claims as on 01.04.14	Addition of claims during the period on account of new claims/ updation of old claims	Settlement /	Closing balance	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.15	Opening amount of Contingent Liabilities as on 01.04.14	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	(5)=(2+3-4)	6	7	(8)=5-6-7	9	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	237.09	-16.02	54.02 -29.64	167.05	73.17	0.00	93.88	147.55	-53.67
ii) Capital works – Claim under arbitrations				0			0		0
iii) Capital works - claims pending with Management				0			0		0
B) Land compensation cases	9.52	0.00	6.18	3.34	0.00	0.00	3.34	9.52	-6.18
C) Disputed tax matters				0			0		0
D) Others	2.30	3.58	0.00	5.88	2.37	0.00	1.74	0	1.74
Total				**176.27**			**98.96**		**-58.11**

NHPC LIMITED FARIDABAD

Head of Project

Head of Finance

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
140101	FUNDS FROM CORPORATE OFFICE		8030753544				8030753544
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			4396225144	807798047	3588427097	
150102	CHEQUE PAID ACCOUNT				138200000		138200000
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			2059060	296154700		294095640
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			35852073	520818761		484966688
150120	CHEQUE COLLECTED ACCOUNT			23132559	2805326	20327233	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE-1 JAMMU				2744		2744
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II BANIKHET			165566090	325945046		160378956
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) E.D.REGION-II-BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) E.D.REGION-II-BANIKHET						
151301	DEBIT/CREDIT ADVICE- REGION-SILLIGURI			54238	120437		66199
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			32491475	4961858	27529617	
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			469439	675	468764	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			218638	53084	165554	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			2627127	234643	2392484	
152503	CHEQUES PAID ACCOUNT SBI(KHAIRI)-CHAMERA-I POWER STATION						
152521	CHEQUES COLLECTED ACCOUNT SBI(KHAIRI)-CHAMERA-I POWER STATION						
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION			157458	137642	19816	
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION				30077		30077
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			2681692	7330	2674362	
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			575126	389718	185408	
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I POWER STATION			37397		37397	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			5320709	1268648	4052061	
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			3454802	850	3453952	
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			27067752	3594381	23473371	
153402	CHEQUES PAID ACCOUNT SBI(KHAIRI)-SEWA-II PROJECT			7578	7578		
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			2370881	374958	1995923	
153701	DEBIT/CREDIT ADVICE-URI-II PROJECT			436763	137736	299027	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			1200947	152067	1048880	
153901	DEBIT/CREDIT ADVICES-BURSUR PROJECT			2883		2883	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			54129	96587		42458
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			109659	152166		42507
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION			280589	58000	222589	
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV PROJECT			224875	111	224764	

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : CHAMERA-I POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount in Rupees)

	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 2542112838	2622383504
(2)	**NON-CURRENT LIABILITIES**		
(a)	Long Term Borrowings	4 -	-
(b)	Deferred Tax Liabilities	5 -	-
(c)	Other Long Term Liabilities	6 1304571300	1404677498
(d)	Long Term Provisions	7 -	
(3)	**CURRENT LIABILITIES**		
(a)	Trade Payables	8	
	Outstanding dues of Micro and Small Enterprises	-	-
	ii) Outstanding dues of Creditors other than Micro and Small Enterprises	798[illegible]	37[illegible]742
(b)	Other Current Liabilities	9 132851589	128821395
(c)	Short Term Provisions	7 68712[illegible]48	681805898
(d)	FUND FROM C.O.	2A 4818297877	5187103164
	TOTAL	9564788531	10062592201
II.	**ASSETS**		
(1)	**NON-CURRENT ASSETS**		
(a)	Fixed Assets		
	(i) Tangible Assets	10.1 9303383699	9813698267
	(ii) Intangible Assets	10.2 7002280	78704847
	(iii) Capital Work In Progress	11.1 13720170	2713549
	(iv) Intangible Assets under development	11.2 -	-
(b)	Non Current Investments	12 -	-
(c)	Long Term Loans and Advances	13 50192484	45064999
(d)	Other Non Current Assets	14.1 -	-
	Sub-total	9437319033	9940181462
(e)	Non Current Assets - Regulatory Assets	14.2 -	-
		9437319033	9940181462
(2)	**CURRENT ASSETS**		
(a)	Current Investments	15 -	-
(b)	Inventories	16 64017739	64677967
(c)	Trade Receivables	17 -	-
(d)	Cash & Bank Balances	18 123760	42037
(e)	Short Term Loans and Advances	13 61987384	56682667
(f)	Other Current Assets	19 1340615	1008068
	TOTAL	9564788531	10062592201
	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-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

For Gupta & Gupta & Associates
Chartered Accountants
(Firm Regn. No. 0[illegible]28)

RAKESH KUMAR GUPTA
Partner
M.No. 093301

Place: KHAIRI

N.S. PARAMESHWARAN
GENERAL MANAGER (CPS-I)

22/4/16

S.K.GUPTA
S.M. (FINANCE)

N. BALAJI
D.M.(FINANCE)

NHPC LIMITED

Name of the Unit : CHAMERA-I 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	4371974085	4166044178
ii) Other Income	21	42270573	95539014
TOTAL REVENUE		4414244658	4261583192
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	525091863	388118674
ii) Employee Benefits Expense	23	762408308	698755384
iii) Finance Cost	24	70907	105112
iv) Depreciation & Amortization Expense	25	584745811	555914570
TOTAL EXPENDITURE		1872316889	1642893740
Profit before Prior Period Items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		2541927769	2618689452
Prior Period Items (net)	26	(185069)	(3694052)
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		2542112838	2622383504
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		2542112838	2622383504
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		2542112838	2622383504
Rate Regulatory Income / (Expenses)		-	-
PROFIT BEFORE TAX		2542112838	2622383504
Tax Expenses			
i) Current Tax	27	-	-
ii) Adjustments relating to earlier years		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the year from continuing operations		2542112838	2622383504
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		2542112838	2622383504
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-I POWER STATION (A Unit of NHPC Ltd) accounts audited for the purpose of Consolidation.

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

GUPTA

N.S. PARAMESHWARAN
GENERAL MANAGER (CPS-I)

S.K.GUPTA
S.M. (FINANCE)

N. BALAJI
D.M.(FINANCE)

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Note No. 1 – Significant Accounting Policy

1.1 BASIS OF PREPARATION

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

1.2 USE OF ESTIMATES

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

2 FIXED ASSETS

2.1 TANGIBLE ASSETS

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

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

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

2.1.4 Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation

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

2.2 INTANGIBLE ASSETS

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

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

2.3 CAPITAL WORK IN PROGRESS

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

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

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

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

NHPC LIMITED FARIDABAD

I.GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

3. MACHINERY SPARES

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

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

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

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

4. RATE REGULATED ACTIVITIES

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

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

5. DEPRECIATION & AMORTISATION

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

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

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

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

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

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

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

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

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

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

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

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

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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

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

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

6. INVESTMENTS

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

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

7. INVENTORIES

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

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

8. FOREIGN CURRENCY TRANSACTIONS

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

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

S.GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

9. EMPLOYEE BENEFITS

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

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

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

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

10. REVENUE

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

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

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

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

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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-1 for the year 2015-16 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Sl. No.	Directions	Auditors' Reply
1	Whether the company has clear title/lease deeds for freehold and leasehold land respectively? If not, please state the area of freehold and leasehold land for which title/lease deeds are not available.	Yes except Title deeds/title in respect of freehold land amounting to Rs. 4,28,771/- covering an area of 3.32 hectare approx are yet to be executed/passed.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	No

सुरेश
24/11/16
वरिष्ठ प्रबंधक (वित्त)
चमेरा पावर स्टेशन-I,
खैरी, जिला चम्बा (हि.प्र.)

For Gupta Gupta & Associates
Chartered Accountants
(FRN-001728N)

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

Kumar Gupta
(M. No. 093301)

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

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

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

11. MISCELLANEOUS

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

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

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

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

14. IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that cash generating unit (CGU) is impaired based on internal/external

NHPC LIMITED FARIDABAD

IGUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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.





NOT ENO. 2 SHARE CAPITAL

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
..... NIL		

NOTENO. 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	7809486668	8030753544
CO.(FDB)	(3956908665)	(3815675623)
INT Closing Entries - CO	-	-
LO. MUMBAI	-	-
LO. LUCKNOW	-	-
RO-JAMMU	(10080)	2744
RO-ITANAGAR	-	-
RO-SILIGURI	(27590)	66199
LO-DEHRADUN	-	-
BAIRASIUL	(26497529)	(27529617)
LDKTAK	-	(468764)
SALAL	(2198626)	(1[illegible])
TANAKPUR	-	(23[illegible]84)
CHAMERA-I	-	160378956
URI - I	1053837	(19816)
PANGIT	-	30077
CHAMERA-II	184199	(2674362)
DULHASTI	1504267	(185408)
DHAULIGANGA-I	(49167)	(37397)
TEESTA-V	(33201)	-
CHAMERA-III	(2063856)	(1995923)
CHUTAK	55723	42507
TLDP-III	(1525)	(222589)
PARBATI -II	2214668	(4052061)
PARBATI-III	(53189)	(3453952)
SEWA-II	(23608117)	(23190947)
URI - II	(515747)	(299027)
KISHANGANGA	(3649665)	(1048880)
BURSUR	(16243016)	(28[illegible]
NIMMO BAZGO	1140643	8
TLDP-IV	(43750)	(224764)
TEESTA-IV	687622	-
SUBANSARI LOWER	1215575	74786
DIBANG	506867	-
TAWANG I & II	(8894074)	(3117602)
KOTLIBHEL 1A	(3057635)	(1855163)
INVESTIGATION PROJECTS, UTTRAKHAND	(48050256)	(12470408)
KOTLIBHEL IB & II	-	(1199077)
RE CELL	-	1059099
Wind Power Projects, Jaisalmer	-	-
BRRP	-	-
CHEQUE PAID ACCOUNT	189476000	138200000
CHEQUE COLLECTED ACCOUNT	(21523804)	(20327233)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	626943349	484966688
CENTRALIZED VENDOR PAYMENT ACCOUNT	297257951	294095640
Total	4818297877	5187103164

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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 *		2542112838		2622383504
Total		2542112838		2622383504
* Surplus				
Profit for the Year as per Statement of Profit and Loss	-	2542112838		2622383504
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		2542112838		2622383504
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		2542112838		2622383504

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

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

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

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

Explanatory Note: -

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

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	13206533	12659382	547151	8322477	7978676	343801
Income received in advance (Advance Against Depreciation)	1404333698	100309549	1304024149	1504643246	100309549	1404333697
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	1417540231	112968931	1304571300	1512965723	108288225	1404677498

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GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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		43091144		-	38181437	
Amount used during the year		43091144		-	38181437	
Amount reversed during the year				-	-	
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-		-	-	
Additions during the year		3050724		-	2493265	
Amount used during the year		3050724	-	-	2493265	
Amount reversed during the year		-		-	-	
Closing Balance	-	-	-	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	-		-	79959	
Amount used during the year	-	-		-	79959	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-	255000		-	220000	
Amount used during the year	-	255000		-	220000	
Amount reversed during the year	-			-	-	
Closing Balance	-	-	-	-	-	-
v) Provision for Wage Revision						
As per last Balance Sheet	-	14505605		-	5124045	
Additions during the year	-	2549028		-	9381560	
Amount used during the year	-	-		-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	17054633		-	14505605	
Less: Advance paid	-	17054633		-	14505605	
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	52055873		-	21532620	
Additions during the year	-	47816624		-	59032373	
Amount used during the year	-	50862575		-	22957351	
Amount reversed during the year	-	1193298		-	5551769	
Closing Balance	-	47816624	47816624	-	52055873	52055873
vii) Provision for Superannuation / Pension Fund						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-	-		-	-	
b) Provision for Taxation						
As per last Balance Sheet	-	-		-	-	
Additions during the year	-			-	-	
Amount adjusted during the year	-			-	-	
Amount used during the year	-			-	-	
Amount reversed during the year	-			-	-	
Closing Balance	-		-	-	-	-

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GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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	-	629750025		-	918424232	
Additions during the year		9563199		-	-	
Amount used during the year				-	225862085	
Amount reversed during the year				-	62812122	
Closing Balance	-	639313224	639313224	-	629750025	629750025
Total	-	687129848	687129848	-	681805898	6818[illegible]98

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. 17,042,424(including provision for the current year Rs. 14,505,605)with corresponding amount shown as "Advance paid".

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GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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NOTE NO. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016	As at 31st March, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	79825079	37800742
Total	79825079	37800742

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)		100309549		100309549
Unpaid dividend		-		-
Unpaid interest		-		-
Liability against capital works/supplies		1671210		1161712
Deposits/ retention money		12659382		7978676
Due to Subsidiaries		-		-
Unspent amount of deposit/agency basis works		418058		418058
Bond application money		-		-
Statutory dues payables		7809000		3609958
Liabilities toward Self Insurance Fund		-		-
Other liabilities		9957038		15316090
Advances against the deposit works	27352		27352	
Less: Amount Spent on Deposit Works	-	27352	-	27352
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		132851589		128821395

* 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)





NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

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	188960267		35125250				224085517	0			0	224085517	188960267
ii)	Land – Leasehold	410111	208102						208102	208102	0	0	208102	0	0
iii)	Roads and Bridges	4102	336995983	0	0	0	0		336995983	188578517	13104043	0	201682560	135313423	148417466
iv)	Buildings	4103	2180763476	0	8977453	0	0		2189740929	1158824913	65319277	0	1224144190	965596739	1021938563
v)	Railway sidings	4105	0	0	0	0	0		0	0	0	0	0	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	11828400139	0	0	0	0		11828400139	6039077497	341288301	0	6380365798	5448034341	5789322642
vii)	Generating Plant and machinery	4107	6650077782	0	7099832	0	0		6657177614	4211758726	135388164	-7996	4347138894	2310038720	2438319056
viii)	Plant and machinerySub station	4108	33757479	0	0	0	193490		33563989	15775563	1101793	-193468	16683888	16880101	17981916
ix)	Plant and machineryTransmission lines	4109	25120945	0	0	0	0		25120945	13221426	653411	0	13874837	11246108	11899519
x)	Plant and machinery Others	4110	26614184	0	916701	0	14826		27516059	5757598	1580874	-14823	7323649	20192410	20856586
xi)	Construction Equipment	4111	115275428	0	144300	0	823668		114596060	86787714	1721263	-823655	87685322	26910738	28487714
xii)	Water Supply System/Drainage and Sewerage	4112	40929898	0	512936	0	0		41442834	12761561	1887676	0	14649237	26793597	28168337
xiii)	Electrical installations	4114	2849387	0	0	0	0		2849387	1120714	112995	0	1233709	1615678	1728673
xiv)	Vehicles	4115	20300169	0	0	0	2122616		18177553	15246610	231738	-1910354	13567994	4609559	5053559
xv)	Aircraft/ Boats	4116	1867560	0	0	0	0		1867560	253328	70339	0	323667	1543893	1614232
xvi)	Furniture and fixture	4117	35902051	106600	582820	39544	86043		36525884	19021607	1514694	-48222	20488079	16037805	16940444
xvii)	Computers	4118	56261288	183247	1428891	184005	1592158		56097263	51079213	1437076	-1379363	51136926	4960337	5182075
xviii)	Communication Equipment	4119	21326978	0	24665	0	158845		21192798	12147488	558247	-64542	12641193	8551605	9179490
xix)	Office Equipments	4120	41798546	0	1481850	55108	68684		43156604	17426033	1747612	-68838	19104807	24051797	24372513
xx)	Research and Development	4121	0	0	0	0	0		0	0	0	0	0	0	0
xxi)	Other assets	4125	117157249	813775	5910888	0	1426378		122455534	61889877	3808894	-156676	65542095	56913439	55267372
xxii)	Tangible Assets of minor value >750 and < Rs.5000	4126	16959726	21400	217880	6517	142921		17049568	16951883	217790	-127997	17041676	7892	7843
	Total		21741586637	1125022	62423460	285174	6629629	0	21798220322	11927888370	571744187	-4795934	12494836623	9303383699	9813698267
	Previous year		21557973493	194751172	43665578	623572	2132534	-52067500	21741586637	11277185747	540606284	110096339	11927888370	9813698267	10280787746

NOTE NO. 10.2 INTANGIBLE ASSETS

0 0

(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	410121	224238353						224238353	145553081	8662592	0	154215673	70022680	78685272
ii)	Computer Software	4122	4143838						4143838	4124463	19375	0	4143838	0	19375
	Total		228382191	0	0	0	0	0	228382191	149677544	8681967	0	158359511	70022680	78704647
	Previous year		227266373	1140451	0	0	24633	0	228382191	139740908	8868207	1068429	149677544	78704647	87525465

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 4,28,771/- (Previous year Rs. 4,76,621/-) covering an area of 3.32 hectare (Previous year 3.66 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.'

4) Underground works amounting toRs.633.51 Crores (Previous Year 633.51 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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

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

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

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Note no. 11.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	1-Apr-2015	Addition	Adjustment	Capitalised	31-Mar-2016
i)	Roads and Bridges	-				-
ii)	Buildings	862214	11928964			12791178
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	1851335	928992		1851335	928992
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)	2713549	12857956	-	1851335	13720170
	* For addition during the period refer Note No. 28					
	Construction Stores (for valuation refer Accounting Policy no.7)	10696280			-	10696280
	Less : Provisions for construction stores	10696280			-	10696280
	Sub total (b)	0	-	-	-	0
	TOTAL	2713549	12857956	-	1851335	13720170
	Previous year	748397	4410697	-	2445545	2713549

Note no. 11.2 Intangible Assets Under Development

(Amount in Rupees)

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

NHPC LIMITED FARIDABAD

I.GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

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

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2016			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	-		-	-		-
Unsecured (considered good)						
– Against bank guarantee	-		-	-		-
– Others	-		-	-		-
Less : Provision for expenditure awaiting utilisation certificate	-		-	-		-
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances *1	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	6869585	127766335	134635920	6869585	126873349	133743
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	126619183	126619183		125747089	125747089
Less : Provision for Doubtful Deposits *2	-	-	-	-	-	-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	41634431	8011787	49646218	35187187	8281117	43468304
- Unsecured (considered good)	1688468	15038764	16727232	3008227	15804581	18812808
- 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		21	21		4845900	4845900
- 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)	-	37789660	37789660	-	26624809	26624809
- 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	50192484	61987384	112179868	45064999	56682667	101747666

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

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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	17054633	14505605
Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	17054633	14505605
PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
PROVISION FOR PRP - EXECUTIVE	350425	18871692	19015192
PROVISION FOR PRP - SUPERVISOR	350426	2954461	5435260
PROVISION FOR PLGI - WORKMEN	350427	20904271	24578621
PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	5086200	3026800
		47816624	52055873
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
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	639313224	629750025
PROVISION FOR CONTINGENCIES	350301	0	0
		639313224	629750025
Provision - CSR, SD and RD			
Provision For Corporate Social Responsibility Expenses	351401	0	0
Provision For Sustainable Development Expenses	351402	0	
Provision For Research & Development Expenses	351403	0	
		0	0

NOTE NO. 8 TRADE PAYABLE

Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
Outstanding dues of micro and small scale Industrial Enterprise(s)			
SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	0	0
SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	0	0
		0	0
Outstanding dues of medium scale Industrial Enterprise(s)			
SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0
		0	0
Others			
SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	49538069	16589291
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	3562434	3355213

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SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	27724576	17856238
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
		79825079	37800742
NOTE NO. 9 OTHER CURRENT LIABILITIES			
Current maturities of long term debt			
Bonds/ Debentures- Secured		0	0
Bonds/ Debentures- Unsecured		0	0
Term loans-From Banks-Secured		0	0
Term loans-From Banks-Unsecured		0	0
From other parties-Secured		0	0
From other parties-Unsecured		0	0
		0	0
Deposits			
FIXED DEPOSITS-UNSECURED	228001	0	0
		0	0
Interest accrued but not due on borrowings			
INTEREST ACCRUED BUT NOT DUE-SECURED-BONDS AND	310801	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310802	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310803	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM	310804	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM	310805	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM SUBSIDIARY-	310808	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL/	310809	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER	310810	0	0
INTEREST ACCRUED BUT NOT DUE ON FIXED DEPOSITS-UNSECURED	310901	0	0
INTEREST ACCRUED BUT NOT DUE ON BONDS/ DEBENTURE-	310902	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM BANKS	310903	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM BANKS	310904	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM	310905	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM	310906	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM SUBSIDIARY-	310907	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL/	310908	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER	310909	0	0
		0	0
Interest accrued and due on borrowings			
INTEREST ACCRUED AND DUE ON M SERIES 9.55% SECURED	210202	0	0
INTEREST ACCRUED AND DUE ON O SERIES - SECURED	210203	0	0
INTEREST ACCRUED AND DUE ON N SERIES-SECURED	210204	0	0
INTEREST ACCRUED AND DUE ON TERM LOANS-BANKS-INDIAN	210401	0	0
INTEREST ACCRUED AND DUE ON TERM LOANS-FINANCIAL	210402	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	210601	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-FOREIGN	210602	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	210801	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIs-	210802	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	211001	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIs-	211002	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-	211601	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL	211801	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM STATE	211802	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER AGENCIES-	212001	0	0
INTEREST ACCRUED AND DUE ON FIXED DEPOSITS-UNSECURED	220201	0	0
INTEREST ACCRUED AND DUE ON BONDS- UNSECURED	220401	0	0
INTEREST ACCRUED AND DUE ON DEBENTURE- UNSECURED	220402	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-INDIAN	220601	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-INDIAN	220602	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	220801	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-FOREIGN	220802	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	221001	0	0

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INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIs-	221002	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	221201	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIs-	221202	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-	221401	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL	221601	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM STATE	221602	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER AGENCIES-	221801	0	0
		0	0

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	100309549	100309549
		100309549	**100309549**
UNPAID DIVIDEND	311515	0	0
DIVIDEND PAYABLE	311510	0	0
		0	**0** 0
LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0
Liability against capital works/supplies			
THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF OF CON	310200	0	0
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	1671210	1161712
SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	0	0
SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0	0
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL	312101	0	0
		1671210	**1161712**
Deposits/ retention money			
EARNEST MONEY DEPOSIT	310101	5480934	2141545
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-	319301	462132	117940
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN	319303	1620	147074
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN	319305	0	0
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	319501	6201219	5156650
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	513477	415467
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
		12659382	**7978676**
DUE TO SUBSIDIARIES	311901	0	0
		0	**0**
UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTR	330501	418058	418058
		418058	**418058**
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

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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	694572	382487
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	77015	73263
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
INCOME TAX RECOVERED-SERVICES	311306	2142468	531117
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
CENTRAL SALES TAX	311308	0	9955
SERVICE TAX	311309	2923135	1675045
FRINGE BENEFIT TAX-PAYABLE	311310	0	0
Income Tax Collected at Source (u/s 206 C)	311311	0	0
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
SERVICE TAX DEFFERED PAYABLE	311313	0	0
SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0
PROFESSIONAL TAX	311401	0	0
State Sales Tax/VAT -Work Contracts	311402	1151803	391776
State Sales Tax/VAT -Others	311403	0	72607
ROYALTY	311404	147711	59960
MUNICIPAL TAXES PAYABLE	311405	0	0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
LIABILITY FOR OTHER STATE LEVIES	311407	672296	413748
DIVIDEND DISTRIBUTION PAYABLE	311518	0	0
		7809000	3609958
Liabilities toward Self Insurance Fund			
Other Liabilities - Self Insurance Fund	340103	0	0
		0	0
Other liabilities			
UNPAID SALARY AND WAGES	310602	0	0
SALARIES AND WAGES WITHHELD	310603	0	0
LIABILITY FOR SALARY	310604	0	0
OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	1168647	815928
LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
SDA PAYABLE TO EMPLOYEES	310607	0	0
AMOUNT PAYABLE TO EX EMPLOYEES	310608	1207622	7085134
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	6677869	6765510
WATER CHARGES PAYABLE	310702	0	0
TELEPHONE AND TELEX CHARGES PAYABLE	310703	179408	175582
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	15622	15622
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	22903	19300
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

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Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to Rs. 175.40 crore (previous year Rs. 167.05 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.175.40 crore (previous year Rs.167.05 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.73.17 crore (previous year Rs. 73.17 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.22.88 crore (previous year Rs.93.88 crore) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

In respect of land acquired for the projects, some of the land losers have filed claims for higher compensation amounting to Rs. 0.15 crore (previous year Rs.3.34 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.0.15 crore (previous year Rs.3.34 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.1.82 crore (previous year Rs.1.73 crore). Pending settlement, the Company has assessed and provided an amount of Rs. 1.82 crore (previous year Rs.1.73 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.4.54 crore (previous year Rs.4.15 crore). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs. 0.64 crore (previous year Rs. 0.64 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.3.90 crore (previous year Rs. 1.74 crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

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The above is summarized as below:

(Rs. in Crore)

Sl.No.	Particulars	Claims as on 31.03.2016	Provision against the claims	Contingent liability as on 31.03.2016	Contingent liability as on 31.03.2015	Addition of contingent liability during the year
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)
1.	Capital Works	175.40	73.17	22.88	167.05	-71.00
2.	Land Compensation	0.15			3.34	-3.19
3.	Disputed tax matters	1.82	1.82	0	1.73	0.00
4.	Others	4.54	0.64	3.90	4.15	2.16
	Total	**181.91**	**75.63**	**26.93**	**176.27**	**-72.03**

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

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

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

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

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

2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 24.37 Crore (Previous year Rs.9.61 Crore).

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

(` in Crore)

Accounting Policy/Practice	Impact on Statement of Profit & Loss	
	For the current year	Upto previous year through prior period
Accounting practice regarding interest amount on enhanced compensation of land awarded by court (net of depreciation)	2.55	Nil
Accounting policy on renovation & modernization of Power Stations	NIL	NIL

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

capitalised/charged to Allocable Expenditure during construction till 31.03.2016 as per ibid policy.

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

(` in Crore)

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

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

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

(Rs. in Crore)

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

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

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

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

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

(Rs. in Crore)

	Particulars	For the year ended 31.03.2016	For the year ended 31.03.2015
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	Nil	Nil
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	Nil	Nil
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	0.63	1.25
d)*	Earnings in foreign currency i) Interest ii) Others	Nil	Nil

* Accrual basis.

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

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

(Rs. in Crore)

S.No.	Heads of Expenses constituting CSR expenses	Amount
1	Health Care and Sanitation	.06
2	Education & Skill Development	.01
3	Women Empowerment /Senior Citizen	
4	Environment	
5	Art & Culture	
6	Ex-Armed Forces	
7	Sports	
8	National Welfare Fund	
9	Technology & Research	
10	Rural Development	.03
11	Capacity Building	
12	Swachh Vidyalaya Abhiyan	
	Total amount	**.10**

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

(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			
(ii)	On purpose other than (i) above	.10		.10
	Total	.10		.10

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

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

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

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

(Rs. in Crore)

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

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

	disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	

12. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs.Nil Crore (Previous year Rs.Nil Crore) are included in Capital 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 31.003.2016
Trade receivable	0	0	0
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	15.14	.0524	15.08
Trade/Other payables	0.51	0.21	0.86
Security Deposit/Retention Money payable	1.32	6.57	77.26

NHPC LIMITED FARIDABAD

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

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

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

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

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

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

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

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	Nil	Nil	Nil
Finance Act,1994	Service Tax	Nil	Nil	Nil
Custom Act,1962	Custom Duty	Nil	Nil	Nil
Central Excise Tariff Act, 1985	Excise Duty	Nil	Nil	Nil
Works Contract Tax	Works Contract Tax	Nil	Nil	Nil
Please specify	Any other levies	Nil	Nil	Nil

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

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

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

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	Yes

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

Head of the Project

Head Of Finance

For Gupta & Gupta Associates
Chartered Accountants(FRN 001728N)
Rakesh Kumar Gupta
Partner
M. No. 093301

Annexure A

Summary of the above contingent liabilities 2015-16 is as under:

Amount in Crores

Particulars	Opening Amount of claims as on 01.04.15	Addition of claims during the period on account of new claims/ updation of old claims	Settlement	Closing balance	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.16	Opening amount of Contingent Liabilities as on 01.04.15	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	5	6	7	(8)=5-6-7	9.00	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	167.05	8.35		175.40	73.17	79.35	22.88	93.88	-71.00
ii) Capital works – Claim under arbitrations				0			0.00		0.00
iii) Capital works - claims pending with Management				0			0.00		0.00
B) Land compensation cases	3.34	0.00	3.19	0.15	0.00	0.00	0.15	3.34	-3.19
C) Disputed tax matters	1.73	0.09	0	1.82	1.82	0	0.00	0.00	0.00
D) Others	4.15	0.39	0.00	4.54	0.64	0.00	3.90	1.74	2.16
Total	**176.27**	**8.83**	**3.19**	**181.91**	**75.63**	**79.35**	**26.93**	**98.96**	**-72.03**

Head of Project

22/4/16

Head of Finance

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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CHAMERA POWER STATION-I

S No.	PARTICULARS	NAME OF PARTY/WORK	Opening Balance as on 01-Apr-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/ the Reliable estimate can be made (shown as Contingent Liability)	Total	DIRECT REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	Appendix to Annexure A of notes to Accounts PRESENT STATUS
1	2	3	4		5	(4+5-6)=7	8	9	10	(8+9+10)=11 (figure in column 7 & 11 must be equal)	12	13	14
A.	CAPITAL WORKS												
a)	CASES AGAINST WHICH ARBITRATION AWARD/ COURT ORDER HAS BEEN PASSED												
1	Overhead and profit on departmental material not considered in rate analysis of extra/deviated items -material mark-up	CONSTRUCTION OF MAIN DAM & COFFER DAM - M/S JAL-Material Mark Up	25.02	1.88		26.90	24.05	0.00	2.85	26.90			During the rate analysis of deviated/extra items the cost of the component of material mark up is for the payment over head and profit on departmental supplied materials which were not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. With the mutual consent of both the parties, NHPC appointed the sole arbitrator Justice Sh. Hari Swarup in Oct. 1994. The arbitrator announced the award in favour of the NHPC. The contractor did not accept the award and challenged the award in the High Court of Delhi. The High Court of Delhi awarded the award in favour of the contractor. NHPC challenged the same award in the double bench of the High Court Delhi. The double bench of High Court Delhi dismissed the petition of NHPC. NHPC again challenged the award of double bench of High Court of Delhi in the Supreme Court on 13.02.2012. The Hyudble Supreme Court is also dismissed the petition of NHPC on dated 18.11.2014. As per the order of Delhi High Court the new Arbitrator Justice(Retd) Ashok Mehta appointed as sole arbitrator on dated 23.04.2013. The 1st meeting was taken by the Arbitrator on 22.03.2014. The 2nd meeting was taken by the Arbitrator on 22.08.2015. Next hearing is not yet fixed by the the Arbitrator 3 th meeting took place on 18/03/2014
2	Claim for payment of addl. % age on direct cost of labour component for extra / deviated items of work - labour markup	CONSTRUCTION OF MAIN DAM & COFFER DAM M/S JAL Labour Mark Up	8.34	0.30		8.64	4.82	0.00	3.82	8.64			During the rate analysis of deviated/extra items the cost of the component of labour mark up is for the payment of additional percentage on direct cost of labour component not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. With the mutual consent of both the parties, NHPC appointed the sole arbitrator Sh. P.P Dharwadkar on dated 3-8-1992. The arbitrator announced the award in favour of the contractor on 30% labour markup for all extra/deviated items of the work. NHPC challenged the award in the High court of Delhi. High court of Delhi appointed the new sole arbitrator Sh. S.N.Phukan vide order dated 4-10-2010. The 1st meeting was taken by the arbitrator on 17-12-2010. So far 8 Nos of meeting were held by the arbitrator. Both the parties argued and submitted written note to the sole arbitrator. The arbitrator announced the award on dated 11-12-2013. The arbitrator sell at Corporate office forwarded the same to the Power Station for comments thereof alongwith calculation of financial implication. The Power Station submitted the comments through the Regional Office to Arbitration Cell on dated 11-02-2014. The Contractor filed the application under Sec 14 of the Arbitration Act 1940 in the High Court of Delhi on dated 13.02.2014 with the request to file the original award and all the Arbitral records by the Sole Arbitrator Sh. S.N. Phukan. The Delhi High Court vide order dated 26.08.2014 directed to the Delhi High Court on dated 26.09.2014. During the proceedings the Delhi High Court directed to M/s NHPC Ltd. for filing the reply within four weeks. The NHPC filed the objection before the Delhi High Court on dated 26.09.2014. During the proceedings the Delhi High Court directed to M/s NHPC Ltd for filing the reply within four weeks. The M/s JAL filed the reply in the Delhi High Court on dated 22-12-2014. The NHPC again filed the rejoinder against the reply of M/s JAL on dated 23.02.2015. Now the matter may be listed before the court any day in the weeks commencing 14th September 2015 onwards.
3	Alleged dispute in final bill for the works of Power Tunnel (Up Stream) package. Payment due on BOQ items, deviated items, extra items, and escalation including unaccepted recoveries and unpaid claims& interest @ of 24% per annum with effect from 15/10/94 to 31/3/98	POWER TUNNEL UPSTREAM M/S C.C.L.-Dispute in final bill	9.80	3.08		12.88	7.00	0.00	5.88	12.88			Arbitrator awarded the award for Rs. 5.78 Crores. NHPC accepted the part award amounting to Rs.4.64 crores and remaining amount of the award amounting to Rs.4.18 crores ie. For over head pre-reference interest, Production amount and Price amount were challenged in Delhi High Court on 3-11-2009. The pleadings of the parties have been completed. The matter is pending for regular hearing. Next date of hearing is not yet fixed by the Delhi High Court

NHPC LIMITED FARIDABAD

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	4	labour Mark up	POWER TUNNEL UPSTREAM M/S C.C.L. Dispute in final bill	7.44	0.28		7.72	5.31		2.30	7.72			During the rate analysis of deviated/extra items the cost of the component of labour mark up i.e. for the payment of additional percentage on direct cost of labour component was not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. The arbitrator announced the award in favour of the contractor @ 80% labour mark up for all extra/deviated items of the work. NHPC challenged the award in the High court of Delhi. The High court of Delhi awarded the award in favour of the NHPC. The contractor challenged the award of High court of Delhi before the double bench of the same court. The double bench of Delhi High court appointed the new sole arbitrator Sh. S.N. Phukan on 5-12-2011. The sole arbitrator took the 1st meeting on dated 31-3-2012 and directed the parties to collect original records from the court and confirm the tribunal to enable the arbitrator to fix the next date. Meanwhile the sole arbitrator Sh. S.N. Phukan had declined to continue the arbitration due to health problem of the nearest family member. The process of appointment of new arbitrator is in progress at corporate office
	5	Alleged dispute in final bill for the works of TRT package	TAIL RACE TUNNEL M/S C.C.L	88.41	0.07		88.48	9.13	79.35		88.48			The Arbitrator awarded the award for amounting to Rs. 3.69 crores. The contractor did not accepted the award and the whole award was challenged in the High Court of Delhi on 8.3.2010 by the contractor. The pleadings of the parties have been completed and the matter is pending for regular hearing. Next date of hearing is not yet fixed by Delhi High Court.
	6	Labour mark-up	TAIL RACE TUNNEL M/S C.C.L. labour Mark up	6.70	0.11		6.26	4.42	0.00	1.84	6.26			During the rate analysis of deviated/extra items the cost of the component of labour mark ... for the payment of additional percentage on direct cost of labour component was not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. The arbitrator announced the award in favour of the contractor @ 80% labour markup for all extra/deviated items of the work. NHPC challenged the award in the High court of Delhi. The High court of Delhi awarded the award in favour of the NHPC. The contractor challenged the award of High court of Delhi before the double bench of the same court. The double bench of Delhi High court appointed the new sole arbitrator Sh. S.N. Phukan on 5-12-2011. The sole arbitrator took the 1st meeting on dated 31-3-2012 and directed the parties to collect original records from the court and confirm the tribunal to enable the arbitrator to fix the next date. Meanwhile the sole arbitrator Sh. S.N Phukan had declined to continue the arbitration due to health problem in the nearest family member. The process of appointment of new Arbitrator is in progress at Corporate Office.
	7	2% over head charges on material supplied by NHPC for the work of TRT & Power Tunnel U/S package	TAIL RACE TUNNEL M/S C.C.L. Over head Charges	9.62	0.36		9.98	6.89	0.00	3.09	9.98			During the rate analysis of deviated/extra items the cost of the component of material mark up i.e. for the payment over head and profit on departmental supplied materials which was not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. With the mutual consent of both the parties, NHPC appointed the sole arbitrator Justice Sh. Hari Swarup in Oct. 1994. The arbitrator announced the award in favour of the NHPC. The contractor did not accept the award and challenged the award in the High Court of Delhi. The High Court of Delhi awarded the award in favour of the contractor. NHPC challenged the same award in the double bench of the High Court Delhi. The double bench of High Court Delhi dismissed the petition of NHPC. NHPC upon challenged the award of double bench of High Court of Delhi in the Supreme Court on 13.02.2012. The matter was heard on 23.04.2012 and issued notice to the respondents (parties). The supreme court has also dismissed the petition of NHPC on 18.11.2014. the Official arbitrator has expired and appointment of new arbitrator is in progress.
	8	Claim on account of price variation for delay in supply of Generator & Turbine	TAIL RACE TUNNEL M/S GEMIL Canada-Price variation	12.27	0.07		12.20	11.49	0.00	0.71	12.20			The arbitrator awarded the award against NHPC. NHPC challenged the award in Delhi High Court. The Court also rejected the petition of NHPC. NHPC further challenged the award before the double bench of same High Court and deposited an amount of Rs. 11,13,63,795/- in the office of Registrar of Delhi High court in November'2010. Court has given decision in favour of NHPC on 19.04.2011 with cost. GEMIL has challenged the award in Hon'ble Supreme court & the Hon'ble Supreme court granted interim stay to GEMIL, Canada
	9	Alleged dispute in case Payment of over head expenses and waiver off penalty imposed by NHPC	CCL	0.00	2.34		2.34	0.00	0.00	2.34	2.34			The claim was deleted from the record after the approval of competent authority. Now CCL has filed an application for appointment of new arbitrator. The point wise reply has been prepared and has been handed over to Law Division for vetting. The next date of hearing is 25.05.2016 by which we have to file the reply
		SUB TOTAL		167.85	8.33	0.00	175.48	73.17	79.35	22.96	175.48			
	b)	CASES UNDER ARBITRATION/ADJUDICATION												
							0				0			
							0				0			
							0				0			
		SUB TOTAL		0	0	0	0	0	0	0	0			

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4)	CASES UNDER EXAMINATION BY THE MANAGEMENT												
						0				0			
						0				0			
						0				0			
	SUB TOTAL		0	0	0	0	0	0	0	0			
	SUB TOTAL- CAPITAL WORKS (A)		167.05	8.35	8.00	175.40	73.17	79.35	22.88	175.40			
B	LAND COMPENSATION CASES												
			3.1		3.1	0	0	0	0	0			
	Financial Package in lieu of Employment	Land Owners	0.24		0.09	0.15		0	0.15	0.15			The writ petition of 108 cases have been filed by the petitioner for financial package in lieu of employment in Honorable High Court against their Land purchased for Construction of the project. The project has filed the reply. Now out of 108 cases, 3 cases are pending before the high court and balance 103 no. of cases have been refferred back to D C Chamba on 06.03.2012 by High Court Shimla, for reconsideration. The petitioners has filed the applications with D C Chamba for reconsidering the cases and as per order of High Court other 106 nos. land owners has also filed the applications for reconsideration of the cases. D C Chamba has issued the Summons/Notices to CPS-I for filing of replies. The replies has been filed by the project. All the hearings/arguments of the cases have been completed and final orders are yet to be announced by the court. On 10.07.2014 D C Chamba passed the Final Order vide which he has stated that 66 no. of applicants are not eligible for financial package and rest of them are referred to State of Himachal Pradesh for consideration as per policy of NHPC Ltd.
						0				0			
	SUB TOTAL- LAND COMPENSATION CASES (B)		3.34	0.00	3.19	0.15	0.00	0.00	0.15	0.15			
C	OTHER CASES												
	Disputed Income Tax Demand					0				0			
	Disputed Sales Tax Demand					0				0			
	Disputed Service Tax Demand					0				0			
	Contingent Liabilities towards passenger tax on buses of CPS – I	HP Govt	1.73	0.09		1.82	1.82			1.82			The case is pending with Supreme court of India. Against this, Rs. 11580546/- has been deposited with Excise and taxation Commissioner, Chamba towards Passenger Tax of Vehicle deployed in CPS-I & Sewa-II, for the period upto 31.03.2016.
	SUB TOTAL- Disputed Tax Matters (D)		1.73	0.09	0	1.82	1.82	0	0	1.82			
	Others	M/s Alok Garg	3.51	0.30		3.9			3.9	3.9			Sh. Alok Garg, Contractor Mod Arbitration Petition No.36/2009 for appointment of an Arbitrator under Sec.11(5) of Arbitration & Conciliation Act,1996 before the Honorable High Court of HP. The Court vide its Order dated 28.08.2009 appointed Mr. Ajay Mohan Govt. Advocate of the High Court as a single Member Arbitral Tribunal. Now the matter is pending with Arbitrator. However the final hearing has already been completed and now the matter is pending for award of the Arbitrator. The Contractor was awarded the work of construction of Kandhya Mohtaya Building at Bamshet vide award letter dated 15.10.2004 for total amount of Rs 29167470/- only. However, dispute stated to have been arisen due to Price Variation on introduction of VAT during the pendency of the Contract, change of design with reference to laying of floors and disposal of the earth beyond the stipulated lead of 20 meter.
	State Duty Levy on Electricity Duty	Chief Electrical Inspector	0.64			0.64	0.64			0.64			Appeal has been filed against the order of Chief Secretary (Power). Before the high court of HP at Shimla, Honble High Court at Shimla has issued stay order on dated 8.4.2010.
	SUB TOTAL- OTHER CASES (C)		4.15	0.39	0.00	4.54	0.64	0.00	3.90	4.54			
	GRAND TOTAL (A+B+C+D)		176.27	8.83	3.19	181.91	75.63	79.35	26.93	181.91			
	Signature												
	Note : Please provide details of provision made												
	Debited to	321201											
	Credited to	350919											

Head of Project

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Annexure to Note 10.1 & 10.2 as at 31.03.2016

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	3560400006FINGER PRINT BASED ATTENDAN	412503	24403
2	3560400007FINGER PRINT BASED ATTENDAN	412503	24403
3	3560400008COSEC GE PLATFORM (SOFTWAF	412503	42803
4	3560400009COSEC DOOR PSBB (MATRIX MAK	412503	5040
5	3560400010COSEC DOOR PSBB (MATRIX MAK	412503	5040
6	6301040479PERSONAL COMPUTER(DESKTOF	411801	51263
7	6301040480PERSONAL COMPUTER(DESKTOF	411801	51263
8	6301040481PERSONAL COMPUTER(DESKTOF	411801	51263
9	6301040482PERSONAL COMPUTER(DESKTOF	411801	51263
10	6301040483PERSONAL COMPUTER(DESKTOF	411801	51263
11	6301040484PERSONAL COMPUTER(DESKTOF	411801	51263
12	6301040485PERSONAL COMPUTER(DESKTOF	411801	51263
13	6301040486PERSONAL COMPUTER(DESKTOF	411801	51263
14	6301040487PERSONAL COMPUTER(DESKTOF	411801	51263
15	6301040488PERSONAL COMPUTER(DESKTOF	411801	51263
16	6301040489PERSONAL COMPUTER(DESKTOF	411801	51263
17	6301040490PERSONAL COMPUTER(DESKTOF	411801	51263
18	6301040491PERSONAL COMPUTER(DESKTOF	411801	51263
19	6301040492PERSONAL COMPUTER(DESKTOF	411801	51263
20	6301040493PERSONAL COMPUTER(DESKTOF	411801	51263
21	8168010001OFFLINE PORTABLE DISSOLVED (	412502	3795624
22	101041003HORIZONTAL CENTRIFUGAL PUMP	410714	2543625
23	9410011368STORAGE WATER COOLER CUM I	412503	104108
24	9410011367STORAGE WATER COOLER CUM I	412503	104108
25	3340800001SPARES FOR RECTIFICATION ANI	410714	1410750
26	6108100104TATA SKY HD WITH 3 SET TOP BC	412801	1800
27	8115050007INDUSTRIAL DEHUMIDIFIER	410714	234144
28	8201200028SUBMERSIBLE PUMP FOR 35 M HI	411201	256468
29	8201200029SUBMERSIBLE PUMP FOR 35 M HI	411201	256468
30	3510050388FIRE EXTINGUISHER-ABC POWDE	412801	1523
31	3510050389FIRE EXTINGUISHER-ABC POWDE	412801	1523
32	3510050390FIRE EXTINGUISHER-ABC POWDE	412801	1523
33	3510050391FIRE EXTINGUISHER-ABC POWDE	412801	1523
34	3510050392FIRE EXTINGUISHER-ABC POWDE	412801	1523
35	3510050393FIRE EXTINGUISHER-ABC POWDE	412801	1523
36	3510050394FIRE EXTINGUISHER-ABC POWDE	412801	1523
37	3510050395FIRE EXTINGUISHER-ABC POWDE	412801	1523

NHPC LIMITED FARIDABAD

38	3510050396FIRE EXTINGUISHER-ABC POWDE	412801	1523
39	3510050397FIRE EXTINGUISHER-ABC POWDE	412801	1523
40	3510050398FIRE EXTINGUISHER-ABC POWDE	412801	1523
41	3510050399FIRE EXTINGUISHER-ABC POWDE	412801	1523
42	3510050400FIRE EXTINGUISHER-ABC POWDE	412801	1523
43	3510050401FIRE EXTINGUISHER-ABC POWDE	412801	1523
44	3510050402FIRE EXTINGUISHER-ABC POWDE	412801	1523
45	3510050403FIRE EXTINGUISHER-ABC POWDE	412801	1523
46	3510050404FIRE EXTINGUISHER-ABC POWDE	412801	1523
47	3510050405FIRE EXTINGUISHER-ABC POWDE	412801	1523
48	3510050406FIRE EXTINGUISHER-ABC POWDE	412801	1523
49	3510050407FIRE EXTINGUISHER-ABC POWDE	412801	1523
50	3510050408FIRE EXTINGUISHER-ABC POWDE	412801	1523
51	8210100001ANTISCALANT DOSING PUMPE-DC	412503	19425
52	8210100002ANTISCALANT DOSING PUMPE-DC	412503	19425
53	3560400012DRIVER FOR EMPLOYEE SELF SE	412503	44100
54	6325010025WINDOWS SERVER STANDARD 2(	412503	52605
55	8168050001DIGITAL PH METER	412503	7741
56	8168050002DIGITAL PH METER	412503	7741
57	7415200033CHLORINE, FREE ULTRA HIGH RA	412503	42725
58	7415200034CHLORINE, FREE ULTRA HIGH RA	412503	42725
59	8168050003TDS METER TABLE MODEL WITH I	412503	7729
60	8168050004TDS METER TABLE MODEL WITH I	412503	7729
61	3560400013SECURITY SURVILLANCE SYSTEM	412503	88397
62	6108100103TATA SKY SET TOP BOX PRIMARY	412801	1700
63	6108100105TATA SKY HD WITH 3 SET TOP BC	412801	1800
64	6108100106TATA SKY HD WITH 3 SET TOP BC	412801	1800
65	6108100107TATA SKY WITH 3 SET TOP BOXES	412801	1600
66	6108100108TATA SKY WITH 3 SET TOP BOXES	412801	1600
67	6108100109TATA SKY WITH 3 SET TOP BOXES	412801	1600
68	6108100110TATA SKY WITH 3 SET TOP BOXES	412801	1600
69	6301040445ENHANCED COMPENSATION	410101	2772555
70	531001002482.5 KVA GREEN WATER COOLED	411002	786700
71	1902010258CONSTRUCTION DUTY ROOM WIT	410328	560032
72	35604000119 NOS. MATRIX COSEC VEGA FAX	412503	361886
73	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602
74	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602
75	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602
76	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602
77	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602
78	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602

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79	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	7602
80	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	10108
81	SOLENOID OPERATED DIRECTIONAL CONTR(	410714	10108
82	475200016PRESSURE WATER BOOSTER PUM	412503	30733
83	475200017PRESSURE WATER BOOSTER PUM	412503	30733
84	475200018PRESSURE WATER BOOSTER PUM	412503	30733
85	1901010361acquisition of five no cow sheds in m	410101	987532
86	1909100056GODREJ MODULAR KITCHEN CAB	411707	399500
87	3312100181SPLIT TYPE AC 2 TON CAPACITY I	412008	55305
88	3335011373CEILING FAN 1200 MM - CROMPTC	412011	5408
89	3335011374CEILING FAN 1200MM WITHOUT R	412801	2415
90	3335011375CEILING FAN 1200MM WITHOUT R	412801	2415
91	3340041125EXHAUST FAN 200 MM SWEEP, PL	412801	1166
92	5825100258houseless grant in lieu of acquired la	410101	90000
93	5915200004SHADOWLESS MOBILE OPERATIC	412005	172050
94	630107001216 TB NETWORK ATTACHED STOI	411806	82950
95	9101120031BROTHER MAKE FAX MACHINE MC	411902	9345
96	9280010025BRUSH CUTTER - ENGINE DRIVEN	412503	40087
97	9280010026BRUSH CUTTER - ENGINE DRIVEN	412503	40087
98	9280010027SIDE WHEEL LAWN MOWER 14	412801	4900
99	9401010024ELECTRIC TANDOOR - GLEN,GL5(	412007	5233
100	9401020074GAS STOVE (3 BURNERS)	412007	5723
101	9401100122MIXER GRINDER HEAVY DUTY, SII	412007	8401
102	9401100123MIXER GRINDER HEAVY DUTY, SII	412007	8401
103	9410011369ELECTRIC GEYSER 40 LITERS, JA(	412007	10815
104	9410011370VACUUM CLEANER	412007	25599
105	9410120008FLY TRAPPERS / CATCHERS	412503	5085
106	9410120009FLY TRAPPERS / CATCHERS	412503	5085
107	9410120010FLY TRAPPERS / CATCHERS	412503	5085
108	9410120011FLY TRAPPERS / CATCHERS	412503	5085
109	9410120012FLY TRAPPERS / CATCHERS	412503	5085
110	9410120013FLY TRAPPERS / CATCHERS	412503	5085
111	9672010027AUTOMATIC URINE ANALYSER - M	412005	289815
112	9672010028ESR ANALYSER (10 NUMBERED	412005	134692
113	9672010029HB1AC ANALYSER	412005	106068
114	9672030030MULTI PARAMETER PATIENT MON	412005	145438
115	9904120002ENHANCED COMPENSATION TO L	410101	5751670
116	475200011PRESSURE BOOSTER PUMP, 1 HF	412503	25001
117	475200012PRESSURE BOOSTER PUMP, 1 HF	412503	25001
118	1901500213ROYAL EXCLUSIVE CI	411707	18664
119	1901500214ROYAL EXCLUSIVE CI	411707	18664

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120	1901500215ROYAL EXCLUSIVE C	411707	18664
121	1901500216ROYAL EXCLUSIVE CI	411707	18664
122	1901500217ROYAL EXCLUSIVE CI	411707	18664
123	1913010312CONSTRUCTIONNOF	410328	8417421
124	3312010078VOLTAS HOT & COLD	412008	28500
125	3312100182SPLIT AC 1.5 TON HO	412008	46007
126	3312100183SPLIT AC 1.5 TON HO	412008	46007
127	3312100184SPLIT AC 1.5 TON HO	412008	46007
128	3312100185SPLIT AC 1.5 TON HO	412008	46007
129	3312100186SPLIT AC 1.5 TON HO	412008	46007
130	3312100187SPLIT AC 1.5 TON HO	412008	46007
131	3312100188SPLIT AC 1.5 TON HO	412008	46007
132	3335011127window ac, 1.5T voltas	412008	20000
133	3335011128Cordlss phone panasor	412801	3500
134	3335011129cordless phone beetel	412801	3499
135	3335011130INTERST PAYMENT O	410101	25523493
136	3335011416CEILING FAN 1200MM	412801	1572
137	3335011417CEILING FAN 1200MM	412801	1572
138	3335011418CEILING FAN 1200MM	412801	1572
139	3335011419CEILING FAN 1200MM	412801	1572
140	3335011420CEILING FAN 1200MM	412801	1572
141	3335011421CEILING FAN 1200MM	412801	1572
142	3335011422CEILING FAN 1200MM	412801	1572
143	3335011423CEILING FAN 1200MM	412801	1572
144	3335011424CEILING FAN 1200MM	412801	1572
145	3335011425CEILING FAN 1200MM	412801	1572
146	3335011426CEILING FAN 1200MM	412801	1572
147	3335011427CEILING FAN 1200MM	412801	1572
148	3335011428CEILING FAN 1200MM	412801	1572
149	3335011429CEILING FAN 1200MM	412801	1572
150	3335011430CEILING FAN 1200MM	412801	1572
151	3335011431CEILING FAN 1200MM	412801	1572
152	3335011432CEILING FAN 1200MM	412801	1572
153	3335011433CEILING FAN 1200MM	412801	1572
154	3335011434CEILING FAN 1200MM	412801	1572
155	3335011435CEILING FAN 1200MM	412801	1572
156	3335011436CEILING FAN 1200MM	412801	1572
157	3335011437CEILING FAN 1200MM	412801	1572
158	3335011438CEILING FAN 1200MM	412801	1572
159	3335011439CEILING FAN 1200MM	412801	1572
160	3335011440CEILING FAN 1200MM	412801	1572

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161	3335011441CEILING FAN 1200MM	412801	1572
162	3335011442CEILING FAN 1200MM	412801	1572
163	3335011443CEILING FAN 1200MM	412801	1572
164	3335011444CEILING FAN 1200MM	412801	1572
165	3335011445CEILING FAN 1200MM	412801	1572
166	3335011446CEILING FAN 1200MM	412801	1572
167	3335011447CEILING FAN 1200MM	412801	1572
168	3335011448CEILING FAN 1200MM	412801	1572
169	3335011449CEILING FAN 1200MM	412801	1572
170	3335011450CEILING FAN 1200MM	412801	1572
171	3335011451CEILING FAN 1200MM	412801	1572
172	3335011452CEILING FAN 1200MM	412801	1572
173	3335011453CEILING FAN 1200MM	412801	1572
174	3335011454CEILING FAN 1200MM	412801	1572
175	3335011455CEILING FAN 1200MM	412801	1572
176	3335011456CEILING FAN 1200MM	412801	2399
177	3335011457CEILING FAN 1200MM	412801	2399
178	3335011458CEILING FAN 1200MM	412801	2399
179	3335011459CEILING FAN 1200MM	412801	2399
180	3335011460CEILING FAN 1200MM	412801	2399
181	3335011461CEILING FAN 1200MM	412801	2399
182	3335011462CEILING FAN 1200MM	412801	2399
183	3335011463CEILING FAN 1200MM	412801	2399
184	3335011464CEILING FAN 1200MM	412801	2399
185	3335011465CEILING FAN 1200MM	412801	2399
186	3335011466CEILING FAN 1200MM	412801	2399
187	3335011467CEILING FAN 1200MM	412801	2399
188	3335011468CEILING FAN 1200MM	412801	2399
189	3335011469CEILING FAN 1200MM	412801	2399
190	3340041146EXHAUST FAN	412801	1140
191	3340041147EXHAUST FAN	412801	1140
192	3340041148EXHAUST FAN	412801	1140
193	3340041149EXHAUST FAN	412801	1140
194	3340041150EXHAUST FAN	412801	1140
195	3340041151EXHAUST FAN	412801	1140
196	3340041152EXHAUST FAN	412801	1140
197	3340041153EXHAUST FAN	412801	1140
198	3340041154EXHAUST FAN	412801	1140
199	3340041155EXHAUST FAN	412801	1140
200	3340041156EXHAUST FAN	412801	1140
201	3340041157EXHAUST FAN	412801	1140

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202	3340041158EXHAUST FAN	412801	1140
203	3340041159EXHAUST FAN	412801	1140
204	3340041160EXHAUST FAN	412801	1140
205	3340041161EXHAUST FAN	412801	1140
206	3340041162EXHAUST FAN	412801	1140
207	3340041163EXHAUST FAN	412801	1140
208	3340041164EXHAUST FAN	412801	1140
209	3340041165EXHAUST FAN	412801	1140
210	3340041166EXHAUST FAN	412801	1974
211	3340041167EXHAUST FAN	412801	1974
212	3340041168EXHAUST FAN	412801	1974
213	4792010119AUTOMATIC VOLTAGI	412008	2950
214	5205100003MECHANICAL GATE F	412503	56260
215	5310010025AMF PANEL FOR 82.5I	411002	130001
216	6060010001PLC BASED ONLINE F	410711	1970334
217	6108040012SONY LED TV 32 - KL\	412007	30926
218	6108040013SONY LED TV 32 - KL\	412007	30926
219	6110150634TELEPHONE SET, MA	411804	15110
220	6110150635TELEPHONE SET, MA	411804	15110
221	6110150636TELEPHONE SET, MA	411804	15110
222	6110150637TELEPHONE SET, MA	411804	15110
223	6115020009HORIZONTAL DOUBLI	412503	164273
224	6115020010HORIZONTAL DOUBLI	412503	66150
225	6301040496HP PAVILION 15-AB03	411801	67000
226	6301040497LAPTOP LENOVO Y50	411801	89250
227	63010700131 TB USB EXTERNAL	411804	4935
228	6309490065LED MONITOR, 19.5",	411801	5901
229	6309490066LED MONITOR, 19.5",	411801	5901
230	6309490067LED MONITOR, 19.5",	411801	5901
231	6309490068LED MONITOR, 19.5",	411801	5901
232	6309490069LED MONITOR, 19.5",	411801	5901
233	6309490070LED MONITOR, 19.5",	411801	5901
234	6309490071LED MONITOR, 19.5",	411801	5901
235	6309490072LED MONITOR, 19.5",	411801	5901
236	6309490073LED MONITOR, 19.5",	411801	5901
237	6309490074LED MONITOR, 19.5",	411801	5901
238	6309490075LED MONITOR, 19.5",	411801	5901
239	6309490076LED MONITOR, 19.5",	411801	5901
240	6309490077LED MONITOR, 19.5",	411801	5901
241	6309490078LED MONITOR, 19.5",	411801	5901
242	6309490079LED MONITOR, 19.5",	411801	5901

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243	6309490080LED MONITOR, 19.5",	411801	5901
244	6309490081LED MONITOR, 19.5",	411801	5901
245	6309490082LED MONITOR, 19.5",	411801	5901
246	6309490083LED MONITOR, 19.5",	411801	5901
247	6309490084LED MONITOR, 19.5",	411801	5901
248	6309490085LED MONITOR, 19.5",	411801	5901
249	6309490086LED MONITOR, 19.5",	411801	5901
250	6309490087LED MONITOR, 19.5",	411801	5901
251	6309490088LED MONITOR, 19.5",	411801	5901
252	6309490089LED MONITOR, 19.5",	411801	5901
253	6309490090LED MONITOR, 19.5",	411801	5901
254	6309490091LED MONITOR, 21.5" M	411801	8295
255	6309490092LED MONITOR, 21.5" M	411801	8295
	6309490093LED MONITOR, 21.5" M	411801	8295
256	6510010004MOTORIZED CHAIN P	412503	86855
257	8201010031CENTRIFUGAL WATE	411112	72150
258	8201010032CENTRIFUGAL WATE	411130	72150
259	9201020005FLOOR SCRUBBING M	412503	183923
260	9280300028ELECTRIC KETTLE 1.7	412801	1800
261	9280300029ELECTRIC KETTLE 1.7	412801	1800
262	9280300030ELECTRIC KETTLE 1.7	412801	1800
263	9280300031ELECTRIC KETTLE 1.7	412801	1800
264	9280300032INDUCTION COOKER	412801	4900
265	9280300033INDUCTION COOKER	412801	4900
266	9401010025STAINLESS STEEL (S	412503	30650
267	9401010026MICROWAVE CONVE(	412007	11500
268	9401010027MICROWAVE CONVE(	412007	11500
269	9401100124ELECTRIC KETTLE 1.7	412801	1299
270	9410011371MINERAL RO WATER	412503	60375
271	9410011372MINERAL RO WATER	412503	60375
272	9410011373MINERAL RO WATER	412503	60375
273	9410011374WATER PURIFIER CA	412503	12810
274	9410011375GEYSER, BAJAJ, 25 L	412007	9517
275	9410011376GEYSER, BAJAJ, 25 L	412007	9517
276	9410011377GEYSER, BAJAJ, 25 L	412007	9517
277	9410011378INSTANT GEYSER 3 L	412801	4093
278	9410011379INSTANT GEYSER 3 L	412801	4093
279	9412020009Diwan (Double Bed) bo:	411707	33000
280	9412020012Sofa Set (3+1+1)	411707	42000
281	471030001HP COMPRESSOR WIT	410714	434936
282	6501010002 G.S. WIRE ROPE 28M	410714	169030

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283	940110012ELECTRIC KETTLE 1.2	412801	1299
284	9401200073INDUCTION COOKER	412801	1530
285	Installation Charges of Ventilation system	410714	263583
286	9903020021EXERCISE CYCLE S-259	412503	7200
287	9903020024PANASONIC CORDLESS PH	411902	5320
288	9903020023AIR CONDITIONER DAIKIN	412008	22000
289	9903020026TRED MILL W-375	412503	35000
290	9903020022LAPTOP: SVE15116EN/B	411801	40000
291	9903020025ALONG WITH 2 BATTERY	412503	26000
292	9903020028CHAIR WITH SIDE TABLE	411702	15000
293	9903020029NOKIA LUMIA 625 BLACK	411902	10000
294	9903020030APPLE MACBOOK PRO 13 I	411801	87310
295	9903020031APPLE I PAD AIR 2, 64GB, C	411801	49750
	Total		62423466

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
	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)	
				Name of Unit / Company	Code of Unit / Company
1.00	1903010484REVOLVING CHAIR WITH ARM (RE	411702	6825	Teesta-V	111
2.00	1903010566REVOLVING CHAIR WITH ARM(RE	411702	6206	Teesta-V	111
3.00	6301040417WRITING TABLE WITH RACK(RESI	411702	7394	Teesta-V	111
4.00	63010404467 SEATER SOFA SET (RESD)	411702	29575	Teesta-V	111
5.00	6301040350LAPTOP HP 6730S	411801	53248	Corporate Office	100
6.00	6301040349HP LASER PRINTER MODEL 1008	411803	5369	Corporate Office	100
7.00	9412020010TOTAL STATION WITH ACCESSOF	412502	813775	Corporate Office	100
8.00	1901020963CORDLESS PHONE-PANASONIC	412801	3500	Teesta-V	111
	475020020SOFA SET	411701	14000	Corporate Office	100
	475020021DIWAN	411701	15100	Corporate Office	100
	475020022CENTRE TABLE	412801	3300	Corporate Office	100
	475020023CENTRE TABLE	412801	3300	Corporate Office	100
	3312100180PEG TABLE	412801	1650	Corporate Office	100
	9903020015PEG TABLE	412801	1650	Corporate Office	100
	Tablet	411801	35070	URI Power Station	106
	laptop	411801	39900	URI Power Station	106
	9903020016CENTRE TABLE	412801	2250	Dibang	129
	9903020017CENTRE TABLE	412801	2250	Dibang	129
	9903020018SOFA SET	411702	27500	Dibang	129
	9903020019HP PAVILION DV7 6010 LAI	411801	49660	Dibang	129
	9903020020INTEX Y2 PRO MOBILE	412801	3500	Dibang	129

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	Total		1125022		

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	580150000324 V of suitable 40 AH	410801	7970
2	580150000224 V of suitable 40 AH	410801	12870
3	3335800028Type 'C' fans single sta	411111	11456
4	3335800027Type 'C' fans single sta	411111	11456
5	3335800030Type 'C' fans single sta	411111	11456
6	3335800029Type 'C' fans single sta	411111	11456
7	5310010007Kirloskar make sqirrel c	411130	19164
8	471070002Elgi high pressure carkas	411130	11820
9	5310010006Kirloskar make sqirrel c	411130	19164
10	9890020001Spark plug cleaner & te	411130	8575
11	5940300013Head light centering de	411130	36668
12	1901250044Auditorium Chair Model	411701	7246
13	1901250050Auditorium Chair Model	411701	7246
14	9101300021White board ceramic cc	411701	28075
15	1901250045Auditorium Chair Model	411701	7246
16	1901250047Auditorium Chair Model	411701	7246
17	1901250042Auditorium Chair Model	411701	7246
18	1901250046Auditorium Chair Model	411701	7246
19	1901250041Auditorium Chair Model	411701	7246
20	1901250043Auditorium Chair Model	411701	7246
21	9410010321Water purifier (Kensar)	412007	6850
22	5310010018Set of accessories Kios	411002	4942
23	5310010020Set of accessories Kios	411002	4942
24	5310010019Set of accessories Kios	411002	4942
25	8201800017Capital Spares Pumps \	411131	59773
26	441010001Capital Spares Caterpilla	411131	327632
27	407020001Capital Spares Mobile Cr	411131	270296
28	9890100004Capital Spares Vehicles	411131	24752
29	9821020003Truck - HP-047/3412	411508	455389
30	6301040101Desktop PC With P-IV p	411801	58240
31	6301040099Desktop PC With P-IV p	411801	58240
32	6301040084Desktop PC with 17" TF	411801	81118
33	6301040086Desktop PC With P-IV p	411801	58240
34	6301040093Desktop PC With P-IV p	411801	58240

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35	6301040094Desktop PC With P-IV (	411801	58240
36	6301040088Desktop PC With P-IV (	411801	58240
37	6301040085Desktop PC With P-IV (	411801	58240
38	6301040081Desktop PC with 17" TF	411801	81120
39	6301040096Desktop PC With P-IV (	411801	58240
40	6301040100Desktop PC With P-IV (	411801	58240
41	6301040080Desktop PC with 17" TF	411801	81120
42	6301040090Desktop PC With P-IV (	411801	58240
43	6301040082Desktop PC with 17" TF	411801	81120
44	6301040097Desktop PC With P-IV (	411801	58240
45	6301040083Desktop PC with 17" TF	411801	81120
46	6301040091Desktop PC With P-IV (	411801	58240
47	6301040312LAPTOP SONY VAIO \	411801	48405
48	6301040092Desktop PC With P-IV (	411801	58240
49	6301040087Desktop PC With P-IV (	411801	58240
50	6301040095Desktop PC With P-IV (	411801	58240
51	6301040098Desktop PC With P-IV (	411801	58240
52	6110170002Mobile Set	411902	9100
53	6108100021Dish antenna with acce:	412501	72511
54	6108010015Co lour Television	412501	6590
55	6108230005Motorized Screen for pr	412501	55933
56	9410100002Video Cassettee Player	412501	10480
57	6108100019Dish antenna with acce:	412501	44653
58	6108010040Co lour TV Beltek Mode	412501	6904
59	6108100020Dish antenna with acce:	412501	44653
60	6108030009Wide XGA LCD TV with	412501	77590
61	6108010014Co lour Television	412501	6590
62	6305100054Laser jet Printer A-4 Siz	411803	27500
63	6305070030HP DeskJet Printer HP	411803	5273
64	6305100031Laser jet Printer A-4 Siz	411803	27500
65	6305070022HP DeskJet printer 516	411803	5273
66	6305070025HP DeskJet printer 516	411803	5273
67	6305100041Laser jet Printer A-4 Siz	411803	24596
68	6309190015MroO-Tek E-I Modem	411903	71500
69	6309600017Wireless LAN access p	411903	9075
70	6001060001PA 400 sm. Amplifier	411903	19250
71	8101020020HIGH PRECISION FIBI	411903	49920
72	9410290025Aqua guard water filter	412020	6166

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73	9410290034Aqua guard water filter	412020	6166
74	9410290027Aqua guard water filter	412020	6166
75	9410290029Aqua guard water filter	412020	6166
76	9410290041Aqua guard water filter	412020	6166
77	9410290051Aquagaurd Water filter	412020	6340
78	9410290024Aqua guard water filter	412020	6166
79	9410290026Aqua guard water filter	412020	6166
80	9410290031Aqua guard water filter	412020	6166
81	9410290033Aqua guard water filter	412020	6166
82	9802020001Maruti Gypsy HP-047/0	411502	281128
83	9802310002TATA Sumo 3404 Ch. M	411502	398694
84	9802020002Maruti Gypsy - HP-0-47	411502	288886
85	9802020008Maruti Gypsy HP -47- 3	411502	405770
86	6309370007Column Speaker 20wat	412801	1870
87	6309370010Column Speaker 20wat	412801	1870
88	9410010319Water purifier	412801	4464
89	9208010069Waste Bin 330 Ltrs	412801	5239
90	5825100112UPS 625 VA	412801	3859
91	5825100113UPS 625 VA	412801	3859
92	9208010028Waste Bin 330 Ltrs	412801	3498
93	9208010029Waste Bin 330 Ltrs	412801	3498
94	9208010065Waste Bin 330 Ltrs	412801	5239
95	9410010313Water purifier	412801	4464
96	5825100106UPS 625 VA	412801	3859
97	5825100119Ups 625 VA	412801	3484
98	6309370009Column Speaker 20wat	412801	1870
99	3330200111Heat Convector -Majest	412801	1716
100	1901020575Godrej Chair CH 1112	412801	1987
101	9208010031Waste Bin 330 Ltrs	412801	3498
102	9208010061Waste Bin 330 Ltrs	412801	3498
103	5825100111UPS 625 VA	412801	3859
104	6309370006Column Speaker 20wat	412801	1870
105	9410310005Prefilter for R.O	412801	2220
106	5825100052UPS 625 KVA	412801	3484
107	5825100123Ups 625 VA	412801	3484
108	1901020578Godrej Chair CH 1112	412801	1987
109	9208010066Waste Bin 330 Ltrs	412801	5239
110	6351150001Anti glare screen (for cc	412801	2124

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111	9208010062Waste Bin 330 Ltrs	412801	3498
112	3335030004Bajaj Wall fan	412801	1675
113	1901020576Godrej Chair CH 1112	412801	1987
114	1901020577Godrej Chair CH 1112	412801	1987
115	9208010063Waste Bin 330 Ltrs	412801	3498
116	9410010023FLY Catcher	412801	3656
117	6309370004Column Speaker 20wat	412801	1870
118	9410010318Water purifier	412801	4464
119	9208010067Waste Bin 330 Ltrs	412801	5239
120	9208010070Waste Bin 330 Ltrs	412801	5239
121	9208010064Waste Bin 330 Ltrs	412801	3498
122	6309370003Column Speaker 20wat	412801	1870
123	6309370005Column Speaker 20wat	412801	1870
124	6309370008Column Speaker 20wat	412801	1870
125	9208010030Waste Bin 330 Ltrs	412801	3498
126	9208010068Waste Bin 330 Ltrs	412801	5239
127	63097000321 BALL TABLET	411804	9100
128	9410011008Digi Part Multi red cut u	412502	28825
129	6108230024Projector system in Aud	412503	1071649
130	9410010022FLY Catcher	412801	3656
131	9410010261Room Heater Double R	412801	787
132	9410010222Room Heater Double R	412801	787
133	9410010223Room Heater Double R	412801	787
134	9410010224Room Heater Double R	412801	787
135	4702030029Siemens 800 Amp air c	410803	8426
136	4702030030Siemens800 Amp air ci	410803	8426
137	4702030031Siemens 800 Amp air c	410803	8426
138	4702030027Siemens 800 Amp air c	410803	8426
139	4702030028Siemens 800 Amp air ci	410803	8426
140	4702030032Siemens 800 Amp air ci	410803	8426
141	4702030033Siemens 800 Amp air c	410803	8426
142	4702030034Siemens 800 Amp air ci	410803	8426
143	4702030035Siemens 800 Amp air c	410803	8426
144	4702030036Siemens 800 Amp air ci	410803	8426
145	4702030017Siemens 1000 amp. Air	410803	8839
146	4702030018Siemens 1000 amp. Air	410803	8839
147	4702030019Siemens 1000 amp. Air	410803	8839
148	4702030020Siemens 1000 amp. Air	410803	8839

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149	4702030021Siemens 1000 amp. Air	410803	8839
150	4702030022Siemens 1000 amp. Air	410803	8839
151	4702030023Siemens 1000 amp. Air	410803	8839
152	4702030024Siemens 1000 amp. Air	410803	8839
153	4702030025Siemens 1000 amp. Air	410803	8839
154	4702030026Siemens 1000 amp. Air	410803	8839
155	9802020003Maruti Gypsy -3413	411502	292749
156	4770550024Coil rewdening machine	412801	3120
	8930040040Laptop Computer (HP-Probook6440E	411801	61800
	8930040039Laptop HP-Pavalion PV4-1503TU	411801	40000
	Total		6629629

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
	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)	
				Name of Unit / Company	Code of Unit / Company
1	HP LASER JET PRINTER 1020+	411803	8049	Corporate Office	100
2	HP ELITE 8300 INTELCORE I5 CO	411801	53681	Corporate Office	100
3	HP Computer Comm P-4- 14 No+ H	411801	40900	Corporate Office	100
4	UPS WITH MINIMUN 10 MINUTE E	412801	3017	Corporate Office	100
5	LED SCREEN 24", 24M35H-D-B-AT	412014	13808	Corporate Office	100
6	6301040300LAPTOP LENOVO Y50 15.6 "	411702	25000	Corporate Office	100
7	8930040036Room Air Conditioner 1.5 Ton	411702	14544	Corporate Office	100
8	1902010304VOLTAS WINDOWS AC 1.5 TONS	411801	81375	Corporate Office	100
9	9280010012CORDLESS PHONE SONY	412008	21300	Corporate Office	100
10	8930040034SOFA 3+1+3	412801	3500	Corporate Office	100
11	1902010303OFFICE TABL	412008	20000	Corporate Office	100
	Total		285174		

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LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	311212	0	0
POST OFFICE RECURRING DEPOSIT	311213	62000	66300
Employees Contribution (EC) towards Social Security	311214	0	0
Employers Contribution (ERC) towards Social Security	311215	0	0
OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	0
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0	0
OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
DONATIONS TO OTHER FUNDS	311502	0	0
LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0
LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0
LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0
LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0
LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
LIABILITY FOR STALE CHEQUES	311509	0	0
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	622967	225714
OTHER ADVANCES RECEIVED	340101	0	147000
ADVANCE FROM BENEFICIARIES	340102	0	0
		9957038	15316090
Advances against the deposit works			
ADVANVE AGAINST DEPOSIT WORKS	330300	27352	27352
ADVANVE AGAINST DEPOSIT WORKS	330301	27352	27352
ADVANVE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
Advances against the deposit works	339301	-27352	-27352
		27352	27352
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
Advances against cost of project/ contractees			
ADVANCE FROM CONTRACTEES	330100	0	0
ADVANCE FROM CONTRACTEES	330101	0	0
ADVANCE FROM CLIENTS	330102	0	0
DEPOSIT FROM CONTRACTEES	330200	0	0
DEPOSIT FROM CONTRACTEES	330201	0	0
DEPOSIT FROM CLIENTS	330202	0	0
ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
ADVANCE FROM CONTRACTEES	339101	0	0
ADVANCE FROM CLIENTS	339102	0	0
DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
DEPOSIT FROM CONTRACTEES	339201	0	0
DEPOSIT FROM CLIENTS	339202	0	0
		0	0
Amount Recoverable in respect of Project	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			

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	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	224085517	188960267
ii)	LAND- LEASE HOLD	410111	208102	208102
	LAND- LEASE HOLD			
iii)	ROADS AND BRIDGES			
	ROADS	410201	307486381	307486381
	BRIDGES AND CULVERTS	410203	29509602	29509602
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			336995983	336995983
iv)	BUILDINGS-OTHERS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	1790672525	1790672525
	BUILDING CONTAINING WORKSHOP	410302	229220	229220
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	0	0
	OFFICE BUILDINGS-PERMANENT	410304	45685379	45685379
	OFFICE BUILDINGS-TEMPORARY	410305	350239	350239
	STORES AND GODOWN BUILDINGS	410306	7598340	7598340
	TRANSIT CAMP AND FIELD HOSTEL	410321	35393447	35393447
	SCHOOL BUILDINGS	410322	18507406	18507406
	HOSPITAL BUILDINGS	410323	14626472	14626472
	CLUB BUILDING	410324	5809407	5809407
	RESIDENTIAL BUILDING-PERMANENT	410325	186695801	186695801
	RESIDENTIAL BUILDING-TEMPORARY	410326	0	0
	CANTEEN BUILDING	410327	0	0
	BUILDINGS-OTHERS	410328	84172693	75195240
			2189740929	2180763476
v)	RAILWAY SIDINGS	410501	0	0
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)			
	DAMS AND BARRAGES	410601	5170089011	5170089011
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	3256290324	3256290324
	PENSTOCKS	410605	110580932	110580932
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	1125447260	1125447260
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	2165992612	2165992612
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	410611	0	0
			11828400139	11828400139
vii)	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	410701	3928723188	3928723188
	GENERATOR STEP UP TRANSFORMER	410702	36038210	36038210
	OTHER POWER PLANT TRANSFORMER	410703	425894369	425894369
	COOLING WATER SYSTEMS	410704	40473047	40473047
	EHV SWITCHGEAR SYSTEMS	410705	1790780056	1790780056
	DC SYSTEMS/ BATTERY SYSTEMS	410707	32341578	32341578
	POWER AND CONTROL CABLES	410708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	10662687	10662687
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	2081893	2081893
	CONTROL, METERING AND PROTECTION SYSTEM	410711	18949318	16978984
	AUXILIARY AND ANCILLARY SYSTEMS	410712	25130723	25130723
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	202561801	202561801
	Capital Spares - Generating Plant and Machinery	410714	143540744	138411246
	GPM including Foundation - Windmill	413101	0	0
			6657177614	6650077782

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viii)	Plant and machinery- Sub station			
	SUBSTATION-TRANSFORMERS	410801	18018794	18039634
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT	410802	1257461	1257461
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	146830	319480
	LIGHTENING ARRESTORS	410804	10243739	10243739
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	1066626	1066626
	CONTROL, METERING AND PROTECTION SYSTEM	410806	2830539	2830539
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			33563989	33757479
ix)	Plant and machinery- Transmission lines			
	TRUNK TRANSMISSION LINES	410901	7473680	7473680
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	410903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	17647265	17647265
	STREET LIGHTING, ETC.	410905	0	0
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			25120945	25120945
x)	Plant and machinery- Others			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	27516059	26614184
			27516059	26614184
xi)	Construction Equipment			
	EXCAVATORS	411101	189503	189503
	LOADERS	411102	215716	215716
	DUMPERS	411103	160827	160827
	TIPERS	411104	0	0
	DOZERS	411105	19905	19905
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	25295216	25295216
	CONCRETING EQUIPMENT	411110	153021	153021
	TUNNELING EQUIPMENT	411111	524611	570435
	PUMPS	411112	15922749	15850599
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	433435	433435
	AIR COMPRESSORS	411115	1089012	1089012
	DRILLING EQUIPMENT	411116	64083922	64083922
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	1979499	1979499
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	4528644	4551885
	Capital Spares - Construction Equipment	411131	0	682453
			114596060	115275428
xii)	Water Supply System/Drainage and Sewerage			
	WATER SUPPLY	411201	18606933	18093997
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	22835901	22835901
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			41442834	40929898
xiii)	Electrical installations			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	2476978	2476978
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	49375	49375
	Capital Spares - Electrical Installation	411403	323034	323034
			2849387	2849387
xiv)	Vehicles			
	CARS	411501	2056178	2056178
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	2618593	4285820
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	2874728	2874728
	AMBULANCE	411506	0	0
	BUSES	411507	6309223	6309223
	TRUCKS/TANKERS	411508	4082167	4537556
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0

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	MOTOR CYCLE/SCOOTER	411511	236664	236664
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			18177553	20300169
xv)	Aircraft/ Boats			
	AIRCRAFT	411601	0	0
	BOATS	411603	1356396	1356396
	HELICOPTER	411604	511164	511164
			1867560	1867560
xvi)	Furniture and fixture			
	FURNITURE-FIXTURES-OFFICE	411701	26322143	26379086
	FURNITURE-FIXTURES-RESIDENTIAL	411702	200234	147278
	FURNITURE-FIXTURES-CANTEEN	411703	33960	33960
	FURNITURE-FIXTURES-SCHOOL	411704	20041	20041
	FURNITURE-FIXTURES-CLUB	411705	0	0
	FURNITURE-FIXTURES-HOSPITAL	411706	291378	291378
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	9658128	9090308
			36525884	35962051
xvii)	Computers			
	COMPUTERS	411801	16308765	16513920
	PRINTERS	411803	9198458	9296553
	OTHER EDP EQUIPMENTS	411804	5770316	5714041
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1138971	1138971
	Networking Devices and Server	411806	23680753	23597803
			56097263	56261288
xviii)	Communication Equipment			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	353023	337458
	INTERIOR COMMUNICATION EQUIPMENTS	411903	20839775	20989520
			21192798	21326978
xix)	Office Equipments			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	21744	21744
	PHOTOCOPY/ DUPLICATING MACHINES	412003	5382577	5382577
	HOSPITAL EQUIPMENTS	412005	10640666	9792603
	CLUB EQUIPMENTS	412006	1694249	1694249
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	1905463	1734738
	AIR CONDITIONERS	412008	14386186	13976682
	Air Coolers/ Water Coolers/ Fans	412011	2473359	2467951
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	42726	42726
	Televisions/Music System for office	412014	1139789	1153597
	OTHER OFFICE EQUIPMENTS	412020	5469845	5531679
			43156604	41798546
xx)	RESEARCH AND DEVELOPMENT EQUIPMENT	412101	0	0
xxi)	Other assets			
	Televisions/Music systems-other than for office, Projectors, Audio	412501	12942703	13268607
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	15742572	11161998
	MISC. ASSETS/EQUIPMENTS	412503	93412279	92368664
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	357980	357980
			122455534	117157249
xxii)	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	17049568	16959726

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Annexure to Note No. 15 (g)

Obsolete / surplus assets			
OBSOLETE ASSETS	413001	227439	367812
SURPLUS ASSETS	413002	79360	119229
		306799	487041
ACCUMULATED DEPRECIATION			
LAND- LEASE HOLD	420101	208102	208102
ROADS, BRIDGES, CULVERTS, AERODROMES	420201	201682560	188578517
BUILDING	420301	1224144190	1158824913
RAILWAY SIDINGS	420501	0	0
HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	6380365798	6039077497
GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	4347138894	4211758726
PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	16683888	15775563
PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	13874837	13221426
GPM - WINGMILL	423101	0	0
Construction equipments			
PLANT AND MACHINERY OTHERS	421001	7323649	5757598
DIESEL GENERATING SETS	421002	0	0
		7323649	5757598
CONSTRUCTION EQUIPMENT	421101	87685322	86787714
Water Supply System/Drainage and Sewerage			
WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	14649237	12761561
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
		14649237	12761561
Electrical installations			
POWER SUPPLY SYSTEMS-POWER PLANTS	421401	1202535	1093891
POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	31174	26823
		1233709	1120714
VEHICLE	421501	13567994	15246610
AIRCRAFT/BOATS	421601	323667	253328
FURNITURE FIXTURES AND EQUIPMENT	421701	20488079	19021607
COMPUTERS	421801	51136926	51079213
COMMUNICATION EQUIPMENTS	421901	12641193	12147488
OFFICE EQUIPMENT	422001	19104807	17426033
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT	422101	0	0
OTHER ASSETS	422501	65542095	61889877
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
FIXED ASSETS OF MINOR VALUE>750<5000	422801	17041676	16951883
OBSOLETE/SURPLUS ASSETS	423001	0	0
		12494836623	11927888370

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	224238353	224238353
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	4143838	4143838
		228382191	228382191
ACCUMULATED DEPRECIATION			
LAND- RIGHT OF USE	420102	154215673	145553081
INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	4143838	4124463
		158359511	149677544

Note no. 11.1 Capital Work In Progress

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	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
	ROADS			
	ROADS	430201	0	0
	BRIDGES AND CULVERTS	430203	0	0
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
			0	0
	BUILDINGS			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	0	0
	BUILDING CONTAINING WORKSHOP	430302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
	OFFICE BUILDINGS-PERMANENT	430304	0	0
	OFFICE BUILDINGS-TEMPORARY	430305	0	0
	STORES AND GODOWN BUILDINGS	430306	0	0
	TRANSIT CAMP AND FIELD HOSTEL	430321	12791178	352361
	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	0	509853
	OTHER CIVIL WORKS	430329	0	0
			12791178	862214
	RAILWAY SIDINGS	430501	0	0
			0	0
	Hydraulic Works(Dams, Water Conductor system			
	DAMS AND BARRAGES	430601	0	0
	POWERCHANNELS	430602	0	0
	POWER TUNNELS AND PIPELINES	430604	0	0
	PENSTOCKS	430605	0	0
	TAILRACE CHANNELS	430606	0	0
	TAILRACE TUNNELS	430607	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	430611	0	0
			0	0
	Generating Plant and machinery			
	MAIN GENERATING EQUIPMENT	430701	0	0
	GENERATOR STEP UP TRANSFORMER	430702	0	0
	OTHER POWER PLANT TRANSFORMER	430703	0	0
	COOLING WATER SYSTEMS	430704	0	0
	EHV SWITCHGEAR SYSTEMS	430705	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	430707	0	0
	POWER AND CONTROL CABLES	430708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430711	0	0
	AUXILLIARY AND ANCILLIARY SYSTEMS	430712	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	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			

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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	928992	1851335
CWIP-COMPUTERS/ SERVERS	431801	0	0
		928992	1851335
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
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	437531	0	0

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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-	437570	0	0
INTEREST ON LOANS AND ADVANCES	437571	0	0
MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	0	0
PROFIT ON SALE OF ASSET	437573	0	0
PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	0	0
Rent/Hire Charges	437575	0	0
PRIOR PERIOD INCOME	437579	0	0
EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0
CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER	438102	0	0
CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	0	0
CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0
CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0	0
CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0
CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0	0
CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	0	0
Corporate/Regional Office Expenses (Net)	437599	0	0
	TOTAL	0	0
PROVISION FOR PROJECT EXPENSES	350922	0	0
		0	0
Total CWIP (Excluding Construction Store)		13720170	2713549
Total CWIP (Excluding Construction Store) after Provision		13720170	2713549
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

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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	10696280	10696280
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			10696280	10696280
	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
			0	0
	Provision for Construction Stores	350916	-10696280	-10696280
			-10696280	-10696280
	Total Construction Store		10696280	10696280
	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
In Government Securities - Self Insurance Fund	510403	0	0
INVESTMENT IN AAA PSU BOND - Non Taxable - LONG TERM -	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	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	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

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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) -	450300	0	0
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -	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) -	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
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	-134635920	-133742934
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	302168	302168
DEPOSIT WITH RAILWAY	650411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	134330152	133437166
Other Deposits	650413	3600	3600
BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
DEPOSIT WITH INSURANCE COMPANY	650431	0	0
DEPOSIT WITH P&T	658410	302168	302168
DEPOSIT WITH RAILWAY	658411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	6563817	6563817
Other Deposits	658413	3600	3600
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
DEPOSIT WITH INSURANCE COMPANY	658431	0	0

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		6869585	6869585
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	126619183	125747089
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	1363985	774631
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	239991	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	650122	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650123	8899	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	14946639	12618951
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	650213	1650146	1173155
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	47453	29622
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	201363	120138
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	25237972	18378232
CAR ADVANCE- SECURED	660102	4957090	1564678
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	179070	150070
COMPUTER ADVANCE- SECURED	660104	813610	377710
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	-1567387	0
Contra A/c - Employees Advances Secured	660300	-6444400	0
		41634431	35187187
-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-	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	227521	412375
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	650219	8624	7950
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	4120	1782
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	1572	4835
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

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DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE-	650251	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	660201	1322116	2029335
CAR-ADVANCE- UNSECURED	660202	487500	335800
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	135750	33000
COMPUTER ADVANCE - UNSECURED	660204	89000	183000
FURNITURE ADVANCE	660205	0	150
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	-263	0
Contra A/c - Employees Advances Unsecured	660500	-587472	0
		1688468	3008227
Loan to State Government in settlement of dues from customer			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
Other advances			
- Unsecured (considered good)			
Other Pre Paid Expenses - Non Current	650713	0	0
Less : Provisions for doubtful other loans and advances - Long Term			
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350913	0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS - LONG	350912	0	0
		0	0

SHORT TERM LOANS & ADVANCES

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	127766335	126873349
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
		127766335	126873349
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	668525	840230
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651521	146523	22721
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-	651522	0	2139
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651523	8899	0
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	600583	632479
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR	651613	91540	81920
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	10748	7274

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INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	40569	28512
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	4301464	5028657
CAR ADVANCE- SECURED	661502	1642186	1144290
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	119840	154680
COMPUTER ADVANCE- SECURED	661504	380910	338215
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
		8011787	8281117
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-	651527	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651528	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	651531	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN	651551	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651547	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651548	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651549	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR	651550	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-	651618	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-	651619	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651620	0	1301
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651621	263	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651622	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651623	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651632	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651633	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651634	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE -	651635	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	661601	329472	610500
CAR-ADVANCE- UNSECURED	661602	150000	110400
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	51000	45332
COMPUTER ADVANCE - UNSECURED	661604	57000	72000
FURNITURE ADVANCE	661605	0	0
CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0
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
		587735	839533
MULTIPURPOSE ADVANCE	660206	14198415	14638402
DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	10000	49860
TOUR TRAVELLING ALLOWANCE ADVANCE	660302	20000	187080
PAY ADVANCE	660303	222614	0
LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
ADVANCE FOR MEDICAL TREATMENT	660306	0	0
DEATH RELIEF SCHEME PAYMENT	660307	0	0
DEPARTMENTAL ADVANCE TO STAFF	660308	0	0
LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0	0
DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0
DRS Control Account	660318	0	0
DRS-Executive Control Account	660319	0	0
OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	89706

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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	660328	0	0
DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0
DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
		14451029	14965048
		15038764	15804581
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	21	2021657
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	0	2824243
ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
		21	4845900
ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED	660440	0	0
Loan to State Government in settlement of dues from customer			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0
		0	0
Other advances			
- Unsecured (considered good)			
INSURANCE-PREPAID	650701	36201991	24962634
RENT PREPAID	650702	0	0
OTHER PRE-PAID EXP. - CURRENT	650703	1587669	1662175
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
		37789660	26624809
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

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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	650216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650217	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650225	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650200	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658217	0	0
INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	658124	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658225	0	0
		0	0
DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0
DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION	650502	0	0
Note no. 14 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	520416	0	0
MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-	520408	0	0
In Government Securities - Self Insurance Fund	510412	0	0
In PSUs/ Public Financial Institutions and Corporate Bonds - Self	510413	0	0
Investment In National Power Exchange Limited (JV)- Current	510213	0	0
INVESTMENT IN NATIONAL POWER EXCHANGE LIMITED (JV)-	510233	0	0
		0	0
PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0

NOTE NO. 10

	Particulars	Linkage	Period ended on 31st March, 2016	Year ended on 31st March, 2015
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	178826	11636
	CEMENT ACCOUNT	610201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	633716	514333

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	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	41053043	40634360
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	12700839	12947734
	SPARES FOR EQUIPMENTS ACCOUNT	610701	13465600	11346332
	SPARES FOR VEHICLES ACCOUNT	610801	1928304	1666101
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	19188753	21444043
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	1608437	3042240
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	2542651	3140810
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR ITEMS	617101	2830	0
			93302999	94747589
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENO	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTEI	612002	0	0
	STORES IN TRANSIT	612601	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			0	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	950192	781069
	LOOSE TOOLS IN USE	611208	0	0
			950192	781069
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	1500	1500
iv)	Material at site			
	MATERIAL AT SITE	612801	0	0
v)	Material issued to contractors/ fabricators			
	MATERIAL ISSUED TO CONTRACTORS	617001	0	0
	MATERIAL ISSUED TO FABRICATORS	617002	0	0
			0	0
vi)	INVENTORY FOR SELF GENERATED CERs/VERs	611501	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	30236952	30852191
	EXCESSES PENDING INVESTIGATION	350920	0	0
	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			30236952	30852191

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	28446	20446
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	19337	15844
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		47783	36290
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
	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

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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	75977	162
CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
CHEQUE COLLECTION ACCOUNT NO.1	640601	0	5585
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
		75977	5747
Deposit Account - Upto 3 months			
DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0
CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
		0	0
Bank balances - with other banks			
- In current account			
CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
BARCLAYS BANK PLC-SWAP	641202	0	0
STANDARD CHARTERED BANK-SWAP	641203	0	0
		0	0
Deposit Account - More than 3 months & upto 12 months			
- In deposit account - Self Insurance Fund			
- 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

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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
		123760	42037

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
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	650202	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH	650203	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	467861	396117
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
		467861	396117
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	659216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659217	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	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	7457261	7457261
ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	606	3024
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	2602556	2159800
CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	1000
CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE	650805	0	0
CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0
CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	0	0
CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED	650808	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	94176	105377
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	26417	13509
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
		10181016	**9739971**
Provisions for doubtful claims			
PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	9615061	9615061
Provision for PGCIL Recoverable	350917	0	0
		9615061	**9615061**
Work In Progress			
Construction work in progress(on behalf of client)			

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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	0	0
LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
		0	0
PROVISION FOR LOSSES PENDING INVESTIGATION	350902	0	0
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
		0	0

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	Others			
	DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
	INCOME RECEIVABLE	650312	0	0
	INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			0	0

NOTE NO. 5 DEFERRED TAX ASSETS (NET)

	DEFERRED TAX ASSET	661001	0	0	0
			0	0	0

NOTE NO. : REVENUE FROM OPERATION

	Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
A	SALES			
	SALE OF POWER	810101	3755118689	3702366477
	SALE OF POWER-REGULATED	810102	216062174	5013893
	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	172394777	161970772
	CONGESTION CHARGES	810901	3489819	1180761
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
	SALE OF POWER-NOT BILLED	812001	11440978	225179456
	Earlier year Sales	812002	154810270	76358
		Total (Sales)	4313316707	4095787717
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT) ACCOUNT	924001		0
			0	0
	Less :			
	Tariff Adjustments	820103	-2308943	27777044
	Regulated Power Adjustment	820105, 820106	135653777	2606082
	INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING	980170	0	0
			4179971873	4065404591
B	ADVANCE AGAINST DEPRECIATION -Written back during the year			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HI	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREI	820102	100309548	100309548
		sub-total	100309548	100309548
C	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	91686631	227861
	Interest on UI charges Receivable	841403	6033	102178
		sub-total	91692664	330039
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			
	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	488953	396117
	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	488953	396117
	Employee's Loans and Advances			
	INTEREST FROM EMPLOYEE ON HBA	840501	2154848	1852107
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	383031	281389
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	34433	20731
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	63561	81809
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	0

	sub-total	2635873	2236036
Others			
INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
ON BEHALF OF OTHER AGENCIES	840603	0	0
INTEREST INCOME BONDS	840401	0	0
INCOME FROM SUBSIDIARY	840206	0	0
Interest on Public Deposit Account	840303	0	0
	sub-total	0	0
LATE PAYMENT SURCHARGE	840101	9797526	4667523
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	142635	1433799
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SU	841503	0	0
	sub-total	142635	1433799
Liabilities/Provisions not required written back			
LIABILITY NOT REQUIRED WRITTEN BACK	840901	2270776	1050614
PROVISION NOT REQUIRED WRITTEN BACK	840902	1808537	68705043
	sub-total	4079313	69755657
Others			
RENT/HIRE CHARGES FROM CONTRACTORS	840701	17713	122293
RENT/HIRE CHARGES EMPLOYEES	840702	0	0
RENT/HIRE CHARGES-OTHERS	840708	53790	0
Sale of Scrap	840801	0	0
OTHER INCOME	841001	12070811	3852157
0	841002	0	0
TOWNSHIP RECOVERIES	841201	3633849	1572401
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 CONTRIBUTIC	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	671712	446632
ELECTRICITY RECOVERY	841703	3251093	2399217
TELEPHONE RECOVERY	841704	0	1164
STAFF CAR RECOVERY	841705	0	0
CABLE CHARGES	841706	0	320
LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
MISC. CHARGES	841709	0	0
GUEST HOUSE RECOVERY	841710	823743	431223
	sub-total	20522711	8825407
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	4831410	8645080
Other Income <PID>	849995	0	0
Other Income <Corporate/Regional Office>	980401	-227848	-420605
	Allocated to Units	4603562	8224475
	Total (Other Income)		
Income transferred to EDC	Less :		
INTEREST ON LOANS AND ADVANCES	980171	0	0
MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0

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PROFIT ON SALE OF ASSETS	980173	0	0
PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
Rent/Hire Charges	980175	0	0
Exchange rate variation (Credit)	980151	0	0
Other Income <Corporate/Regional Office>	980191	0	0
	Trf. To EDC	0	0
Income transferred to contract and consultancy expenses	Less :		
RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0
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	4060470	10700895
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920103	157544	322991
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-	920104	2105481	1427495
	sub-total	6323495	12451381
Repair and maintenance			
Building			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT E	920201	101799	48797
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER	920202	7047938	5480239
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDI	920203	0	2000
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIV	920204	204640	15855
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMIN	920205	1195805	189157
REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFI	920206	831156	415292
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BU	920210	4798439	612343
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDEI	920211	5969702	3835864
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDIN	920212	6120627	1268573
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDIN	920213	494159	11822
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920214	5642377	3879763
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	145603	39532
REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	3871324	514426
REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1749559	1515014
REPAIR AND MAINTENACE-CLUB BUILDING	920218	102164	84250
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	1637016	418025
	sub-total	39912308	18330952
Machinery			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POI	920401	3685577	2917938
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-M	920402	851835	1154927
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PL	920403	12841	1168964
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER I	920404	1888322	2207996

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REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER	920405	655156	934649
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIP	920406	966383	1305423
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION	920501	317867	356018
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTI	920502	59105	158612
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLAN	920503	21643	1035
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND M	920810	1365445	0
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLAN	920811	69251954	4476422
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHI	920812	48195	1055693
	sub-total	79124323	15737677
Others			
DESILTATION EXPENSES	920301	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESE	920304	1799149	723457
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AI	920305	6675457	5337038
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	39239	119331
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHA	920307	169109	346760
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO	920308	0	0
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL	920309	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULA	920310	3001	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER	920311	218584	1286217
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING S	920312	0	0
Repair and Maintenance DG Set-Other than Residential	920601	228806	48642
REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0
REPAIR AND MAINTENANCE-COMPUTERS	920604	925545	625853
REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERV	920605	5380	102723
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	5597298	2866724
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	6981545	4326898
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES,	920701	839257	459501
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, I	920702	24949528	16452258
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULV	920703	2025715	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	779001	115883
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY	920711	135929	397168
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	10185	115309
Repair and Maintenance-materials consumed-Light Vehicles other th	920713	220963	206581
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT V	920714	122322	8628
Repair and Maintenance-other expenses-Light Vehicles other than Ca	920715	0	0
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	286030	76765
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	102235	298736
REPAIR AND MAINTENANCE- OTHERS	920731	1288464	822336
Repair and Maintenance-materials consumed- Car/Jeep	920732	108754	70334
Repair and Maintenance-other expenses-Car/Jeep	920733	74642	44112
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTE	920801	0	1546290
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATIN	920802	2213392	390518
SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0	0
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
	sub-total	55799530	36788062

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Direct Expebditure on Contract, Project Management and Consultancy Works			
DIRECT EXPENSES-CONTRACTORS	960101	0	0
DIRECT EXPENSES-MATERIALS	960102	0	0
DIRECT EXPENSES-SUPPLIES	960103	0	0
DIRECT EXPENSES-LABOUR	960104	0	0
DIRECT EXPENSES-HIRE CHARGES	960105	0	0
DIRECT EXPENSES-MATERIAL	960201	0	0
DIRECT EXPENSES-SUPPLIES	960202	0	0
DIRECT EXPENSES-LABOUR	960203	0	0
DIRECT EXPENSES-OTHERS	960204	0	0
	sub-total	0	0
Miscellaneous operational expenses			
Rent			
RENT OFFICE	921101	0	0
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
RENT RESIDENTIAL	921103	0	0
RENT-LAND /LEASE RENTAL	921104	322016	0
Hiring of Vehicles other than Car/Jeep	921105	73029	446618
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
Hiring of Vehicles-Car/Jeep	921108	9616040	6423131
Hiring of Aircraft/Helicopter	921109	0	0
	sub-total	10011085	6869749
Rates and taxes			
RATES AND TAXES-VEHICLES	921201	893571	613940
RATES AND TAXES-BUILDINGS	921202	0	0
RATES AND TAXES-OTHERS	921204	53390	211598
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	200780	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	401096	759801
WEALTH TAX	970503	0	0
	sub-total	1548837	1585339
Insurance			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	280353	79679
Insurance premium of Vehicles other than Car/Jeep	921312	0	346259
INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
Insurance premium of Vehicles-Car/Jeep	921314	320901	25867
INSURANCE- FIDELITY	921315	0	0
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	1362	1335
INSURANCE-TRANSIT INSURANCE	921317	14285	70228
INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
INSURANCE -STAFF LOANS	921319	0	0
INSURANCE- INDL. ALL RISK	921320	95310313	68124096
INSURANCE- OTHERS	921325	1863	0
	sub-total	95929077	68647464
Utilization of Self Insurance Fund	921801	0	0
Security expenses			
Security Expenses -CISF-Residential	921401	0	0
Security Expenses -Others-Residential	921402	1080170	893984
Security Expenses -CISF-Other than Residential	921403	84970436	70484034
Security Expenses -Others-Other than Residential	921404	13781247	7999740
	sub-total	99831853	79377758
Electricity Charges			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	3020	0
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0

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ELECTRICITY EXPENSES-OFFICE	921506	17293363	19526784
Electricity Expenses-Residential	921507	11087080	9573425
Electricity Expenses – Other than Office & Residential	921510	10426900	6072692
WHEELING CHARGES PAID	921511	0	0
	sub-total	**38810363**	**35172901**
Travelling and Conveyance			
CONVEYANCE EXPENSES -Other than training	921601	295399	227572
INLAND TRAVEL	921602	3080648	2845200
INLAND TRAVEL-TRAINING	921603	221026	70169
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
FOREIGN TRAVEL	921605	487602	1585
FOREIGN TRAVEL -TRAINING	921606	0	0
Inland Travel-Conference	921607	0	0
Foreign Travel-Conference	921608	0	0
Inland Travelling Expenses - Directors	921610	0	0
TRANSFER TA EXPENSES	921611	1528578	616065
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	3216373	3640075
Daily Allowance / Boarding & Lodging Charges- Training	921613	7819	0
Conveyance Expenses - Training	921614	0	0
Foreign Travel Expenses - Directors	921615	0	0
	sub-total	**8837445**	**7400666**
Expenses on Vehicles			
POL EXPENSE ON CARS/ JEEPS	921701	417584	394908
POL EXPENSE ON TRANSPORT VEHICLE	921702	956499	1875452
POL EXPENSE ON HEAVY VEHICLE	921703	1415826	1154110
POL ON OTHERS	921707	90921	72420
	sub-total	**2880830**	**3496890**
Telephone, telex and postage			
TELEX AND POSTAGE	922001	76297	60878
TELEGRAM AND WIRELESS CHARGES	922002	0	0
COURIER CHARGES	922003	0	0
TELEPHONE CHARGES	922004	1686077	1067834
SATELLITE COMMUNICATION EXPENSES	922006	1158114	2294975
EMAIL/INTERNET EXPENSES	922007	1379726	34318
OTHER COMMUNICATION EXPENSES	922010	0	0
	sub-total	**4300214**	**3458005**
Advertisement and publicity			
ADVERTISEMENT RECRUITMENT	922101	0	27195
ADVERTISEMENT TENDERS	922102	2016579	2158699
PUBLICITY NEWSPAPERS	922103	221208	212069
PUBLICITY JOURNALS	922104	0	90905
PUBLICITY SOUVENIRS	922105	0	0
CONFERENCE EXPENSES	922106	0	0
EXHIBITIONS EXPENSES	922107	0	0
MISC. PUBLIC RELATION	922108	0	123406
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 Ager	922114	0	0
Sponsorship expenses on events other than Sports-Others	922115	0	0
ADVERTISEMENT OTHERS	922120	0	0
	sub-total	**2237787**	**2612274**
Entertainment and hospitality expenses			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FO	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	40050	0
	sub-total	**40050**	**0**
Donation			
CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
OTHER CONTRIBUTION TO DONATION	922302	0	0
	sub-total	**0**	**0**

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Printing and stationery			
PRINTING AND STATIONERY	922401	704421	718931
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIA	922402	0	0
REPORT PREPARATION-CD/FLOPPIES	922403	0	0
PRINTING AND BINDING OF REPORT	922404	0	7034
COMPUTER STATIONERY	922405	124780	18378
COMPUTER CONSUMABLES	922406	999913	805953
PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE OF D	922407	0	0
	sub-total	1829114	1550296
Books and periodicals			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	553
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	29507	24444
	sub-total	29507	24997
Consultancy charges			
-Indigenous			
LEGAL EXPENSES	922601	354929	302807
PAYMENT TO CONSULTANTS	922602	141321	350210
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWING	922606	0	0
PAYMENT TO INTERNAL AUDITORS	922608	106135	165433
OTHER CHARGES	922615	0	0
	sub-total	602385	818450
-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	712122	0
Loss on assets			
LOSS ON SALE OF ASSET	923701	68166	65299
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURP	923720	213562	204689
NORMAL LOSS ON STORE & INVENTORIES	923401	39017	56844
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	1
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	320745	326833
Interest payment on court/arbitration cases			
Interest Payment on Court/Arbitration Cases	922801	0	0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM I	922802	0	0
Interest -	922803	0	0
	sub-total	0	0
Interest to beneficiary states			
INTEREST TO BENEFICIARY STATES	941601	1215287	2693539
INTEREST ON UI CHARGES PAYABLE	941602	0	0
	sub-total	1215287	2693539

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Rebate to customers			
REBATE TO CUSTOMERS	941101	7112756	5885652
INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total	**7112756**	**5885652**
COMMUNITY DEVELOPMENT EXPENSES	925101	0	0
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
CSR & SD - Health Care and Sanitation Expenditure	925103	623387	1224937
CSR & SD - Education & Skill Development	925104	108000	701209
CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
CSR & SD - Enviornment Expenditure	925106	0	723672
CSR & SD - Art & Curlture Expenditure	925107	0	0
CSR & SD - Ex-Arm Forces	925108	0	0
CSR & SD - Sports	925109	0	0
CSR & SD - National Welfare Fund	925110	0	0
CSR & SD - Fund for Technology & Research	925111	0	0
CSR & SD - Rurla Development Expenditure	925112	347611	1376332
CSR & SD - Capacity Building	925113	0	0
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
	sub-total	**1078998**	**4026150**
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	5145992	6338967
EXPENSES ON INTERNAL EXAMINATION	925014	0	0
Gifts to Others	925016	0	0
Participation Fee - Conference/Training	925017	0	6000
Festival Celebration Expenses - other than Independence/Republic Da	925018	250000	180000
Independence/Republic Day Celebration expenses	925019	71175	63150
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	0	0
Expenditure on Food/Beverages - in house training/temporary trainir	925023	195533	141038
Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0
PETITION FEE /REGISTRATION FEE /OTHER FEE – To CERC/RLDC/RPC	925027	8627565	9615125
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	0	0
Briefcase Reimbursement	925031	0	0
Operational / Running Expenses of Hospital	925032	1631884	0
COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
Operating Expenses of DG Set-Other than Residential	925001	561165	728010
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
HORTICULTURE EXPENSES	925005	0	0
Operational/Running Expenses of Kendriya Vidyalay	925006	23658540	16869381
Operational/Running Expenses of Other Schools	925007	0	0
TENDER EXPENSES	925008	0	0
Operational/Running Expenses of Guest House/Transit Hostel	925009	6937962	2879617
WATER CHARGES	925012	1680	0
EXPENSES ON DEPARTMENTAL MEETING	925013	69456	35498
CONSUMPTION OF LOOSE TOOLS	925015	42538	36344
MISCELLANEOUS EXPENSES	925020	2252522	967094
Share of Beneficiaries in Regulated Power	925024	0	0
OPERATING EXPENSES OF DG SET - Residential	925025	0	0
PRELIMINARY EXPENSES	710101	0	0
OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
IPO/ BUY BACK- Expenses			
IPO/ BUY BACK- FILING FEES	925201	0	0
IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
IPO/ BUY BACK-LISTING FEES	925203	0	0
IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0

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IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0	0
IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy Back	925208	0	0
IPO/ BUY BACK-AUDIT FEE	925209	0	0
IPO/ BUY BACK- POSTAGE	925210	0	0
Post Share Issue Expenses			
SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
DEPOSITARY EXPENSES	941903	0	0
EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
SHARE ISSUE EXPENSES			
Filing Fees	710401	0	0
Legal Expenses	710402	0	0
Listing Fees	710403	0	0
Lead Manager Fees & Expenses	710404	0	0
Registrar's Expenses	710405	0	0
Printing & Stationary	710406	0	0
Advertisement/Publicity & Marketing Expenses	710407	0	0
Other Miscellaneous IPO Expenses	710408	0	0
Audit Fee	710409	0	0
	sub-total	**49446012**	**37860224**
Exchange rate variation (Debit)			
EXCHANGE RATE VARIATION (LOSS)	923801	0	0
ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
	sub-total	**0**	**0**
Auditors remuneration			
STATUTORY AUDIT FEES	923101	0	0
TAX AUDIT FEES	923102	0	0
PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0	0
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0	0
OTHER MATTERS	923106	0	146068
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
COST AUDIT FEES	923108	76593	67416
COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	5379
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total	**76593**	**218863**
Director expenses			
DIRECTORS SITTING FEES	923001	0	0
Research and development expenses			
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0
EXP. ON REGULATED POWER	925029	15614384	564857
REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	-15614384	-564857
	Total	**0**	**0**
CO/ Regional Office Allocation to Units			
Generation, Administration and Other Expenses <Corporate/Regional	**929999**	19881440	42212228
Generation, Administration and Other Expenses <PID>	**929995**	0	0
Generation, Administration and Other Expenses <Corporate/Regional	**980403**	-4389859	-1354102
	Total (Generation & Adm	**15491581**	**40858126**

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. & EQUII	980111	0	0
REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
RENT/HIRING CHARGES	980114	0	0
RATES AND TAXES	980115	0	0
INSURANCE	980116	0	0
SECURITY EXPENSES	980117	0	0

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ELECTRICITY EXPENSES	980118	0	0
TRAVELLING & CONVEYANCE	980119	0	0
EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
ADVERTISEMENT PUBLICITY	980122	0	0
ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
PRINTING & STATIONERY	980124	0	0
OTHER EXPENSES	980125	0	0
DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
DESIGN & CONSULTANCY-FOREIGN	980127	0	0
LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
LOSSES ON SALE OF ASSETS	980130	0	0
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA	980131	0	0
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
LAND ACQUISITION & REHABILITATION	980133	0	0
Remuneration to Auditors	980152	0	0
Generation, Administration and Other Expenses <Corporate/Regional	980193	0	0
EXCHANGE RATE VARIATION(Debit Bal.)	980150	0	0
	sub-total	0	0
Expense transferred to contract and consultancy expenses			
REPAIRS AND MAINTENANCE	980202	0	0
ADMINISTRATION AND OTHER EXPENSES	980203	0	0
Remuneration to Auditors	980209	0	0
REPAIR AND MAINTENANCE	980303	0	0
ADMINISTRATION AND OTHER EXPENSES	980304	0	0
Generation, Administration and Other Expenses <Corporate/Regional	980603	0	0
	Transfer to 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	1589566	0
BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION CC	950503	0	0
	sub-total	1589566	0
Bad and doubtful advances / deposits provided			
BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
	sub-total	0	0
Bad and doubtful Interest / claims provided			
BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
DOUBTFUL INTEREST PROVIDED FOR	950703	0	1917736
	sub-total	0	1917736
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	0

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LOSS ON STORE PROVIDED FOR	951302	0	0
	sub-total	0	0
Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
Provision for expenditure on CAT Plan	951401	0	0
Others			
PROVISION FOR OTHER EXPENSES	952001	0	0
CO/ Regional Office Allocation to Units			
Provisions <Corporate/Regional Office>	959999	0	8690
Provisions <PID>	959995	0	0
Provisions <Corporate/Regional Office>	980407	0	0
	Allocated to Units	0	8690
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	60379557	41234834
DEARNESS ALLOWANCE (EXEC)	900112	61996069	37783658
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
HOUSE RENT ALLOWANCE (EXEC)	900114	1598945	1023711
INCENTIVE (EXEC)	900115	300	0
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2940379	2255957
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	288700	271225
NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
HINDI ALLOWANCE (EXEC)	900120	1400	0
CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	7393250	5018976
TRANSPORT ALLOWANCE (EXEC)	900124	0	500
ELECTRICITY SUBSIDY (EXEC)	900125	0	0
CANTEEN SUBSIDY (EXEC)	900126	0	0
HONORARIUM (EXEC)	900127	14450	64950
Earned Leave Encashment (Executive)	900128	5721072	3629896
PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	18799657	11997049
WASHING ALLOWANCE (EXEC)	900130	0	0

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SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	5362853	3179201
Casual/Optional Leave Encashment (Executive)	900133	0	0
HPL Encashment (Executive)	900134	1015960	2433508
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	16412066	17936287
DEARNESS ALLOWANCE (SUPERVISOR)	900141	16646005	16464786
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	925803	533439
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	499130	896067
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
WASHING ALLOW (SUPERVISOR)	900147	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	13700	51650
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	0
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
HONORARIUM (SUPERVISOR)	900157	0	1350
Earned Leave Encashment (Supervisor)	900158	4987599	4483711
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	2852188	3231388
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	622174	703197
Casual/Optional Leave Encashment (Supervisor)	900162	0	0
HPL Encashment (Supervisor)	900163	2469771	3007884
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	109402709	94612824
DEARNESS ALLOWANCE (WORKMEN)	900167	110441764	85915513
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
HOUSE RENT ALLOWANCE (WORKMEN)	900169	4931114	3622365
INCENTIVE (WORKMEN)	900170	0	0
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	5239861	5178533
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
WASHING ALLOW (WORKMEN)	900173	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	428500	447840
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	4800	1200
ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
CANTEEN SUBSIDY (WORKMEN)	900182	0	0
HONORARIUM (WORKMEN)	900183	450	1550
Earned Leave Encashment (Workmen)	900184	22602430	15634705
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	25698834	22758020
OTHER ALLOWANCE (WORKMEN)	900186	0	0
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
CASH HANDLING ALLOWANCES	900188	0	0
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	1144711	902371
Casual/Optional Leave Encashment (Workmen)	900190	0	0
HPL Encashment (Workmen)	900191	6294312	8991733
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	9332679	-22306332
VRS TO EXECUTIVES-EXGRATIA	900301	0	0
VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
VRS TO SUPERVISOR-EXGRATIA	900303	0	0

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VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
VRS TO WORKMEN-EXGRATIA	900305	1836902	3341130
VRS TO WORKMEN-NOTICE PAY	900306	0	22274
Perks & Allowances (Cafeteria)-Director-Canteen Allowance/Meal Vo	900601	0	0
Perks & Allowances (Cafeteria)-Director-Children Education Allowanc	900602	0	0
Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
Perks & Allowances (Cafeteria)-Director-Professional Updation Allow	900604	0	0
Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allo	900605	0	0
Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenanc	900607	0	0
Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0
Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Lit	900610	0	0
Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0
Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0
Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0
Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/Meal V	900626	2216406	1712247
Perks & Allowances (Cafeteria)-Executive-Children Education Allowan	900627	3376678	2139554
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	1150014	680051
Perks & Allowances (Cafeteria)-Executive-Professional Updation Allov	900629	1632432	1230781
Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport All	900630	3529273	2597985
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	770905	443267
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenar	900632	1100391	785923
Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	1005928	786452
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	795519	510155
Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional L	900635	1843427	1250800
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	950279	702564
Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	592371	397751
Perks & Allowances (Cafeteria)-Executive-Self Development Allowanc	900638	2260484	1384540
Perks & Allowances (Cafeteria)-Executive-Club Membership Allowanc	900639	196599	179958
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	206323	148601
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	5124401	3663203
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	877043	290426
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWA	900651	439993	479592
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOV	900652	552638	641675
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALL	900653	270220	409846
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMEN	900654	529004	682341
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	851833	1170069
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRAT	900656	657250	668861
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	44097	56725
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVA	900658	186885	186745
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOW	900659	814639	720227
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & I	900660	364207	399008
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWA	900661	534424	601097
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATI	900662	947902	855918
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	723834	438809
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWA	900664	44114	58445
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	420179	502397
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTEI	900666	54325	73556
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLC	900667	0	13019
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWAI	900676	5041601	3953214
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOW	900677	4478223	3879804
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLC	900678	2783588	2616875
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMEN	900679	3534282	2695416
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	7315618	6980377
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATI	900681	5528624	4905230
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	313960	294588
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVAT	900683	1346723	1173592
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOW,	900684	2840324	2383766
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & M	900685	1151034	877751

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PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWAN	900686	4654494	4238063
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATIC	900687	4078464	3383835
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	2091801	1728837
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWAN	900689	89613	72640
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	2767128	2238058
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTEN	900691	912876	928123
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLO\	900692	179234	136603
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	11364	0
	sub-total	592483062	444676310
Gratuity and contribution to provident fund (including administration fees)			
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (	900203	0	0
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	12856769	8374902
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1621623	917391
Company's Contribution to PF on Leave Encashment (Executive)	900213	94251	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND	900214	16673150	13225900
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	3641150	3713376
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISO	900241	251250	335535
Company's Contribution to PF on Leave Encashment (Supervisor)	900242	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(S	900243	4515080	4883987
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	22148618	18585777
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	3645037	2590980
Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND	900253	29828419	25002366
PF ADMINISTRATION CHARGES	900261	665698	502193
EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
EPS ADMINISTRATION CHARGES	900265	0	0
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	4262048	2471327
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATIC	900267	0	0
	sub-total	100203093	80603734
Staff welfare expenses			
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	5980	0
LEAVE TRAVEL CONCESSION TAXABLE	900402	10413	0
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	4980565	3207845
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	4307094	2359870
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	6209345	5766960
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	244502	194243
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE	900415	189941	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAX	900417	1341980	1204917
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXA	900418	1518803	1396299
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0
LIVERIES AND UNIFORMS	900422	0	163000
EX-GRATIA PAYMENT	900423	0	0
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	609079	699970
LUNCH AND TEA SUBSIDY	900425	0	0
Baggage Allowance on Retirement	900426	0	79959
AWARDS TO EMPLOYEES	900427	0	0
NEW YEAR/OTHER GIFTS TO STAFF	900428	365600	219000
TRANSPORT FACILITY	900429	9304576	9205742
COST OF MEDICINE/APPLIANCES ETC.	900430	4352494	1586388
Conveyance/Transport expenses of employees-other than residence	900431	0	0
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
GROUP INSURANCE PREMIUM	900433	0	0
POL expenses of transport vehicles used for employees-other than re	900434	0	0
PROJECT COMMISSIONING AWARD	900435	0	0
OTHER COMPENSATION TO EMPLOYEES	900439	0	0
Membership Fee-Clubs other than Sports and Health Club	900440	0	0
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0

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MEMBERSHIP FEES-OTHERS	900442	0	0
Membership Fee-Sports Club	900443	0	0
Membership Fee-Health Club	900444	0	0
Initial Membership Fee-Clubs	900445	0	0
Rebate of additional interest on HBA	900446	42534	18241
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXEC	900447	741500	510500
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPE	900448	175100	216750
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WOR	900449	1362750	1193250
OTHER EXPENSES	900450	43410	143544
RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROV	900451	22018684	13883740
BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PRO	900452	0	-610537
Memento	900453	255000	220000
Memento - Actuarial	900454	0	-461013
	sub-total	58079350	41198668
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	91727090	155234501
Employees' Remuneration and Benefits <PID>	909995	0	0
Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	-80084287	-22957829
	Total	11642803	132276672
	Total (Employee Remuneration and Benefits)		
Employee cost transferred to EDC	Less :		
WAGES, ALLOWANCES AND BENEFITS	980101	0	0
Gratuity, Contribution to provident fund & pension scheme (including	980102	0	0
STAFF WELFARE EXPENSES	980103	0	0
LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	0	0
	Transfer to EDC	0	0
Transfer to Works	750400, 750401		
Employee cost transferred to contract and consultancy expenses	Less :		
EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0
	Transfer to Consulta	0	0
Employee cost transferred to deposit works			
Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	0

NOTE NO. : 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 C	940211	0	0
INTEREST ON 2A SERIES 2013 `8.54%' SECURED TAX FREE NON CUM	940212	0	0
INTEREST ON 2B SERIES 2013 `8.79%' SECURED TAX FREE CUM BON	940213	0	0

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 CC	940216	0	0
INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM NON CC	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	0	0
Interest on Foreign loan allocated to units	980503	0	0
	sub-total	0	0
Term loan			
INTEREST ON TERM LOAN	940401	0	0
INTEREST ON STL	940501	0	0
Interest on Term loan allocated to units	980504	0	0
	sub-total	0	0
Cash credit facilities /WCDL			
INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0
Interest on Cash credit facilities/WCDL allocated to units	980505	0	0
	sub-total	0	0
Other interest charges			
INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0
Other interest charges allocated to units	980506	0	0
	sub-total	0	0
Loss on Hedging Transactions			
Loss on Hedging Transactions	940801	0	0
Loss on Hedging Transactions allocated to units	980518	0	0
	sub-total	0	0
Bond issue/service expenses			
BROKERAGE	941001	0	0
COMMITMENT FEES	941002	0	0
FEES OF MANAGER TO ISSUE	941003	0	0
STATUTORY PRESS ANNOUNCEMENT	941004	0	0
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
LISTING FEES	941006	0	0
PRINTING AND STATIONARY	941007	0	0
ADVERTISEMENT AND PUBLICITY	941008	0	0
AUDIT FEES AND EXPENSES	941009	0	0
APPLICATION FEES/ FILING FEES	941010	0	0
LEGAL EXPENSES	941011	0	0
BANKERS HANDLING CHARGES	941012	0	0
EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0
TAXES, DUTIES AND OTHER EXPENSES	941014	0	0
OTHER ISSUE EXPENSES	941015	0	0
Bond issue/ service expenses allocated to units	980507	0	0
	sub-total	0	0
Royalty			
ROYALTY	941401	0	0
Royalty allocated to units	980511	0	0
	sub-total	0	0
Commitment fee			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	12366	48676
Commitment fee allocated to units	980509	0	0
	sub-total	12366	48676
Guarantee fee on loan			
GUARANTEE FEE ON GOI LOAN	941301	0	0
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0

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GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
Guarantee fee on loan allocated to units	980510	0	0
	sub-total	0	0
Other finance charges			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	5590	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	43891	33784
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	49481	33784
Exchange difference regarded as adjustment to Interest Cost	940701	0	0
Exchange difference regarded as adjustment to Interest Cost allocate	980517	0	0
	sub-total	0	0
Interest adjustment on account of FERV	949001	0	0
CO/ Regional Office Allocation to Units			
Interest and Finance Charges <Corporate/Regional Office>	949999	9060	22652
Interest and Finance Charges <PID>	949995	0	0
Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
	Allocated to Units	9060	22652
	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	8662592	8662610
ROADS, BRIDGES, CULVERTS, AERODROMES	930201	13104043	12393710
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	45391050	43185133
BUILDING CONTAINING WORKSHOP	930302	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	0	0
OFFICE BUILDINGS-PERMANENT	930304	4365600	1592187
OFFICE BUILDINGS-TEMPORARY	930305	0	0
STORES AND GODOWN BUILDINGS	930306	205559	199683

NHPC LIMITED FARIDABAD

ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL,	930321	15357068	12367833
RAILWAY SIDINGS	930501	0	0
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROME	930601	341288301	326932777
GENERATING PLANT AND MACHINERY	930701	135388164	126600320
PLANT AND MACHINERY-SUB STATION	930801	1101793	967187
TRANSMISSION LINES	930901	653411	634254
PLANT AND MACHINERY-OTHERS	931001	1580874	591411
CONSTRUCTION PLANT AND EQUIPMENT	931101	1721263	5135309
WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	798078	746209
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	1089598	1061543
POWER SUPPLY SYSTEM-POWER PLANT	931401	108644	84661
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	4351	0
Vehicles other than Motor Car/Jeep	931501	162659	157968
Motor Car/Jeep	931502	69079	16770
AIRCRAFT/BOATS	931601	70339	68700
FURNITURE, FIXTURES AND EQUIPMENT	931701	1514694	539526
COMPUTERS	931801	1437076	2730220
COMMUNICATION EQUIPMENTS	931901	558247	480227
OFFICE EQUIPMENTS	932001	1747612	953376
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AN	932101	0	0
AMORTISATION OF INTANGIBLE ASSETS	932201	19375	205597
OTHER ASSETS	932501	3808894	2667299
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
FIXED ASSETS OF MINOR VALUE >750<5000	932801	217790	500124
	Depreciation for the	580426154	549474634
Depreciation adjustment of account of FERV	939001	0	0
CO/ Regional Office Allocation to Units			
Depreciation <Corporate/Regional Office>	939999	4890130	6530165
Depreciation <PID>	939995	0	0
Depreciation <Corporate/Regional Office>	980404	-570473	-90229
	Allocated to units	4319657	6439936
	Total (Depreciatior	584745811	555914570
Depreciation transferred to EDC/ Units			
DEPRECIATION DURING CONSTRUCTION	980160	0	0
Depreciation <Corporate/Regional Office>	980194	0	0
	Transfer to EDC	0	0
Depreciation transferred to contract and consultancy expenses			
DEPRECIATION	980206	0	0
DEPRECIATION	980305	0	0
Depreciation <Corporate/Regional Office>	980604	0	0
	Transfer to Contract & Cor	0	0
Depreciation transferred to deposit works			
Depreciation- Recoverable from Deposit Works	980703	0	0

NOTE NO. 2 PRIOR PERIOD EXPENDITURE

Particulars	Linkage	Period ended on 31st March, 2016	Period ended on 31st March, 2015
Income			
PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
Advance Against Depreciation Written Back	860103	0	0
INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0
OTHER PRIOR PERIOD INCOMES	860121	0	0
	Total (Prior Period Inc	0	0
Expenditure			
EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
REPAIR AND MAINTENANCE	950403	0	0
FINANCE COST	950424	0	0
DEPRECIATION & AMORTIZATION EXPENSES	950425	0	0
OTHERS	950450	-162179	-3780432

NHPC LIMITED FARIDABAD

	Total (Prior Period Exper	(162179)	(3780432)
CO/ Regional Office Allocation to Units			
Prior Period Adjustments (Net) <Corporate/Regional Office>	959998	-22890	86380
Prior Period Adjustments (Net) <PID>	959994	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
	Allocated to Units	(22890)	86380
	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	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 (including	960113	0	0

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

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	Total			
	Other Income <Corporate/Regional Office>	960190	0	0
	Generation, Administration and Other Expenses <Corporate/Regional	960192	0	0
	Employees' Remuneration and Benefits <Corporate/Regional Office>	960191	0	0
	Depreciation <Corporate/Regional Office>	960193	0	0
	Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
	Provisions <Corporate/Regional Office>	960196	0	0
	Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
		sub-total	0	0
	Receipts and recoveries	Less :		
	MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
	Receipts and Recoveries-Miscellaneous	960225	0	0
		sub-total	0	0
	Prior Period Adjustments			
	PRIOR PERIOD EXPENSES	960135	0	0
	CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0
	Period Period expenses transferred to Contract & Consultancy	sub-total	0	0

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			

NHPC LIMITED FARIDABAD

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

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : CHAMERA-I 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	8,749,692,979	9,304,063,139	9,813,698,267
b) Capital Work In Progress	2.2	155,881,752	13,645,325	2,713,549
c) Investment Property	2.3	-	-	-
d) Other Intangible Assets	2.4	61,493,344	70,022,680	78,704,647
e) Financial Assets				
i) Investments	3.1	-	-	-
ii) Loans	3.2	-	43,322,899	38,195,414
iii) Others	3.3	-	-	-
f) Other Non Current Assets	4	6,865,985	(4,710,961)	6,869,585
(2) CURRENT ASSETS				
a) Inventories	5	73,784,200	64,017,739	64,677,967
b) Financial Assets				
i) Investments	6	-	-	-
ii) Trade Receivables	7	-	-	-
iii) Cash & Cash Equivalents	8	289,675	123,760	42,037
iv) Bank balances	9	-	-	-
v) Loans	10	-	22,797,937	23,759,052
vi) Others	11	428,610	1,694,874	521,027
c) Current Tax Assets (Net)	12	-	-	-
d) Other Current Assets	13	36,599,202	51,181,750	33,410,656
TOTAL ASSETS		9,085,035,747	9,566,159,142	10,062,592,201
(3) Regulatory Deferral Account Debit Balances	14	-	-	-
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		9,085,035,747	9,566,159,142	10,062,592,201
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Equity Share Capital	15.1	-	-	-
(b) Other Equity	15.2	2,237,887,767	2,810,491,146	2,619,042,833
(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	740,320	445,112	275,808
b) Provisions	17	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-
d) Other non-current Liabilities	19	1,203,714,600	1,304,024,149	1,404,333,697
(3) CURRENT LIABILITIES				
a) Financial Liabilities				
i) Trade Payables	20.1			
Total outstanding dues of micro enterprises and small enterprises		6,543,188	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		61,914,325	79,825,079	37,800,742
ii) Other financial liabilities	20.2	15,038,630	14,318,750	9,170,929
b) Other Current Liabilities	21	112,592,430	118,104,939	119,681,007
c) Provisions	22	682,843,202	688,206,964	681,805,898
d) Current Tax Liabilities (Net)	23	-	-	-
(4) FUND FROM C.O.	15.3	4,763,761,285	4,550,743,003	5,190,481,287
TOTAL EQUITY & LIABILITIES		9,085,035,747	9,566,159,142	10,062,592,201

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

NHPC LIMITED FARIDABAD

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

(CA Tripti Mittal)
Partner
M.No. 504467

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Sanjay Kumar Singh
Manager (Finance)

N S Parmeshwaran
General Manager

Place: KHAIRI
Date: 17.04.2017

NHPC LIMITED

Name of the Unit : CHAMERA-I 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	3,853,188,744	4,593,515,051
ii) Other Income	25	230,209,002	47,553,323
TOTAL INCOME		4,083,397,746	4,641,068,374
EXPENSES			
i) Generation and Other Expenses	26	494,820,153	520,387,361
ii) Employee Benefits Expense	27	808,853,059	724,769,437
iii) Finance Cost	28	174,000	118,367
iv) Depreciation & Amortization Expense	29	532,595,162	585,506,794
TOTAL EXPENSES		1,836,442,374	1,830,781,959
Profit before Exceptional items,Rate Regulated Activities and Tax		2,246,955,372	2,810,286,415
Exceptional items		-	-
PROFIT BEFORE TAX		2,246,955,372	2,810,286,415
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		2,246,955,372	2,810,286,415
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.		2,246,955,372	2,810,286,415
Profit for the year from continuing operations (A)		2,246,955,372	2,810,286,415
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		(9,786,081)	-
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)		(9,786,081)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		2,237,169,291	2,810,286,415
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-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

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

(CA Tripti Mittal)
Partner
M.No. 504467

GUPTA & GUPTA ASSOCIATES CHARTERED ACCOUNTANTS

Sanjay Kumar Singh
Manager (Finance)

N S Parmeshwaran
General Manager

Place: KHAIRI
Date: 17.04.2017

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NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES AND COMPANY INFORMATION

(i) Reporting entity

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

(ii) Basis of preparation

(a) Statement of Compliance

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

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

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

(b) Basis of Measurement

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

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

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

(c) Functional and presentation currency

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

(d) Use of estimates and management judgements

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

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

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

Critical judgements in applying accounting policies

- Determining whether an arrangement contains a lease

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

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NHPC LIMITED

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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

-the arrangement conveys a right to use the asset.

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

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

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

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

Key sources of estimation of uncertainty

i) Useful life of property, plant and equipment

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

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

ii) Recoverable amount of property, plant and equipment

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

iii) Post-retirement benefit plans

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

iv) Revenues

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

v) Provisions and contingencies

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

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GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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

1.0 Property, plant and equipment (PPE)

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

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

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

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

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

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

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

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

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

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

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

2.0 Capital work in Progress

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

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

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

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

3.0 Investment Property

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

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

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

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

4.0 Intangible Assets

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

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

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



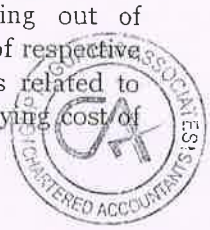
d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.

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

5.0 Foreign Currency Transactions

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

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



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

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

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

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

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

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

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

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

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

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

Debt instrument at FVTOCI

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

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

ii) The asset's contractual cash flows represent SPPI

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

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

Equity investments:

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

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

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

d) Derecognition

A financial asset is derecognised only when:

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

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

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

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

e) Impairment of financial assets

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

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

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

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under Ind AS 18, Revenue.

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

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

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.

13.0 Government Grants

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

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

14.0 Provisions, Contingent Liabilities and Contingent Assets

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

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

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

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

15.0 Revenue Recognition and Other Income

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

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

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

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

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

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

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

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

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

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

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

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

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16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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.

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

18.0 Depreciation and amortization

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

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

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

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

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

(i) Construction Plant & Machinery

(ii) Computer & Peripherals

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

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

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

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

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

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

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

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

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

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

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

19.0 Impairment of non-financial assets other than inventories

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

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

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

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

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

20.0 Income Taxes

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

a) Current tax

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

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

b) Deferred tax

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

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

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

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

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

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

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

21.0 Compensation from third parties

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

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

22.0 Segment Reporting

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

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

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

23.0 Leases

a) Company as a Lessee:

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

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

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

b) Company as a Lessor:

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

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

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

24.0 Statement of Cash Flows

a) **Cash and Cash equivalent:**

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

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

25.0 Current versus non-current classification

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

a) An asset is current when it is:

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

All other assets are classified as non-current.

b) A liability is current when:

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

All other liabilities are classified as non-current.

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

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26.0 Miscellaneous

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

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

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 31st March, 2017	As at 01-Apr-2016	For the Period	Adjustments	As at 31st March, 2017	As at 31st March, 2017	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land – Freehold	224085517	0	3249350	0	0	0	227334867	0			0	227334867	224085517
ii)	Land – Leasehold	208102	0	0	0	0	0	208102	208102	0	0	208102	0	0
iii)	Roads and Bridges	336995983	0	0	0	0	0	336995983	201682560	11198040	0	212880600	124115383	135313423
iv)	Buildings	2189726124	0		64328590	0	0	2125397534	1224143940	54905916	-22876768	1256173088	869224446	965582184
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)	11828400139	0	0	0	0	0	11828400139	6380365798	325835585	0	6706201383	5122198756	5448034341
vii)	Generating Plant and machinery	6657902918	0	5112830	0	681370	0	6662334378	4347024451	108486367	-465916	4455044902	2207289476	2310878467
viii)	Plant and machinery Sub station	33563989	0	3165146	812606	97233	0	35819296	16683888	1013195	-403651	17293432	18525864	16880101
ix)	Plant and machinery Transmission lines	25120945	0	0	947929	414298	0	23758718	13874837	632590	-1201269	13306158	10452560	11246108
x)	Plant and machinery Others	27516059	0	0	1945306	0	0	25570753	7323649	2130221	-670344	8783526	16787227	20192410
xi)	Construction Equipment	114596060	0	0	67133709	1620862	0	45841489	87685322	1536857	-63530253	25691926	20149563	26910738
xii)	Water Supply System/Drainage and Sewerage	41442834	0	0	0	0	0	41442834	14649237	1792077	0	16441314	25001520	26793597
xiii)	Electrical installations	2849387	0	0	372409	0	0	2476978	1233709	83484	-96825	1220368	1256610	1615678
xiv)	Vehicles	18177553	0	0	2205446	292749	0	15679358	13567994	155896	-1556157	12167733	3511625	4609559
xv)	Aircraft/ Boats	1867560	0	0	0	0	0	1867560	323667	68568	0	392235	1475325	1543893
xvi)	Furniture and fixture	36525884	0	615895	14517154	783325	0	21841300	20488079	651765	-8896393	12243451	9597849	16037805
xvii)	Computers	56097263	40900	2005359	5623339	11910	0	52508273	51136926	1169618	-5284477	47022067	5486206	4960337
xviii)	Communication Equipment	21192798	0	0	1784760	157265	0	19250773	12641193	479669	-1650506	11470356	7780417	8551605
xix)	Office Equipments	43156604	0	2644139	11282176	1425694	0	33092873	19104807	1184230	-6406608	13882429	19210444	24051797
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	122309782	0	13104965	10531342	2849855	0	122033550	65542095	3588009	-7386643	61743461	60290089	56767687
xxii)	Tangible Assets of minor value >750 and < Rs 5000	17049568	0	517132	5978935	287873	0	11299892	17041676	507083	-6253619	11295140	4752	7892
	Total	21798785069	40900	30414816	187463701	8622434	0	21633154650	12494721930	515419170	-126679429	12883461671	8749692979	9304063139
	Previous year	21741571832	1125022	63271727	285174	6898338		21798785069	11927888370	571744187	-4906497	12494726060	9304059009	9813683462

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Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 476621/- (Previous year Rs. 476621/-) covering an area of 3.66 hectare (Previous year 3.66 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 NIL hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. (Applicable for Subansari Lower Project only)

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

4) Underground works amounting to Rs. 633.51 Crores (Previous Year Rs. 633.51 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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

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

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

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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2017	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		
	-	-

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

OTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

I. o.	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 manually and make correction if required.

) 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	-

l) 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

Please check the figures manually and make correction if require 0

(Amount in ₹)

I.).	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	224238353	0	0	0	0	0	224238353	154215673	8663545	0	162879218	61359135	70022680
	Computer Software	4143838	2215	199099	1056416	0	0	3288736	4143838	67105	-1056416	3154527	134209	0
	Total	228382191	2215	199099	1056416	0	0	227527089	158359511	8730650	-1056416	166033745	61493344	70022680
	Previous year	228382191						228382191	149677544	8681967		158359511	70022680	78704647

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		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	188960267	0	35125250	0	0	0	224085517	0			0	224085517	188960267
ii)	Land – Leasehold	208102	0	0	0	0	0	208102	208102	0	0	208102	0	0
iii)	Roads and Bridges	336995983	0	0	0	0	0	336995983	188578517	13104043	0	201682560	135313423	148417466
iv)	Buildings	2180763476	0	8977453	0	14805	0	2189726124	1158824913	65319027	0	1224143940	965582184	1021938563
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)	11828400139	0	0	0	0	0	11828400139	6039077497	341288301	0	6380365798	5448034341	5789322642
vii)	Generating Plant and machinery	6650077782	0	7948093	0	122957	0	6657902918	4211758726	135419037	-153312	4347024451	2310878467	2438319056
viii)	Plant and machinerySub station	33757479	0	0	0	193490	0	33563989	15775563	1101793	-193468	16683888	16880101	17981916
ix)	Plant and machineryTransmission lines	25120945	0	0	0	0	0	25120945	13221426	653411	0	13874837	11246108	11899519
x)	Plant and machinery Others	26614184	0	916701	0	14826	0	27516059	5757598	1580874	-14823	7323649	20192410	20856586
xi)	Construction Equipment	115275428	0	144300	0	823668	0	114596060	86787714	1721263	-823655	87685322	26910738	28487714
xii)	Water Supply System/Drainage and Sewerage	40929898	0	512936	0	0	0	41442834	12761561	1887676	0	14649237	26793597	28168337
xiii)	Electrical installations	2849387	0	0	0	0	0	2849387	1120714	112995	0	1233709	1615678	1728673
xiv)	Vehicles	20300169	0	0	0	2122616	0	18177553	15246610	231738	-1910354	13567994	4609559	5053559
xv)	Aircraft/ Boats	1867560	0	0	0	0	0	1867560	253328	70339	0	323667	1543893	1614232
xvi)	Furniture and fixture	35962051	106600	582820	39544	86043	0	36525884	19021607	1514694	-48222	20488079	16037805	16940444
xvii)	Computers	56261288	183247	1428891	184005	1592158	0	56097263	51079213	1437076	-1379363	51136926	4960337	5182075
xviii)	Communication Equipment	21326978	0	24665	0	158845	0	21192798	12147488	558247	-64542	12641193	8551605	9179490
xix)	Office Equipments	41798546	0	1481850	55108	68684	0	43156604	17426033	1747612	-68838	19104807	24051797	24372513
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	117157249	813775	5910888	0	1572130	0	122309782	61889877	3808894	-156676	65542095	56767687	55267372
xxii)	Tangible Assets of minor value >750 and < Rs.5000	16959726	21400	217880	6517	142921	0	17049568	16951883	217790	-127997	17041676	7892	7843
	Total	21741586637	1125022	63271727	285174	6913143	0	21798785069	11927888370	571774810	-4941250	12494721930	9304063139	9813698267
	Previous year	21557973493	194751172	43685578	623572	2432534	-52067500	21741586637	11277185747	540606284	110096339	11927888370	9813698267	10280787746

Please check the figures manually and make correction if required.

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Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 476621/- (Previous year Rs. 476621/-) covering an area of 3.66 hectare (Previous year 3.66 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 NIL hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. (Applicable for Subansari Lower Project only)

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

4) Underground works amounting to Rs. 633.51 Crores (Previous Year Rs. 633.51 Crores), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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

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

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

NHPC LIMITED FARIDABAD

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

(Amount in ₹)

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

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NHPC LIMITED FARIDABAD

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(Amount in ₹)

E NO. 2.3 INVESTMENT PROPERTY

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

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 -

Fair Value of Investment property .....

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

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.

0 0

(Amount in ₹)

E NO. 2.4 Other Intangible Assets

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	224238353	0	0	0	0	0	224238353	145553081	8662592	0	154215673	70022680	78685272
Computer Software	4143838	0	0	0	0	0	4143838	4124463	19375	0	4143838	0	19375
Total	228382191	0	0	0	0	0	228382191	149677544	8681967	0	158359511	70022680	78704647
Previous year	227266373	1140451			24633		228382191	139740908	8868207	1068429	149677544	78704647	87525465

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GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 31st March, 2017
i)	Roads and Bridges	-				-
ii)	Buildings	12716333	13844722			26561055
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
v)	Generating Plant and Machinery	-	129278134			129278134
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	928992	26378230		27264659	42563
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)	13645325	169501086	-	27264659	155881752
	* For addition during the period refer Note No. 32					
	Construction Stores (for valuation refer Accounting Policy no.10)	10696280			-	10696280
	Less : Provisions for construction stores	10696280			-	10696280
	Sub total (b)	0	-	-	-	0
	TOTAL	13645325	169501086	-	27264659	155881752
	Previous year	2713549	12783111		1851335	13645325

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GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2015	Addition	Adjustment	Capitalised	As at 31-Mar-2016
i)	Roads and Bridges	-				-
ii)	Buildings	862214	11854119			12716333
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	1851335	928992		1851335	928992
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)	2713549	12783111	-	1851335	13645325
	* For addition during the period refer Note No. 32					
	Construction Stores (for valuation refer Accounting Policy no. 10)	10696280			-	10696280
	Less : Provisions for construction stores	10696280			-	10696280
	Sub total (b)	0	-	-	-	0
	TOTAL	2713549	12783111	-	1851335	13645325
	Previous year	748397	4410697		2445545	2713549

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)	-	41,634,431	35,187,187
- Unsecured (considered good)	-	1,688,468	3,008,227
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-
Sub-total	-	43,322,899	38,195,414
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	-	43,322,899	38,195,414
Provisions for doubtful Employees loans *1			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provisions for doubtful advances to Contractor/ Supplier *2			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Provisions for doubtful Loan to State Government *3			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-

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

NOTE NO. 3.3 NON-CURRENT - FINANCIAL ASSETS - OTHERS (Amount in ₹)

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

NOTE NO. 4 OTHER NON-CURRENT ASSETS (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A. CAPITAL ADVANCES			
Secured (considered good)	-	-	-
Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	-	-	-
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)	6,865,985	(4,710,961)	6,869,585
Less : Provision against demand raised by Govt.Depts.	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-
	6,865,985	(4,710,961)	6,869,585
ii) Other advances			
- Unsecured (considered good)	-	-	-
- Unsecured (considered doubtful)	-	-	-
	-	-	-
C. Others			
i) Defferred Foreign Currency Fluctuation			
Deferred Foreign Currency Fluctuation Assets	-	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-
	-	-	-
ii) Deferred Cost on Employee loans given			
Secured - Considered Good	-	-	-
Employee loans - Unsecured	-	-	-
	-	-	-
TOTAL	6,865,985	(4,710,961)	6,869,585

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

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GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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	91,141,911	93,302,999	94,747,589
Stores in transit/ pending inspection	-	-	-
Loose tools	692,756	950,192	781,069
Scrap inventory	231,832	1,500	1,500
Material at site	-	-	-
Material issued to contractors/ fabricators	-	-	-
Inventory for Self Generated VER's	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	18,282,299	30,236,952	30,852,191
TOTAL	73,784,200	64,017,739	64,677,967
*1 Provision for Obsolescence & Diminution in Value			
Opening Balance	30,236,952	30,852,191	30,852,191
Addition during the year			
Used during the year	11,954,653	615,239	
Reversed during the year			
Closing balance	18,282,299	30,236,952	30,852,191
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		1,589,566	
Used during the year		1,589,566	
Reversed during the year			
Closing balance	-	-	-
Explanatory Note: -			
i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.			
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above			
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.			
iv) Refer Note No. 34 for receivable pledged as security.-For Corporate Office only			

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NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS (Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
A	Balances with banks			
	• With scheduled banks			
i)	- In Current Account	251,246	75,977	5,747
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	38,429	47,783	36,290
D	Other Bank Balances	-	-	-
	TOTAL	289,675	123,760	42,037
	Explanatory Note: -			
	1) Cash on hand -(Includes stamps on hand)	16,483	19,337	15,844
	2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS (Amount in ₹)

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

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NOTE NO. 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)	-	8,011,787	8,281,117
- Unsecured (considered good)	-	14,786,150	15,477,935
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-
	-	22,797,937	23,759,052
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	-	22,797,937	23,759,052

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





NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS (Amount in ₹)

PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 1st April, 2015
Others			
a) Claims recoverables	9,673,721	10,842,074	9,739,971
Less: Provisions for Doubtful Claims *1	9,615,061	9,615,061	9,615,061
Sub-total	58,660	1,227,013	124,910
b) Interest Income accrured on Bank Deposits	369,950	467,861	396,117
c) Receivable from Subsidiaries / JV's	-	-	-
d) Interest recoverable from beneficiary	-	-	-
e) Lease Rent receivable-Current	-	-	-
f) Interest recievable on lease	-	-	-
TOTAL	428,610	1,694,874	521,027
*1 Provisions for Doubtful Claims			
Opening Balance	9,615,061	9,615,061	9,615,061
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	9,615,061	9,615,061	9,615,061

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	-	-	-

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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)	116,185,789	127,766,335	126,873,349
Less : Provision against demand raised by Govt Depts.	114,859,297	115,038,637	125,747,089
- Unsecured (considered doubtful)	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-
Sub-total	1,326,492	12,727,698	1,126,260
b) Advance to contractor / supplier			
- Secured (considered good)	-	-	-
- Unsecured (considered good)			
– Against bank guarantee	-	-	-
– Others	32	21	4,845,900
Less : Provisions for expenditure awaiting utilization certificate	-	-	-
- Unsecured (considered doubtful)	-	-	-
Less : Provisions for doubtful advances *2	-	-	-
Sub-total	32	21	4,845,900
c) Other advances - Employees			
- Unsecured (considered good)	-	252,614	326,646
- Unsecured (considered doubtful)			
Sub-total	-	252,614	326,646
d) Interest accrued on:			
Loan to State Government in settlement of dues from customers	-	-	-
Others			
- Considered Good	-	-	-
- Considered Doubtful	-	-	-
Less: Provisions for Doubtful Interest *3	-	-	-
Sub-total	-	-	-
C. Others			
a) Expenditure awaiting adjustment	-	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-	-
Sub-total	-	-	-
b) Losses awaiting write off sanction/pending investigation	-	-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-	-
Sub-total	-	-	-
c) Work In Progress			
Construction work in progress(on behalf of client)	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-
d) Receivable on account of unbilled revenue	-	-	-
e) Prepaid Expenditure	34,767,686	37,894,618	26,624,809
f) Deferred Employee Costs			
Secured - Considered Good	-	-	-
Unsecured	-	-	-
g) Surplus / Obsolete Assets held for disposal	504,992	306,799	487,041
h) Others	-	-	-
TOTAL	36,599,202	51,181,750	33,410,656
*1 Provisions for Doubtful Deposits			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)			
Opening Balance			
Addition during the year	-	-	-
Used during the year			
Reversed during the year			
Closing balance	-	-	-

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*3 Provisions for Doubtful Accrued Interest			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
*4 Provision for project expenses awaiting write off sanction			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction			
Opening Balance	-	-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance	-	-	-
Explanatory Note:-			
1 Loans and Advances due from Directors or other officers at the end of the year/ period -For Corporate Office only			
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only			
3 Receivable on account of unbilled revenue represents			
Difference of grossing up of ROE			
J&K water cess			
RLDC Charges			
Tax adjustment			
MEA Sales			
MAT Impact			
Effective Tax rate			
FERV			
Others			
(For Corporate Office Only)			
4 Surplus Assets / Obsolete Assets held for disposal are shwon at lower of book value and net realizable value.	504,992	306,799	487,041

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

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

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

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Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2017	As at 31st March, 2016	As at 01st April, 2015
1	Capital Reserve	-	-	-
2	Capital Redemption Reserve	-	-	-
3	Securities Premium Account	-	-	-
4	Bond Redemption Reserve	-	-	-
5	Self Insurance Fund	-	-	-
6	Corporate Social Responsibility Fund	-	-	-
7	Research & Development Fund	-	-	-
8	General Reserve	-	-	-
9	Retained Earnings			
	i) General Reserve - Opening Ind AS Adjustment	37,452	37,452	37,452
	ii) Other Equity - Ind AS Adjustment	167,279	167,279	-
	iii) Ind AS - Surplus (Ind AS Adjustment - Profit/Loss Entries - F.Y 2015-16)	513,745	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-
	Transferred from OCI	(9,786,081)	-	
	Closing Balance Remeasurements of the defined benefit plans	(9,786,081)	-	-
	v) Surplus	2,246,955,372	2,810,286,415	2,619,005,381
10	FVTOCI Reserve-			
	- Equity Instruments	-	-	-
	- Debt Instruments	-	-	-
	Total	2,237,887,767	2,810,491,146	2,619,042,833
	* Surplus			
	Profit for the Year as per Statement of Profit and Loss	2,246,955,372	2,810,286,415	2,619,005,381
	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	2,246,955,372	2,810,286,415	2,619,005,381
	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	2,246,955,372	2,810,286,415	2,619,005,381

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES

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	7,360,515,673	7,809,486,668	8,110,591,610
C.O.(FDB)	332,205,968	(4,224,463,539)	(3,779,133,898)
IUT Closing Entries - CO	-	-	-
L.O. MUMBAI	-	-	-
L.O. LUCKNOW	(111,281)	-	-
RO-JAMMU	-	(10,080)	(749,264)
RO-ITANAGAR	-	-	-
RO-SILIGURI	(1,125)	(27,590)	66,199
BAIRASIUL	(28,679,464)	(26,497,529)	(37,573,446)
RO-BANIKHET	15,368,491	-	160,378,956
LOKTAK	(2,449)	-	(468,764)
SALAL	(53,956)	(2,198,626)	(672,250)
TANAKPUR	(274)	-	(2,392,484)
CHAMERA-I	-	-	(160,378,956)
URI - I	(6,028)	1,053,837	(1,163,539)
RANGIT	-	-	30,077
CHAMERA-II	2,550	184,199	(78,305,024)
DULHASTI	(30,001)	1,504,267	(2,435,599)
DHAULIGANGA-I	(6,266)	(49,167)	(156,449)
TEESTA-V	-	(33,201)	-
CHAMERA-III	(29,381)	(2,063,856)	(71,120,571)
CHUTAK	(9,378)	55,723	42,507
TLDP-III	(103,687)	(1,525)	(227,074)
PARBATI -II	174,838	2,214,668	(10,466,465)
PARBATI-III	(49,349)	(53,189)	(7,783,89
SEWA-II	(24,279,105)	(23,608,117)	(23,571,30
URI - II	(8,514)	(515,747)	(1,764,252)
KISHANGANGA	(249)	(3,649,665)	(6,424,793)
BURSUR	-	(16,243,016)	(20,936)
NIMMO BAZGO	(13,410)	1,140,643	50,602
TLDP-IV	-	(43,750)	(224,764)
TEESTA-IV	-	687,622	-
SUBANSARI LOWER	29,696	1,215,575	(2,634,427)
DIBANG	-	506,867	-
TAWANG I & II	-	(8,894,074)	(11,684,195)
KOTLIBHEL 1A	-	(3,057,635)	(13,057,375)
INVESTIGATION PROJECTS, UTTRAKHAND	-	(48,050,256)	(52,125,276)
RE CELL	-	-	5,051,563
WIND POWER PROJECTS, JAISALMER	-	-	-
BRRP	101,059	-	-
CHEQUE PAID ACCOUNT	206,800,000	189,476,000	205,818,000
CHEQUE COLLECTED ACCOUNT	(14,011,311)	(21,523,804)	(23,327,447)
COMMERCIAL - IUT	(3,927,930,233)	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	487,011,919	626,943,349	698,994,053
CENTRALIZED VENDOR PAYMENT ACCOUNT	356,876,552	297,257,951	297,320,163
Total	4,763,761,285	4,550,743,003	5,190,481,287

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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	740,320	445,112	275,808
TOTAL	740,320	445,112	275,808

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	836,693	538,151	313,260
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL	836,693	538,151	313,260

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

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES

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

(Amount in ₹)

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

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

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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	1,203,714,600	1,304,024,149	1,404,333,697
(Advance Against Depreciation)	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	1,203,714,600	1,304,024,149	1,404,333,697
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)	6,543,188	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	61,914,325	79,825,079	37,800,74
TOTAL	68,457,513	79,825,079	37,800,742

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	5,117,187	1,671,210	1,161,712
Interest accrued but not due on borrowings	-	-	-
Interest accrued and due on borrowings	-	-	-
Deposits/ retention money	9,921,443	12,647,540	8,009,217
Due to Subsidiaries	-	-	-
Unpaid dividend	-	-	-
Unpaid interest	-	-	-
TOTAL	15,038,630	14,318,750	9,170,929

* 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)

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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)	100,309,549	100,309,549	100,309,549
Unspent amount of deposit/agency basis works	-	-	418,058
Statutory dues payables	6,320,732	7,811,000	3,609,950
Advances against the deposit works	-	27,352	27,352
Less: Amount Spent on Deposit Works	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-
Other liabilities	5,962,149	9,957,038	15,316,090
Grants in aid - pending utilization	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-
TOTAL	112,592,430	118,104,939	119,681,007

DIGUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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	3,145,114	14,505,605	14,505,605
Additions during the year	(3,145,114)	2,549,028	-
Amount used during the year	-	13,909,519	-
Amount reversed during the year	-	-	-
Closing Balance	-	3,145,114	14,505,605
Less: Advance paid	-	3,145,114	14,505,605
Closing Balance (Net of advance)	-	-	-
vi) Provision for Performance Related Pay/Incentive			
As per last Balance Sheet	47,816,624	52,055,873	52,055,873
Additions during the year	(37,767,441)	47,816,624	-
Amount used during the year	-	50,862,575	-
Amount reversed during the year		1,193,298	-
Closing Balance	10,049,183	47,816,624	52,055,873
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	35,476,656	-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance	35,476,656	-	-
B. OTHERS			
i) Provision For Tariff Adjustment			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) Provision For Committed Capital Expenditure			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Unwinding of discount	-	-	
Closing Balance	-	-	-
iii) Provision for Restoration expenses of Insured Assets			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-

iv) Provision For 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	640,390,340	629,750,025	629,750,025
Additions during the year	14,903,968	10,640,315	-
Amount used during the year	12,335,894	-	-
Amount reversed during the year	5,641,051	-	-
Closing Balance	637,317,363	640,390,340	629,750,025
TOTAL	682,843,202	688,206,964	681,805,898

Explanatory Note: -

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

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

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

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

NOTE NO. 24 REVENUE FROM OPERATIONS (Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	SALES		
	SALE OF POWER	3,836,455,810	4,547,553,029
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	53,470,515	2,954,476
	Regulated Power Adjustment	30,778,897	135,972,958
	income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	5,940,318	7,112,756
	Sub - Total (A)	3,746,266,080	4,401,512,839
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	100,309,549	100,309,548
E	OTHER OPERATING INCOME		
	Interest from Beneficiary States (Revision of Tariff)	6,613,115	91,692,664
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)	3,853,188,744	4,593,515,051

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.

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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	298,907	488,953
- Employee's Loans and Advances	-	2,635,873
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
- Others	-	-
Late payment surcharge	182,671,932	9,797,526
Income From Sale of Self Generated VERs	-	-
Realization of Loss Due To Business Interuption	-	-
Profit on sale of investments	-	-
Profit on sale of assets	22,225	142,635
Income from Insurance Claim	-	-
Liability/ Provisions not required written back #	15,580,316	4,079,313
Others	21,688,247	20,522,711
Exchange rate variation	-	-
Adjustment on a/c of Effective Interest		
- Others	-	-
- Grant in aid	-	-
'Effective Interest On Investments - Debt Instruments	-	-
Sub-total	220,261,627	37,667,011
Add/(Less): C.O./Regional Office/PID Expenses	9,947,375	9,886,312
Sub-total	230,209,002	47,553,323
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	230,209,002	47,553,323
Explanatory Note: -		
1 Detail of Liability/Provisions not required written back #		
a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
e) Bad & Doubtful Capital Advances(*1 under Note No. 4)	-	-
f) Bad & Doubtful Deposits(*2 under Note No. 4)	-	-
g) Diminution in value of stores and spares (*1 under Note 5)	-	-
h) Bad and doubtful debts (*1 under Note 7)	-	-
i) Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
j) Provision for doubtful claims (*1 under Note No.11)	-	-
k) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
l) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
m) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
p) Provision for wage revision (Sl.no-A(v) of Note No-22)	-	-
q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vi) of Note No-22)	-	1,193,298
r) Provision for Superannuation/Pension Fund (Sl.no-A(vii) of Note No-22)	-	-
s) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Momento etc) (Sl.no-A(I,ii,iii,iv) of Note No-17 and Sl.no-A(I,ii,iii,iv) of Note No.-22)	-	-
t) Provision for tariff adjustment (Sl. No B(i) under Note 22)	-	-
u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
v) Provision for Livlihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
x) Write back of Project expenses provided for		
y) Others	15,580,316	2,886,015
TOTAL	15,580,316	4,079,313
	-	-

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES

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	3,353,483	5,483,230
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	28,420,481	39,902,499
- Machinery	14,800,642	79,122,310
- Others	64,692,102	55,792,546
D. OTHER EXPENSES		
Rent & Hire Charges	8,535,811	9,998,132
Rates and taxes	1,556,799	1,548,837
Insurance	101,149,159	95,929,077
Security expenses	105,268,915	99,831,853
Electricity Charges	33,674,777	38,810,363
Travelling and Conveyance	5,367,999	8,837,445
Expenses on vehicles	3,576,418	2,880,830
Telephone, telex and Postage	9,512,057	4,300,214
Advertisement and publicity	1,926,660	2,237,787
Entertainment and hospitality expenses	34,800	40,050
Printing and stationery	1,553,967	1,829,114
Consultancy charges - Indigenous	817,485	602,385
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	173,275	76,593
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets	1,946,494	436,142
Losses out of insurance claims (upto excess clause)	-	712,122
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	29,414	29,507
Donation	-	-
CSR/ Sustainable Development	1,893,397	1,078,998
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	136,981	-
Interest to beneficiary states	12,373,758	2,237,368
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	4,484,207	15,509,426
Less: - Exp Recoverable on Regulated Power	(4,484,207)	(15,509,426)
Exchange rate variation	-	-
Other general expenses	50,811,384	49,446,012
Sub-total	451,606,258	501,163,414
Add/(Less): C.O./Regional Office/PID Expenses	43,201,028	17,634,381
Sub-total	494,807,286	518,797,795
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	494,807,286	518,797,795
E. PROVISIONS		
Bad and doubtful debts provided	-	1,589,566
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	-	-
Diminution in value of stores and spares	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Others	-	-
Sub-total	-	1,589,566
Add/(Less): C.O./Regional Office/PID Expenses	12,867	-
Sub-total	12,867	1,589,566
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	12,867	1,589,566
Total carried forward to Statement of Profit & Loss	494,820,153	520,387,361

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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	99,132	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	71,875	76,593
Reimbursement of expenses	2,268	-
Total Audit Expenses	173,275	76,593

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.

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	490,026,143	580,356,780
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	77,560,734	85,032,857
Staff welfare expenses	29,380,717	38,698,107
Leave Salary & Pension Contribution	69,399	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	597,036,993	704,087,744
Add/(Less): C.O./Regional Office Expenses	211,816,066	20,681,693
Sub-total	808,853,059	724,769,437
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	808,853,059	724,769,437

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	27,519,978	38,740,788
ii) towards Employees Defined Contribution Superannuation Scheme	41,701,731	64,442,165

NOTE NO. 28 FINANCE COST (Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2017	For the year ended 31st March, 2016
A	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Adjustment on account of effective Interest - Grant in Aid	-	-
	Sub-total	-	-
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	21,911	12,366
	Guarantee fee on foreign loan	-	-
	Other finance charges	27,900	49,481
	Adjustment on account of effective Interest	108,854	44,980
	Committed Capital Expenses-Adjustment For Time Value	-	-
	Sub-total	158,665	106,827
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)	158,665	106,827
	Add/(Less): C.O./Regional Office/PID Expenses	15,335	11,540
	TOTAL	174,000	118,367
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	174,000	118,367

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

S.GUPTA & ASSOCIATES

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	524,149,820	580,456,777
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	8,445,342	5,050,017
Sub-total	532,595,162	585,506,794
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	532,595,162	585,506,794

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.

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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NOTE NO. 30 TAX EXPENSES (Amount in ₹)

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

Explanatory Notes:-

i) Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Accounting profit/loss before income tax	2,246,955,372	2,810,286,415
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income		
.....		
.....		
.....		
.....		
.....		
Change in rate of tax		
Adjustment Relating To Earlier periods	-	-
Income tax expense reported in Statement of P/L	-	-

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

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

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

NHPC LIMITED FARIDABAD

For GUPTA & ASSOCIATES

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NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

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

ROI GUPTA & ASSOCIATES 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

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus									Other Comprehensive Income		
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2016	-	-	-	-	-	-	-	-	718,476	-	-	718,476
Change in Accounting Policy												-
Prior Period errors (Net)												-
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	718,476	-	-	718,476
Profit for the year		-	-	-	-	-	-	-	2,246,955,372	-	-	2,246,955,372
Other Comprehensive Income		-	-	-	-	-	-	-	-9,786,081	-	-	-9,786,081
Total Comprehensive Income	-	-	-	-	-	-	-	-	2,237,169,291	-	-	2,237,169,291
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-		-			-
Others	-							-	-			-
Transfer from Retained Earning												-
Dividend		-	-	-	-	-	-		-			-
Tax on Dividend		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve								-	-			-
Total as on 31.03.2017	-	-	-	-	-	-	-	-	2,237,887,767	-	-	2,237,887,767

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

(CA Tripti Mittal)
Partner
M.No. 504467

Sanjay Kumar Singh
Manager (Finance)

N S PARMESHWARAN
GeneralManager

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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	-	-	-	-	-	-	-	-	37,452	-	-	37,452
Change in Accounting Policy												-
Prior Period errors (Net)									167,279			167,279
Restated Balance at the Beginning of the Reporting Period (A)	-	-	-	-	-	-	-	-	204,731	-	-	204,731
Profit for the year		-	-	-	-	-	-	-	2,810,286,415	-	-	2,810,286,415
Other Comprehensive Income		-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-	-	2,810,286,415	-	-	2,810,286,415
Transfer to Retained Earning												
Amount written back from Bond Redemption Reserve		-	-	-	-	-	-		-			-
Amount written back from Corporate Social Responsibility Fund		-	-	-	-	-	-		-			-
Tax on Dividend - Write back		-	-	-	-	-	-		-			-
Amount utilised from Self Insurance Fund		-	-	-	-	-	-	-	-			-
												-
Transfer from Retained Earning												-
Dividend (FY 2014-15)									-			-
Tax on Dividend (FY 2014-15)									-			-
Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Tax on Dividend (Interim 2015-16)		-	-	-	-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-	-	-	-		-			-
Transfer to Self Insurance Fund		-	-	-	-	-	-		-			-
Transfer to Research & Development Fund		-	-	-	-	-	-		-			-
Trfr to General Reserve								-	-			-
Total as on 31.03.2016	-	-	-	-	-	-	-	-	2,810,491,146	-	-	2,810,491,146

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

(CA Tripti Mittal)
Partner
M.No. 504467

NHPC LIMITED FARIDABAD

Sanjay Kumar Singh
Manager (Finance)

N S Parmeshwaran
Genaral Manager

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CHAMERA-I POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in ₹)

Financial assets	Notes	As at 31st March, 2017		As as 31st March, 2016		As at 01st Apr, 2015	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1	-	-	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-
(ii) Loans	3.2						
a) Employees			-		43,322,899		38,195,414
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		-	-	-	43,322,899	-	38,195,414
Current Financial assets							
(i) Current Investments	6		-		-		-
(ii) Trade Receivables	7		-		-		-
(iii) Cash and cash equivalents	8		289,675		123,760		42,037
(iv) Bank balances	9		-		-		-
(v) Loans	10		-		22,797,937		23,759,052
(vi) others							
(a) Claims recoverables	11		58,660		1,227,013		124,910
(b) Interest receibable on investments and bank deposits	11		369,950		467,861		396,117
(c) interest receibable from beneficiery	11		-		-		-
(d) other receivables	11		-		-		-
Sub total		-	428,610	-	1,694,874	-	521,027
Total Current Financial Assets		-	718,285	-	24,616,571	-	24,322,116
Total Financial Assets		-	718,285	-	67,939,470	-	62,517,530

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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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		740,320		445,112		275,808
(iii)Trade Payables including MSME	20.1		68,457,513		79,825,079		37,800,742
(iv) Other Current financial liabilities							
a) Current Maturity of Non-Convertible and Non Cumulative Bonds	20.2		-		-		-
b) Current Maturity of Term Loans from banks	20.2		-		-		-
c) Current Maturity of Term Loans from other parties			-		-		-
d) Deposits/Retention Money	20.2		9,921,443		12,647,540		8,009,217
e) Liability against Capital Works/Supplies	20.2		5,117,187		1,671,210		1,161,712
f) interest payable on borrowings	20.2		-		-		-
g) Other Payables	20.2		-		-		-
Sub total			15,038,630	-	14,318,750	-	9,170,929
Total		-	84,236,463	-	94,588,941	-	47,247,479

Note:

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

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

NHPC LIMITED FARIDABAD

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B) FAIR VALUATION MEASUREMENT

(Amount in ₹)

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

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

Note:

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

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

(Amount in ₹)

Particulars	Note No.	As at 31st March, 2017 Level 1	Level 2	Level 3	As at 31st March, 2016 Level 1	Level 2	Level 3	As at 01st Apr, 2015 Level 1	Level 2	Level 3
Financial assets										
(i) Loans	3.2									
a) Employees			0			0			38195414	
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	38195414	0
Financial Liabilities										
(i) Long-term borrowings	16.1									
a) Bonds			0			0			0	
b) Term Loans			0			0			0	
c) Subordinate Debts				0			0			0
(ii) Other Long Term Financial Liabilities	16.2									
-Deposits/Retention Money				752170			452361			275808
Total Financial Liabilities		0	0	752170	0	0	452361	0	0	275808

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(Amount in ₹)

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

Particulars		As at 31st March, 2017		As of 31.03.2016		As of 01.4.2015	
	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2						
(i) Loans							
a) Employees		-		43,322,899		38,195,414	38,195,414
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		-		43,322,899		38,195,414	
Financial Liabilities	16.1						
(i) Long-term borrowings							
a) Bonds		-		-		-	
b) Term Loans		-		-		-	
c) Subordinate Debts		-		-		-	
(ii) Other Long Term Financial Liablities	16.2						
-Deposits/Retention Money		740,320	752,170	445,112	452,361	275,808	275,808
Total Financial Liabilities		740,320		445,112		275,808	

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(2)Financial Risk Management

(i) Maturities of Financial Liabilities:

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

For year Ended 31st March 2017

(Amount in ₹)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1 & 20.2	-	-	-	-	-
Other financial Liabilities (Retention Money)	16.2 & 20.3	15,893,334	15,056,641	740,320	-	-
Trade Payables	20.2	68,457,513	68,457,513	-	-	-
Total Financial Liabilities		84,350,847	83,514,154	740,320	-	-

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	14,877,743	14,339,592	445,112	-	-
Trade Payables	20.2	79,825,079	79,825,079	-	-	-
Total Financial Liabilities		94,702,822	94,164,671	445,112	-	-

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	9,484,189	9,170,929	275,808	-	-
Trade Payables	20.2	37,800,742	37,800,742	-	-	-
Total Financial Liabilities		47,284,931	46,971,671	275,808	-	-

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(ii)Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

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

(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 Gupta & Gupta Associates
Chartered Accountants

(Firm Regn. No. 001728N)

(CA Tripti Mittal)
Partner
M.No. 504467

KHAIRI
17.04.2017

Sanjay Kumar Singh
Manager (F)

N S Parmeshwaran
General Manager

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Note No. - 34: Other Explanatory Notes to Accounts

1. Disclosures relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to Rs. 1784505553/- (previous year Rs. 1753987914/- and as at 01.04.2015 Rs. 1670511352/-) 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 1784505553/- (previous year Rs 1753987914/- and as at 01.04.2015 Rs 1670511352/-) 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 731656188/- (previous year Rs 731656188/- and as at 01.04.2015 Rs 731656188/-) based on probability of outflow of resources embodying economic benefits and estimated Rs 259338885/- (previous year Rs 228807916/- and as at 01.04.2015 Rs 938855164/-) 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 900000/- (previous year Rs 1500000/- and as at 01.04.2015 Rs 33400000/-) 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 900000/- (previous year Rs 1500000/- and as at 01.04.2015 Rs 33400000/-) 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 18249000/- and as at 01.04.2015 Rs 17249696/-). Pending settlement, the Company has assessed and provided an amount of Rs NIL (previous year Rs 18249000/- and as at 01.04.2015 Rs 117249696/-) based on probability of outflow of resources embodying economic benefits and rest of the claims i.e Rs NIL (previous year Rs NIL and as at 01.04.2015 Rs NIL) are being disclosed as contingent liability as outflow of resources is considered not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(iv) Others

Claims on account of other miscellaneous matters amount to Rs 6411000/- (previous year Rs 45411000/- and as at 01.04.2015 Rs 41100000). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of Rs 6411000/- (previous year Rs 7491000/- and Rs 23700000/-) based on probability of outflow of resources embodying economic benefits and estimated Rs NIL (previous year Rs 39000000/- and 01.04.2015 Rs 17400000/-) 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	1784505553	731656188	259338885	228807916	30530969
2.	Land Compensation cases	900000	0	900000	1500000	(600000)
3.	Disputed tax matters	0	0	0	0	0
4.	Others	6411000	6411000	0	39000000	(39000000)
	Total	**1791816553**	**738067188**	**260238885**	**269307916**	**(9069031)**

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	1753987914	731656188	228807916	938855164	(710047248)
2.	Land Compensation cases	1500000	0	1500000	33400000	(31900000)
3.	Disputed tax matters	18249000	18249000	0	0	0
4.	Others	45411000	6411000	39000000	17400000	21600000
	Total	**1819147914**	**756316188**	**269307916**	**989655164**	**(720347248)**

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

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

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

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

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

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

(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	6411000	6411000	0	0	0
3	CPSEs	0	0	0	0	0
4	Others	1785405553	731656188	260238885	269307916	(9069031)
	TOTAL	**1791816553**	**738067188**	**260238885**	**269307916**	**(9069031)**

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.

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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.

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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

The Management has assessed the claims and estimates that inflow of economic benefits of Rs .... (previous year Rs NIL and as

at 01.04.2015 Rs NIL) is probable.

The above is summarized as below:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Counter claims lodged by the company	NIL	NIL	NIL
2.	Surcharge billed on debtors	NIL	NIL	NIL
3.	Revenue to the extent not recognised	NIL	NIL	NIL
4.	Other cases	NIL	NIL	NIL
	Total	NIL	NIL	NIL

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

(Amount in Rs)

S.No	Particulars	As at 31.03.2017	As at 31.03.2016	As at 01.04.2015
(i)	(ii)	(iii)	(iv)	(v)
1.	Property Plant and Equipment (including CWIP)	151208580	243754105	9135261
2.	Investment Property	NIL	NIL	NIL
3.	Intangible assets	NIL	NIL	NIL
	Total	151208580	243754105	9135261

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 .... (previous year Rs ..... and as at 01.04.2015 Rs .....) are included in Capital Work-in-Progress/property plant & equipment.

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

(Amount in Rs)

Sl.	Particulars	31.03.2017	31.03.2016	01.04.2015

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

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

(Amount in Rs)

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

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

7. Segment information:

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

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

8. Related Party Disclosures are given below:

(i) Name and Nature of Relationship:

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

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

(Amount in Rs)

Particulars	During the FY 2016-17		During the FY 2015-16	
	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)	Government that has control over company (NHPC)- Central Govt.	Entities controlled by the same Government that has control over company (NHPC)
(i)	(ii)	(iii)	(iv)	(v)
Purchase of PPE/CWIP	NIL	NIL	NIL	NIL
Purchase of goods/Inventory	NIL	NIL	NIL	NIL
Services Received by the Company	NIL	NIL	NIL	NIL
Sale of PPE/CWIP	NIL	NIL	NIL	NIL
Sale of goods/Inventory	NIL	NIL	NIL	NIL
Services Provided by the Company	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

(ii)Outstanding Balances with Related Parties:

(Amount in Rs)

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

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Company						

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

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

(Amount in Rs)

	Particulars	For the year ended 31.03.2017	For the year ended 31.03.2016
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	NIL	NIL
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	- 3353483	- 5483230
d)*	Earnings in foreign currency i) Interest ii) Others	NIL	NIL

* Accrual basis.

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

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

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

(Amount in Rs)

Particulars	Outstanding amount as on 31.12.2016	Amount confirmed	Outstanding amount as on 31.03.2017
Trade receivable	NIL	NIL	NIL
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	NIL	NIL	NIL
Trade/Other payables	39024139	11135957	45751181
Security Deposit/Retention Money payable	4844585	4844585	4154734

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

12. Prior to transition to Ind AS, capital expenditure incurred for creation of facilities, over which the company does not have control but which is essential principally for construction of the project, was charged to 'Expenditure Attributable to Construction (EAC) as a part of Capital Work in Progress (CWIP) on the basis of attributability of such costs to the creation of major assets of the project. The said accounting treatment was objected to by the office of the C&AG. However, with the introduction of IND AS, the accounting treatment is specifically covered under Para 9 of Ind AS-16, "Property, Plant & Equipment" which prescribes Unit of Measure approach under which management of an entity is competent to apply its judgment to recognition criteria based on its specific circumstances. Accordingly, the company has continued with the existing accounting treatment of enabling assets during the current financial year.

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. **Disclosure related to Corporate Social Responsibility (CSR)** (refer Note No.26)

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

(Amount in Rs)

S.No	Heads of Expenses constituting CSR expenses	For FY 2016-17	For FY 2015-16
1	Health Care and Sanitation	762862	623387
2	Education & Skill Development	930595	108000
3	Women Empowerment /Senior Citizen		
4	Environment		
5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		
8	National Welfare Fund	199940	
9	Technology & Research		
10	Rural Development		347611
11	Capacity Building		
12	SwachhVidyalayaAbhiyan		
13	Swachh Bharat Abhiyan		
	Total amount	**1893397**	**1078998**

(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	1742647	150750	1893397
	Total	**1742647**	**150750**	**1893397**

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(b) As stated above, a sum of Rs 150750/- out of total expenditure of Rs 1893397/- is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

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

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2017	As at 31.03.2016
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: -Principal -Interest	3675665 NIL	NIL
(ii)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL	NIL
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	NIL	NIL
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	NIL	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

16. Disclosure on details of Specified Bank Notes (SBN) held and transacted during the period 08.11.2016 to 30.12.2016 is as under:

(Amount in Rs)

	SBNs*	Other Denomination Notes	Total
Closing cash in hand as on 08 November 2016	46500	1946	48446
(+) Permitted receipts	143000	653365	796365
(-) Permitted payments			
(-) Amount deposited in Banks	(189500)	(633365)	(822865)
Closing cash in hand as on 30 December 2016	0.00	21946	21946

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

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

Sl. No.	Description	
1	No. of VERs held as Investment & the basis of valuation	NIL
2	No. of VERs under certification	NIL
3	Depreciation and operating and maintenance cost of Emission	NIL

	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.	NIL

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

a) **Provision for Livelihood Expenses:**

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

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

b) **Provision for Committed Capital Expenditure:**

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

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

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

d) **Provision for restoration expenses of insured assets:**

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

e) **Provisions- Others:**

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

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

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(b)

Sl. No.	Directions	Reply
1	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	NIL
2	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	NIL

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

(CA Tripti Mittal.)
Partner
M. No. 504467

Date: 19/9/17
Place: Khairi

(Sanjay Kumar Singh)
Head of Finance

(N S Parmeshwaran)
Head of Project

NHPC LIMITED
FARIDABAD

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

(Amount in Rs)

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

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

(Amount in Rs)

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

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

(Amount in Rs)

Sl. No.	Details of the Property	Year of Acquisition	Acquisition Cost	Written Down Value	Reasons for non execution of title deed
NIL	NIL	NIL	NIL	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
1.	Freehold Land	428771/-	428771/- 504	3.32	Pending Litigation

Annexure A

Summary of the above contingent liabilities as on 31March 2017 is as under:

Amount in Crores

Particulars	Opening Amount of claims as on 01.04.16	Addition of claims during the period on account of new claims/ updation of old claims	Settlement	Closing balance	Upto date Provision made in books against claims	Upto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability) as on 31.03.2017	Opening amount of Contingent Liabilities as on 01.04.16	Addition to the amount of Contingent Liabilities during the period
1	2	3	4	5	6	7	(8)=5-6-7	9.00	(10)=8-9
A) Capital works									
i) Capital works- Arbitration awards challenged in courts or other legal forums	1753987914	30517639	0	1784505553	731656188	793510480	259338885	228807916	30530969
ii) Capital works – Claim under arbitrations	0			0			0		0
iii) Capital works - claims pending with Management	0			0			0		0
B) Land compensation cases	1500000	300000	900000	900000	0	0	900000	1500000	(600000)
C) Disputed tax matters	18249000	0	18249000	0	0	0	0	0	0
D) Others	45411000	0	39000000	6411000	6411000	0	0	39000000	(39000000)
Total	**1819147914**	**30817639**	**58149000**	**1791816553**	**738067188**	**793510480**	**260238885**	**269307916**	**(9069031)**

Head of Project

NHPC LIMITED FARIDABAD

Head of Finance

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	S. No.			Opening Balance as on 01-Apr-2016	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 30/09/2016	Upto date Pro made in bo against cla
		Alleged dispute in case payment of over head expenses and waiver off penality imposed by NHPC	C C L					
	9			20684769			20684769	
		SUB TOTAL		1753987914	30517639	0	1784505553	731
	b)	CASES UNDER ARBITRATION/ADJUDICATION.						
							0	
							0	
		SUB TOTAL		0	0	0	0	
	c)	CASES UNDER EXAMINATION BY THE MANAGEMENT						

NHPC LIMITED FARIDABAD

S. No.	PARTICULARS	NAME OF PARTY/WORK	Opening Balance as on 01-Apr-2016	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 30/09/2016	Upto date Pro made in bo against cla
						0	
						0	
	SUB TOTAL		0	0	0	0	
	SUB TOTAL- CAPITAL WORKS (A)		1753987914	30517639	0	1784505553	731
B.	LAND COMPENSATION CASES						
			0		0	0	
	Financial Package in lieu of Employment	Land Oustees.	1500000	300000	0	1800000	
						0	
	SUB TOTAL- LAND COMPENSATION CASES (B)		1500000	300000	0	1800000	
C	OTHER CASES						
	Disputed Income Tax Demand					0	
	Disputed Sales Tax Demand					0	
	Disputed Service Tax Demand					0	
	Contingent Liabilities towards passenger tax on buses of CPS – I	HP Govt.	18249000	0	11686864	6562136	6
	SUB TOTAL- Disputed Tax Matters (D)		18249000	0	11686864	6562136	65
	Others	M/s Alok Garg	39000000		39000000	0	
	State Duty Levy on Electricity Duty	Chief Electrical Inspector	6411000			6411000	6
	SUB TOTAL- OTHER CASES (C)		45411000	0	39000000	6411000	6
	GRAND TOTAL (A+B+C+D)		1819147914	30817639	50686864	1799278689	

Note : Please provide detaile of provision made

Debited to 921201

Credited to 350919

Head of Project

NHPC LIMITED FARIDABAD

Name of the Unit : CHAMERA-I POWER STATION

Appendix-I to Note-35

(A) RECONCILIATION OF BALANCE SHEET

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2016			As at 01st April, 2015		
		Previous GAAP	Adjustments	IND AS	Previous GAAP	Adjustments	IND AS
ASSETS							
NON-CURRENT ASSETS							
Property Plant & Equipment	2.1	9,303,383,699	679,440	9,304,063,139	9,813,698,267	-	9,813,698,267
Capital Work In Progress	2.2	13,720,170	(74,845)	13,645,325	2,713,549	-	2,713,549
Investment Property	2.3	-	-	-	-	-	-
Other Intangible Assets	2.4	70,022,680	-	70,022,680	78,704,647	-	78,704,647
Financial Assets							
i) Investments	3.1	-	-	-	-	-	-
ii) Loans	3.2	38,611,938	4,710,961	43,322,899	45,064,999	(6,869,585)	38,195,414
iii) Others	3.3	-	-	-	-	-	-
Other Non Current Assets	4	-	(4,710,961)	(4,710,961)	-	6,869,585	6,869,585
CURRENT ASSETS							
Inventories	5	64,017,739	-	64,017,739	64,677,967	-	64,677,967
Financial Assets							
i) Investments	6	-	-	-	-	-	-
ii) Trade Receivables	7	-	-	-	-	-	-
iii) Cash & Cash Equivalents	8	123,760	-	123,760	42,037	-	42,037
iv) Bank balances	9	-	-	-	-	-	-
v) Loans	10	73,672,888	(50,874,951)	22,797,937	56,682,667	(32,923,615)	23,759,052
vi) Others	11	-	1,694,874	1,694,874	-	521,027	521,027
Current Tax Assets (Net)	12	-	-	-	-	-	-
Other Current Assets	13	2,001,673	49,180,077	51,181,750	1,008,068	32,402,588	33,410,656
TOTAL ASSETS		9,565,554,547	604,595	9,566,159,142	10,062,592,201	-	10,062,592,201
Regulatory Deferral Account Debit Balances	14	-	-	-	-	-	-
Total assets and regulatory deferral account debit balances		9,565,554,547	604,595	9,566,159,142	10,062,592,201	-	10,062,592,201
EQUITY AND LIABILITIES							
EQUITY							
Equity Share Capital	15.1	-	-	-	-	-	-
Other Equity	15.2	2,809,772,670	718,476	2,810,491,146	2,619,005,381	37,452	2,619,042,833
LIABILITIES							
NON-CURRENT LIABILITIES							
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	-	445,112	445,112	-	275,808	275,808
Provisions	17	-	-	-	-	-	-
Deferred Tax Liabilities (Net)	18	-	-	-	-	-	-
Other non-current Liabilities	19	1,304,571,300	(547,151)	1,304,024,149	1,404,677,498	(343,801)	1,404,333,697
CURRENT LIABILITIES							
Financial Liabilities							
i) Trade Payables	20.1	79,825,079	-	79,825,079	37,800,742	-	37,800,742
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	-	14,318,750	14,318,750	-	9,170,929	9,170,929
Other Current Liabilities	21	132,435,531	(14,330,592)	118,104,939	128,821,395	(9,140,388)	119,681,007
Provisions	22	688,206,964	-	688,206,964	681,805,898	-	681,805,898
Current Tax Liabilities (Net)	23	-	-	-	-	-	-
FUND FROM G.O.	15.3	4,550,743,003	-	4,550,743,003	5,190,481,287	-	5,190,481,287
TOTAL EQUITY & LIABILITIES		9,565,554,547	604,595	9,566,159,142	10,062,592,201	-	10,062,592,201

Head of Finance

Head of Project

NHPC LIMITED FARIDABAD

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Name of the Unit : CHAMERA-I POWER STATION

(B) RECONCILIATION OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

RTICULARS	Note No.	For the Year ended 31st March, 2016		
		Previous GAAP	Adjustments	IND AS
venue from Operations	24	4,600,627,807	(7,112,756)	4,593,515,051
her Income	25	47,553,323	-	47,553,323
TOTAL INCOME		4,648,181,130	(7,112,756)	4,641,068,374
S				
eneration and Other Expenses	26	528,256,744	(7,869,383)	520,387,361
nployee Benefits Expense	27	724,769,437	-	724,769,437
nance Cost	28	73,387	44,980	118,367
epreciation & Amortization Expense	29	585,476,171	30,623	585,506,794
TOTAL EXPENSES		1,838,575,739	(7,793,780)	1,830,781,959
lor Period Items		(167,279)	167,279	
ore Exceptional Items,Rate Regulated Activities and Tax		2,809,772,670	681,024	2,810,286,415
xceptional items		-		-
EFORE TAX		2,809,772,670	513,745	2,810,286,415
ax Expenses	30			
urrent Tax		-	-	-
djustments relating to earlier years		-	-	-
eferred Tax		-	-	-
otal Tax Expenses		-	-	-
OR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT ES		2,809,772,670	513,745	2,810,286,415
lovement in Regulatory Deferral Account Balances	31	-	-	-
mpact of Tax on Regulatory Deferral Accounts		-	-	-
lovement in Regulatory Deferral Account Balances (Net of Tax)				
FOR THE YEAR AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY AL ACCOUNT BALANCES.		2,809,772,670	513,745	2,810,286,415
the year from continuing operations		2,809,772,670	513,745	2,810,286,415
rofit from discontined operations				-
ax expense of discontinued operations				-
om discontinuing operations after tax				-
OTHER COMPREHENSIVE INCOME				
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		-	-	-
II) Items that will be reclassified to profit or loss		-	-	-
Investment in Debt Instruments		-	-	-
Less: Income Tax on investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (I+II)		2,809,772,670	513,745	2,810,286,415

(Head of Finance) (Head of Project)

NHPC LIMITED FARIDABAD

GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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Appendix-II to Note-35

CHAMERA-I 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	2,809,772,670	2,619,005,381
Adjustments :		
Impact of arrangements/contracts containing a lease	-	-
Fair valuation of Investments	-	-
Fair valuation of Financial Assets and Financial liabilities other than investments	24,481	37,452
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)	693,995	-
Tax effect of adjustments	-	-
	718,476	37,452
Total equity as per IND AS	2,810,491,146	2,619,042,833

(B)RECONCILIATION STATEMENT OF TOTAL COMPREHENSIVE INCOME

(Amount in ₹)

Particulars	31st March 2016
Profit after tax as per Previous GAAP	2,809,772,670
Adjustments:	
Impact of arrangements/contracts containing a lease	-
Fair valuation of Financial Assets and Financial liabilities other than investments	-12,971
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)	693,995
Impact of Prior Period expenses transferred to Opening reserves	-167,279
Remeasurement of defined Benefit plan	-
Tax effect of adjustments	-
Total Adjustments	513,745
Profit after tax as per IND AS	2,810,286,415
Other comprehensive income	-
Total comprehensive income	2,810,286,415

NHPC LIMITED FARIDABAD

(Head of Finance)

(Head of Project)

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr
140101	FUNDS FROM CORPORATE OFFICE		7360515673				7360515673
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			877126824	1209332792		332205968
150102	CHEQUE PAID ACCOUNT			4000000	210800000		206800000
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			4330442402	402512169	3927930233	
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			21774532	378651084		356876552
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			5414907	492426826		487011919
150120	CHEQUE COLLECTED ACCOUNT			17411311	3400000	14011311	
150301	DEBIT/CREDIT ADVICE -REGIONAL OFFICE-1 JAMMU						
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET			197731986	213100477		15368491
150402	CHEQUES PAID ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
150420	CHEQUES COLLECTED ACCOUNT SBI (BANIKHET) REGIONAL OFFICE BANIKHET						
151001	DEBIT/CREDIT ADVICE - REGIONAL OFFICE, ITANAGAR			10069	10069		
151201	DEBIT/CREDIT ADVICE- LIAISION OFFICE, LUCKNOW			114116	2835	111281	
151301	DEBIT/CREDIT ADVICE- REGION-SILLIGURI			1125		1125	
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION			30763105	2083641	28679464	
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			2449		2449	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			53956		53956	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION			3577	3303	274	
152503	CHEQUES PAID ACCOUNT SBI(KHAIRI)-CHAMERA-I POWER STATION						
152521	CHEQUES COLLECTED ACCOUNT SBI(KHAIRI)-CHAMERA-I POWER STATION						
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION			74414	68386	6028	
152801	DEBIT/CREDIT ADVICE CHAMERA-II POWER STATION			13472	16022		2550
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			30216	215	30001	
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I-POWER STATION			6266		6266	
153201	DEBIT/CREDIT ADVICE- PARBATI -II PROJECT			3406	178244		174838
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III PROJECT			154008	104659	49349	
153401	DEBIT/CREDIT ADVICE SEWA-II PROJECT			25857660	1578555	24279105	
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION			29381		29381	
153701	DEBIT/CREDIT ADVICE-URI-II PROJECT			10866	2352	8514	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			249		249	
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			14477	1067	13410	
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			9673	295	9378	
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION			103687		103687	
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV PROJECT			5576	5576		
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			15304	45000		29696
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR						
159801	DEBIT CREDIT ADVICES- BIHAR RURAL ROAD PROJECT				101059		101059
160101	GENERAL RESERVE - OPENING IND AS ADJUSTMENT			67166	104618		37452
160102	OTHER EQUITY - IND AS ADJUSTMENT			167279	334558		167279
160104	IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F.Y 2015-16)			688678	1202423		513745
310101	EARNEST MONEY DEPOSIT		5480934	6918699	4287576		2849811
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		1671210	20379892	20150204		1441522
310250	SUNDRY CREDITORS- MICRO & SMALL ENTERPRISE			912810	4588475		3675665
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	823235		4630881	4205972	1248144	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY		815187	438093	848000		1225094
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		1620	42569	53013		12064
310305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		6430	34695	39251		10986
310401	SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY		49538069	148713977	102798661		3622753
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		2562434	205603212	231815238		28774460
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		27724576	274584456	276376992		29517112
310434	SUNDRY CREDITORS-OTHER THAN CAPITAL- MICRO& SMALL ENTERPRISE			671994	7215182		6543188
310450	STORES PAYMENT CONTROL ACCOUNT			76769665	76769665		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	6908792		26101491	26332091	6678192	

310501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		6388885	4368748	4264045		6284182
310505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY		513477	612279	492812		394010
310602	UNPAID SALARY AND WAGES						
310604	LIABILITY FOR SALARY						
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		1168647	1403466	737976		503157
310608	AMOUNT PAYABLE TO EX EMPLOYEES		1207622	1346118	4688806		4550310
310701	ELECTRICITY/ POWER CHARGES PAYABLE		6677869	45030905	38353036		
310703	TELEPHONE AND TELEX CHARGES PAYABLE		179408	1316682	1137274		
310713	OTHER EXPENSES PAYABLE		15622				15622
311150	SALARIES AND WAGES PAYABLE CONTROL ACCOUNT			2000000	2000000		
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE						
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE						
311206	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE						
311207	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE						
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		22903	245347	243050		20606
311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC						
311213	POST OFFICE RECURRING DEPOSIT		62000	614000	552000		
311214	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY						
311232	GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS						
11301	INCOME TAX DEDUCTED AT SOURCE-SALARIES		2000	2000			
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		694572	2174508	1693298		213362
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		77015	323358	267580		21237
311306	INCOME TAX DEDUCTED-SERVICES		2142468	3606941	1660705		196232
311309	SERVICE TAX PAYABLE		2923135	22114248	20914613		1723500
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)						
311402	STATE SALES TAX/VAT -WORK CONTRACTS		1151803	3244286	2322328		229845
311403	STATE SALES TAX/VAT -OTHERS			87100	87100		
311404	ROYALTY		147711	187938	42069		1842
311407	LIABILITY FOR OTHER STATE LEVIES		672296	5642881	8905299		3934714
311601	MISCELLANEOUS LIABILITY		622967	622967			
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			4712257	4712257		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS)			51290944	51290944		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			65408576	65408576		
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY-NON CURRENT		353053	1918125	2311439		746367
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		200526	917282	807082		90326
8505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT			160286	160286		
319301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY-CURRENT		462132	2236968	2253563		478727
319303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT		1620	29851	40295		12064
319305	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT			14598	25584		10986
319501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		6201219	24692306	24684943		6193856
319505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		513477	2096747	1977280		394010
330300	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT WORK		27352	54704	27352		
330301	ADVANVE AGAINST DEPOSIT WORKS		27352	27352			
339301	ADVANVE AGAINST DEPOSIT WORKS-CURRENT	27352		27352	54704		
340101	OTHER ADVANCES RECEIVED			1829099	2701553		872454
350401	PROVISION FOR WAGE REVISION		3145114	3318653	173539		
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS						
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT						
350425	PROVISION FOR PRP- EXECUTIVE		18871692	21130237	11662703		9404158
350426	PROVISION FOR PRP- SUPERVISOR		2954461	3292323	982887		645025
350427	PROVISION FOR PLGI - WORKMAN		20904271	24659914	3755643		
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN		5086200	5986400	900200		
350430	PROVISION FOR WAGE REVISION - THIRD PRC				35476656		35476656
350612	PROVISION AGAINST DEMAND RAISED BY GOVT DEPARTMENTS (SHORT TERM)		115038637	179340			114859297
350701	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS		9615061				9615061
350901	PROVISION FOR OBSOLESCENCE IN STORES	512	30236952	11954653			18282299
350916	PROVISION FOR CONSTRUCTION STORES		10696280				10696280

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350919	PROVISION FOR OTHER EXPENSES		640390340	30845001	27772024		637317363
370101	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-NON CURRENT		1304024149	100309549			1203714600
370102	INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION-CURRENT		100309549				100309549
380601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY -FAIR VALUATION ADJUSTMENT			317134	235624	81510	
380701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-FAIR VALUATION ADJUST			152824	137961	14863	
380703	SECURITY DEPOSIT-RETENTION MONEY-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY-FAIR VALUATION ADJUSTMEN			10200	10200		
382601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS - CAPITAL-INDIAN CURRENCY - CURRENT-FAIR VAL. ADJ.			146315	140633	5682	
382701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT-FAIR VAL. ADJ			121971	109642	12329	
410000	GROSS BLOCK CONTROL ACCOUNT						
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			26803624	26803624		
410101	LAND-FREE HOLD	224085517		3249350		227334867	
410111	LAND- LEASE HOLD	208102				208102	
410121	LAND- RIGHT OF USE	224238353				224238353	
410201	ROADS	307486381				307486381	
410203	BRIDGES AND CULVERTS	29509602				29509602	
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1790672525				1790672525	
410302	BUILDING CONTAINING WORKSHOP	229220				229220	
410304	OFFICE BUILDINGS-PERMANENT	45685379			27504384	18180995	
410305	OFFICE BUILDINGS-TEMPORARY	350239			190577	159662	
410306	STORES AND GODOWN BUILDINGS	7598340			2755243	4843097	
410321	TRANSIT CAMP AND FIELD HOSTEL	35393447			11891493	23501954	
410322	SCHOOL BUILDINGS	18507406				18507406	
410323	HOSPITAL BUILDINGS	14626472			7302533	7323939	
410324	CLUB BUILDING	5809407			577437	5231970	
410325	RESIDENTIAL BUILDING-PERMANENT	186695801			13336989	173358812	
410328	BUILDINGS-OTHERS	84172693			784739	83387954	
410601	DAMS AND BARRAGES	5170089011				5170089011	
410604	POWER TUNNELS AND PIPELINES	3256290324				3256290324	
410605	PENSTOCKS	110580932				110580932	
410607	TAILRACE TUNNELS	1125447260				1125447260	
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	2165992612				2165992612	
410701	MAIN GENERATING EQUIPMENT	3928723188		46	18933	3928704301	
410702	GENERATOR STEP UP TRANSFORMER	36038210				36038210	
410703	OTHER POWER PLANT TRANSFORMER	425894369				425894369	
410704	COOLING WATER SYSTEMS	40473047			585599	39887448	
410705	EHV SWITCHGEAR SYSTEMS	1790780056		1399860		1792179916	
410707	DC SYSTEMS/ BATTERY SYSTEMS	32341578			122957	32218621	
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	10662687				10662687	
410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	2081893				2081893	
410711	CONTROL, METERING AND PROTECTION SYSTEM	18949318			88781	18860537	
410712	AUXILIARY AND ANCILLARY SYSTEMS	25130723				25130723	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	202561801				202561801	
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	143540744		6385242	1812114	148113872	
410801	SUBSTATION-TRANSFORMERS	18018794		3165146	64326	21119614	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	1257461			283589	973872	
410803	SWITCH GEAR INCLUDING CABLE CONNECTIONS	146830				146830	
410804	LIGHTENING ARRESTORS	10243739				10243739	
410805	UNDERGROUND CABLE AND DUCT SYSTEM	1066626				1066626	
410806	CONTROL METERING AND PROTECTION SYSTEM	2830539			561924	2268615	
410901	TRUNK TRANSMISSION LINES	7473680			226365	7247315	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	17647265			1135862	16511403	
411002	DIESEL GENERATING SETS	27516059			1945306	25570753	
411101	EXCAVATORS	189503				189503	
411102	LOADERS	215716				215716	
411103	DUMPERS	160827				160827	
411105	DOZERS	19905				19905	
411109	CRANES (UP TO 100 TONS)	25295216				25295216	
411110	CONCRETING EQUIPMENT	153021			10133	142888	
411111	TUNNELING EQUIPMENT	524611				524611	
411112	PUMPS	15922749			5089644	10833105	
411114	WIELDING SETS	433435			61380	372055	
411115	AIR COMPRESSORS	1089012			14063	1074949	
411116	DRILLING EQUIPMENT	64083922			63400767	683155	
411118	FORK LIFTERS	1979499				1979499	
411130	OTHER EQUIPMENT	4528644		313	178584	4350060	
411201	WATER SUPPLY	18606933				18606933	

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411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	22835901				22835901	
411401	POWER SUPPLY SYSTEM-POWER PLANT	2476978				2476978	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	49375			49375		
411403	CAPITAL SPARES-ELECTRICAL INSTALLATION	323034			323034		
411501	CARS	2056178			1667321	388857	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	2618593			326036	2292557	
411505	FIRE TENDERS	2874728				2874728	
411507	BUSES	6309223				6309223	
411508	TRUCKS/TANKERS	4082167			504838	3577329	
411511	MOTOR CYCLE/SCOOTER	236664				236664	
411603	BOATS	1356396				1356396	
411604	HELICOPTER	511164				511164	
411701	FURNITURE-FIXTURES-OFFICE	26322143		54634	9705727	16671050	
411702	FURNITURE-FIXTURES-RESIDENTIAL	200234		89900	234678	55456	
411703	FURNITURE-FIXTURES-CANTEEN	33960		45154	33960	45154	
411704	FURNITURE-FIXTURES-SCHOOL	20041				20041	
411706	FURNITURE-FIXTURES-HOSPITAL	291378		54634	232143	113869	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	9658128		461473	5183871	4935730	
411801	COMPUTERS	16308765		879486	4018379	13169872	
411803	PRINTERS	9198458		210210	1022873	8385795	
411804	OTHER EDP EQUIPMENTS	5770316		1066133	703567	6132882	
411805	SATELLITE COMMUNICATIONS SYSTEMS	1138971				1138971	
411806	NETWORKING DEVICES & SERVER	23680753				23680753	
411902	TELEPHONE TELEX MACHINES	353023			160527	192496	
411903	INTERIOR COMMUNICATION EQUIPMENTS	20839775			1781498	19058277	
412002	TYPEWRITERS	21744				21744	
412003	PHOTOCOPY/DUPLICATING MACHINES	5382577			2044648	3337929	
412005	HOSPITAL EQUIPMENTS	10640666		2205840	4226008	8620498	
412006	CLUB EQUIPMENTS	1694249			515819	1178430	
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	1905463			1485097	420366	
412008	AIR CONDITIONERS	14386186			2277588	12108598	
412011	AIR COOLERS/WATER COOLERS/FANS	2473359		99401	297129	2275631	
412013	REFRIGERATORS FOR OFFICE	42726			42726		
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	1139789		247800	603704	783885	
412020	OTHER OFFICE EQUIPMENTS	5469845		91098	1215151	4345792	
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	4143838		201314	1056416	3288736	
412501	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	12942703		434986	2604438	10773251	
412502	LABORATARY TESTING AND METER TESTING EQUIPMENTS	15742572		4909819	2716419	17935972	
412503	MISC. ASSETS/EQUIPMENTS	93412279		7776360	8073422	93115217	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	357980			148870	209110	
412801	FIXED ASSETS OF MINOR VALUE >750<5000	17049568		524160	6273836	11299892	
413001	ASSETS AWAITING DISPOSAL	227439		264039	65846	425632	
413002	SURPLUS ASSETS	79360				79360	
420101	ACCUMULATED DEPRECIATION -LAND- LEASE HOLD		208102				208102
420102	ACCUMULATED DEPRECIATION -LAND- RIGHT OF USE		154215673		8663545		162879218
420201	ACCUMULATED DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES		201682560		11198040		212880600
420301	ACCUMULATED DEPRECIATION -BUILDING		1224144190	23398002	55426900		1256173088
420601	ACCUMULATED DEPRECIATION -HYDRAULIC WORKS - (DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		6380365798		325835585		6706201383
420701	ACCUMULATED DEPRECIATION -GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		4347138894	2520202	110426210		4455044902
420801	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		16683888	403651	1013195		17293432
420901	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY - TRANSMISSION LINES (INCLUDING FOUNDATION)		13874837	1201269	632590		13306158
421001	ACCUMULATED DEPRECIATION -PLANT AND MACHINERY OTHERS		7323649	670344	2130221		8783526
421002	ACCUMULATED DEPRECIATION -DIESEL GENERATING SETS						
421101	ACCUMULATED DEPRECIATION -CONSTRUCTION EQUIPMENT		87685322	63530254	1536858		25691926
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		14649237		1792077		16441314
421401	ACCUMULATED DEPRECIATION -POWER SUPPLY SYSTEMS-POWER PLANTS		1202535	65651	83484		1220368
421402	ACCUMULATED DEPRECIATION -POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS		31174	31174			
421501	ACCUMULATED DEPRECIATION -VEHICLE		13567994	1556157	155896		12167733
421601	ACCUMULATED DEPRECIATION -AIRCRAFT/BOATS		323667		68568		392235
421701	ACCUMULATED DEPRECIATION -FURNITURE FIXTURES AND EQUIPMENT		20488079	8912488	667860		12243451
421801	ACCUMULATED DEPRECIATION -COMPUTERS		51136926	5410282	1295423		47022067
421901	ACCUMULATED DEPRECIATION -COMMUNICATION EQUIPMENTS		12641193	1650506	479669		11470356

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422001	ACCUMULATED DEPRECIATION -OFFICE EQUIPMENT		19104807	6406608	1184230		13882429
422201	ACCUMULATED DEPRECIATION -INTANGIBLE ASSETS-COMPUTER SOFTWARE		4143838	1056416	67105		3154527
422501	ACCUMULATED DEPRECIATION -OTHER ASSETS		65542095	7392936	3594302		61743461
422801	ACCUMULATED DEPRECIATION -FIXED ASSETS OF MINOR VALUE>750<5000		17041676	6253619	507083		11295140
430321	CWIP -TRANSIT CAMP AND FIELD HOSTEL	12791178		16504704	2739367	26556515	
430328	CWIP -BUILDINGS-OTHERS			4554	14	4540	
430705	CWIP-EHV SWITCHGEAR SYSTEMS			131697074	2418940	129278134	
446501	CONSTRUCTION STORES - MATERIAL ISSUED TO CONTRACTORS/ FABRICATORS	10696280				10696280	
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - RECLASSIFICATION CONTROL ACCOUNT			28034375	28034375		
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - STEEL	178826		9893	17219	171500	
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - CEMENT			40830	40830		
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER CIVIL BUILDING MATERIAL ITEMS	633716		1480787	1274179	840324	
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES - GENERATING P&M AND AUX. SYSTEM - INDIGENOUS	41053043		26520198	17365244	50207997	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC ELECTRICAL ITEMS	12700839		14704269	15982556	11422552	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR EQUIPMENT	13465600		1227661	8383007	6310254	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SPARES FOR VEHICLES	1928304		197100	678346	1447058	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - OTHER GENERIC HARDWARE/MECHANICAL ITEMS	19188753		14264360	16314574	17138539	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - PETROL OIL AND LUBRICANTS	1608437		13162088	12132328	2638197	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - GENERAL COMMUNICATION/ADMIN. ITEMS	2542651		4760653	6337814	965490	
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - LOOSE TOOLS	950192		446741	704177	692756	
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - SCRAP MATERIALS	1500		230332		231832	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES) - ASSETS PENDING ISSUE	928992		26378230	27264659	42563	
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			10905780	10905780		
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-CSR ITEMS	2830		1093396	1096226		
630102	OTHER DEBTORS				0		
640101	CASH IN HAND	28446		40000	46500	21946	
640102	IMPREST WITH STAFF			306530	306530		
640104	STAMPS IN HAND	19337		49060	51914	16483	
640450	CASH/ BANK CONTRA CONTROL ACCOUNT			181203633	181203633		
640501	CHEQUE ISSUED ACCOUNT NO.1	75977		219271628	219096359	251246	
640601	CHEQUE COLLECTION ACCOUNT- ACCOUNT NO. 1			18064009	18064009		
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	1363985			1363985		
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	239991			239991		
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	8899			8899		
650126	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-UNSECURED-NON CURR						
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT						
650204	INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	467861		883605	981516	369950	
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	14946639			14946639		
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT	1650146			1650146		
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	47453			47453		
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED	201363			201363		
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT	227521			227521		
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT	8624			8624		
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT	4120			4120		

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650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT	1572			1572		
650300	CONTRA- INTEREST ON EMPLOYEE ADVANCES- SECURED		1567387	1567387			
650305	RENT/HIRE CHARGES FROM OTHERS	7457261				7457261	
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	606		1142690	1140729	2567	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		134635920	23168292	11584146		123051774
650410	DEPOSIT WITH P&T	302168				302168	
650412	DEPOSIT WITH OTHER GOVT. DEPARTMENT	122749606		179340	179340	122749606	
650413	OTHER DEPOSITS	3600		3600	7200		
650500	CONTRA- INTEREST ON EMPLOYEE ADVANCES-UNSECURED		263	263			
650701	INSURANCE-PREPAID	36201991		98520804	101079157	33643638	
650703	OTHER PRE-PAID EXPENSES-CURRENT	1692627		724322	1292901	1124048	
650802	CLAIM RECOVERABLE FROM INSURANCE COMPANY						
650803	CLAIM RECOVERABLE FROM CONTRACTORS	2602556		253909	698665	2157800	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	94176		1599985	1692801	1360	
650820	OTHER CLAIMS RECOVERABLE	687475		859126	1491868	54733	
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						
651001	LOSSES PENDING INVESTIGATION						
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	668525			668525		
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT	146523			146523		
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT	8899			8899		
651612	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT	600583			600583		
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-CURRENT	91540			91540		
651614	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-SECURED CURRENT	10748			10748		
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE -SECURED-CURRENT	40569			40569		
651621	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- UNSECURED-CURRENT	263			263		
658410	DEPOSIT WITH P&T-NON CURRENT	302168				302168	
658412	DEPOSIT WITH OTHER GOVT. DEPTT.-NON CURRENT	6563817				6563817	
658413	OTHER DEPOSITS-NON CURRENT	3600			3600		
659412	DEPOSIT WITH OTHER GOVT. DEPTT.-CURRENT	127766335		11580546	23161092	116185789	
659413	OTHER DEPOSITS-CURRENT			7200	7200		
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT	25237972			25237972		
660102	CAR ADVANCE-SECURED-NON CURRENT	4957090			4957090		
60103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT	179070			179070		
660104	COMPUTER ADVANCE-SECURED-NON CURRENT	813610			813610		
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT	1322116			1322116		
660202	CAR-ADVANCE-UNSECURED-NON CURRENT	487500			487500		
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT	135750			135750		
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT	89000			89000		
660205	FURNITURE ADVANCE-NON CURRENT						
660206	MULTIPURPOSE ADVANCE	14198415			14198415		
660213	OTHER ADVANCES TO EMPLOYEES - CONSIDERED DOUBTFUL						
660300	CONTRA- EMPLOYEE ADVANCES- SECURED		6444400	6444400			
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE	10000		329000	339000		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	20000		905000	925000		
660303	PAY ADVANCE	222614			222614		
660304	LEAVE TRAVEL CONCESSION ADVANCE						
660308	DEPARTMENTAL ADVANCE TO STAFF			3466213	3466213		
660310	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION						
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST						
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE	3145114		228249	3373363		
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	21		13223070	13223059	32	
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED			21860151	21860151		
660500	CONTRA- EMPLOYEE ADVANCES- UNSECURED		587472	587472			
660501	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS		516	129590	129590		

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661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT	4301464			4301464		
661502	CAR ADVANCE- SECURED-CURRENT	1642186			1642186		
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT	119840			119840		
661504	COMPUTER ADVANCE- SECURED-CURRENT	380910			380910		
661601	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT	329472			329472		
661602	CAR-ADVANCE- UNSECURED-CURRENT	150000			150000		
661603	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED-CURRENT	51000			51000		
661604	COMPUTER ADVANCE - UNSECURED-CURRENT	57000			57000		
810101	SALE OF POWER			1079535582	4712543362		3633007780
810102	SALE OF POWER - REGULATED				53733966		53733966
810801	UNSCHEDULED INTERCHANGE / DEVIATION SETTLEMENT MECHANISM (REVENUE)			28555571	160011408		131455837
810901	CONGESTION CHARGES				161118		161118
812001	SALE OF POWER - NOT BILLED			7303346	28872455		21569109
812002	EARLIER YEAR SALES			19246000	15774000	3472000	
820102	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT HEAD)				100309549		100309549
820103	TARIFF ADJUSTMENTS			53470515		53470515	
820104	REGULATED POWER ADJUSTMENT A/C-EXPENDITURE (CREDIT				4484207		4484207
820105	RAGULATED POWER ADJUSTMENT A/C-EXPENDITURE (DEBIT)			4484207		4484207	
820106	RAGULATED POWER ADJUSTMENT A/C-MARGIN			38758146	12463456	26294690	
840101	LATE PAYMENT SURCHARGE			6695022	189366954		182671932
840202	INTEREST INCOME-GOVERNMENT DEPOSITS			74128	373035		298907
840901	LIABILITY NOT REQUIRED WRITTEN BACK				8521507		8521507
840902	PROVISION NOT REQUIRED WRITTEN BACK			572494	7631303		7058809
841001	OTHER INCOME			633163	15440227		14807064
841201	TOWNSHIP RECOVERIES			29474	2060341		2030867
841401	INTEREST FROM BENEFICIARY STATES-On a/c of Revision of tarrif			4793158	11291674		6498516
841403	INTEREST ON UI CHARGES / DEVIATION SETTLEMENT MECHANISM RECEIVABLE			7939954	8054553		114599
841501	PROFIT ON SALE-DISPOSAL OF FIXED ASSETS			200000	222225		22225
841702	LEASE RECOVERY				598925		598925
841703	ELECTRICITY RECOVERY			162226	3208688		3046462
841704	TELEPHONE RECOVERY				913736		913736
841710	GUEST HOUSE RECOVERY			240	291433		291193
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>			263748	10211123		9947375
880501	FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY			376439	376439		
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXECUTIVE)			42568910	190925	42377985	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			48230420	2077	48228343	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			761105		761105	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			2485843		2485843	
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXECUTIVE)			238490		238490	
900120	HINDI ALLOWANCE (EXECUTIVE)			95750		95750	
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			6566230	303123	6263107	
900124	TRANSPORT ALLOWANCE (EXECUTIVE)			8645	1500	7145	
900127	HONORARIUM (EXECUTIVE)			14300	2425	11875	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)			3738008		3738008	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			16322970	228650	16094320	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			4262655	1127631	3135024	
900134	HPL ENCASHMENT (EXECUTIVE)			2579029		2579029	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)			7199214		7199214	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			8108402		8108402	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			230199		230199	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			416398		416398	
900148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)			7600		7600	
900150	HINDI ALLOWANCE (SUPERVISOR)			10000		10000	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)			2656651		2656651	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			1658611		1658611	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			370263	102700	267563	
900163	HPL ENCASHMENT (SUPERVISOR)			3199527		3199527	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)			75193393		75193393	
900167	DEARNESS ALLOWANCE (WORKMEN)			84052845		84052845	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			2884980		2884980	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			4275388		4275388	
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)			383720	700	383020	
900176	HINDI ALLOWANCE (WORKMEN)			26000		26000	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			16096371		16096371	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			51803199	859285	50943914	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			912437	226550	685887	
900191	HPL ENCASHMENT (WORKMEN)			8827624		8827624	
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			10162428	5254302	4908126	

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900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			9536861		9536861	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1210000		1210000	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			13032484		13032484	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			1670335		1670335	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			135771		135771	
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			2206894		2206894	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			16312782		16312782	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			2418750		2418750	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			22697832		22697832	
900261	PF ADMINISTRATION CHARGES			489744		489744	
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			7849281		7849281	
900402	LEAVE TRAVEL CONCESSION TAXABLE			24420		24420	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			4082590		4082590	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			2156298		2156298	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			4254561	413148	3841413	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			182073		182073	
900422	LIVERIES AND UNIFORMS			64496		64496	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			1817501	828744	988757	
900427	AWARDS TO EMPLOYEES			1125		1125	
900428	NEW YEAR/OTHER GIFTS TO STAFF			246400		246400	
900429	TRANSPORT FACILITY			12170721	3237972	8932749	
900430	COST OF MEDICINES/APPLIANCES ETC.			1612838	185527	1427311	
900446	REBATE OF ADDITIONAL INTEREST ON HBA			20733		20733	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			554000		554000	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			84575		84575	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			918375		918375	
900450	OTHER EXPENSES			1000		1000	
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			5709402		5709402	
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			145000		145000	
900501	LEAVE SALARY & PENSION CONTRIBUTION			69399		69399	
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			1538283		1538283	
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			2310256		2310256	
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			734483		734483	
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			1146252		1146252	
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			2556895		2556895	
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			516955		516955	
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			779841		779841	
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			849462		849462	
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			676160		676160	
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			1333590		1333590	
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			541466		541466	
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			439574		439574	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			1486378		1486378	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			218838		218838	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			122446		122446	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			3877981		3877981	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			336034	2518	333516	
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			199282		199282	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			200049		200049	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			129346		129346	
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			238732		238732	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			377143		377143	
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION		518	319776		319776	

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900657	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES			24688		24688	
900658	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION			49369		49369	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			201575		201575	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			141258		141258	
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			215819		215819	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			515920		515920	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			360221		360221	
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			36704		36704	
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			207735		207735	
900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE			40988		40988	
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			3065151		3065151	
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			3063777		3063777	
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			2031338		2031338	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			1990691		1990691	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			5819424		5819424	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			3897004		3897004	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			288356		288356	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			852277		852277	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			1815213		1815213	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			631548		631548	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			3399981		3399981	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			2791632		2791632	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY			1505420		1505420	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			60346		60346	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			1731088		1731088	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			753345		753345	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			77378		77378	
901111	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC-EXECUTIVES			12248952		12248952	
901121	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC-SUPERVISORS			1973295		1973295	
901131	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC-WORKMEN			21254409		21254409	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			211816066		211816066	
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST			219705	110851	108854	
910701	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-LEAVE ENCASHMENT			7463282	7463282		
910703	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) RETIRED EMPLOYEES MEDICAL BENEFIT			9786081		9786081	
911201	EXPENDITURE ON UPFRONT PROVISION FOR REBATE TO CUSTOMERS			469041		469041	
920101	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM-CAPITAL			1	1		
920103	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM-OTHERS			1012694	236019	776675	
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			2613273	36465	2576808	
920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING			86316	741	85575	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			10743698	5123582	5620116	
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			186170	184920	1250	
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING			93650		93650	
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING			470642		470642	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING			84692	22564	62128	
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING			5329386	224079	5105307	
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			17882792	9689181	8193611	

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920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			14141	1	14140	
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING			668258	246182	422076	
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			8832061	2695388	6136673	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			1935947	685488	1250459	
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING			876899	861402	15497	
920218	REPAIR AND MAINTENANCE- CLUB BUILDING			864824	240007	624817	
920219	REPAIR AND MAINTENANCE- SCHOOL BUILDING			325203	663	324540	
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR			726402		726402	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			12478289	6039413	6438876	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			28590		28590	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HYDRO MECHANICAL WORKS			1184671	78713	1105958	
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-WATER REGULATING SYSTEM			74520		74520	
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			9575199	3035268	6539931	
920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT			3106864	4	3106860	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			3029968	2483740	546228	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			222656	2001	220655	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT			4207719	547674	3660045	
920405	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT			1562074	1091431	470643	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT			7968069	2899545	5068524	
920501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY			108290	3338	104952	
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			1598480	34943	1563537	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			932659		932659	
920604	REPAIR AND MAINTENANCE-COMPUTERS			755394	244706	510688	
920605	REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVICES			79732		79732	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			5564684	946997	4617687	
920614	REPAIR AND MAINTENENCE-ELECTRICAL INSTALLATION			10743702	3477319	7266383	
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			51852459	19011361	32841098	
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS			1714286	33347	1680939	
920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES			54020	12200	41820	
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			357939	76704	281235	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			14456	2000	12456	
920713	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			199578		199578	
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			182445	15600	166845	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			703360	381716	321644	
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			184398		184398	
920731	REPAIR AND MAINTENENCE-OTHERS			879580	239727	639853	
920733	REPAIR AND MAINTENENCE- OTHER EXPENSES-CAR/JEEP			810		810	
920801	SPECIAL REPAIRS-MATERIAL CONSUMED-WATER REGULATING SYSTEM			1	1		
920810	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACHINERY			59198		59198	
920811	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY			38085	38085		
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			432231	283	431948	
921108	HIRING OF VEHICLES-CAR/JEEP			11150809	3046946	8103863	
921201	RATES AND TAXES-VEHICLES			1621058	525420	1095638	
921204	RATES AND TAXES-OTHERS			45300		45300	
921210	WATER CESS AND ENVIRONMENT PROTECTION CESS			422895	7034	415861	
921310	INSURANCE PREMIUM- PLANT AND MACHINERY			25504		25504	
921314	INSURANCE PREMIUM OF VEHICLES - CAR/JEEP			330746		330746	
921316	INSURANCE CASH IN TRANSIT /CHEET/COUNTER			1371		1371	
921317	INSURANCE-TRANSIT INSURANCE			43127		43127	
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			100748411		100748411	
921401	SECURITY EXPENSES -CISF-RESIDENTIAL			8502310	8495008	7302	
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL			636	636		
921403	SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL			135253401	40328041	94925360	

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921404	SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL			27655870	17319617	10336253	
921501	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)			2085456	2085456		
921506	ELECTRICITY EXPENSES-OFFICE			19902350	1882941	18019409	
921507	ELECTRICITY EXPENSES-RESIDENTIAL.			9771654	834528	8937126	
921510	ELECTRICITY EXPENSES - OTHER THAN OFFICE & RESIDENTIAL			7698870	980628	6718242	
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			189872		189872	
921602	INLAND TRAVEL			1811453	233260	1578193	
921603	INLAND TRAVEL-TRAINING			289923		289923	
921611	TRANSFER TA EXPENSES			1052324	261419	790905	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING			2625566	106460	2519106	
921701	POL EXPENSE ON CARS/ JEEPS			2920519	2792595	127924	
921702	POL EXPENSE ON TRANSPORT VEHICLE			1220789		1220789	
921703	POL EXPENSE ON HEAVY VEHICLE			2019543		2019543	
921707	POL ON OTHERS			208162		208162	
922001	TELEX AND POSTAGE			116312	73458	42854	
922004	TELEPHONE CHARGES			2980506	961530	2018976	
922006	SATELLITE COMMUNICATION EXPENSES			14519597	7857313	6662284	
922007	EMAIL/INTERNET EXPENSES			2697418	1909475	787943	
922102	ADVERTISEMENT TENDERS			2186329	605744	1580585	
922103	PUBLICITY NEWSPAPERS			316073	129477	186596	
922104	PUBLICITY JOURNALS			46593		46593	
922108	MISC. PUBLIC RELATION			112886		112886	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			34800		34800	
922401	PRINTING AND STATIONERY			491794	6970	484824	
922402	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES			975		975	
922405	COMPUTER STATIONERY			25489		25489	
922406	COMPUTER CONSUMABLES			1042887	208	1042679	
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY			42431	13017	29414	
922601	LEGAL EXPENSES			1096923	401306	695617	
922608	PAYMENT TO INTERNAL AUDITORS			121868		121868	
922801	INTEREST PAYMENT ON COURT / ARBITRATION CASES			136981		136981	
923106	OTHER MATTERS			99132		99132	
923108	COST AUDIT FEES			71875		71875	
923109	COST AUDITORS-OUT OF POCKET EXPENSES			2268		2268	
923401	NORMAL LOSS OF STORES & INVENTORY			45273		45273	
923720	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS ASSETS			1928586	27365	1901221	
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			955125		955125	
925005	HORTICULTURE EXPENSES			8830		8830	
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			63783659	34731683	29051976	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			3793169	1126876	2666293	
925011	TRAINING EXPENSES			8853729	2429822	6423907	
925013	EXPENSES ON DEPARTMENTAL MEETING			56988	8970	48018	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENDENCE/REPUBLIC DAY			224847	10476	214371	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			53559		53559	
925020	MISCELLANEOUS EXPENSES			1649476	449302	1200174	
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			758001	322582	435419	
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To-CERC/RLDC/RPC			8210658	1167679	7042979	
925029	EXP FOR REGULATED POWER			53028857	48544650	4484207	
925030	OPERATIONAL/RUNNING EXPENSES OF OFFICE			1486497	759324	727173	
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL			2912047	928487	1983560	
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			986427	223565	762862	
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			972595	42000	930595	
925109	CSR & SD - SPORTS			65707	65707		
925110	CSR & SD - NATIONAL WELFARE FUND			199940		199940	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			43201028		43201028	
930122	DEPRECIATION -LAND/RIGHT TO USE			8663545		8663545	
930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES			11198040		11198040	
930301	DEPRECIATION -BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			43016537		43016537	
930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT			696407		696407	
930306	DEPRECIATION -STORES AND GODOWN BUILDINGS			199248		199248	
930321	DEPRECIATION -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			11514958	521234	10993724	
930601	DEPRECIATION -HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)		521	325835585		325835585	

NHPC LIMITED FARIDABAD

930701	DEPRECIATION -GENERATING PLANT AND MACHINERY			110285626	1799259	108486367	
930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION			1013195		1013195	
930901	DEPRECIATION -TRANSMISSION LINES			632590		632590	
931001	DEPRECIATION -PLANT AND MACHINERY-OTHERS			2130221		2130221	
931101	DEPRECIATION -CONSTRUCTION PLANT AND EQUIPMENT			1536857		1536857	
931201	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE PLANT			732681		732681	
931202	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE OTHER			1059396		1059396	
931401	DEPRECIATION -POWER SUPPLY SYSTEM-POWER PLANT			83484		83484	
931501	DEPRECIATION -VEHICLES OTHER THAN MOTOR CAR/JEEP			155896		155896	
931601	DEPRECIATION -AIRCRAFT/BOATS			68568		68568	
931701	DEPRECIATION -FURNITURE, FIXTURES AND EQUIPMENT			652132	367	651765	
931801	DEPRECIATION -COMPUTERS			1169618		1169618	
931901	DEPRECIATION -COMMUNICATION EQUIPMENTS			479669		479669	
932001	DEPRECIATION -OFFICE EQUIPMENTS			1184230		1184230	
932201	DEPRECIATION -AMORTISATION OF INTANGIBLE ASSETS			67105		67105	
932501	DEPRECIATION -OTHER ASSETS			3591337	3328	3588009	
932801	DEPRECIATION -FIXED ASSETS OF MINOR VALUE >750<5000			507083		507083	
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS						
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			8445342		8445342	
940101	INTEREST ON GOVERNMENT OF INDIA LOAN			4608492	4608492		
941101	REBATE TO CUSTOMERS			6446502	975225	5471277	
941201	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN			23648	11824	11824	
941202	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN			10087		10087	
941503	OTHER BANK CHARGES- INDIAN CURRENCY			20936	649	20287	
941601	INTEREST TO BENEFICIARY STATES			20998716	8624958	12373758	
942001	LOAN MANAGEMENT FEE/ARRANGEMENT FEE			7613		7613	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			15335		15335	
950901	STORE WRITTEN OFF			11545676	11545676		
959999	PROVISIONS <CORPORATE/REGIONAL OFFICE>			18850	5983	12867	
9990	OPENING BALANCE	51193	51193				
	GRAND TOTAL	22538528739	22538528739	11221055743	11221055743	28358776447	28358776447

NHPC LIMITED FARIDABAD

GUPTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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-I 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.

NHPC LIMITED FARIDABAD

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

Place: Khaira
Date: 17/4/17

Annexure: VIII

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

Nameof Region/ProjectUnit/Division: Chamera Power Station-I

a. We have reviewed financial results for the year ended 31st March 2017 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :

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

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

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year ended 31st March 2017 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

d. We have indicated to the auditors and management

i. Significant changes in internal control over financial reporting during the year ended 31st March 2017.

ii. Significant changes in accounting policies during the year ended 31st March 2017 and that the same have been disclosed in the notes to the financial results; and

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

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

NHPC LIMITED FARIDABAD

Place: Kiaira

Date: 17/4/17

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-I 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, except Title Deeds/title in respect of freehold land amounting to Rs. 428771/- covering an area of 3.32 hectare (approx.) are yet to be executed/passed.
2	Whether there are any cases of waiver/write off of debts/loans/interest etc. If yes, the reasons thereof and amount involved.	No
3	Whether proper records are maintained for inventories lying with third parties & assets received as gift/grant(s) from Government or other authorities.	No

Manager (F)

For Gupta Gupta & Associates
Chartered Accountants
(FRN -001728N)

(CA Tripti Mittal)
Partner
M. No. 504467

NHPC LIMITED FARIDABAD

Date : 17.04.2017
Place : Khairi

CHAMERA POWER STATION-I

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	4501XX							
2	4502XX							
3	4503XX							
4	660403	HINDUSTAN PETROLEUM C	pPurchase	13/12/2016.	32	0	32	DUE OF DECREASE IN PRICES AT THE DATE OF SUPPLY AND WILL BE ADJUSTED IN NEXT SUPPLY
5	6607XX							
6	6608XX							

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

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

Signature
Head of Finance

NHPC LIMITED FARIDABAD

Signature
Head of Project/Power
Station/Unit

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NHPC LIMITED

Name of the Unit : CHAMERA-I 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	8,208,523,078	8,749,692,979
b) Capital Work In Progress	2.2	261,082,597	155,881,752
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	53,614,797	61,493,344
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	6,865,985	6,865,985
TOTAL NON CURRENT ASSETS		8,530,086,457	8,973,934,060
(2) CURRENT ASSETS			
a) Inventories	5	66,326,617	73,784,200
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	(122,777)	289,675
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	369,118	428,610
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	55,794,184	36,599,202
TOTAL CURRENT ASSETS		122,367,142	111,101,687
(3) Regulatory Deferral Account Debit Balances	14	232,993,408	129,249,423
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		8,885,447,007	9,214,285,170
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	2,737,326,763	2,438,116,975
TOTAL EQUITY		2,737,326,763	2,438,116,975
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	403,285	740,320
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,103,405,051	1,203,714,600
TOTAL NON CURRENT LIABILITIES		1,103,808,336	1,204,454,920
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		11,278,833	6,543,188
Total outstanding dues of Creditors other than micro enterprises and small enterprises		54,553,041	61,914,325
iii) Other financial liabilities	20.3	18,039,454	20,128,325
b) Other Current Liabilities	21	103,209,126	107,502,735
c) Provisions	22	645,187,889	637,317,363
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	4,212,043,565	4,738,307,339
TOTAL CURRENT LIABILITIES		5,044,311,908	5,571,713,275
TOTAL EQUITY & LIABILITIES		8,885,447,007	9,214,285,170

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

NHPC LIMITED FARIDABAD

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

(CA Narinder Malik)
Partner
M.No.097008

B. N. Mohanty
Sr. Manager (Finance)

R.P. Sharma
General Manager

Place: Khairl
Date: April 25, 2018

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NHPC LIMITED

Name of the Unit : CHAMERA-I 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	4,242,619,859	4,065,513,393
ii) Other Income	25	286,729,186	221,825,992
TOTAL INCOME		**4,529,349,045**	**4,287,339,385**
EXPENSES			
i) Generation and Other Expenses	26	470,733,921	513,471,144
ii) Employee Benefits Expense	27	855,833,256	922,943,879
iii) Finance Cost	28	115,119	2,353,349
iv) Depreciation & Amortization Expense	29	560,684,052	532,987,649
TOTAL EXPENSES		**1,887,366,348**	**1,971,756,021**
Profit before Exceptional Items, Rate Regulated Activities and Tax		**2,641,982,697**	**2,315,583,364**
Exceptional items		-	-
PROFIT BEFORE TAX		**2,641,982,697**	**2,315,583,364**
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		**2,641,982,697**	**2,315,583,364**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	103,669,288	125,186,704
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**2,745,651,985**	**2,440,770,068**
Profit for the year from continuing operations (A)		**2,745,651,985**	**2,440,770,068**
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		(8,399,919)	(7,434,288)
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		74,697	4,062,719
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**(8,325,222)**	**(3,371,569)**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**(8,325,222)**	**(3,371,569)**
(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)		**(8,325,222)**	**(3,371,569)**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**2,737,326,763**	**2,437,398,499**
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-I POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

NHPC LIMITED FARIDABAD

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

(CA Narinder Malik)
Partner
M.No.097008

B. N. Mohanty
Sr. Manager (Finance)

R.P. Sharma
General Manager

Place: Khairi
Date: April 25, 2018

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(i) Reporting entity

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

(ii) Basis of preparation

(A) Statement of Compliance

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

Basis of Measurement

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

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

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

(B) Functional and presentation currency

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

(D) Use of estimates and management judgements

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

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

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

Critical judgements and estimates



a) Determining whether an arrangement contains a lease

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

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

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

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

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

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

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

b) Useful life of Property, Plant and Equipment

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

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

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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

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accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff regulations 2014-19. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

1.0 Property, Plant and Equipment (PPE)

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

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

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

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

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

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

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

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

i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are

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replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores & spares" forming part of the inventory.

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

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

2.0 Capital work in Progress

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

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

c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

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

3.0 Investment Property

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

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

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

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

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4.0 Intangible Assets and Intangible Assets under Development

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

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

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

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

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

5.0 Foreign Currency Transactions

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

b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

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

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.

e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

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

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

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

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

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

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

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

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

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

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

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

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

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

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

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

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

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

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

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

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

Equity investments:

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

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within

equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) Derecognition

A financial asset is derecognised only when:

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

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

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

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

e) Impairment of financial assets

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

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

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

iii) Contract Assets under Ind AS 11, Construction Contracts

iv) Lease Receivables under Ind AS 17, Leases.

v) Trade Receivables under IndAS 18, Revenue.

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

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

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

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

11.0 Dividends

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

12.0 Financial liabilities

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

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement

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

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

c) Derecognition

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

d) Offsetting of financial instruments

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

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the

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

b) Monetary grants received from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

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.

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d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

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

b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and

method adopted by the appropriate authority. Customers are billed on aperiodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.

c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.

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

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

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

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

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

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

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

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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

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

iii) Defined benefit plans

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.

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v) Termination benefits

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

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying tangible assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing

costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

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

18.0 Depreciation and amortization

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

b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

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

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

- Construction Plant & Machinery
- Computer & Peripherals

ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

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

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

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

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

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

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

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

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

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

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

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

19.0 Impairment of non-financial assets other than inventories

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

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

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

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

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

20.0 Income Taxes

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

a) Current tax

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

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

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit orloss nor the accounting profit orloss.

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

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

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

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

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

21.0 Compensation from third parties

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

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Losswhen the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

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gment Reporting

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.

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

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

23.0 Leases

a) Company as a Lessee:

i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

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

b) Company as a Lessor:

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

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised asa Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amountsincluding Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.

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

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the priorperiods presented in which the error occurred. If the error occurred before the earliest period presented, theopening balances of assets, liabilities and equity for the earliest period presented, are restated.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholdersof the Company by the weighted average number of equity shares considered for deriving basic earnings perequity share and also the

:o date Amount for which no probability of utflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
	25871429	79526215			During the rate analysis of deviated/extra items the cost of the component of labour mark up i.e for the payment of additional percentage on direct cost of labour component was not considered by the NHPC as th component is not payable as per the terms & conditions of the contract agreement. The arbitrator announcec the award in favour of the contractor @ 80% labour markup for all extra/deviated items of the work. NHPC challenged the award in the High court of Delhi. The High court of Delhi awarded the award in favour of the NHPC. The contractor challenged the award of High court of Delhi before the double bench of the same court. The double bench of Delhi High court appointed the new sole arbitrator Sh. S.N.Phukan on 5-12-2011. The sole arbitrator took the Ist meeting on dated 31-5-2012 and directed the parties to collect original records from the court and confirm the tribunal to enable the arbitrator to fix the next date. Meanwhile the sole arbitrator Sh.S. N. Phukan had declined to continue the arbitration due to health problem of the nearest family member. The process of appointment of new arbitrator is in progress at corporate office
793510480		884800000			The Arbitrator awarded the award for amounting to Rs. 3.69 crores. The contractor did not accepted th award and the whole award was challenged in the High Court of Delhi on 8.3.2010 by the contractor. Th pleadings of the parties have been completed and the matter is pending for regular hearing.
0	20631546	64868014			During the rate analysis of deviated/extra items the cost of the component of labour mark up i.e for th payment of additional percentage on direct cost of labour component was not considered by the NHPC as thi component is not payable as per the terms & conditions of the contract agreement. The arbitrator announce the award in favour of the contractor (@ 80% labour markup for all extra/deviated items of the work. NHPC challenged the award in the High court of Delhi. The High court of Delhi awarded the award in favour of th NHPC. The contractor challenged the award of High court of Delhi before the double bench of the sam court. The double bench of Delhi High court appointed the new sole arbitrator Sh. S.N. Phukan on 5-12 2011. The sole arbitrator took the Ist meeting on dated 31-5-2012 and directed the parties to collect origina records from the court and confirm the tribunal to enable the arbitrator to fix the next date. Meanwhile th sole arbitrator Sh. S.N.Phukan had declined to continue the arbitration due to health problem in the neares family member. The process of appointment of new Arbitrator is in progress at Corporate Office.
0	33558008	102433422			During the rate analysis of deviated/extra items the cost of the component of material mark up i.e. for th payment over head and profit on departmental supplied materials which were not considered by the NHPC a this component is not payable as per the terms & conditions of the contract agreement. With the mutua consent of both the parties. NHPC appointed the sole arbitrator Justice Sh. Hari Swarup in Oct. 1994. Th arbitrator announced the award in favour of the NHPC. The contractor did not accept the award an challenged the award in the High Court of Delhi. The High Court of Delhi awarded the award in favour of th contractor. NHPC challenged the same award in the double bench of the High Court Delhi. The double benc of High Court Delhi dismissed the petition of NHPC. NHPC again challenged the award of double bench o High Court of Delhi in the Supreme Court on 13.02.2012. The matter was heard on 23.04.2012 and issue notice to the respondents (parties). The supreme court has also dismissed the petition of NHPC on 18-11 2014. the ORginal arbitrator has expired and appointment of new arbitraor is in progress.
0	7100000	122000000			The arbitrator awarded the award against NHPC. NHPC challenged the award in Delhi High Court. Th Court also rejected the petetion of NHPC. NHPC further challenged the award before the double bench o same High Court and deposited an amount of Rs. 11,13.63,795/- in the office of Registrar of Delhi High court in November'2010. Court has given descision in favour of NHPC on 19.04.2013 with cost. GEMIL ha challanged the award in Hon.ble Supreme court & the Hon.ble Supreme court granted interim stay to GEMIL Canada.

Ipto date Amount for which no probability of outflow (neither provision nor Contingent Liabilities)	Possible outflow/ No Reliable estimate can be made (shown as Contingent Liability)	Total	LIKELY REIMBURSEMENT TO BE MADE BY THIRD PARTY	REASONS FOR NON-ACCEPTANCE	PRESENT STATUS
9	10	(8+9+10)=11 (figure in cloumn 7 & 11 must be equal)	12	13	14
0	37282918	277782918			During the rate analysis of deviated/extrta items the cost of the component of material mark up i.e. for th payment over head and profit on departmental supplied materials which were not considered by the NHPC a this component is not payable as per the terms & conditions of the contract agreement. With the mutua consent of both the parties. NHPC appointed the sole arbitrator Justice Sh. Hari Swarup in Oct. 1994. Th arbitrator announced the award in favour of the NHPC. The contractor did not accept the award an challenged the award in the High Court of Delhi. The High Court of Delhi awarded the award in favour of th contractor. NHPC challenged the same award in the double bench of the High Court Delhi. The doub[illegible]nc of High Court Delhi dismissed the petition of NHPC. NHPC again challenged the award of doub[illegible]h o High Court of Delhi in the Supreme Court on 13.02.2012. The Honable Supreme Court is also di[illegible]ed th petition of NHPC on dated 18.11.2014. As per the order of Delhi High Cour the new Arbitrator Justice (Retd Usha Mehra appointed as sole arbitrator on dated 25.04.2015. The 1st meeting was taken by the Arbitrator o 22.05.2015. The 2nd meeting was taken by the Arbitrator on 22.08.2015. Next hearing is not yet fixed b the the Arbitrator,5 th meeting took place on 18/03/2016.M/S JAL has starting presenting their case.Nex meeting is going take place on 10.07.2017
0	45059110	93259110			During the rate analysis of deviated/extra items the cost of the component of labour mark up i.e for th payment of additional percentage on direct cost of labour component not considered by the NHPC as thi component is not payable as per the terms & conditions of the contract agreement. With the mutual consen of both the parties, NHPC appointed the sole arbitrator Sh. P.P Dharwadker on dated 3-8-1992. Th arbitrator announced the award in favour of the contractor @ 80% labour markup for all extra/deviated item of the work. NHPC challenged the award in the High court of Delhi. High court of Delhi appointed the nev sole arbitrator Sh. S.N.Phukan vide order dated 4-10-2010. The 1st meeting was taken by the arbitrator on 1 12-2010. So far 8 Nos of meeting were held by the arbitrator. Both the parties argued and submitted writte note to the sole arbitrator. The arbitrator announced the award on dated 11-12-2013. The arbitration cell a Corporate office forwarded the same to the Power Station for comments therof alongwith calculation o financial implication. The Power Station submitted the comments through the Regional Office to Arbitratio Cell on dated 11-02-2014. The Contractor filed the application under Sec 14 of the Arbitration Act, 1940 i the Hogh Court of Delhi on dated 13.02.2014 with the request to file the original award and all the Arbitra records by the Sole Arbitrator Sh. S.N. Phukan. The Delhi High Court vide order dated 26.08.2014 directe to the Delhi High Court on dated 26.09.2014. During the proceedings the Delhi High Court directe[illegible]/s NHPC Ltd. for filing the reply within four weeks. The NHPC file the objection befire the Delhi H[illegible]ur on dated 26.09.2014. During the proceedings the Delhi Hight Court directed to M/s NHPC Ltd for filing th reply within four weeks. The M/s JAL filed the reply in the Delhi High Court on dated 22-12-2014. Th NHPC again filed the rejoinder against the reply of M/s JAL on dated 23.02.2015. Now the matter may b listed before the court any day after 14.09.15.
0	69151105	139151105			Arbitrator awarded the award for Rs. 5.78 Crores. NHPC accepted the part award amounting to Rs.1.60 crores and remaining amount of the award amounting to Rs.4.18 crores i.e. For over head. pre-reference. interest. Pendentilite interest and furure interest were challenged in Delhi High Court on 3-11-2009. The pleadings of the parties have been completed. The matter is pending for regular hearing.Now on hearing dtd.10/02/2017. The Registrar of Hon"ble HC Delhi directed to NHPC Ltd. for completion of service and pleadings to the respondent contractor. Accordingly adjourned to 21.04.2017.

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weighted average number of equity shares that could have been issued upon conversionof all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movementsin regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

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

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

27.0 Current versus non-current classification

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

a) An asset is current when it is:

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

All other assets are classified as non-current.

b) A liability is current when:

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

All other liabilities are classified as non-current.

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

28.0 Miscellaneous

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

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

For Arora Vohra & Co.
Chartered Accountants
FRN:009847N

(CA Narinder Malik)
Partner
M No. 097008

(R. P. Sharma)
General Manager
Chamera Power Station-I

(B. N. Mohanty)
Sr. Manager (Finance)

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 31st March, 2018	As at 01-Apr-2017	For the Year	Adjustments	As at 31st March, 2018	As at 31st March, 2018	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land – Freehold	227334867	0	6649435	0	0	0	233984302	0			0	233984302	227334867
ii)	Land – Leasehold	208102	0	0	0	0	0	208102	208102	0	0	208102	0	0
iii)	Roads and Bridges	336995983	0	0	0	0	0	336995983	212880600	15031277	0	227911877	109084106	124115383
iv)	Buildings	2125397534	0	33476390	0	0	0	2158873924	1256173088	59858782	0	1316031870	842842054	869224446
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)	11828400139	0	1511412	0	0	0	11829911551	6706201383	325958519	0	7032159902	4797751649	5122198756
vii)	Generating Plant and machinery	6662334378	0	10317651	0	68923175	0	6603728854	4455044902	133236199	0	4588281101	2015447753	2207289476
viii)	Plant and machinery Sub station	35819296	0	0	0	0	0	35819296	17293432	1330835	0	18624267	17195029	18525864
ix)	Plant and machinery Transmission lines	23758718	0	0	0	0	0	23758718	13306158	632819	0	13938977	9819741	10452560
x)	Plant and machinery Others	25570753	0	0	0	0	0	25570753	8783526	1921208	0	10704734	14866019	16787227
xi)	Construction Equipment	45841489	0	12049995	0	79399	0	57812085	25691926	1626376	-79391	27238911	30573174	20149563
xii)	Water Supply System/Drainage and Sewerage	41442834	0	0	0	0	0	41442834	16441314	2067470	0	18508784	22934050	25001520
xiii)	Electrical installations	2476978	0	6444900	0	0	0	8921878	1220368	211440	0	1431808	7490070	1256610
xiv)	Vehicles	15679358	0	0	0	0	0	15679358	12167733	166896	0	12334629	3344729	3511625
xv)	Aircraft/ Boats	1867560	0	0	0	0	0	1867560	392235	68568	0	460803	1406757	1475325
xvi)	Furniture and fixture	21841300	0	1707672	1125766	50000	0	22373206	12243451	667569	-892588	12018432	10354774	9597849
xvii)	Computers	52508273	57593	2967779	1521611	3483152	0	50528882	47022067	1700409	-4879673	43842803	6686079	5486206
xviii)	Communication Equipment	19250773	0	0	9345	18870	0	19222558	11470356	476611	-19701	11927266	7295292	7780417
xix)	Office Equipments	33092873	40473	1322603	1131350	189404	0	33135195	13882429	1339346	-279450	14942325	18192870	19210444
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	122033550	0	3721131	100498	1555563	0	124098620	61743461	4255838	-1150596	64848703	59249917	60290089
xxii)	Tangible Assets of minor value >750 and < Rs 5000	11299892	1	248980	16931	222672	0	11309270	11295140	248892	-239475	11304557	4713	4752
	Total	**21633154650**	**98067**	**80417948**	**3905501**	**74522235**	**0**	**21635242929**	**12883461671**	**550799054**	**-7540874**	**13426719851**	**8208523078**	**8749692979**
	Previous year	21798785069	40900	30414816	187463701	8622434		21633154650	12494721930	515419170	-126679429	12883461671	8749692979	9304063139

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. Nil (Previous year Rs.476621) covering an area of Nil heclare (Previous year 3.66 heclare) and lease deeds in respect of leasehold land amounting to Rs. ..... (Previous year Rs. .....) covering an area of ..... hectare (Previous year ..... hectare) are yet to be executed/passed.'

4) Underground works amounting to Rs. **633.51 Crore** (Previous Year Rs. 633.51), 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.

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

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

(Amount in ₹)

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

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Note no. 2.2 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	26561055	10672329		33057490	4175894
iii)	Railway sidings	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-	6231157		1511412	4719745
v)	Generating Plant and Machinery	129278134	122741541			252019675
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	42563	124720			167283
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)	**155881752**	**139769747**	**-**	**34568902**	**261082597**
	*** For addition during the period refer Note No. 32**					
	Construction Stores	10696280			-	10696280
	Less : Provisions for construction stores	10696280			-	10696280
	Sub total (b)	0	-	-	-	0
	TOTAL	**155881752**	**139769747**	**-**	**34568902**	**261082597**
	Previous year	13645325	169501086		27264659	155881752

Please check the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

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

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

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

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

5) Refer para no-9 of Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. **(For Corporate Office)**

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

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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

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

Please check the figures mannually and make correction if required

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.03.2018	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental 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 March, 2017
			IUT	Others	IUT	Others								
i)	Land– Right to Use	224238353	0	0	0	0	0	224238353	162879218	7811443	0	170690661	53547692	61359135
ii)	Computer Software	3288736	9860	0	0	0	0	3298596	3154527	67104	9860	3231491	67105	134209
	Total	227527089	9860	0	0	0	0	227536949	166033745	7878547	9860	173922152	53614797	61493344
	Previous year	228382191	2215	199099	1056416			227527089	158359511	8730650	-1056416	166033745	61493344	70022680

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

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

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

	PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
a)	**Employees (at amortised Cost)**			
	- Secured (considered good)		-	-
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)		-	-
	Less : Provisions for doubtful Employees loans *1		-	-
		Sub-total	-	-
b)	**Contractor / supplier**			
	- Secured (considered good)		-	-
	- Unsecured (considered good)		-	-
	– Against bank guarantee		-	-
	– Others		-	-
	- Unsecured (considered doubtful)		-	-
	Less : Provisions for doubtful advances to Contractor/ Supplier *2		-	-
		Sub-total	-	-
c)	**State Government in settlement of dues from customer**			
	- Secured (considered good)			
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)			
	Less : Provisions for doubtful Loan to State Government *3			
		Sub-total	-	-
d)	**Government of Arunachal Pradesh**			
	- Secured (considered good)			
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)		-	-
		Sub-total	-	-
e)	**Deposits**			
	- Unsecured (considered good)		-	-
	- Unsecured (considered doubtful)		-	-
	Less : Provision for Doubtful Deposits *4		-	-
		Sub-total	-	-
	TOTAL		-	-

Provisions for doubtful Employees loans *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provision for Doubtful Deposits *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

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

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

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A.	Bank Deposits with more than 12 Months Maturity	-	-
B.	Lease Rent receivable	-	-
C.	Interest receivable on lease	-	-
D.	Interest accrued on:	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
	- Others	-	-
E.	Share Application Money-CVPPL (Pending Allotment)*	-	-
	TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

NOTE NO. 4.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A.	**CAPITAL ADVANCES**		
	Secured (considered good)	-	-
	Unsecured (considered good)		
	– Against bank guarantee	-	-
	– Others	-	-
	Less : Provision for expenditure awaiting utilisation certificate	-	-
	Unsecured (considered doubtful)	-	-
	Less : Provisions for doubtful advances *1	-	-
	Sub-total	-	-
B.	**ADVANCES OTHER THAN CAPITAL ADVANCES**		
	i) DEPOSITS		
	- Unsecured (considered good)	6,865,985	6,865,985
	Less : Provision against demand raised by Govt.Depts.	-	-
	- Unsecured (considered doubtful)	-	-
	Less : Provision for Doubtful Deposits *2	-	-
		6,865,985	6,865,985
	ii) Other advances		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)	-	-
		-	-
C.	**Others**		
	i) Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
		-	-
	ii) Deferred Cost on Employee loans given		
	Secured - Considered Good	-	-
	Employee loans - Unsecured	-	-
		-	-
	TOTAL	6,865,985	6,865,985
	Provision for doubtful Advances *1		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Provision for doubtful Deposits *2		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

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NOTE NO. 5 INVENTORIES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	91,367,898	91,141,911
Stores in transit/ pending inspection	-	-
Loose tools	697,051	692,756
Scrap Inventory	1,500	231,832
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	15,729,832	18,282,299
TOTAL	66,326,617	73,784,200
***1 Provision for Obsolescence & Diminution in Value**		
Opening Balance	18,282,299	30,236,952
Addition during the year		
Used during the year	2,552,467	11,954,653
Reversed during the year #		
Closing balance	15,729,832	18,282,299

Explanatory Note:

I) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. - -

ii)For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - **For Corporate Office only**

Excess provision made earlier has been reversed during the year which led to the reversal of Write down of value of inventories.

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

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

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
***1 Provision for doubtful debts**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

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

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- **For Corporate Office only**

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

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

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	**Balances with banks**		
	• With scheduled banks		
i)	- In Current Account	(138,817)	251,246
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	16,040	38,429
	TOTAL	(122,777)	289,675
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	16,040	16,483
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
	(c) Others (Specify Nature)		

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

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A	**Balances with Banks**	-	-
B	**Deposit account-Unpaid Dividend / Interest**	-	-
	TOTAL	-	-
	Explanatory Note: -		
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
OTHER LOANS		
Employees (including accrued interest)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
***1 Provisions for doubtful Employee loans & advances**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: -		
Loan & Advances due from directors or other officers of the company at the end of the period - **For Corporate Office only**		
Advance due by firms or private companies in which any Director of the Company is a Director or member -**For Corporate Office only**		

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Others		
a) Claims recoverable	9,667,145	9,673,721
Less: Provisions for Doubtful Claims *1	9,615,061	9,615,061
Sub-total	**52,084**	**58,660**
b) Interest income accrued on Bank Deposits	317,034	369,950
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	**369,118**	**428,610**

*1 **Provisions for Doubtful Claims**		
Opening Balance	9,615,061	9,615,061
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	**9,615,061**	**9,615,061**

Explanatory Note:-

1) Receivable on account of unbilled revenue represents

Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Uttranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-

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

NOTE NO. 12 CURRENT TAX ASSETS (NET)

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

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NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS		As at 31st March, 2018	As at 31st March, 2017
A. Advances other than Capital Advances			
a) Deposits			
- Unsecured (considered good)		-	116,185,789
Less : Provision against demand raised by Govt.Depts.		-	114,859,297
- Unsecured (considered doubtful)		-	-
Less : Provision for Doubtful Deposits *1		-	-
	Sub-total	-	1,326,492
b) Advance to contractor / supplier			
- Secured (considered good)		-	-
- Unsecured (considered good)			
-- Against bank guarantee		-	-
-- Others		3,200,934	32
Less : Provisions for expenditure awaiting utilization certificate		-	-
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful advances *2		-	-
	Sub-total	**3,200,934**	**32**
c) Other advances - Employees			
- Unsecured (considered good)		58,000	-
- Unsecured (considered doubtful)			
	Sub-total	**58,000**	-
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		-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5		-	-
	Sub-total	-	-
c) Work In Progress			
Construction work in progress(on behalf of client)		-	-
Consultancy work in progress(on behalf of client)		-	-
d) Prepaid Expenditure		52,082,719	34,767,686
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		452,531	504,992
h) Input GST		-	-
I) Others		-	-
TOTAL		**55,794,184**	**36,599,202**
***1 Provisions for Doubtful Deposits**			
Opening Balance		-	
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance		-	-
***2 Provisions for doubtful advances (Contractors & Suppliers)**			
Opening Balance		-	
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance		-	-

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***3 Provisions for Doubtful Accrued Interest**		
Opening Balance	-	
Addition during the year	-	
Used during the year		
Reversed during the year		
Closing balance	-	-
***4 Provision for project expenses awaiting write off sanction**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
***5 Provision for losses pending investigation/awaiting write off / sanction**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note:-		
1 Loans and Advances due from Directors or other officers at the end of the year/ period **-For Corporate Office only**		
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- **For Corporate Office only**		
3 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	452,531	504,992

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	129,249,423	-
Addition during the year	103,743,985	129,249,423
Adjustment during the year		
Reversed during the year		
Closing balance	**232,993,408**	**129,249,423**
(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)	**232,993,408**	**129,249,423**
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)	**232,993,408**	**129,249,423**

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

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Note 15.2 Other Equity

	PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	Share Application Money Pending Allotment	-	-
7	General Reserve	-	-
8	Retained Earnings		
	I) Reserves created on account of Ind AS Adjustment	-	718,476
	ii) Closing Balance Remeasurement of the defined benefit plans	(8,325,222)	(3,371,569)
	iii) Surplus	2,745,651,985	2,440,770,068
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**2,737,326,763**	**2,438,116,975**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	2,745,651,985	2,440,770,068
	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	**2,745,651,985**	**2,440,770,068**
	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	**2,745,651,985**	**2,440,770,068**

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
FUNDS FROM CORPORATE OFFICE	7,176,424,314	7,360,515,673
C.O.(FDB)	299,232,969	460,877,881
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	(111,281)
RO-JAMMU	1,755	-
RO-ITANAGAR	-	-
RO-SILIGURI	-	(1,125)
BAIRASIUL	(26,732,225)	(28,679,464)
RO-BANIKHET	78,943,322	43,927,981
LOKTAK	15,979	(2,449)
SALAL	-	(53,956)
TANAKPUR	5,000	(274)
CHAMERA-I	-	-
URI - I	-	(6,028)
RANGIT	5,578	-
CHAMERA-II	49,501	2,550
DULHASTI	-	(30,001)
DHAULIGANGA-I	(4,207)	(6,266)
TEESTA-V	3,432	-
CHAMERA-III	(17,918)	(29,381)
CHUTAK	4,409	(9,378)
TLDP-III	-	(103,687)
PARBATI -II	931,105	174,838
PARBATI-III	319	(49,349)
SEWA-II	(23,672,050)	(24,279,105)
URI - II	3,000	(8,514)
KISHANGANGA	4,773	(249)
NIMMO BAZGO	33,411	(13,410)
TLDP-IV	-	-
TEESTA-IV	-	-
SUBANSARI LOWER	(231)	29,696
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	83,174	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	101,059
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	153,963,528	206,800,000
CHEQUE COLLECTED ACCOUNT	(15,798,363)	(14,011,311)
COMMERCIAL - IUT	(4,244,191,754)	(4,110,615,582)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	450,047,734	487,011,919
CENTRALIZED VENDOR PAYMENT ACCOUNT	362,707,010	356,876,552
Total	**4,212,043,565**	**4,738,307,339**

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NHPC LIMITED FARIDABAD

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
- From Banks		
'- Secured	-	-
'- Unsecured	-	-
- From Other Parties		
'- Secured	-	-
'- Unsecured-From Government (Subordinate Debts)	-	-
'- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants.: Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings The table below summarises the maturity profile of the company's borrowings based on contractual payments : **Particulars** More than 1 Year & Less than 3 Years More than 3 Year & Less than 5 Years More than 5 Years		
TOTAL	-	-

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NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deposits/ retention money	403,285	740,320
TOTAL	**403,285**	**740,320**
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	**456,172**	**836,693**
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	456,172	836,693

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. **PROVISION FOR EMPLOYEE BENEFITS** (provided for on basis of actuarial valuation)		
I) As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. **OTHERS**		
i) **Provision For Committed Capital Expenditure**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) **Provision For Livelihood Assistance**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) **Provision-Others**		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

* Information about Provisions are given in para 17 of Note 34-Other explanatory Notes to Accounts.

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

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

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

2) * Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18

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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)	1,103,405,051	1,203,714,600
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	1,103,405,051	1,203,714,600
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)	11,278,833	6,543,188
Total outstanding dues of Creditors other than micro enterprises and small enterprises	54,553,041	61,914,325
TOTAL	65,831,874	68,457,513

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. 20.3 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	4,097,085	1,441,522
Liability against capital works/supplies-MSME	4,698,678	3,675,665
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	8,429,581	9,921,443
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
Other Payables-Payable to Employees	654,360	5,053,467
Other Payables-Payable to Others	159,750	36,228
TOTAL	**18,039,454**	**20,128,325**

* 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)	100,309,549	100,309,549
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	2,899,577	6,320,732
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.	-	872,454
Grants in aid-from Government-Deferred Income	-	-
TOTAL	**103,209,126**	**107,502,735**

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NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2018	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)		
i) As per last Balance Sheet		
Additions during the year	-	
Amount used during the year		
Amount reversed during the year		
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	-	-

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iv) **Provision For Livelihood Assistance**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) **Provision for exp.in r/o arbitration award/ court cases**		
As per last Balance Sheet	616,776,889	
Additions during the year	22,000,000	616,776,889
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	**638,776,889**	**616,776,889**
vi) **Provision - Others**		
As per last Balance Sheet	20,540,474	640,390,340
Additions during the year	2,301,338	14,903,968
Amount used during the year	5,163,554	12,335,894
Amount reversed during the year	11,267,258	622,417,940
Closing Balance	**6,411,000**	**20,540,474**
TOTAL	**645,187,889**	**637,317,363**

Explanatory Note: -

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NOTE NO. 24 REVENUE FROM CONTINUING OPERATIONS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
I	**Operating Revenue**		
A	**SALES**		
	SALE OF POWER	4,212,056,224	4,058,129,178
	ADVANCE AGAINST DEPRECIATION -Written back during the year	100,309,549	100,309,549
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	55,388,884	61,537,262
	Regulated Power Adjustment	-	31,696,579
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	14,702,766	6,304,608
	Sub - Total (A)	**4,242,274,123**	**4,058,900,278**
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)	**4,242,274,123**	**4,058,900,278**
E	**OTHER OPERATING REVENUE**		
	Interest from Beneficiary States (Revision of Tariff)	345,736	6,613,115
	Sub-Total-II	345,736	6,613,115
	TOTAL (I+II)	**4,242,619,859**	**4,065,513,393**

Explanatory Note: -

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

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

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

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

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

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

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

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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	78,145,575	298,907
	- Employee's Loans and Advances (Net of Rebate)	(41,287)	(20,733)
	- Interest from advance to contractors	-	-
	- Others	-	-
B)	**Dividend Income**		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	**Other Non Operating Income**		
	Late payment surcharge	101,067,188	171,940,198
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of Investments	-	-
	Profit on sale of Assets.	-	-
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	80,072,711	15,580,316
	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	7,160	-
	Others	26,226,280	21,688,247
	Sub-total	**285,477,627**	**209,486,935**
	Add/(Less): C.O./Regional Office/PID Expenses	1,251,559	12,339,057
	Sub-total	**286,729,186**	**221,825,992**
	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	**286,729,186**	**221,825,992**
	Explanatory Note: -		
1	**Detail of Liability/Provisions not required written back #**		
	a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
	b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
	c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
	d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
	e) Bad & Doubtful Capital Advances(*1 under Note No. 4.2)	-	-
	f) Bad & Doubtful Deposits(*2 under Note No. 4.2)	-	-
	g) Diminution in value of stores and spares (*1 under Note 5)	-	-
	h) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No.11)	-	-
	k) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
	l) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
	p) Provision for wage revision (Sl.no-A(ii) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)	-	-
	s) Provision for Retirement benefits(Sl.no-A (i) of Note No-17 & 22)	-	-
	t) Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
	u) Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)	-	-
	z) Others	80,072,711	15,580,316
	TOTAL	**80,072,711**	**15,580,316**
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".		

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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	17,015,615	3,353,483
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	25,184,555	28,420,481
- Machinery	17,737,235	14,800,642
- Others	56,287,914	64,692,102
D. OTHER EXPENSES		
Rent & Hire Charges	9,900,840	8,535,811
Rates and taxes	1,302,915	1,556,799
Insurance	96,736,829	101,149,159
Security expenses	109,304,345	105,268,915
Electricity Charges	32,168,256	33,674,777
Travelling and Conveyance	4,623,266	5,367,999
Expenses on vehicles	3,844,652	3,576,418
Telephone, telex and Postage	5,982,335	9,512,057
Advertisement and publicity	1,214,525	1,926,660
Entertainment and hospitality expenses	37,800	34,800
Printing and stationery	693,773	1,553,967
Consultancy charges - Indigenous	688,086	862,441
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	75,075	173,275
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets	65,459	1,924,269
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	18,261	29,414
Donation	-	-
CSR/ Sustainable Development	1,103,424	1,893,397
Community Development Expenses	-	-
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	136,981
Interest to beneficiary states	-	12,373,758
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	4,484,207
Less: - Exp Recoverable on Regulated Power	-	(4,484,207)
Exchange rate variation	-	-
Training Expenses	6,780,030	6,423,907
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	7,569,269	7,042,979
Operational/Running Expenses of Kendriya Vidyalay	24,297,250	29,051,976
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	3,964,782	2,666,293
Operating Expenses of DG Set-Other than Residential	1,072,000	955,125
Other general expenses	8,037,128	4,763,104
Sub-total	**435,705,619**	**451,720,989**
Add/(Less): C.O./Regional Office/PID Expenses	12,604,452	42,832,967
Sub-total	**448,310,071**	**494,553,956**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	448,310,071	**494,553,956**
E. PROVISIONS		
Bad and doubtful debts provided	-	10,670,436
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	423,850	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	-	8,237,130
Provision for interest against court/arbitration award	22,000,000	-
Others	-	-
Sub-total	**22,423,850**	**18,907,566**
Add/(Less): C.O./Regional Office/PID Expenses	-	9,622
Sub-total	**22,423,850**	**18,917,188**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	22,423,850	**18,917,188**
Total carried forward to Statement of Profit & Loss	**470,733,921**	**513,471,144**

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Explanatory Note: -

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

(Amount in ₹)

	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	-	8,237,130

(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	-	99,132
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	75,075	71,875
Reimbursement of expenses	-	2,268
Total Audit Expenses	75,075	173,275

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

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NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances	493,157,720	516,975,407
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	72,533,001	104,896,192
Staff welfare expenses	27,270,692	25,104,593
Leave Salary & Pension Contribution	-	69,399
Sub-total	**592,961,413**	**647,045,591**
Add/(Less): C.O./Regional Office Expenses	262,871,843	275,898,288
Sub-total	**855,833,256**	**922,943,879**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**855,833,256**	**922,943,879**

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	26,438,987	27,519,978
ii) towards Employees Defined Contribution Superannuation Scheme	33,388,035	32,002,823

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	-	21,911
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	27,900
	Unwinding of discount-Provision & Financial Liablities	112,488	108,854
	Sub-total	**112,488**	**158,665**
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)	**112,488**	**158,665**
	Add/(Less): C.O./Regional Office/PID Expenses	2,631	2,194,684
	TOTAL	**115,119**	**2,353,349**
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**115,119**	**2,353,349**

Explanatory Note: -

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

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NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Depreciation & Amortisation Expenses	558,677,601	524,149,820
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	2,006,451	8,837,829
Sub-total	**560,684,052**	**532,987,649**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**560,684,052**	**532,987,649**

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".

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NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
Deferred Tax- *		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Accounting profit/loss before income tax	2,641,982,697	2,315,583,364
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

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NOTE NO. 31- Movement in Regulatory Deferral Account Balances (Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	103,669,288	125,186,704
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)	**103,669,288**	**125,186,704**
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)	**103,669,288**	**125,186,704**

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

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	**REPAIRS & MAINTENANCE**		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	**ADMINISTRATION & OTHER EXPENSES**		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	**FINANCE COST**		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money-adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	**PROVISIONS**	-	-
	Sub-total	-	-
F.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
G.	**C.O./Regional Office Expenses:**		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	**LESS: RECEIPTS AND RECOVERIES**		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC- on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H)	-	-

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NOTE : 15.1 EQUITY SHARE CAPITAL (Amount In ₹)

PARTICULARS	As at 31st March, 2018		As at 31st March, 2017	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) **Changes In Equity Share Capital**				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	-	-	-	-
Closing number of shares outstanding	-	-	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL

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

	As at 31st March, 2018		As at 31st March, 2017	
	Nos	In (%)	Nos	In (%)
- President of India			7,643,406,901	74.50%
- LIC			906,183,502	8.83%

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

h) In preceding five financial years immediately preceding 31.03.2018, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

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

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

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ANNEXURE TO NOTES

NOTE SHARE CAPITAL

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	-	-
GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	-	-
		-	-
DEVELOPMENT SURCHARGE RESERVE	120101		
DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102		

0

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
CAPITAL RESERVE	130101	0	0
CAPITAL REDEMTION RESERVE	130301	0	0
SHARE PREMIUM ACCOUNT	130601	0	0
BOND REDEMPTION RESERVE	130401	0	0
SELF INSURANCE RESERVE	130501	0	0
GENERAL RESERVE	130701	0	0
PROFIT AND LOSS ACCOUNT	970705	0	0
PROFIT & LOSS ACCOUNT	130801	0	0
Surplus -Adjustment arising out of transition provisions for recognising Rate Regulated Assets	130802	0	0
R&D RESERVE	130902	0	0
CSR RESERVE	130901	0	0
SHARE APPLICATION MONEY PENDING ALLOTEMENT-TO THE	131001	0	0
CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0
		0	0
Other Comprehensive Income			
Opening			
GENERAL RESERVE - OPENING IND AS ADJUSTMENT	160101	0	204731
OTHER EQUITY - IND AS ADJUSTMENT	160102		
IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS	160104	0	513745
FVTOCI RESERVE- EQUITY INSTRUMENTS	160201	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	160202	0	0
FVTOCI - ACTURIAL GAIN LOSS	160203	0	0
		0	0
Provision- Others			
PROPOSED DIVIDEND	355001	0	0
PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0
		0	0
SHARE APPLICATION MONEY PENDING ALLOTMENT			
SHARE CAPITAL DEPOSIT	110301	0	0

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
LONG TERM BORROWINGS			
Bonds/ Debentures -Secured			
CONTRA-CURRENT/NON CURRENT-BOND-SERIES M,N,O&P&R	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
8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	210119	0	0
REDEEMABLE, TAXABLE – U1 SERIES BONDS	210120	0	0
6.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE – V1 SERIES BONDS	210121	0	0
7.52% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE – V2 SERIES BONDS	210122	0	0
6.91% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE – W1 SERIES BONDS	210123	0	0
7.35% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE – W2 SERIES BONDS	210124	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	216005	0	0
9.25% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216006	0	0
8.70% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216007	0	0

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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
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
8.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216019	0	0
6.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE â€" V SERIES BONDS-NON CURRENT	216021	0	0
6.91% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE – W1 SERIES BONDS-NON CURRENT	216023	0	0
7.35% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE – W2 SERIES BONDS-NON CURRENT	216024	0	0
7.52% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE – V2 SERIES BONDS-NON CURRENT	216022	0	0
REDEEMABLE, TAXABLE – U1 SERIES BONDS-NON CURRENT	216020	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	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
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218018	0	0
8.17% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE â€" U1 SERIES BONDS-CURRENT	218020	0	0
6.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE â€" V SERIES BONDS-CURRENT	218021	0	0
7.52% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE – V2 SERIES BONDS-CURRENT	218022	0	0
6.91% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE – W1 SERIES BONDS-CURRENT	218023	0	0
7.35% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE – W2 SERIES BONDS-CURRENT	218024	0	0
8.54% SECURED NON-CUMULATIVE NON-CONVERTIBLE	218019	0	0
		0	0
Current Maturity			
BONDS- UNSECURED	228101	0	0
DEBENTURE- UNSECURED	228102	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
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
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

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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			
TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	228201	0	0
TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	228301	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
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
		0	0
Term Loans-From Govt - Unsecured			
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
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			
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-	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-	220901	0	0
SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-	221101	0	0

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			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-	221102	0	0
			0	0

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

DEFERRED TAX LIABILITY	360101	0	0
DEFERRED TAX RECOVERABLE ADJUSTMENT	661101	0	0
REMEASUREMENT OF DEFINED BEN. PLAN/ACTUARIAL	661105	0	0
DEFERRED TAX INCOME/EXP. ON RDA BALANCE- RECOVERABLE	661106	0	0
ASSETS/LIABILITIES ON RDA BALANCES-OCI	661107	0	0
DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	661103	0	0
		0	0

NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
a)	**Deposits/ Retention Money/Advances Received**			
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310300	-2200263	-1248144
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	310301	2156763	1225094
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	310303	12064	12064
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	310305	31436	10986
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-4077056	-6678192
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	310501	3821046	6284182
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	310505	256010	394010
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	310506	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	318301	205937	746367
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	318303	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	318305	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	318501	250235	90326
	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
			456172	836693
b)	**Income received in advance**			
	ADVANCE AGAINST DEPRECIATION	370101	1103405051	1203714600
			1103405051	1203714600
c)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES	312001	0	0
	ACCOUNT – CONTRA	312010	0	0
	ACCOUNT- CONTRA	312020	0	0
d)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	312002	0	0

NOTE NO. 17 PROVISIONS - NON CURRENT

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	LONG TERM PROVISIONS			
	PROVISION FOR LEAVE ENCASHMENT	350403	0	0
			0	0
	PROVISION FOR GRATUITY	350405	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350409	0	0
			0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT).	350410	0	0
			0	0
	PROVISION FOR Memento	350412	0	0
			0	0
	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
			0	0
	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT	380801	0	0
			0	0
	Provision for O&M Expenditures on RE-Wind Power Stations	351701	0	0

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	PROVISION FOR UPFRONT REBATE ON HBA-NON CURRENT	380803	0	0
	SHORT TERM PROVISIONS			
	Provision for employee benefits			
	PROVISION FOR LEAVE ENCASHMENT	350413	0	0
	PROVISION FOR GRATUITY	350415	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0
			0	0
	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
			0	0
	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED	350419	0	0
	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
	PROVISION FOR MOMENTO ON RETIREMENT - CURRENT	350422	0	0
	PROVISION FOR WAGE REVISION	350401	0	0
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660391	0	0
	PROVISION FOR UPFRONT REBATE ON HBA-CURRENT	382803	0	0
	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	0	0
	PROVISION FOR PRP - EXECUTIVE	350425	0	0
	PROVISION FOR PRP - SUPERVISOR	350426	0	0
	PROVISION FOR PLGI - WORKMEN	350427	0	0
	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED	350428	0	0
			0	0
	Provision for Wage Revision Third PRC	350430	0	0
	PROVISION FOR SUPERANNUATION /PENSION FUND	350421	0	0
Note	**Current Tax Liabilities (Net)**			
	PROVISION FOR INCOME TAX	355101	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0
			0	0
	PROVISION FOR INCOME TAX - CURRENT	355111	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
	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS - CURRENT	660511	0	0
	INCOME TAX PAID IN ADVANCE - CURRENT	660512	0	0
			0	0
	PROVISION FOR WEALTH TAX	355102	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
	PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT	382801	0	0
			0	0
	Provision for Restoration expenses of Insured Assets			
	Provision for Restoration expenses of Insured Assets	350905	0	0
			0	0
	PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES	350925	638776889	0
	Provision Others			
	PROVISION FOR OTHER EXPENSES	350919	6411000	637317363
	Upfront Provisions for rebate to customers	381201	0	0
	PROVISION FOR CONTINGENCIES	350301	0	0
			6411000	637317363
	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. 20.2 TRADE PAYABLE - CURRENT

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	Outstanding dues of micro and small scale industrial			
	SUNDRY CREDITORS OTHER THAN CAPITAL – MICRO & SMALL	310434	11278833	6543188
			11278833	6543188

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Outstanding dues of medium scale Industrial Enterprise(s)			
SUNDRY CREDITORS CAPITAL – MEDIUM ENTERPRISE	310251	0	0
SUNDRY CREDITORS OTHER THAN CAPITAL - MEDIUM	310433	0	0
		0	0
Others			
SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN	310401	3489807	3622753
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	26221978	28774460
SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	24841256	29517112
SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN	310432	0	0
STORES PAYMENT CONTROL ACCOUNT	310450	0	0
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312102	0	0
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312104	0	0
		54553041	61914325
NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT			
Current maturities of long term debt			
Bonds/ Debentures- Secured		0	0
Bonds/ Debentures- Unsecured		0	0
Term loans-From Banks-Secured		0	0
Term loans-From Banks-Unsecured		0	0
From other parties-Secured		0	0
From other parties-Unsecured		0	0
		0	0
Deposits			
FIXED DEPOSITS-UNSECURED	228001	0	0
		0	0
Interest accrued but not due on borrowings			
INTEREST ACCRUED BUT NOT DUE-SECURED-BONDS AND	310801	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310802	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310803	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310804	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310805	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310808	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL/	310809	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER	310810	0	0
INTEREST ACCRUED BUT NOT DUE ON FIXED DEPOSITS-	310901	0	0
INTEREST ACCRUED BUT NOT DUE ON BONDS/ DEBENTURE-	310902	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310903	0	0
INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM	310904	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310905	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS	310906	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310907	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL/	310908	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER	310909	0	0
		0	0
Interest accrued and due on borrowings			
INTEREST ACCRUED AND DUE ON M SERIES 9.55% SECURED	210202	0	0
INTEREST ACCRUED AND DUE ON O SERIES - SECURED	210203	0	0
INTEREST ACCRUED AND DUE ON N SERIES-SECURED	210204	0	0
INTEREST ACCRUED AND DUE ON TERM LOANS-BANKS-INDIAN	210401	0	0
INTEREST ACCRUED AND DUE ON TERM LOANS-FINANCIAL	210402	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	210601	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-	210602	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	210801	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	210802	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	211001	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	211002	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-	211601	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL	211801	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM STATE	211802	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER	212001	0	0
INTEREST ACCRUED AND DUE ON FIXED DEPOSITS-UNSECURED	220201	0	0
INTEREST ACCRUED AND DUE ON BONDS- UNSECURED	220401	0	0
INTEREST ACCRUED AND DUE ON DEBENTURE- UNSECURED	220402	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	220601	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-INDIAN	220602	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-	220801	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIs-	220802	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	221001	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	221002	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	221201	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM	221202	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-	221401	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL	221601	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM STATE	221602	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER	221801	0	0
		0	0
Liability against capital works/supplies			
THIRD PARTY DIRECT PAYMENT CONTROL A/C - ON BEHALF	310200	0	0
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	676821	1441522
SUNDRY CREDITORS CAPITAL – MICRO & SMALL ENTERPRISE	310250	4698678	3675665
SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN	310203	0	0
SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0
SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	3420264	0
SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312101	0	0

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		8795763	5117187
Deposits/ retention money			
EARNEST MONEY DEPOSIT	310101	2650907	2849811
DAYS	310111	135000	0
EARNEST MONEY DEPOSIT-CONTRA	310100	-135000	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -	319301	1950826	478727
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-	319303	12064	12064
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-	319305	31436	10986
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORK-CAPITAL IND CURR CURRENT OVERDUE FOR MORE THAN 1E DAYE	319311	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL-CONTRA	319300	0	0
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-IND CURR CURRENT OVERDUE FOR MORE THAN 1E DAYE	319313	0	0
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURR CURRENT OVERDUE FOR MORE THAN 1E DAYE	319315	0	0
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY-CURRENT OVERDUE FOR MORE THAN 1E DAYE	319316	0	0
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	319501	3570811	6193856
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	319503	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319505	256010	394010
SECURITY DEP/RETEN. MONEY-CONTRACTOR-OTHER THAN	319511	33060	0
CONTRA	319500	-33060	0
SECURITY DEP-RETEN. MONEY-SUPPLIER-OTHER THAN CAPITAL-	319513	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-	319515	0	0
SECURITY DEPOSIT-RETEN. MONEY- OTHER THAN CAPITAL-	319516	0	0
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-	319506	0	0
		8472054	9939454
DUE TO SUBSIDIARIES	311901	0	0
		0	0
Bond application money	220399	0	0
		0	0
NOTE NO. 21 OTHER CURRENT LIABILITIES			
Income received in advance			
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST	370102	100309549	100309549
		100309549	100309549
ACCOUNT- CURRENT	312022	0	0
ACCOUNT- CURRENT	312011	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-	311221	0	0
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-	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	311241	0	0
CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION	311242	0	0
COMPANY CONTRIBUTION TOWARDS GRATUITY PAYABLE TO	311243	0	0
EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION	311244	0	0
COMPANIES CONTRIBUTION PAYABLE TOWARDS REHS TRUST	311245	0	0
CORPORATION CONTRIBUTION TOWARDS LEAVE ENCASHMENT PAYABLE TO LEAVE ENCASHMENT TRUST	311246	0	0
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	501185	213362
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	78520	21237
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
INCOME TAX RECOVERED-SERVICES	311306	654443	196232
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
CENTRAL SALES TAX	311308	0	0
SERVICE TAX	311309	0	1723500
FRINGE BENEFIT TAX PAYABLE	311310	0	0
Income Tax Collected at Source (u/s 206 C)	311311	0	0
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
SERVICE TAX DEFFERED PAYABLE	311313	0	0
SERVICE TAX ACCRUED BUT NOT DUE	311314	0	0
INCOME TAX DEDUCTED AT SOURCE-Compulsory Land	311315	0	0
EMPLOYEES	311316	0	0
PROFESSIONAL TAX	311401	0	0
State Sales Tax/VAT -Work Contracts	311402	0	229845
State Sales Tax/VAT -Others	311403	0	0
ROYALTY	311404	19468	1842
MUNICIPAL TAXES PAYABLE	311405	0	0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
LIABILITY FOR OTHER STATE LEVIES	311407	289483	3934714
OUTPUT GST - CENTRAL GST PAYABLE - STATE 1	312201	15987	0
OUTPUT GST - CENTRAL GST PAYABLE - STATE 2	312202	0	0
OUTPUT GST - STATE GST PAYABLE - STATE 1	312203	15987	0
OUTPUT GST - STATE GST PAYABLE - STATE 2	312204	0	0
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1	312205	345788	0
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 2	312206	0	0

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OUTPUT GST - UNION TERRITORY GST PAYABLE - STATE 1	312207	0	0
OUTPUT GST - UNION TERRITORY GST PAYABLE - STATE 2	312208	0	0
GST - COMPENSATION CESS PAYABLE - STATE 1	312209	0	0
GST - COMPENSATION CESS PAYABLE - STATE 2	312210	0	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312211	485417	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312212	0	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312213	485417	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312214	0	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312215	7882	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312216	0	0
UGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312217	0	0
UGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312218	0	0
GST - COMPENSATION CESS- PAYABLE UNDER REVERSE CHARGE	312219	0	0
GST - COMPENSATION CESS- PAYABLE UNDER REVERSE CHARGE	312220	0	0
OUTPUT GST - INTER UNIT TRANSACTION - CENTRAL GST	312221	0	0
OUTPUT GST - INTER UNIT TRANSACTION - STATE GST PAYABLE	312222	0	0
OUTPUT GST - INTER UNIT TRANSACTION - INTEGRATED GST	312223	0	0
OUTPUT GST - INTER UNIT TRANSACTION - UNION TERRITORY	312224	0	0
TDS Payable - CENTRAL GST STATE 1	312231	0	0
TDS Payable - CENTRAL GST - STATE 2	312232	0	0
TDS Payable - STATE GST - STATE 1	312233	0	0
TDS Payable - STATE GST - STATE 2	312234	0	0
TDS Payable - INTEGRATED GST - STATE 1	312235	0	0
TDS Payable - INTEGRATED GST - STATE 2	312236	0	0
TDS Payable - UNION TERRITORY GST - STATE 1	312237	0	0
TDS Payable - UNION TERRITORY GST - STATE 2	312238	0	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312241	0	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312242	0	0
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312243	0	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312244	0	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312245	0	0
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312246	0	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312247	0	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312248	0	0
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312249	0	0
GST - COMPENSATION CESS- PAYABLE UNDER REVERSE CHARGE	312250	0	0
GST - COMPENSATION CESS- PAYABLE UNDER REVERSE CHARGE	312251	0	0
GST - COMPENSATION CESS- PAYABLE UNDER REVERSE CHARGE	312252	0	0
INTEREST PAYABLE - CENTRAL GST STATE 1	312253	0	0
INTEREST PAYABLE - CENTRAL GST - STATE 2	312254	0	0
INTEREST PAYABLE - STATE GST - STATE 1	312255	0	0
INTEREST PAYABLE - STATE GST - STATE 2	312256	0	0
INTEREST PAYABLE - INTEGRATED GST - STATE 1	312257	0	0
INTEREST PAYABLE - INTEGRATED GST - STATE 2	312258	0	0
INTEREST PAYABLE - UNION TERRITORY GST - STATE 1	312259	0	0
INTEREST PAYABLE - UNION TERRITORY GST - STATE 2	312260	0	0
INTEREST PAYABLE – COMPENSATION CESS- STATE 1	312261	0	0
INTEREST PAYABLE - COMPENSATION CESS - STATE 2	312262	0	0
LATE FEE PAYABLE - CENTRAL GST STATE 1	312263	0	0
LATE FEE PAYABLE - CENTRAL GST - STATE 2	312264	0	0
LATE FEE PAYABLE - STATE GST - STATE 1	312265	0	0
LATE FEE PAYABLE - STATE GST - STATE 2	312266	0	0
LATE FEE PAYABLE - UNION TERRITORY GST - STATE 1	312267	0	0
LATE FEE PAYABLE - UNION TERRITORY GST - STATE 2	312268	0	0
DIVIDEND DISTRIBUTION PAYABLE	311518	0	0
		2899577	6320732
Liabilities toward Self Insurance Fund			
Other Liabilities - Self Insurance Fund	340103	0	0
		0	0
UNPAID DIVIDEND	311515	0	0
DIVIDEND PAYABLE	311510	0	0
		0	0
LIABILITY FOR UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0
LIABILITY FOR SHARE APPLICATION MONEY -TO THE EXTENT REFUNDABLE	311519	0	0
UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM	330501	0	0
		0	0
Other liabilities (Note No-20.3)			
UNPAID SALARY AND WAGES	310602	0	0
SALARIES AND WAGES WITHHELD	310603	0	0
LIABILITY FOR SALARY	310604	0	0
OTHER EXPENSES PAYABLE TO EMPLOYEES	310605	352058	503157
LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310606	0	0
SDA PAYABLE TO EMPLOYEES	310607	0	0
AMOUNT PAYABLE TO EX EMPLOYEES	310608	302302	4550310
PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM	310610	0	0
LIABILITY FOR PRP/PLGI/PBR- PAYABLE TO EMPLOYEES	310611	0	0
		654360	5053467
Other liabilities (Note No-20.3)			
ELECTRICITY/ POWER CHARGES PAYABLE	310701	0	0
WATER CHARGES PAYABLE	310702	0	0

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TELEPHONE AND TELEX CHARGES PAYABLE	310703	0	0
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	15622
Regulated Sales Settlement A/c- PGCIL	310714	0	0
WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	310715	0	0
AMOUNT PAYABLETO GOVT. AGENCIES AGAINST DEPOSITE	310717	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	159750	20606
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	311211	0	0
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME	311212	0	0
POST OFFICE RECURRING DEPOSIT	311213	0	0
Employees Contribution (EC) towards Social Security	311214	0	0
Employers Contribution (ERC) towards Social Security	311215	0	0
OTHER DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	0
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE	311233	0	0
OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
DONATIONS TO OTHER FUNDS	311502	0	0
LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0
LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0
LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0
LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0
LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0
LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0
LIABILITY FOR STALE CHEQUES	311509	0	0
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
		159750	36228

Other liabilities (Note No-21)

OTHER ADVANCES RECEIVED	340101	0	872454
ADVANCE FROM BENEFICIARIES	340102	0	0
		0	872454
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
VALUATION	681201	0	0
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
Advances against cost of project/ contractees			
ADVANCE FROM CONTRACTEES	330100	0	0
ADVANCE FROM CONTRACTEES	330101	0	0
ADVANCE FROM CLIENTS	330102	0	0
DEPOSIT FROM CONTRACTEES	330200	0	0
DEPOSIT FROM CONTRACTEES	330201	0	0
DEPOSIT FROM CLIENTS	330202	0	0
ADVANCE FROM CONTRACTEES - NON CURRENT	338101	0	0
ADVANCE FROM CLIENTS - NON CURRENT	338102	0	0
ADVANCE FROM CONTRACTEES	339101	0	0
ADVANCE FROM CLIENTS	339102	0	0
DEPOSIT FROM CONTRACTEES - NON CURRENT	338201	0	0
DEPOSIT FROM CLIENTS - NON CURRENT	338202	0	0
DEPOSIT FROM CONTRACTEES	339201	0	0
CONTRA- ADVANCE FROM CUSTOMER –PROVISIONAL	330600	0	0
ADVANCE FROM CUSTOMER –PROVISIONAL	330601	0	0
DEPOSIT FROM CLIENTS	339202	0	0
		0	0
Amount Recoverable in respect of Project	651301	0	0
MANAGEMENT/CONSULTANCY WORKS- IMPACT OF FAIR	681202	0	0
Provision Toward Amt Recoverable in r/o Project Mgt /	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
	GRANT-IN-AID FROM GOVERNMENT- VGF FOR SOLAR POWER	311714	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. 2.1 **Property Plant & Equipment**

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
a)	**GROSS BLOCK**			
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0
i)	LAND- FREE HOLD	410101	233984302	227334867
ii)	LAND- LEASE HOLD	410111	208102	208102
	LAND- LEASE HOLD			
iii)	**ROADS AND BRIDGES**			
	ROADS	410201	307486381	307486381
	BRIDGES AND CULVERTS	410203	29509602	29509602
	AERODROMES, HELIPAD AND AIR STRIPS	410204	0	0
			336995983	336995983
iv)	**BUILDINGS-OTHERS**			
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	1790672525	1790672525
	BUILDING CONTAINING WORKSHOP	410302	229220	229220
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	0	0
	OFFICE BUILDINGS-PERMANENT	410304	18180995	18180995
	OFFICE BUILDINGS-TEMPORARY	410305	159662	159662
	STORES AND GODOWN BUILDINGS	410306	4843097	4843097
	TRANSIT CAMP AND FIELD HOSTEL	410321	52262357	23501954
	SCHOOL BUILDINGS	410322	18507406	18507406
	HOSPITAL BUILDINGS	410323	7323939	7323939
	CLUB BUILDING	410324	5231970	5231970
	RESIDENTIAL BUILDING-PERMANENT	410325	173358812	173358812
	RESIDENTIAL BUILDING-TEMPORARY	410326	0	0
	CANTEEN BUILDING	410327	0	0
	BUILDINGS-OTHERS	410328	85442420	83387954
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	410401	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	410402	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	410403	0	0
	INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-	410404	0	0
	INTERNAL ELECTRIFICATION WORK -STORES AND GODOWN	410406	0	0
	INTERNAL ELECTRIFICATION WORK -TRANSIT CAMP AND FIELD	410421	2661521	0
	INTERNAL ELECTRIFICATION WORK -SCHOOL BUILDINGS	410422	0	0
	INTERNAL ELECTRIFICATION WORK -HOSPITAL BUILDINGS	410423	0	0
	INTERNAL ELECTRIFICATION WORK -CLUB BUILDING	410424	0	0
	INTERNAL ELECTRIFICATION WORK -RESIDENTIAL BUILDING-	410425	0	0
	INTERNAL ELECTRIFICATION WORK -CANTEEN	410427	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	410428	0	0
			2158873924	2125397534
v)	**RAILWAY SIDINGS**	410501	0	0
vi)	**Hydraulic Works(Dams, Water Conductor system, Hydro**			
	DAMS AND BARRAGES	410601	5170089011	5170089011
	POWER CHANNELS	410602	0	0
	POWER TUNNELS AND PIPELINES	410604	3257801736	3256290324
	PENSTOCKS	410605	110580932	110580932
	TAILRACE CHANNELS	410606	0	0
	TAILRACE TUNNELS	410607	1125447260	1125447260
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	2165992612	2165992612
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	410611	0	0
			11829911551	11828400139
vii)	**Generating Plant and machinery**			
	MAIN GENERATING EQUIPMENT	410701	3863581419	3928704301
	GENERATOR STEP UP TRANSFORMER	410702	36038210	36038210
	OTHER POWER PLANT TRANSFORMER	410703	425894369	425894369
	COOLING WATER SYSTEMS	410704	39887448	39887448
	EHV SWITCHGEAR SYSTEMS	410705	1792179916	1792179916
	DC SYSTEMS/ BATTERY SYSTEMS	410707	32218621	32218621
	POWER AND CONTROL CABLES	410708	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	10662687	10662687
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	2081893	2081893
	CONTROL, METERING AND PROTECTION SYSTEM	410711	18860537	18860537
	AUXILIARY AND ANCILLARY SYSTEMS	410712	25130723	25130723
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	202561801	202561801
	Capital Spares - Generating Plant and Machinery	410714	154631230	148113872
	GPM including Foundation - Windmill	413101	0	0
			6603728854	6662334378

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viii)	**Plant and machinery- Sub station**			
	SUBSTATION-TRANSFORMERS	410801	21119614	21119614
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION	410802	973872	973872
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	146830	146830
	LIGHTENING ARRESTORS	410804	10243739	10243739
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	1066626	1066626
	CONTROL, METERING AND PROTECTION SYSTEM	410806	2268615	2268615
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0
			35819296	35819296
ix)	**Plant and machinery- Transmission lines**			
	TRUNK TRANSMISSION LINES	410901	7247315	7247315
	TRANSMISSION LINES FOR SUPPLY OF POWER TO	410903	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES,	410904	16511403	16511403
	STREET LIGHTING, ETC.	410905	0	0
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
			23758718	23758718
x)	**Plant and machinery- Others**			
	PLANT AND MACHINERY-OTHERS	411001	0	0
	DIESEL GENERATING SETS	411002	25570753	25570753
			25570753	25570753
xi)	**Construction Equipment**			
	EXCAVATORS	411101	189503	189503
	LOADERS	411102	12265711	215716
	DUMPERS	411103	160827	160827
	TIPERS	411104	0	0
	DOZERS	411105	19905	19905
	MOTOR GRADERS	411106	0	0
	COMPACTORS	411107	0	0
	WATER SPRINKLERS	411108	0	0
	CRANES (Less than 100 tons)	411109	25295216	25295216
	CONCRETING EQUIPMENT	411110	142888	142888
	TUNNELING EQUIPMENT	411111	524611	524611
	PUMPS	411112	10833105	10833105
	DIESEL GENERATING SETS	411113	0	0
	WIELDING SETS	411114	372055	372055
	AIR COMPRESSORS	411115	1074949	1074949
	DRILLING EQUIPMENT	411116	629896	683155
	ROAD ROLLERS	411117	0	0
	FORK LIFTERS	411118	1979499	1979499
	CRANES (More than 100 tons)	411119	0	0
	OTHER EQUIPMENTS	411130	4323920	4350060
	Capital Spares - Construction Equipment	411131	0	0
			57812085	45841489
xii)	**Water Supply System/Drainage and Sewerage**			
	WATER SUPPLY	411201	18606933	18606933
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	22835901	22835901
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0
			41442834	41442834
xiii)	**Electrical installations**			
	POWER SUPPLY SYSTEM-POWER PLANT	411401	2476978	2476978
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	6444900	0
	Capital Spares - Electrical Installation	411403	0	0
			8921878	2476978
xiv)	**Vehicles**			
	CARS	411501	388857	388857
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	2292557	2292557
	PICK UP VAN	411504	0	0
	FIRE TENDERS	411505	2874728	2874728
	AMBULANCE	411506	0	0
	BUSES	411507	6309223	6309223
	TRUCKS/TANKERS	411508	3577329	3577329
	TRAILERS	411509	0	0
	EXPLOSIVE VANS	411510	0	0
	MOTOR CYCLE/SCOOTER	411511	236664	236664
	CYCLES	411512	0	0
	THREE-WHEELERS	411513	0	0
	Capital Spares - Vehicles	411514	0	0
			15679358	15679358
xv)	**Aircraft/ Boats**			
	AIRCRAFT	411601	0	0
	BOATS	411603	1356396	1356396
	HELICOPTER	411604	511164	511164
			1867560	1867560
xvi)	**Furniture and fixture**			
	FURNITURE-FIXTURES-OFFICE	411701	15932440	16671050
	FURNITURE-FIXTURES-RESIDENTIAL	411702	48221	55456
	FURNITURE-FIXTURES-CANTEEN	411703	45154	45154
	FURNITURE-FIXTURES-SCHOOL	411704	20041	20041
	FURNITURE-FIXTURES-CLUB	411705	0	0
	FURNITURE-FIXTURES-HOSPITAL	411706	113869	113869
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	6213481	4935730
			22373206	21841300
xvii)	**Computers**			
	COMPUTERS	411801	12232982	13169872
	PRINTERS	411803	7751639	8385795
	OTHER EDP EQUIPMENTS	411804	7024290	6132882
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1138971	1138971

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	Networking Devices and Server	411806	22381000	23680753
			50528882	52508273
xviii)	**Communication Equipment**			
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
	TELEPHONE TELEX MACHINES	411902	183151	192496
	INTERIOR COMMUNICATION EQUIPMENTS	411903	19039407	19058277
	Telephone Exchange	411904	0	0
			19222558	19250773
xix)	**Office Equipments**			
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0
	TYPEWRITERS	412002	21744	21744
	PHOTOCOPY/ DUPLICATING MACHINES	412003	3160492	3337929
	HOSPITAL EQUIPMENTS	412005	8659069	8620498
	CLUB EQUIPMENTS	412006	1178430	1178430
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	358514	420366
	AIR CONDITIONERS	412008	12185874	12108598
	Air Coolers/ Water Coolers/ Fans	412011	2257805	2275631
	SCHOOL EQUIPMENTS	412012	0	0
	Refrigerators for Office	412013	0	0
	Televisions/Music System for office	412014	824358	783885
	OTHER OFFICE EQUIPMENTS	412020	4488909	4345792
			33135195	33092873
xx)	**RESEARCH AND DEVELOPMENT EQUIPMENT**	412101	0	0
xxi)	**Other assets**			
	Televisions/Music systems-other than for office, Projectors,	412501	10871599	10773251
	LABORATARY TESTING AND METER TESTING EQUIPMENTS	412502	18091153	17935972
	MISC. ASSETS/EQUIPMENTS	412503	94926758	93115217
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0
	Refrigerator other than for Office	412505	209110	209110
			124098620	122033550
xxii)	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	11309270	11299892
	Gross Block Adj. for Lease			
	Asset Reclassification Control Account-Adjustment for Lease	470001	0	0
	Land- Lease Hold-Adjustment for Lease	470111	0	0
	Roads - Adjustment on account of Lease	470201	0	0
	Bridges and Culverts- Adjustment on account of Lease	470203	0	0
	Aerodromes, Helipad and Air Strips- Adjustment on account of	470204	0	0
	Building Containing Hydro Electric Generating Plant-	470301	0	0
	Building Containing Workshop- Adjustment on account of	470302	0	0
	Building Containing Transmission Plant-Equipment-	470303	0	0
	Office Buildings-Permanent- Adjustment on account of Lease	470304	0	0
	Office Buildings-Temporary- Adjustment on account of Lease	470305	0	0
	Stores and Godown Buildings- Adjustment on account of Lease	470306	0	0
	Transit Camp and Field Hostel- Adjustment on account of	470321	0	0
	School Buildings- Adjustment on account of Lease	470322	0	0
	Hospital Buildings- Adjustment on account of Lease	470323	0	0
	Club Building- Adjustment on account of Lease	470324	0	0
	Residential Building-Permanent- Adjustment on account of	470325	0	0
	Residential Building-Temporary- Adjustment on account of	470326	0	0
	Canteen Building- Adjustment on account of Lease	470327	0	0
	Buildings-Others- Adjustment on account of Lease	470328	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	470401	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	470402	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	470403	0	0
	INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-	470404	0	0
	INTERNAL ELECTRIFICATION WORK -STORES AND GODOWN	470406	0	0
	INTERNAL ELECTRIFICATION WORK -TRANSIT CAMP AND FIELD	470421	0	0
	INTERNAL ELECTRIFICATION WORK -SCHOOL BUILDINGS -	470422	0	0
	INTERNAL ELECTRIFICATION WORK -HOSPITAL BUILDINGS --	470423	0	0
	INTERNAL ELECTRIFICATION WORK -CLUB BUILDING --	470424	0	0
	INTERNAL ELECTRIFICATION WORK -RESIDENTIAL BUILDING-	470425	0	0
	INTERNAL ELECTRIFICATION WORK -CANTEEN- ADJUSTMENT	470427	0	0
	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS--	470428	0	0
	Railway Sidings- Adjustment on account of Lease	470501	0	0
	Dams and Barrages- Adjustment on account of Lease	470601	0	0
	Power Channels- Adjustment on account of Lease	470602	0	0
	Power Tunnels and Pipelines- Adjustment on account of Lease	470604	0	0
	Penstocks- Adjustment on account of Lease	470605	0	0
	Tailrace Channels- Adjustment on account of Lease	470606	0	0
	Tailrace Tunnels- Adjustment on account of Lease	470607	0	0
	Hydromechanical Works-Dams and Barrages- Adjustment on	470608	0	0
	Hydromechanical Works-Tunnels and Canals- Adjustment on	470610	0	0
	Hydromechanical Works-Tail Race Including Draft Tube Gates-	470611	0	0
	Main Generating Equipment- Adjustment on account of Lease	470701	0	0
	Generator Step Up Transformer- Adjustment on account of	470702	0	0
	Other Power Plant Transformer- Adjustment on account of	470703	0	0
	Cooling Water Systems- Adjustment on account of Lease	470704	0	0
	Ehv Switchgear Systems- Adjustment on account of Lease	470705	0	0
	Dc Systems/ Battery Systems- Adjustment on account of Lease	470707	0	0

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Power and Control Cables- Adjustment on account of Lease	470708	0	0
Air Conditioning and Ventilation Systems- Adjustment on	470709	0	0
Power Line Carrier Communication Systems- Adjustment on	470710	0	0
Control, Metering and Protection System- Adjustment on	470711	0	0
Auxillary and Ancillary Systems- Adjustment on account of	470712	0	0
Miscellaneous Power Plant Equipments- Adjustment on	470713	0	0
Capital Spares - Generating Plant and Machinery- Adjustment	470714	0	0
Substation-Transformers- Adjustment on account of Lease	470801	0	0
Transformer Kiosks, Transformer Sub Station Equipment and	470802	0	0
Switch Gear Including Cable Connections- Adjustment on	470803	0	0
Lightening Arrestors- Adjustment on account of Lease	470804	0	0
Underground Cable and Duct System- Adjustment on account	470805	0	0
Control, Metering and Protection System- Adjustment on	470806	0	0
Capital Spares - Plant and Machinery-Sub Station- Adjustment	470807	0	0
Trunk Transmission Lines- Adjustment on account of Lease	470901	0	0
Transmission Lines For Supply of Power To Construction	470903	0	0
Internal Distribution Lines in Township and Work Sites, Etc.-	470904	0	0
Street Lighting, Etc.- Adjustment on account of Lease	470905	0	0
Capital Spares - Plant and Machinery-Transmission Lines-	470906	0	0
Plant and Machinery-Others- Adjustment on account of Lease	471001	0	0
Diesel Generating Sets- Adjustment on account of Lease	471002	0	0
Excavators- Adjustment on account of Lease	471101	0	0
Loaders- Adjustment on account of Lease	471102	0	0
Dumpers- Adjustment on account of Lease	471103	0	0
Tipers- Adjustment on account of Lease	471104	0	0
Dozers- Adjustment on account of Lease	471105	0	0
Motor Graders- Adjustment on account of Lease	471106	0	0
Compactors- Adjustment on account of Lease	471107	0	0
Water Sprinklers- Adjustment on account of Lease	471108	0	0
Cranes (Upto 100 tons)- Adjustment on account of Lease	471109	0	0
Concreting Equipment- Adjustment on account of Lease	471110	0	0
Tunneling Equipment- Adjustment on account of Lease	471111	0	0
Pumps- Adjustment on account of Lease	471112	0	0
Diesel Generating Sets- Adjustment on account of Lease	471113	0	0
Wielding Sets- Adjustment on account of Lease	471114	0	0
Air Compressors- Adjustment on account of Lease	471115	0	0
Drilling Equipment- Adjustment on account of Lease	471116	0	0
Road Rollers- Adjustment on account of Lease	471117	0	0
Fork Lifters- Adjustment on account of Lease	471118	0	0
Cranes (More than 100 tons)- Adjustment on account of Lease	471119	0	0
Other Equipments- Adjustment on account of Lease	471130	0	0
Capital Spares - Construction Equipment- Adjustment on	471131	0	0
Water Supply- Adjustment on account of Lease	471201	0	0
Sewerage and Effluent Disposal System- Adjustment on	471202	0	0
Capital Spares - Water Supply System/Drainage and Sewage-	471203	0	0
Power Supply System-Power Plant- Adjustment on account of	471401	0	0
Power Supply System-Administrative Block- Adjustment on	471402	0	0
Capital Spares - Electrical Installation- Adjustment on account	471403	0	0
Cars- Adjustment on account of Lease	471501	0	0
Jeeps-Station Wagons Including Inspection Vehicles-	471502	0	0
Pick Up Van- Adjustment on account of Lease	471504	0	0
Fire Tenders- Adjustment on account of Lease	471505	0	0
Ambulance- Adjustment on account of Lease	471506	0	0
Buses- Adjustment on account of Lease	471507	0	0
Trucks/Tankers- Adjustment on account of Lease	471508	0	0
Trailers- Adjustment on account of Lease	471509	0	0
Explosive Vans- Adjustment on account of Lease	471510	0	0
Motor Cycle/Scooter- Adjustment on account of Lease	471511	0	0
Cycles- Adjustment on account of Lease	471512	0	0
Three-Wheelers- Adjustment on account of Lease	471513	0	0
Capital Spares - Vehicles- Adjustment on account of Lease	471514	0	0
Aircraft- Adjustment on account of Lease	471601	0	0
Boats- Adjustment on account of Lease	471603	0	0
Helicopter- Adjustment on account of Lease	471604	0	0
Furniture-Fixtures-Office- Adjustment on account of Lease	471701	0	0
Furniture-Fixtures-Residential- Adjustment on account of	471702	0	0
Furniture-Fixtures-Canteen- Adjustment on account of Lease	471703	0	0
Furniture-Fixtures-School- Adjustment on account of Lease	471704	0	0
Furniture-Fixtures-Club- Adjustment on account of Lease	471705	0	0
Furniture-Fixtures-Hospital- Adjustment on account of Lease	471706	0	0
Furniture-Fixtures-Field Hostel/ Transit Hostel- Adjustment on	471707	0	0
Computers- Adjustment on account of Lease	471801	0	0
Printers- Adjustment on account of Lease	471803	0	0
Other Edp Equipments- Adjustment on account of Lease	471804	0	0
Satellite Communications Systems- Adjustment on account of	471805	0	0
Networking Devices and Server- Adjustment on account of	471806	0	0
Satellite Communications Systems- Adjustment on account of	471901	0	0
Telephone Telex Machines- Adjustment on account of Lease	471902	0	0
Interior Communication Equipments- Adjustment on account	471903	0	0
Calculators and Other Electronic Devices- Adjustment on	472001	0	0
Typewriters- Adjustment on account of Lease	472002	0	0
Photocopy/ Duplicating Machines- Adjustment on account of	472003	0	0
Hospital Equipments- Adjustment on account of Lease	472005	0	0
Club Equipments- Adjustment on account of Lease	472006	0	0
Transit Hostel/ Guest House Equipments- Adjustment on	472007	0	0

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Air Conditioners- Adjustment on account of Lease	472008	0	0
Air Coolers/ Water Coolers/ Fans- Adjustment on account of	472011	0	0
School Equipments- Adjustment on account of Lease	472012	0	0
Refrigerators For Office- Adjustment on account of Lease	472013	0	0
Televisions/Music System For Office- Adjustment on account	472014	0	0
Other Office Equipments- Adjustment on account of Lease	472020	0	0
Research and Development Equipment (Other Than Plant and	472101	0	0
Televisions/Music Systems-Other Than For Office, Projectors,	472501	0	0
Laboratary Testing and Meter Testing Equipments-	472502	0	0
Misc. Assets/Equipments- Adjustment on account of Lease	472503	0	0
Televisions/ Music System For Office- Adjustment on account	472504	0	0
Refrigerator Other Than For Office- Adjustment on account of	472505	0	0
Capital Expenditure On Assets Not Owned By Nhpc-	472601	0	0
Fixed Assets of Minor Value >750<5000- Adjustment on	472801	0	0
		0	0
NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE			
OBSOLETE ASSETS	413001	452531	425632
SURPLUS ASSETS	413002	0	79360
OBSOLETE/SURPLUS ASSETS	423001	0	0
		452531	504992
INPUT GST			
INPUT GST - CENTRAL GST - STATE 1	662201	0	0
INPUT GST - CENTRAL GST - STATE 2	662202	0	0
INPUT GST - STATE GST - STATE 1	662203	0	0
INPUT GST - STATE GST - STATE 2	662204	0	0
INPUT GST - INTEGRATED GST - STATE 1	662205	0	0
INPUT GST - INTEGRATED GST - STATE 2	662206	0	0
INPUT GST - UNION TERRITORY GST - STATE 1	662207	0	0
INPUT GST - UNION TERRITORY GST - STATE 2	662208	0	0
INPUT GST - COMPENSATION CESS - STATE 1	662209	0	0
INPUT GST - COMPENSATION CESS - STATE 2	662210	0	0
CONTRA- GST- PROVISIONAL	662300	0	0
OUTPUT GST- PROVISIONAL	662310	0	0
ADVANCE GST AGAINST TAXABLE OUTPUT SUPPLIES	662301	0	0
CHARGE MECHANISM	662302	0	0
–PROVISIONAL	662401	0	0
MECHANISM –PROVISIONAL	662400	0	0
–PROVISIONAL	662320	0	0
CENTRAL GST- DEDUCTED AT SOURCE BY OUTSIDER- STATE 1	662231	0	0
CENTRAL GST - DEDUCTED AT SOURCE BY OUTSIDER- STATE 2	662232	0	0
STATE GST - DEDUCTED AT SOURCE BY OUTSIDER - STATE 1	662233	0	0
STATE GST - DEDUCTED AT SOURCE BY OUTSIDER - STATE 2	662234	0	0
1	662235	0	0
2	662236	0	0
STATE 1	662237	0	0
STATE 2	662238	0	0
		0	0
Annexure to Note No. 19 (g)			
ACCUMULATED DEPRECIATION			
LAND- LEASE HOLD	420101	208102	208102
ROADS, BRIDGES, CULVERTS, AERODROMES	420201	227911877	212880600
BUILDING	420301	1316031870	1256173088
BUILDING-Internal Electrifications	420401	0	0
RAILWAY SIDINGS	420501	0	0
HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,	420601	7032159902	6706201383
GENERATING PLANT AND MACHINERY (INCLUDING	420701	4588281101	4455044902
PLANT AND MACHINERY SUB STATION (INCLUDING	420801	18624267	17293432
PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING	420901	13938977	13306158
GPM - WINGMILL	423101	0	0
Construction equipments			
PLANT AND MACHINERY OTHERS	421001	10704734	8783526
DIESEL GENERATING SETS	421002	0	0
		10704734	8783526
CONSTRUCTION EQUIPMENT	421101	27238911	25691926
Water Supply System/Drainage and Sewerage			
WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	18508784	16441314
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
		18508784	16441314

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Electrical installations			
POWER SUPPLY SYSTEMS-POWER PLANTS	421401	1303858	1220368
POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	127950	0
		1431808	1220368
VEHICLE	421501	12334629	12167733
AIRCRAFT/BOATS	421601	460803	392235
FURNITURE FIXTURES AND EQUIPMENT	421701	12018432	12243451
COMPUTERS	421801	43842803	47022067
COMMUNICATION EQUIPMENTS	421901	11927266	11470356
OFFICE EQUIPMENT	422001	14942325	13882429
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	422101	0	0
OTHER ASSETS	422501	64848703	61743461
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
FIXED ASSETS OF MINOR VALUE>750<5000	422801	11304557	11295140
		13426719851	12883461671

Note no. 2.2 Other Intangible Assets

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
GROSS BLOCK			
LAND- RIGHT OF USE	410121	224238353	224238353
Land- Right of Use- Adjustment on account of Lease	470121	0	0
Intangible Assets-Computer Software- Adjustment on account	472201	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	3298596	3288736
		227536949	227527089
ACCUMULATED DEPRECIATION			
LAND- RIGHT OF USE	420102	170690661	162879218
Dep. Prov. -Land- Right of Use- Adjustment on account of Lease	480102	0	0
Dep. Prov. -Intangible Assets-Computer Software- Adjustment	482201	0	0
INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	3231491	3154527
		173922152	166033745
Accumlated Dep. Adj. - Lease Accounting			
Dep. Prov. -Land- Lease Hold- Adjustment on account of Lease	480101	0	0
Dep. Prov. -Roads, Bridges, Culverts, Aerodromes- Adjustment	480201	0	0
Dep. Prov. -Building- Adjustment on account of Lease	480301	0	0
ACCUMULATED DEPRECIATION -INTERNAL ELECTRIFICATION	480401	0	0
Dep. Prov. -Railway Sidings- Adjustment on account of Lease	480501	0	0
Dep. Prov. -Hydraulic Works -(Dams, Water Conductor System,	480601	0	0
Dep. Prov. -Generating Plant and Machinery (Including	480701	0	0
Dep. Prov. -Plant and Machinery Sub Station (Including	480801	0	0
Dep. Prov. -Plant and Machinery -Transmission Lines (Including	480901	0	0
Dep. Prov. -Plant and Machinery Others- Adjustment on account	481001	0	0
Dep. Prov. -Diesel Generating Sets- Adjustment on account of	481002	0	0
Dep. Prov. -Construction Equipment- Adjustment on account of	481101	0	0
Dep. Prov. -Water Supply & Drains/Sewerage-Plants-	481201	0	0
Dep. Prov. -Water Supply & Drains/Sewerage-Others-	481202	0	0
Dep. Prov. -Power Supply Systems-Power Plants- Adjustment on	481401	0	0
Dep. Prov. -Power Supply Systems-Administrative Blocks-	481402	0	0
Dep. Prov. -Vehicle- Adjustment on account of Lease	481501	0	0
Dep. Prov. -Aircraft/Boats- Adjustment on account of Lease	481601	0	0
Dep. Prov. -Furniture Fixtures and Equipment- Adjustment on	481701	0	0
Dep. Prov. -Computers- Adjustment on account of Lease	481801	0	0
Dep. Prov. -Communication Equipments- Adjustment on	481901	0	0
Dep. Prov. -Office Equipment- Adjustment on account of Lease	482001	0	0
Dep. Prov. -Research and Development Equipment (Other Than	482101	0	0
Dep. Prov. -Other Assets- Adjustment on account of Lease	482501	0	0
Dep. Prov. -Capital Expenditure On Assets Not Owned By Nhpc-	482601	0	0
Dep. Prov. -Fixed Assets of Minor Value>750<5000- Adjustment	482801	0	0
		0	0

Note no. 2.3 Capital Work In Progress

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
ROADS			
ROADS	430201	0	0
BRIDGES AND CULVERTS	430203	0	0
AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
		0	0
BUILDINGS			
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	4175894	0
BUILDING CONTAINING WORKSHOP	430302	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
OFFICE BUILDINGS-PERMANENT	430304	0	0
OFFICE BUILDINGS-TEMPORARY	430305	0	0
STORES AND GODOWN BUILDINGS	430306	0	0
TRANSIT CAMP AND FIELD HOSTEL	430321	0	26556515

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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	0	4540
OTHER CIVIL WORKS	430329	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -BUILDING	430401	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -BUILDING	430402	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -BUILDING	430403	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-	430404	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -STORES AND	430406	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -TRANSIT CAMP AND	430421	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -SCHOOL BUILDINGS	430422	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -HOSPITAL BUILDINGS	430423	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -CLUB BUILDING	430424	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -RESIDENTIAL	430425	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -CANTEEN	430427	0	0
CWIP- INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	430428	0	0
		4175894	26561055
RAILWAY SIDINGS	430501	0	0
		0	0
Hydraulic Works(Dams, Water Conductor system			
DAMS AND BARRAGES	430601	4719745	0
POWERCHANNELS	430602	0	0
POWER TUNNELS AND PIPELINES	430604	0	0
PENSTOCKS	430605	0	0
TAILRACE CHANNELS	430606	0	0
TAILRACE TUNNELS	430607	0	0
HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	0	0
HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	0	0
HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	430611	0	0
		4719745	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	252019675	129278134
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
FOUNDATION)- WIND MILL	433101	0	0
CWIP-GENRATING PLANT AND MACHINARY-SOLAR POWER PROJECT	433201	0	0
		252019675	129278134
Plant and machinery Sub station			
SUBSTATION-TRANSFORMERS	430801	0	0
TRANSFORMER KIOSKS, TRANSFORMER SUB STATION	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	430903	0	0
INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES,	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	167283	42563
CWIP-COMPUTERS/ SERVERS	431801	0	0
		167283	42563

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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
HYDRAULIC MODEL STUDIES	434007	0	0
OTHER SURVEY INVESTIGATION, CONSULTANCY AND	434008	0	0
		0	0
EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0
		0	0
EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION			
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	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	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	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-	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
EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-	437581	0	0
EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-	437583	0	0
EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED	437584	0	0
EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME	437585	0	0
EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0
CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0
CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND	438102	0	0
CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND	438103	0	0
CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0
CAPITALIZATION OF EDC- INTEREST ABD FINANCIAL CHARGES	438105	0	0
CAPITALIZATION OF EDC-PROVISIONS	438106	0	0
CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0
CAPITALIZATION OF EDC –EXCHANGE RATE VARIATION	438108	0	0
CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE	438109	0	0
Corporate/Regional Office Expenses (Net)	437599	0	0
	TOTAL	0	0
PROVISION FOR PROJECT EXPENSES	350922	0	0
		0	0

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	Total CWIP (Excluding Construction Store)		261082597	155881752
	Total CWIP (Excluding Construction Store) after Provision		261082597	155881752
	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	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	10696280	10696280
	CONTRA FOR MATERIAL ISSUED TO CONTRACTOR ON	446600	0	0
	MATERIAL ISSUED TO FABRICATORS	446502	0	0
			10696280	10696280
	Intangible Assets Under Development			
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0
			0	0
	Provision for Construction Stores	350916	-10696280	-10696280
			-10696280	-10696280
	Total Construction Store		10696280	10696280
	Total Construction Store (After Provision)		0	0

NOTE NO. 3.1 NON CURRENT INVESTMENTS (Old 12)

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
INVESTMENT IN AAA PSU BOND - Taxable - LONG TERM - TRADE	510402	0	0
In Government Securities - Self Insurance Fund	510403	0	0
INVESTMENT IN AAA PSU BOND - Non Taxable - LONG TERM -	510404	0	0
PUBLIC ISSUE -IOB SHARES-LONG TERM	510201	0	0
INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM -	520403	0	0
INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM -NON	520402	0	0
INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM -	520404	0	0
INVESTMENT IN SEB BONDS	520406	0	0
MUTUAL FUND INVESTMENT ACCOUNT- LONG TERM-NON	520417	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA	510202	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA	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	520104	0	0
National Power Exchange limited	510203	0	0
INVESTMENT IN NATIONAL HIGH POWER TEST LABORATORTY	510204	0	0
		0	0

NON CURRENT INVESTMENTS- Fair Value Adjustment

INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED -FAIR VALUATION ADJUSTMENT.	680301	0	0
INVESTMENT IN IOB SHARES -FAIR VALUATION ADJUSTMENT	680302	0	0
INVESTMENT IN AAA PSU BOND -TAXABLE- LONG TERM -NON TRADE -FAIR VALUATION ADJUSTMENT	680401	0	0
INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON TRADE -FAIR VALUATION ADJUSTMENT	680402	0	0
INVESTMENT IN AAA PSU BOND -NONTAXABLE- LONG TERM - NON TRADE -FAIR VALUATION ADJUSTMENT	680403	0	0
		0	0

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

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN CURRENCY-UNSECURED	450305	0	0
Note 3.3 Lease rent recoverable			
Lease Rent receivable-Non Current	681001	0	0
Lease Rent receivable- Current	681002	0	0
Lease Rent receivable-Contra	681000	0	0
Lease Recoverable-Recovery	681003	0	0
Interest reclevable on lease			
Interest Receivable on Lease	681101	0	0
Interest Receivable on Lease - Current	681102	0	0
Interest Receivable on Lease-Contra	681100	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS ADJUSTMENT-	380802	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS ADJUSTMENT-	382802	0	0
LAND FREE HOLD-IND AS ADJUSTMENT	470101	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- NON CURRENT	351601	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE- CURRENT	351602	0	0

NOTE NO. 4.2 OTHER NON-CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
- Unsecured (considered good)			
SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-6865985	-123051774
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	302168
DEPOSIT WITH RAILWAY	650411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	0	122749606
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	302168
DEPOSIT WITH RAILWAY	658411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	0	6563817
Other Deposits	658413	0	0
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	650414	6865985	0
DEPOSITS OTHER THAN PERPETUAL NATURE	650415	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS -	658414	6865985	0
DEPOSITS OTHER THAN PERPETUAL NATURE-NON CURRENT	658415	0	0
DEPOSIT WITH INSURANCE COMPANY	658431	0	0
		6865985	6865985
Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0	0
Provision for Doubtful Deposits - Long Term	350914	0	0
Provision against demand raised by Govt. Dept. (Short Term)	350612	0	114859297
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	0	0
Interest Accrued and due on employee advances-HBA-Recoverable Secured Non Current	650119	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650121	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650122	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650123	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	650143	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	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-	650212	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650245	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650246	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE	650252	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE	650253	0	0

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INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650213	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650214	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650215	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650228	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650229	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650230	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650231	0	0
HOUSE BUILDING ADVANCE - SECURED	660101	0	0
CAR ADVANCE- SECURED	660102	0	0
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	0	0
COMPUTER ADVANCE- SECURED	660104	0	0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	660105	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	660107	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0	0
HOUSE BUILDING ADVANCE-RENOVATION-SECURED-NON	660109	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING ADVANCE-	660110	0	0
Contra A/c - Interest on Employees Advances Secured	650300	0	0
Contra A/c - Employees Advances Secured	660300	0	0
		0	0
Bonds-Fair Valuation Adjustment	380101	0	0
INTEREST ACCRUED ON BONDS-ADJUSTMENT ON ACCOUNT OF	380102	0	0
Term Loans - Secured-Fair Valuation Adjustment	380201	0	0
INTEREST ACCRUED ON TERM LOANS -SECURED- ADJUSTMENT	380202	0	0
Term Loan - Unsecured-Fair Valuation Adjustment	380301	0	0
INTEREST ACCRUED ON TERM LOANS -UNSECURED-	380302	0	0
Loans From Central Government-Unsecured-Fair Value	380401	0	0
Contra A/C- Grants In Aid-From Government-Deferred Income	380500	0	0
GRANT-IN-AID FROM GOVERNMENT- VGF FOR SOLAR POWER	311704	0	0
GRANT-IN-AID FROM GOVERNMENT- CONTRA	311700	0	0
Grants In Aid-From Government-Deferred Income	380501	0	0
Security Deposit-Retention Money-Capital Works -Capital-	380601	-19917	-81510
Security Deposit-Retention Money-Supplier-Capital-Indian	380602	0	0
Security Deposit-Retention Money-Others-Capital-Indian	380603	0	0
Security Deposit-Retention Money-Foreign Currency -Fair	380604	0	0
Security Deposit-Retention Money-Contractor-Other Than	380701	-32970	-14863
Security Deposit-Retention Money-Supplier-Other Than Capital-	380702	0	0
Security Deposit-Retention Money-Others-Other Than Capital-	380703	0	0
Security Deposit-Retention Money-Others-Other Than Capital-	380704	0	0
Provision For Impairment - Trade Receivables	380901	0	0
Deferred Tax Asset/ (Liability)- Oci -Remeasurement Of Defined	381001	0	0
Deferred Tax Asset/ (Liability)- Oci -Equity Instruments	381002	0	0
Deferred Tax Asset/ (Liability) Oci -Debt Instruments	381003	0	0
RE-MEASUR. OF DEFINED BEN. PLAN (WAGE REVISION	381004	0	0
ACCOUNT BALANCES	381005	0	0
Deferred Tax Asset/ (Liability)	381101	0	0
Bonds - Current-Fair Valuation Adjustment	382101	0	0
Term Loans - Secured - Current-Fair Valuation Adjustment	382201	0	0
Term Loan - Unsecured - Current-Fair Valuation Adjustment	382301	0	0
Loans From Central Government-Unsecured- Current -Fair Value	382401	0	0
Grants In Aid-From Government-Deferred Income- Current	382501	0	0
Security Deposit-Retention Money-Capital Works -Capital-	382601	-17073	-5682
Security Deposit-Retention Money-Supplier-Capital-Indian	382602	0	0
Security Deposit-Retention Money-Others-Capital-Indian	382603	0	0
Security Deposit-Retention Money-Foreign Currency - Current-	382604	0	0
Security Deposit-Retention Money-Contractor-Other Than	382701	-25400	-12329
Security Deposit-Retention Money-Supplier-Other Than Capital-	382702	0	0
Security Deposit-Retention Money-Others- Other Than Capital-	382703	0	0
Security Deposit-Retention Money- Other Than Capital- Foreign	382704	0	0
Investment Property-Freehold Land	460101	0	0
		0	0
Security Deposit - Fair Valuation			
Security Deposit-Leased Accomodation -Fair Valuation	680501	0	0
Security Deposit-Construction Contract-Fair Valuation	680502	0	0
		0	0
Deferred Cost - Employees Loans - Secured			
CONTRA A/C-DEFERRED EMPLOYEE COST DUE TO FAIR	680600	0	0
Deferred Employee Cost Due To Fair Valuation - House Building	680601	0	0
Deferred Employee Cost Due To Fair Valuation - Car Advance	680602	0	0
Deferred Employee Cost Due To Fair Valuation - Scooter /	680603	0	0
Deferred Employee Cost Due To Fair Valuation - Computer	680604	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680605	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680606	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680607	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680608	0	0
		0	0
Deferred Cost - Employees Loans - Unsecured			
CONTRA A/C-DEFERRED EMPLOYEE COST DUE TO FAIR	680700	0	0
Deferred Employee Cost Due To Fair Valuation - House Building	680701	0	0
Deferred Employee Cost Due To Fair Valuation Of Car Advance	680702	0	0
Deferred Employee Cost Due To Fair Valuation - Scooter /	680703	0	0

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Deferred Employee Cost Due To Fair Valuation - Computer	680704	0	0
Deferred Employee Cost Due To Fair Valuation - Furniture	680705	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680706	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680707	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680708	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	680709	0	0
		0	0
Non-Current - Fair Valuation Adjustment - Contractors /			
Loans To Contractors-Indian Currency-Secured- Non Current-	680101	0	0
Loans To Others -Indian Currency-Secured- Non Current-Fair	680102	0	0
		0	0
Non-Current - Fair Valuation Adjustment - Contractors /			
Loans To Contractors (Against Bank Guarantee)-Indian Currency-	680201	0	0
Loans To Others (Against Bank Guarantee)-Indian Currency-	680202	0	0
		0	0
Non-Current - Fair Valuation Adjustment - Employees -			
House Building Advance - Secured-Fair Valuation Adjustment	680801	0	0
Car Advance - Secured -Fair Valuation Adjustment	680802	0	0
Scooter / Motor Cycle Advance --Secured-Fair Valuation	680803	0	0
Computer Advance - Secured -Fair Valuation Adjustment	680804	0	0
Due From Deputationists- House Building Advance - Secured-	680805	0	0
Due From Deputationists- Car Advance - Secured-Fair Valuation	680806	0	0
Due From Deputationists - Scooter / Motor Cycle Advance -	680807	0	0
Due From Deputationists - Computer Advance - Secured-Fair	680808	0	0
		0	0
Non-Current - Fair Valuation Adjustment - Employees -			
House Building Advance - Unsecured-Fair Valuation	680901	0	0
Car Advance - Unsecured -Fair Valuation Adjustment	680902	0	0
Scooter / Motor Cycle Advance - Unsecured-Fair Valuation	680903	0	0
Computer Advance - Unsecured -Fair Valuation Adjustment	680904	0	0
Furniture Advance -Fair Valuation Adjustment	680905	0	0
Due From Deputationists- House Building Advance - Unsecured	680906	0	0
Due From Deputationists- Car Advance - Unsecured -Fair	680907	0	0
Due From Deputationists - Scooter / Motor Cycle Advance -	680908	0	0
Due From Deputationists - Computer Advance - Unsecured -Fair	680909	0	0
		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -			
Loans To Contractors-Indian Currency-Secured- Current-Fair	682101	0	0
Loans To Others -Indian Currency-Secured- Current-Fair	682102	0	0
		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -			
Loans To Contractors (Against Bank Guarantee)-Indian Currency-	682201	0	0
Loans To Others (Against Bank Guarantee)-Indian Currency-	682202	0	0
		0	0
Current - Fair Valuation Adjustment - Contractors/Suppliers -			
Deferred Employee Cost Due To Fair Valuation - House Building	682601	0	0
Deferred Employee Cost Due To Fair Valuation - Car - Secured-	682602	0	0
Deferred Employee Cost Due To Fair Valuation - Scooter / Motor	682603	0	0
Deferred Employee Cost Due To Fair Valuation - Computer	682604	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682605	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682606	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682607	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682608	0	0
		0	0
Current - Deferred Cost - Employees - Unsecured			
Deferred Employee Cost Due To Fair Valuation - House Building	682701	0	0
Deferred Employee Cost Due To Fair Valuation - Car -	682702	0	0
Deferred Employee Cost Due To Fair Valuation - Scooter /	682703	0	0
Deferred Employee Cost Due To Fair Valuation - Computer	682704	0	0
Deferred Employee Cost Due To Fair Valuation - Furniture	682705	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682706	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682707	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682708	0	0
Deferred Employee Cost Due To Fair Valuation - Due From	682709	0	0
		0	0
ACCOUNT- CURRENT	650511	0	0
FLUCTUATION ACCOUNT- CONTRA	650520	0	0
FLUCTUATION ACCOUNT – CURRENT	650522	0	0
Current - Fair Valuation - Employees - Secured			
House Building Advance - Secured- Current-Fair Valuation	682801	0	0
Car Advance - Secured- Current -Fair Valuation Adjustment	682802	0	0
Scooter / Motor Cycle Advance - Secured- Current-Fair	682803	0	0
Computer Advance - Secured- Current -Fair Valuation	682804	0	0
Due From Deputationists- House Building Advance - Secured-	682805	0	0
Due From Deputationists- Car Advance - Secured- Current -Fair	682806	0	0
Due From Deputationists- Scooter / Motor Cycle Advance -	682807	0	0
Due From Deputationists- Computer Advance - Secured-	682808	0	0
		0	0
Current - Fair Valuation - Employees - Unecured			
House Building Advance - Unsecured- Current-Fair Valuation	682901	0	0
Car Advance - Unsecured- Current -Fair Valuation Adjustment	682902	0	0
Scooter / Motor Cycle Advance - Unsecured- Current-Fair	682903	0	0
Computer Advance - Unsecured- Current -Fair Valuation	682904	0	0
Furniture Advance- Current -Fair Valuation Adjustment	682905	0	0
Due From Deputationists- House Building Advance - Unsecured-	682906	0	0
Due From Deputationists- Car Advance- Unsecured- Current -	682907	0	0
Due From Deputationists- Scooter / Motor Cycle Advance-	682908	0	0

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Due From Deputationists- Computer Advance- Unsecured-	682909	0	0
		0	0
-Unsecured			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650125	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650126	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650127	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	650128	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650129	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER	650131	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	650151	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE ON	650152	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE ON	650153	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	650150	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650218	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650219	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650220	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	650221	0	0
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	650232	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650233	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650234	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	650235	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE	650251	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	660201	0	0
CAR-ADVANCE- UNSECURED	660202	0	0
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	0	0
COMPUTER ADVANCE - UNSECURED	660204	0	0
FURNITURE ADVANCE	660205	0	0
CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON	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	660209	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE -	660210	0	0
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0
DUE FROM DEPUTATIONISTS-CHILDREN HIGHER EDUCATION	660215	0	0
HOUSE BUILDING-ADVANCE-RENOVATION-UNSECURED-NON	660216	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING-ADVANCE-	660217	0	0
Contra A/c - Interest on Employees Advances Unsecured	650500	0	0
Contra A/c - Employees Advances Unsecured	660500	0	0
		0	0
Loan to Contractor/Supplier			
LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE) -INDIAN	459305	0	0
Interest Accrued and Due On Loan To Contractors-Unsecured-	659140	0	0
		0	0
Loan to State Government in settlement of dues from			
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0
Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0
Interest accrued on:			
Interest accrued on - Advance to Arunachal Government			
Interest Accrued but not due on Advance to Government of	650237	0	0
Interest accrued on - Others			
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 loan to Contractot-Unsecured	650140	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650141	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650217	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650225	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	650200	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658217	0	0
INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	658124	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	658225	0	0
		0	0
Less : Provisions for doubtful other loans and advances - Long			
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350913	0	0
		0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS	350912	0	0
		0	0
Share Application Money (Pending Allotment)			

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SHARE APPLICATION MONEY -NHDC	662101	0	0
SHARE APPLICATION MONEY -LDHCL	662102	0	0
SHARE APPLICATION MONEY -BSUL	662103	0	0
SHARE APPLICATION MONEY -CVPPL	662104	0	0
SHARE APPLICATION MONEY-NHPTL	662105	0	0
Total		0	0

SHORT TERM LOANS & ADVANCES

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
Capital Advance			
Advance Govt Department-Current	459207	0.00	0.00
Total		0.00	0.00
DEPOSITS			
DEPOSIT WITH P&T	659410	0	0
DEPOSIT WITH RAILWAY	659411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	659412	0	116185789
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
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS -	659414	0	0
DEPOSITS OTHER THAN PERPETUAL NATURE- CURRENT	659415	0	0
EARNEST MONEY DEPOSIT	659432	0	0
		0	116185789
DEPOSITS - UNSECURED (CONSIDERED DOUBTFUL) - SHORT	659440	0	0
PROVISION FOR BAD AND DOUBTFUL DEPOSITS - SHORT TERM	350602	0	0
Employees loans & Advances (including accrued interest)			
- Secured			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651520	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-	651521	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651522	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651523	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	651543	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE -	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 AND DUE ON EMPLOYEE ADVANCES-HBA-	651519	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651529	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE ON	651552	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED AND DUE ON	651553	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651645	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651646	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE	651652	0	0
DUE FROM DEPUTATIONISTS-INTEREST ACCRUED BUT NOT DUE	651653	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651612	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651613	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651614	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651615	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651628	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651629	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651630	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651631	0	0
HOUSE BUILDING ADVANCE - SECURED	661501	0	0
CAR ADVANCE- SECURED	661502	0	0
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	661503	0	0
COMPUTER ADVANCE- SECURED	661504	0	0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661505	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	661506	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	661507	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	661508	0	0
HOUSE BUILDING ADVANCE -RENOVATION- SECURED-CURRENT	661509	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING ADVANCE -	661510	0	0
FAIR VALUATION ADJUSTMENT - HOUSE BUILDING ADVANCE -	722801	0	0
FAIR VALUATION ADJUSTMENT - CAR ADVANCE - SECURED-	722802	0	0
FAIR VALUATION ADJUSTMENT - SCOOTER / MOTOR CYCLE	722803	0	0
FAIR VALUATION ADJUSTMENT - COMPUTER ADVANCE -	722804	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	722805	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	722806	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	722807	0	0

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FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	722808	0	0
		0	0
Employees loans & Advances (including accrued interest) -			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	651525	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651526	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	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-	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 -	651550	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	651618	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	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	651632	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651633	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651634	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	651635	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	661601	0	0
CAR-ADVANCE- UNSECURED	661602	0	0
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	661603	0	0
COMPUTER ADVANCE - UNSECURED	661604	0	0
FURNITURE ADVANCE	661605	0	0
CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	661612	0	0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	661607	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	661608	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	661609	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE -	661610	0	0
HOUSE BUILDING-ADVANCE-RENOVATION- UNSECURED-	661616	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING-ADVANCE-	661617	0	0
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	661611	0	0
DUE FROM DEPUTATIONISTS - CHILDREN HIGHER EDUCATION	661615	0	0
		0	0
MULTIPURPOSE ADVANCE	660206	0	0
DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0
		0	0
		0	0
OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0
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	0	32
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	3200934	0
ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0
		3200934	32
ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED	660440	0	0
TERM)	660611	0	0
Loan to State Government in settlement of dues from			
LONG TERMS ADVANCES-DELHI TRANSCO LTD	651203	0	0
		0	0
Prepaid Expenditure			
INSURANCE-PREPAID	650701	52082719	33643638
RENT PREPAID	650702	0	0
OTHER PRE-PAID EXP. - CURRENT	650703	0	1124048
		52082719	34767686
OTHER CURRENT ASSETS - EMPLOYEES			
TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	40000	0
TOUR TRAVELLING ALLOWANCE ADVANCE	660302	12000	0
PAY ADVANCE	660303	0	0

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LEAVE TRAVEL CONCESSION ADVANCE	660304	0	0
ADVANCE FOR MEDICAL TREATMENT	660306	0	0
DEATH RELIEF SCHEME PAYMENT	660307	0	0
DEPARTMENTAL ADVANCE TO STAFF	660308	6000	0
LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY	660310	0	0
DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0
DRS Control Account	660318	0	0
DRS-Executive Control Account	660319	0	0
OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	0	0
DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING	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	660325	0	0
DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0	0
DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME	660327	0	0
DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING	660328	0	0
DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0
DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0
		58000	0

Other advances

- Unsecured (considered good)

Other Pre Paid Expenses - Non Current	650713	0	0

Less : Provisions for doubtful other loans and advances - Short

PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350601	0	0
		0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350603	0	0
PROVISION FOR EXPENDITURE ON WORK/SUPPLY/SERVICES	350924	0	0

#REF! OTHER NON-CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
LONG TERM LOAN AND ADVANCES			
CAPITAL ADVANCES			
Secured (considered good)			
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
MECHANISM –PROVISIONAL	450401	0	0
CHARGE MECHANISM –PROVISIONAL	450400	0	0
ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0
		0	0
Unsecured (considered good)– Against bank guarantee			
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -	450300	0	0
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -	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) -	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

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	Provision for Doubtful Advances - Capital Advances	350915	0	0
	DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS	650501	0	0
	ACCOUNT- CONTRA	650510	0	0
	DEFERRED EXPENDITURE ON FOREIGN CURRENCY	650502	0	0
Note no.	OTHER NON-CURRENT ASSETS - REGULATORY ASSETS			
	Employee Remuneration & Benefits- Regulated Assest (For the	670101	0	0
	Generation, Adm & Other exps - Regulated Assest (For the	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
	DIFFERENCES ON CONTRACTUAL OBLIGATIONS	670201	0	0
	DIFFERENCES ON BORROWINGS- UPTO COD	670202	0	0
	DIFFERENCES ON BORROWINGS- DURING O&M	670203	0	0
	RDA BALANCES- EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	670111	228855992	125186704
	RDA BALANCES--RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	670112	4137416	4062719
	Prior Period Items (Net) - Regulated Assest (For the period)	670106	0	0
	Other Income - Regulated Assest (For the period)	670100	0	0
			232993408	129249423
Note no.	CURRENT INVESTMENTS			
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-	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
	Current maturities of long term investments			
	8.50 % Tax-Free State Government Special Bonds of the	520416	0	0
			0	0
	Interest Accrued and Due on SEB Bonds	650111	0	0
	INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0
	INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0
	INTEREST ACCRUED BUT NOT DUE ON CENTRAL	650209	0	0
			0	0
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	351101	0	0

#REF! 0

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
i)	Stores and spares			
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIICATION	610001	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER	610002	0	0
	STEEL ACCOUNT	610101	175222	171500
	CEMENT ACCOUNT	610201	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	454482	840324
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED	610401	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS	610501	44117890	50207997
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	10544114	11422552
	SPARES FOR EQUIPMENTS ACCOUNT	610701	5440438	6310254
	SPARES FOR VEHICLES ACCOUNT	610801	1046922	1447058
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	16720350	17138539
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	1720751	2638197
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	1147729	965490
	INVENTORIES (OTHER THAN CONSTRUCTION STORE) - CSR	617101	0	0
			81367898	91141911
	Stores in transit/ pending inspection			
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	612001	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-	612002	0	0
	STORES IN TRANSIT	612601	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0
			0	0
ii)	Loose tools			
	LOOSE TOOLS ACCOUNT	611201	687051	692756
	LOOSE TOOLS IN USE	611208	0	0
			687051	692756
iii)	Scrap inventory			
	SCRAP MATERIALS	611301	1500	231832
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
	INVENTORY OF RENEWABLE ENERGY CERTIFICATES (REC)	611502	0	0
vii)	PROVISION FOR OBSOLESCENCE IN STORES	350901	15729832	18282299
	EXCESSES PENDING INVESTIGATION	350920	0	0

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	Provision for Diminution in Value of Self Generated CERs/VERs	351501	0	0
			15729832	18282299

#REF! TRADE RECEIVABLES

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	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	651116	0	0
	AMOUNT PAYABLE AGAINST UI CHARGES/ DEVIATION	310716	0	0
			0	0
	Less: Provision for doubtful debts			
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF	350501	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY	350502	0	0
	PAYMENT SURCHARGE	350504	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/	350503	0	0
			0	0
	NET TRADE RECEIVABLES		0	0

F! CASH AND BANK BALANCES

	Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
	Cash and Cash Equivalent			
i)	CASH IN HAND	640101	0	21946
	IMPREST WITH STAFF	640102	0	0
	POSTAL ORDERS IN HAND	640103	0	0
	STAMPS IN HAND	640104	16040	16483
	CASH IN TRANSIT	640301	0	0
	CHEQUES IN TRANSIT	640302	0	0
	Total Cash On Hand		16040	38429
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	640413	0	0
	CANARA BANK,CHANAKYA PURI	640414	0	0
	CANARA BANK - FARIDABAD	640415	0	0
	J & K BANK LTD., JAMMU	640416	0	0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.-D-SERIES	640418	0	0
	PUNJAB NATIONAL BANK CURRENT A/C.- E-SERIES	640419	0	0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0
	SBI - PANCHKULA	640423	0	0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0
	SBI (NP) - WITHDRAWAL A/C	640425	0	0
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0	0
	SBI (CHADIGARH) - WITHDRWAL A/	640428	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0
	SBI (FBD) - COLLECTION A/C	640431	0	0
	CWC (PALAM) - COLLECTION A/C	640432	0	0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0
	S.B.I.(C&I.)-CURRENT A/C (PMGSY)	640435	0	0
	S.B.I.(C&I.)-CURRENT A/C (REC)	640436	0	0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0
	SBI, CAG - Current A/c no. 1000001046	640439	0	0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0
	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	640449	0	0

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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-	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
BOB, PARLIAMENT STREET, CURRENT A/C NO. 21580200000164	640467	0	0
SBI BANK ACCOUNT NHPC LIMITED PRIVATE PLACEMENT OF T	640468	0	0
STATE BANK OF PATIALA, NEW DELHI, CURRENT A/C NO	640469	0	0
SBI A/C NO. 35841036779 â€œNHPC LIMITED PRIVATE	640470	0	0
SBI A/C NO. 36469132960 â€œNHPC LIMITED - PRIVATE	640471	0	0
S.B.I.(CMB)- A/C36530278386-ESCROW -NHPC Buyback 2017	640472	0	0
S.B.I. (CMB) A/C NO. 36674904366 â€œNHPC LIMITED â€" BUY	640473	0	0
SBI (CAG) CURRENT A/C NO. 37001225249 – PROJECT LIMIT ACCOUNT	640476	0	0
KOTAK MAHINDRA BANK LTD. A/C NO. 7611824162	640474	0	0
AXIS BANK A/C NO 917020044806014 "NHPC LIMITED -	640475	0	0
SBI A/C NO. 37120832734 "NHPC LIMITED - PRIVATE	640477	0	0
IDFC BANK CURRENT A/C No. 10009174087	640478	0	0
HDFC BANK CURRENT A/C No.50200027834797	640479	0	0
YES BANK LTD. CURRENT A/C No. 002081400000064	640480	0	0
CHEQUE ISSUED ACCOUNT- No. 1	640501	-26580	251246
CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0
CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0
Current Account-NHPC-Emergency relief fund	640511	0	0
CHEQUE COLLECTION ACCOUNT NO.1	640601	-112237	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 -	640914	0	0
UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C	640910	0	0
Corporate Liquid Term Deposit (Flexi) A/c	640905	0	0
- In current account - Self Insurance Fund			
SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE	640456	0	0
CSGL ACCOUNT- (SELF INSURANCE INVESTMENT)	640457	0	0
		-138817	251246
Deposit Account - Upto 3 months			
DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0
CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0
CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0
		0	0
Bank balances - with other banks			
- In current account			
CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0
CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0
BARCLAYS BANK PLC-SWAP	641202	0	0
STANDARD CHARTERED BANK-SWAP	641203	0	0
		0	0
Deposit Account - More than 3 months & upto 12 months			
- In deposit account - Self Insurance Fund			
- In deposit account - IPO proceeds			
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	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	640912	0	0
NHPC LTD - FINAL DIVIDEND ACCOUNT 2012-13 IDBI BANK	640913	0	0
INTEREST PAYMENT ON TAX FREE BOND (FY 2013-14)	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)	640918	0	0
NHPC LIMITED - FINAL DIVIDEND ACCOUNT 2014-15 (ICICI BANK	640919	0	0
NHPC Limited - Interim Div Account 2015-16 - Axis Bank	640920	0	0

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INTEREST PAYMENT ON TAX FREE BOND (FY 2015-16) ACCOUNT	640921	0	0
NHPC LIMITED - INTERIM DIVIDEND ACCOUNT F.Y 2016-17 (ICICI	640923	0	0
NHPC LIMITED - FINAL DIVIDEND ACCOUNT F.Y. 2016-17 (IDBI BANK A/C 0011103000013934)	640925	0	0
NHPC LTD - INTERIM DIVIDEND ACCOUNT F.Y 2017-18 (ICICI BANK A/C 001105027983)	640926	0	0
Indusind bank A/c No.-201002312447 NHPC Tax Free Bonds Interest Payment 2017-18	640927	0	0
INTEREST PAYMENT 2016-17	640924	0	0
BANK A/C 201000710630)	640922	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

Note : 1(FINANCIAL ASSETS - BANK BALANCES OTHER THAN CASH &

Interest Accrued on Bank Deposits			
INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH	650201	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS	650202	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES	650203	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	317034	369950
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
		317034	369950
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN	650238	0	0
IPO PROCEEDS	650240	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM	650241	0	0
Total		0	0
INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO	650239	0	0
INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-	650242	0	0
INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK	650243	0	0
Total		0	0

#REF! OTHER CURRENT ASSETS

Particulars	Linkage	As at 31st March, 2018	As at 31st March, 2017
Interest accrued on:			
Loan to State Government in settlement of dues from			
Interest Accrued and Due on Long Term Advances	650136	0	0
Interest Accrued but not Due on Long Term Advances	650236	0	0
		0	0
Advance to contractor-Against arbitration award-unsecured-	661401	0	0
Interest accrued on Others			
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
INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0
INTEREST ACCRUED BUT NOT DUE FROM FIs	650206	0	0
INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT	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	659216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659217	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	659225	0	0
		0	0
Provision for Doubtful Interest	350703	0	0
Receivable on account of unbilled revenue			
Receivable on account of unbilled revenue	630105	0	0
S. DEBTORS- CONSULTANCY UNBILLED	630202	0	0
		0	0
Receivable from Subsidiaries / JV's			
DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING	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	651705	0	0
DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE	651706	0	0

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DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE	651707	0	0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE	651708	0	0
DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE	651709	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON	651120	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB	651122	0	0
BUNDELKHAND SAUR URJA LIMITED	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	7457261	7457261
ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	650310	24160	2567
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	2157800	2157800
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	650808	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	12380	1360
Filling Fees Recoverable	650811	0	0
Loss to be made Good by Contractor	650812	0	0
CLAIMS RECOVERABLE FROM GRATUITY TRUST	650813	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES AG PERSONAL	650814	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES - ON A/C OF EPF (MC)	650815	0	0
OTHER CLAIMS RECOVERABLE	650820	15544	54733
Recoverable from Regulated Entity	650821	0	0
AMOUNT RECOVERABLE FROM EMPLOYEES AGAINST SALE OF	650823	0	0
AMOUNT RECOVERABLE FROM PARTIES AGAINST SALE OF	650824	0	0
Claim recoverable from REHS Trust - Indoor - Taxable	650825	0	0
Claim recoverable from REHS Trust - Indoor - Non-Taxable	650826	0	0
Claim recoverable from REHS Trust - outdoor - Taxable	650827	0	0
Claim recoverable from REHS Trust - outdoor - Non-Taxable	650828	0	0
CLAIM RECOVERABLE FROM LEAVE ENCASHMENT TRUST	650829	0	0
CLAIM RECOVERABLE FROM LEAVE ENCASHMENT TRUST-HALF	650830	0	0
NETTING OF RECEIVABLE AND PAYABLE CONTROL ACCOUNT	650800	0	0
CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT	650901	0	0
TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0
ADVANCES - PGCIL	660901	0	0
GUARANTEE FEE -PGCIL	660902	0	0
CASH SETTLEMENT A/C -PGCIL	660903	0	0
SERVICE TAX DEFFERED RECEIVABLE	661301	0	0
OTHER RECOVERABLE	661302	0	0
GRANT RECEIVABLE ON ACCOUNT OF GENERATION BASED	650832	0	0
RECEIVABLE ON ACCOUNT OF RENEWABLE ENERGY	650833	0	0
AMOUNT RECOVERABLE FROM BENEFICIARY (COMMERCIAL)	650831	0	0
OTHER RECOVERABLE	662001	0	0
		9667145	9673721
Provisions for doubtful claims			
PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	9615061	9615061
Provision for PGCIL Recoverable	350917	0	0
		9615061	9615061
Work in Progress			
Construction work in progress(on behalf of client)			
CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0
CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0
CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION	620103	0	0
PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0
PROVISION FOR PROBABLE LOSS ON CONSTRUCTION	351001	0	0
		0	0
CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0
PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0
PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	0	0
LOSSES PENDING INVESTIGATION	651001	0	0
LOSSES AWAITING WRITE OFF SANCTION	651002	0	0
		0	0
PROVISION FOR LOSSES PENDING INVESTIGATION	350902	0	0
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	0	0
		0	0
Others			
DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0
INCOME RECEIVABLE	650312	0	0
INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE	650313	0	0

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	CONTRACTOR	652001	0	0
	MATERIAL ISSUED TO CONTRACTOR-CONTROL ACCOUNT	652000	0	0
	DEFERRED TAX RECOVERY MATERIALIZED	661102	0	0
			0	0
	Other advances			
	- Unsecured (considered good)			
	ADVANCE RENT FOR HIRED PREMISES	660601	0	0
	ADVANCES TO EPF TRUST	660602	0	0
	ADVANCES TO FPS	660603	0	0
	ADVANCES TO EPS	660604	0	0
	ADVANCES TO CLEARING AGENTS	660605	0	0
	OTHER ADVANCES	660606	0	0
	ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0
			0	0
NOTE N	DEFERRED TAX ASSETS (NET)			
	DEFERRED TAX ASSET	661001	0	0
			0	0

#REF! REVENUE FROM OPERATION

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
A	SALES			
	SALE OF POWER	810101	3845138690	3633007780
	SALE OF POWER-REGULATED	810102	0	53733966
	SALE OF POWER-INFIRM POWER	810103	0	0
	Sale-Adjustment on account of Finance Lease	819101	0	0
	Sale-Adjustment on account of Operating Lease	819102	0	0
	INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0
	UNSCHEDULED INTERCHANGE	810801	180976395	135658926
	CONGESTION CHARGES	810901	-973727	161118
	ELECTRICITY DUTY/CESS	811601	0	0
	ELECTRICITY CESS	811602	0	0
	OTHER CHARGES	811901	0	0
		918100	0	0
	SALE OF POWER-NOT BILLED	812001	189004152	239039388
	Earlier year Sales	812002	-2089286	-3472000
		Total (Sales)	4212056224	4058129178
	Sales adjustment of a/c of FERV	819001	0	0
	Sales adjustment of account of FERV	841801		0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT)	924001		0
			0	0
	Less :			
	Tariff Adjustments	820103	55388884	61537262
	Regulated Power Adjustment	820105, 820106	0	31696579
	INCOME FROM GENERATION OF ELECTRICITY -PRE-	980170	0	0
			4156667340	3964895337
	Income from Financial Lease	810104	0	0
	Income from Operating Lease	810105	0	0
B	ADVANCE AGAINST DEPRECIATION -Written back during the			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE	820101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE	820102	100309549	100309549
		sub-total	100309549	100309549
	OTHER OPERATING INCOME (Interest from Beneficiary States)			
	Interest from Beneficiary States	841401	0	6498516
	Interest on UI charges Receivable	841403	303516	114599
	INTEREST ON CONGESTION CHARGES	841404	42220	0
		sub-total	345736	6613115
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND			
	CONTRACTS & CONSULTANCY INCOME			
	CONTRACTS INCOME			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0
		sub-total	0	0
	Consultancy Income			
	REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0
		sub-total	0	0
	CONTRACTS & CONSULTANCY INCOME	Total	0	0

#REF! OTHER INCOME

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	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

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Interest			
Government Securities (8.5% tax free bonds issued by the			
INTEREST INCOME BONDS-SECURITISED	840402	0	0
Total (Trade)			
Non-Trade			
Dividend-Others			
INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-	840208	0	0
Income from Investment-Dividend-(Non-Trade)	840207	0	0
Interest-Self Insurance Fund			
INTEREST INCOME ON AAA PSU BOND-TAXABLE-NON TRADE	840406	0	0
INTEREST INCOME ON AAA PSU BOND-NON-TAXABLE-NON	840411	0	0
INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0
	sub-total	0	0
Income from Others			
Interest			
Subsidiary Company - No link in this sheet			
INCOME FROM SUBSIDIARY	840206	0	0
Loan to State Government in settlement of dues from			
Interest Income-Long Term Advances-Securitised	840403	0	0
Advance to Government of Arunachal Pradesh			
Interest on Advance to Government of Arunachal Pradesh.	840602	0	0
Public Deposit Account - No link in this sheet			
Interest on Public Deposit Account	840303	0	0
Indian Banks-Others			
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF	840309	0	0
INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0
INTEREST INCOME-GOVERNMENT DEPOSITS	840202	78145575	298907
INTEREST INCOME-SECURITIES	840203	0	0
INCOME FROM INVESTMENT-OTHERS	840204	0	0
INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0
INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0
Interest on Public Deposit Account	840303	0	0
INTEREST INCOME FROM BANK-OTHERS	840304	0	0
Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO	840307	0	0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTD)-	840308	0	0
INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF	840409	0	0
INTEREST INCOME ALLOCATED TO UNITS	980516	0	0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO	840306	0	0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0
INTEREST INCOME FROM BANK ON GRANTS -VGF FOR SOLAR	840313	0	0
INTEREST RECIVED FROM PGCIL HELD IN CORPORATE LIQUID TERM DEPOSIT (FLEXI) A/C	840312	0	0
	sub-total	78145575	298907
Employee's Loans and Advances			
INTEREST FROM EMPLOYEE ON HBA	840501	0	0
INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	0	0
INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE	840503	0	0
INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	0	0
INTEREST FROM EMPLOYEE-OTHERS	840505	0	0
	sub-total	0	0
EXPENDITURE ON UPFRONT PROVISION FOR REBATE ON HBA	910504	0	0
INTEREST ON UNWINDING OF UPFRONT PROVISION ON HBA	910505	0	0
REBATE OF ADDITIONAL INTEREST ON HBA-ADJ. FROM	880111	0	0
Rebate of Additional Interest On Hba	900446	41287	20733
Others			
INTEREST ON ADVANCES TO CONTRACTORS	840601	0	0
INTEREST ON ADVANCES TO CONTRACTORS ON WORK	840603	0	0
INTEREST INCOME BONDS	840401	0	0
INCOME FROM SUBSIDIARY	840206	0	0
Interest on Public Deposit Account	840303	0	0
	sub-total	0	0
LATE PAYMENT SURCHARGE	840101	101067188	171940198
NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0
PROFIT ON SALE OF INVESTMENTS- BONDS	842002	0	0
INCOME FROM SALE OF SELF-GENERATED CERs/VERs	842101	0	0
REALIZATION OF LOSS DUE TO BUSINESS INTERUPTION	842102	0	0
INCOME FROM SALE OF RENEWABLE ENERGY CERTIFICATES (REC)	842103	0	0
Profit on sale of assets			
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM	841501	0	22225
PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM	841503	0	0
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	881101	0	0
	sub-total	0	22225
Loss on assets			

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LOSS ON SALE OF ASSET	923701	27100	0
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/	923720	0	1901221
NORMAL LOSS ON STORE & INVENTORIES	923401	38359	45273
STORE WRITTEN OFF	950901	0	0
BAD DEBTS WRITTEN OFF	950903	0	0
BAD ADVANCES WRITTEN OFF	950904	0	0
BAD CLAIMS WRITTEN OFF	950905	0	0
FIXED ASSETS WRITTEN OFF	950906	0	0
PROJECT EXPENSES WRITTEN OFF	950908	0	0
PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0
DPR EXPENSES WRITTEN OFF	955302	0	0
ADJUSTMENT FOR DEPRECIATION – DISPOSAL/TRANSFER OF FIXED ASSET RECOGNISED AS FINANCE LEASE	911101	0	0
	sub-total	65459	1946494
Net Impact		65459	1924269
Receipts on Account of Insurance Claim	841504	0	0
Liabilities/Provisions not required written back			
LIABILITY NOT REQUIRED WRITTEN BACK	840901	5321682	8521507
PROVISION NOT REQUIRED WRITTEN BACK	840902	74751029	7058809
	sub-total	80072711	15580316
Material issued to contractor			
(i) Sale on account of material issued to contractors	842301	0	0
(ii) Less:-Cost of material issued to contractors on recoverable basis	924201	0	0
(iii) Less:-Adjustement on account of material issued to contractor	924202/842302	0	0
INCOME ON ACCOUNT OF GENERATION BABED INCENTIVE (GBI)	841009	0	0
Others			
RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	0
RENT/HIRE CHARGES EMPLOYEES	840702	0	0
RENT/HIRE CHARGES-OTHERS	840708	0	0
Sale of Scrap	840801	0	0
OTHER INCOME	841001	19568378	14807064
Receipt of Director's Sitting Fee From Other Organisation	841002	0	0
TOWNSHIP RECOVERIES	841201	2173686	2030867
RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0
RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0
RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0
RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE	841305	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES-	841603	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M-	841604	0	0
POST OFFICE RECURRING DEPOSIT	841701	0	0
LEASE RECOVERY	841702	603381	598925
ELECTRICITY RECOVERY	841703	2520394	3046462
TELEPHONE RECOVERY	841704	961139	913736
STAFF CAR RECOVERY	841705	0	0
CABLE CHARGES	841706	0	0
LIBRARY CHARGES/CO. OP. SHARE	841707	0	0
MISC. CHARGES	841709	0	0
	918400	0	0
GUEST HOUSE RECOVERY	841710	399302	291193
	sub-total	26226280	21688247
Exchange rate variation (Credit)			
EXCHANGE RATE VARIATION (GAIN)	841101	7160	0
01.04.2016 BY PROJECTS UNDER CONSTRUCTION	841102	0	0
ERV (GAIN) ALLOCATED TO UNITS	980515	0	0
	sub-total	7160	0
Exchange rate variation (Debit)			
EXCHANGE RATE VARIATION (LOSS)	923801	0	0
01.04.2016 BY PROJECTS UNDER CONSTRUCTION	923802	0	0
ERV (LOSS) ALLOCATED TO UNITS	980514	0	0
	sub-total	0	0
Net ERV (+ Expenditure/- Income)		(7160)	0

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CO/ Regional Office Allocation to Units			
Other Income <Corporate/Regional Office>	849999	1251559	12339057
Other Income <PID>	849995	0	0
Other Income <Corporate/Regional Office>	980401	0	0
	Allocated to Unit:	**1251559**	**12339057**
TRANSFER OF OTHER INCOME - IPO/BUYBACK	981101	0	0
VGF FOR SOLAR POWER PROJECT	981201	0	0
	Total (Other Income)		
Income transferred to EDC	Less :		
INTEREST ON LOANS AND ADVANCES	980171	0	0
MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	0	0
PROFIT ON SALE OF ASSETS	980173	0	0
PROVISION/LIABILITY NOT WRITTEN BACK	980174	0	0
Rent/Hire Charges	980175	0	0
Exchange rate variation (Credit)	980151	0	0
Other Income <Corporate/Regional Office>	980191	0	0
	Trf. To EDC	**0**	**0**
Income transferred to contract and consultancy expenses	Less :		
RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0
RECEIPTS AND RECOVERIES	980306	0	0
Other Income <Corporate/Regional Office>	980601	0	0
	Trf. To Consultanc	**0**	**0**
Income transferred to Advance Deposit from			
TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM	980704	0	0
TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0
	Trf. To Deposit Wor	**0**	**0**
REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR			
Employee Remuneration & Benefits- Regulated Assest	870101	0	0
Generation, Adm & Other exps - Regulated Assest	870102	0	0
Provisions - Regulated Assest	870103	0	0
Depreciation- Regulated Assest	870104	0	0
Finance Cost -Regulated Assest	870105	0	0
Prior Period Items (Net) - Regulated Assest	870106	0	0
Other Income - Regulated Assest	870100	0	0
REGULATORY INCOME - EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	870111	103669288	125186704
REGULATORY INCOME –RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	870112	74697	4062719
DIFFERENCES- INCOME/EXPENSE	870201	0	0
		103743985	129249423

#REF! **GENERATION AND ADMINISTRATION EXPENSES**

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Water Usage Charges	920111	0	0
	sub-total	0	0
Consumption of stores and spare parts			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING	920101	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920102	15127	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920103	4636842	776675
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920104	12363646	2576808
	sub-total	**17015615**	**3353483**
Repair and maintenance			
Building			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER	920201	0	85575
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920202	9203154	5620116
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT	920203	16130	1250
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920204	0	93650
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920205	549374	470642
REPAIR AND MAINTENANCE-OTHER EXPENSES-	920206	45478	62128
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920210	740487	5105307
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	7627880	8193611
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	3300799	14140
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920213	247685	422076
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	2191840	6136673
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	0	0
REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	565920	1250459
REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1133	15497
REPAIR AND MAINTENACE-CLUB BUILDING	920218	0	624817
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	694675	324540
	sub-total	**25184555**	**28420481**
Machinery			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-	920401	1225233	3106860
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920402	5186342	546228
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN	920403	2989700	220655
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER	920404	6489988	3660045
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	321271	470643
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER	920406	46559	5068524
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920501	9662	104952
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	1468480	1563537
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION	920503	0	0
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT	920810	0	59198

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SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING	920811	0	0
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND	920812	0	0
	sub-total	17737235	14800642
Others			
DESILTATION EXPENSES	920301	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND	920304	1629865	726402
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920305	9376847	6438876
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND	920306	104021	28590
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO	920307	2420573	1105958
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920308	1136945	0
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO	920309	148045	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER	920310	208506	74520
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920311	3392805	6539931
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER	920312	0	0
Repair and Maintenance DG Set-Other than Residential	920601	489873	932659
REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0
REPAIR AND MAINTENANCE-COMPUTERS	920604	392292	510688
REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED	920605	0	79732
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	5141960	4617687
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	7930715	7266383
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD,	920701	3874903	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	16507890	32841098
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES,	920703	0	1680939
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY	920710	42255	41820
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	184364	281235
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	27396	12456
Repair and Maintenance-materials consumed-Light Vehicles	920713	202369	199578
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	68860	166845
Repair and Maintenance-other expenses-Light Vehicles other	920715	600	0
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	0	321644
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	139418	184398
REPAIR AND MAINTENANCE- OTHERS	920731	512414	639853
Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
Repair and Maintenance-other expenses-Car/Jeep	920733	240	810
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING	920801	1160938	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER	920802	1193820	0
SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING	920803	0	0
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0
STATION	920901	0	0
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
	sub-total	56287914	64692102
Direct Expebditure on Contract, Project Management and			
DIRECT EXPENSES-CONTRACTORS	960101	0	0
DIRECT EXPENSES-MATERIALS	960102	0	0
DIRECT EXPENSES-SUPPLIES	960103	0	0
DIRECT EXPENSES-LABOUR	960104	0	0
DIRECT EXPENSES-HIRE CHARGES	960105	0	0
DIRECT EXPENSES-MATERIAL	960201	0	0
DIRECT EXPENSES-SUPPLIES	960202	0	0
DIRECT EXPENSES-LABOUR	960203	0	0
DIRECT EXPENSES-OTHERS	960204	0	0
	sub-total	0	0
Miscellaneous operational expenses			
Rent			
RENT OFFICE	921101	0	0
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	0	0
RENT RESIDENTIAL	921103	316	0
RENT-LAND /LEASE RENTAL	921104	0	0
Hiring of Vehicles other than Car/Jeep	921105	231333	431948
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	0
Hiring of Vehicles-Car/Jeep	921108	9669191	8103863
Hiring of Aircraft/Helicopter	921109	0	0
HIRING OF IT & COMMUNICATION SERVICES	921109	0	0
	sub-total	9900840	8535811
Rates and taxes			
RATES AND TAXES-VEHICLES	921201	850736	1095638
RATES AND TAXES-BUILDINGS	921202	0	0
RATES AND TAXES-OTHERS	921204	52453	45300
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	399726	415861
WEALTH TAX	970503	0	0
	sub-total	1302915	1556799
Insurance			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	25504
Insurance premium of Vehicles other than Car/Jeep	921312	118893	0
INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0
Insurance premium of Vehicles-Car/Jeep	921314	247609	330746
INSURANCE- FIDELITY	921315	0	0

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INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	0	1371
INSURANCE-TRANSIT INSURANCE	921317	43127	43127
INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0
INSURANCE -STAFF LOANS	921319	0	0
INSURANCE- INDL. ALL RISK	921320	96327200	100748411
INSURANCE- OTHERS	921325	0	0
	sub-total	96736829	101149159
Utilization of Self Insurance Fund	921801	0	0
Security expenses			
Security Expenses -CISF-Residential	921401	3000	7302
Security Expenses -Others-Residential	921402	0	0
Security Expenses -CISF-Other than Residential	921403	91475507	94925360
Security Expenses -Others-Other than Residential	921404	17825838	10336253
	sub-total	109304345	105268915
Electricity Charges			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	260	0
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0
ELECTRICITY EXPENSES-OFFICE	921506	15420428	18019409
Electricity Expenses-Residential	921507	9128736	8937126
Electricity Expenses – Other than Office & Residential	921510	7618832	6718242
WHEELING CHARGES PAID	921511	0	0
	sub-total	32168256	33674777
Travelling and Conveyance			
CONVEYANCE EXPENSES -Other than training	921601	134490	189872
INLAND TRAVEL	921602	1261861	1578193
INLAND TRAVEL-TRAINING	921603	493423	289923
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	0	0
FOREIGN TRAVEL	921605	0	0
FOREIGN TRAVEL -TRAINING	921606	0	0
Inland Travel-Conference	921607	0	0
Foreign Travel-Conference	921608	0	0
Inland Travelling Expenses - Directors	921610	0	0
TRANSFER TA EXPENSES	921611	1305517	790905
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1427975	2519106
Daily Allowance / Boarding & Lodging Charges- Training	921613	0	0
Conveyance Expenses - Training	921614	0	0
Foreign Travel Expenses - Directors	921615	0	0
SPECIAL DISLOCATION INCENTIVE ON TRANSFER	921616	0	0
	sub-total	4623266	5367999
Expenses on Vehicles			
POL EXPENSE ON CARS/ JEEPS	921701	76252	127924
POL EXPENSE ON TRANSPORT VEHICLE	921702	1706631	1220789
POL EXPENSE ON HEAVY VEHICLE	921703	2032253	2019543
POL ON OTHERS	921707	29516	208162
	sub-total	3844652	3576418
Telephone, telex and postage			
TELEX AND POSTAGE	922001	40537	42854
TELEGRAM AND WIRELESS CHARGES	922002	0	0
COURIER CHARGES	922003	0	0
TELEPHONE CHARGES	922004	2101418	2018976
SATELLITE COMMUNICATION EXPENSES	922006	882796	6662284
EMAIL/INTERNET EXPENSES	922007	2957584	787943
OTHER COMMUNICATION EXPENSES	922010	0	0
	sub-total	5982335	9512057
Advertisement and publicity			
ADVERTISEMENT RECRUITMENT	922101	5026	0
ADVERTISEMENT TENDERS	922102	1080728	1580585
PUBLICITY NEWSPAPERS	922103	110949	186596
PUBLICITY JOURNALS	922104	0	46593
PUBLICITY SOUVENIRS	922105	0	0
CONFERENCE EXPENSES	922106	0	0
EXHIBITIONS EXPENSES	922107	0	0
MISC. PUBLIC RELATION	922108	7822	112886
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	922114	0	0
Sponsorship expenses on events other than Sports-Others	922115	10000	0
ADVERTISEMENT OTHERS	922120	0	0
	sub-total	1214525	1926660
Entertainment and hospitality expenses			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-	922201	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-	922202	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN	922203	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN	922204	37800	34800
	sub-total	37800	34800
Donation			
CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0
OTHER CONTRIBUTION TO DONATION	922302	0	0
	sub-total	0	0
Printing and stationery			
PRINTING AND STATIONERY	922401	480705	484824
PRINTING AND STATIONARY FOR ANNUAL REPORTS,	922402	0	975
REPORT PREPARATION-CD/FLOPPIES	922403	0	0

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PRINTING AND BINDING OF REPORT	922404	0	0
COMPUTER STATIONERY	922405	0	25489
COMPUTER CONSUMABLES	922406	213068	1042679
PRINTING AND STATIONERY EXPENSES OF BOARD / COMMITTEE	922407	0	0
	sub-total	693773	1553967
Books and periodicals			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	18261	29414
	sub-total	18261	29414
Consultancy charges			
-Indigenous			
LEGAL EXPENSES	922601	573203	740573
PAYMENT TO CONSULTANTS	922602	87501	0
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF	922606	0	0
PAYMENT TO INTERNAL AUDITORS	922608	27382	121868
OTHER CHARGES	922615	0	0
	sub-total	688086	862441
-Foreign			
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0
	sub-total	0	0
Expenditure on compensatory afforestation/ catchment area			
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	923901	0	0
Expenditure on land not belonging to corporation			
Expenditure on land not belonging to corporation	923902	0	0
Losses out of self Insurance claims (upto excess clause)	921802	0	0
Loss of assets against Insurance Claims (beyond excess clause)	921803	0	0
Loss of stores against Insurance Claims (beyond excess clause)	921804	0	0
Interest payment on court/arbitration cases			
Interest Payment on Court/Arbitration Cases	922801	0	136981
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND	922802	0	0
Interest -	922803	0	0
	sub-total	0	136981
Interest to beneficiary states			
INTEREST TO BENEFICIARY STATES	941601	0	12373758
INTEREST ON UI CHARGES PAYABLE	941602	0	0
	sub-total	0	12373758
Rebate to customers			
REBATE TO CUSTOMERS	941101	15536097	5471277
Expenditure on Upfront Provisions for Rebate to Customers	911201	-833331	833331
INCENTIVE TO BENEFICIARY STATES	941102	0	0
	sub-total	14702766	6304608
COMMUNITY DEVELOPMENT EXPENSES	925101	0	0
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
CSR & SD - Health Care and Sanitation Expenditure	925103	499424	762862
CSR & SD - Education & Skill Development	925104	604000	930595
CSR & SD - Women Empoerment /Senior Citizen Expenditure	925105	0	0
CSR & SD - Enviornment Expenditure	925106	0	0
CSR & SD - Art & Curiture Expenditure	925107	0	0
CSR & SD - Ex-Arm Forces	925108	0	0
CSR & SD - Sports	925109	0	0
CSR & SD - National Welfare Fund	925110	0	199940
CSR & SD - Fund for Technology & Research	925111	0	0
CSR & SD - Rurla Development Expenditure	925112	0	0
CSR & SD - Capacity Building	925113	0	0
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	0	0
CSR & SD-SWACHH BHARAT ABHIYAN	925115	0	0
COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
	sub-total	1103424	1893397
Expenditure on Self Generated CERS/VERS	924101	0	0
EXPENDITURE INCURRED ON RENEWABLE ENERGY	924102	0	0
EXPENDITURE ON SALE OF RENEWABLE ENERGY CERTIFICATES	924103	0	0
DIMINUTION IN VALUE OF INVENTORY OF REC	924104	0	0
LOSS OF INVENTORY ON EXPIRY OF REC	924105	0	0
TRAINING EXPENSES	925011	6780030	6423907
PETITION FEE /REGISTRATION FEE /OTHER FEE – To	925027	7569269	7042979
Operational/Running Expenses of Kendriya Vidyalay	925006	24297250	29051976
Operational/Running Expenses of Guest House/Transit Hostel	925009	3964782	2666293
Operating Expenses of DG Set-Other than Residential	925001	1072000	955125

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Operational/Running Expenses of Other Schools	**925007**	**0**	**0**
Other general expenses			
OTHER PAYMENTS	922702	0	0
RECRUITMENT EXPENSES	925002	0	0
SCHOLARSHIPS	925010	0	0
EXPENSES ON INTERNAL EXAMINATION	925014	0	0
Gifts to Others	925016	0	0
Participation Fee - Conference/Training	925017	0	0
Festival Celebration Expenses - other than	925018	271999	214371
Independence/Republic Day Celebration expenses	925019	55829	53559
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	69000	0
Expenditure on Food/Beverages - in house training/temporary	925023	224753	435419
Freight and Incidental expenses on Inventory Balances Written	925026	0	0
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0
OPERATIONAL/RUNNING EXPENSES OF OFFICE	925030	2696221	727173
Briefcase Reimbursement	925031	0	0
Operational / Running Expenses of Hospital	925032	2721225	1983560
Stipend to Trainee	925033	539123	0
COMPENSATION PAID TO LAND EVACUATIES	922701	0	0
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
HORTICULTURE EXPENSES	925005	0	8830
TENDER EXPENSES	925008	0	0
WATER CHARGES	925012	0	0
EXPENSES ON DEPARTMENTAL MEETING	925013	53338	48018
CONSUMPTION OF LOOSE TOOLS	925015	0	0
MISCELLANEOUS EXPENSES	925020	1320802	1292174
EXPENDITURE CONTROL ACCOUNT-ON BEHALF OF OTHER	925000	0	0
Share of Beneficiaries in Regulated Power	925024	0	0
OPERATING EXPENSES OF DG SET - Residential	925025	0	0
LC CHARGES- INDIAN CURRENCY	925035	0	0
LC CHARGES- FOREIGN CURRENCY	925036	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	925037	84838	0
OTHER BANK CHARGES- FOREIGN CURRENCY	925038	0	0
	919200	0	0
PRELIMINARY EXPENSES	710101	0	0
OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0
IPO/ BUY BACK- Expenses			
IPO/ BUY BACK- FILING FEES	925201	0	0
IPO/ BUY BACK-LEGAL EXPENSES	925202	0	0
IPO/ BUY BACK-LISTING FEES	925203	0	0
IPO/ BUY BACK-LEAD MANAGER FEES & EXPENSES	925204	0	0
IPO/ BUY BACK-REGISTRAR'S EXPENSES	925205	0	0
IPO/ BUY BACK-PRINTING & STATIONARY	925206	0	0
IPO/ BUY BACK-ADVERTISEMENT/PUBLICITY & MARKETING	925207	0	0
IPO/ BUY BACK-OTHER MISCELLANEOUS IPO EXPENSES/Buy	925208	0	0
IPO/ BUY BACK-AUDIT FEE	925209	0	0
IPO/ BUY BACK- STATUTORY/REGULATORY CHARGES	925211	0	0
IPO/ BUY BACK- STOCK EXCHANGE SOFTWARE CHARGES	925212	0	0
IPO/ BUY BACK- POSTAGE	925210	0	0
Post Share Issue Expenses			
SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0
SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0
DEPOSITARY EXPENSES	941903	0	0
EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0
SHARE ISSUE EXPENSES			
Filing Fees	710401	0	0
Legal Expenses	710402	0	0
Listing Fees	710403	0	0
Lead Manager Fees & Expenses	710404	0	0
Registrar's Expenses	710405	0	0
Printing & Stationary	710406	0	0
Advertisement/Publicity & Marketing Expenses	710407	0	0
Other Miscellaneous IPO Expenses	710408	0	0
Audit Fee	710409	0	0
	sub-total	**8037128**	**4763104**
Auditors remuneration			
STATUTORY AUDIT FEES	923101	0	0
TAX AUDIT FEES	923102	0	0
PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW	923104	0	0
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT	923105	0	0
OTHER MATTERS	923106	0	99132
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0
COST AUDIT FEES	923108	75075	71875
COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	2268
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0
	sub-total	**75075**	**173275**
Director expenses			
DIRECTORS SITTING FEES	923001	0	0
Research and development expenses			
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0

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	EXP. ON REGULATED POWER	925029	0	4484207
	REGULATED POWER ADJUATMENT A/C- EXP. (CREDIT)	820104	0	-4484207
		Total	0	0
	CO/ Regional Office Allocation to Units			
	Generation, Administration and Other Expenses	929999	12604452	42832967
	Generation, Administration and Other Expenses <PID>	929995	0	0
	Generation, Administration and Other Expenses	980403	0	0
	TRANSFER OF GENERATION & OTHER EXPENSES - IPO/BUYBACK	981102	0	0
		Total (Generation & Adm	12604452	42832967

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	Expenses transferred to EDC			
	REPAIRS AND MAINTENANCE- BUILDING	980110	0	0
	REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. &	980111	0	0
	REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
	RENT/HIRING CHARGES	980114	0	0
	RATES AND TAXES	980115	0	0
	INSURANCE	980116	0	0
	SECURITY EXPENSES	980117	0	0
	ELECTRICITY EXPENSES	980118	0	0
	TRAVELLING & CONVEYANCE	980119	0	0
	EXPENSES ON VEHICLES/STAFF CARS	980120	0	0
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	0	0
	ADVERTISEMENT PUBLICITY	980122	0	0
	ENTERTAINMENT & HOSPITILITY EXPENSES	980123	0	0
	PRINTING & STATIONERY	980124	0	0
	OTHER EXPENSES	980125	0	0
	DESIGN & CONSULTANCY-INDIGENIOUS	980126	0	0
	DESIGN & CONSULTANCY-FOREIGN	980127	0	0
	LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	0
	LOSSES ON SALE OF ASSETS	980130	0	0
	EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	980131	0	0
	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	0
	LAND ACQUISITION & REHABILITATION	980133	0	0
	Remuneration to Auditors	980152	0	0
	Generation, Administration and Other Expenses	980193	0	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	980603	0	0
		Transfer to Consulta	0	0
	Expenses transferred to Deposit Works			
	Generation, Adm & Other exps- Recoverable from Deposit	980701	0	0
	PROVISIONS			
	Bad and doubtful debts provided			
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
	SURCHARGE	950504	0	10670436
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/	950503	0	0
		sub-total	0	10670436
	Bad and doubtful advances / deposits provided			
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
		sub-total	0	0
	Bad and doubtful interest / claims provided			
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
	DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
		sub-total	0	0
	Diminution in value of stores and spares			
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0	0
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0
		sub-total	0	0
	Shortage in store & spares provided			
	SHORTAGE IN STORE	950801	0	0
	Provision for contingencies- No link in this sheet			
	PROVISION FOR CONTINGENCIES	951001	0	0
	PROVISION FOR INTEREST AGAINST COURT/ARBITRATION	951002	22000000	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

NHPC LIMITED FARIDABAD

Provision for loss on fixed asset/store			
LOSS ON FIXED ASSETS PROVIDED FOR	951301	423850	0
LOSS ON STORE PROVIDED FOR	951302	0	0
	sub-total	423850	0
Diminution in value of Inventory of Self Generated (CERSs)/(VERs) Provided for	951501	0	0
Provision for expenditure on CAT Plan	951401	0	0
Others			
PROVISION FOR OTHER EXPENSES	952001	0	0
	919500	0	0
PROVISION FOR INTEREST TO BENEFICIARY	951601	0	8237130
CO/ Regional Office Allocation to Units			
Provisions <Corporate/Regional Office>	959999	0	9622
Provisions <PID>	959995	0	0
Provisions <Corporate/Regional Office>	980407	0	0
	Allocated to Unit:	0	9622
Expense transferred to EDC	Less :		
PROVISIONS	980161	0	0
Provisions <Corporate/Regional Office>	980197	0	0
	Transfer to EDC	0	0
Expense transferred to contract and consultancy expenses	Less :		
Provisions	980211	0	0
PROVISIONS	980308	0	0
Provisions <Corporate/Regional Office>	980607	0	0
	Transfer to Consulta	0	0
Provisions transferred to Deposit Works	980707	0	0

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Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Salaries, wages, allowances			
SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0
DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0
CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0
HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0
INCENTIVE (DIRECTOR)	900105	0	0
COMPANY LEASED ACCOMMODATION	900106	0	0
LEAVE ENCASHMENT (DIRECTOR)	900107	0	0
FOREIGN SERVICE CONTRIBUTION	900108	0	0
OTHER ALLOWANCE (DIRECTOR)	900109	0	0
Expenditure for Wage Revision-3PRC-Directors	901101	0	0
Expenditure for Wage Revision-3PRC-Executives	901111	30861666	12248952
Expenditure for Wage Revision-3PRC-Supervisors	901121	8191605	4745603
Expenditure for Wage Revision-3PRC-Workmen	901131	73538698	26720855
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900110	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON	900111	50717876	42377985
DEARNESS ALLOWANCE (EXEC)	900112	50743412	48228343
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
HOUSE RENT ALLOWANCE (EXEC)	900114	1517537	761105
INCENTIVE (EXEC)	900115	0	0
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	2509568	2485843
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	166795	238490
NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
HINDI ALLOWANCE (EXEC)	900120	112600	95750
CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	5967974	6263107
TRANSPORT ALLOWANCE (EXEC)	900124	6500	7145
ELECTRICITY SUBSIDY (EXEC)	900125	0	0
CANTEEN SUBSIDY (EXEC)	900126	0	0
HONORARIUM (EXEC)	900127	0	11875
Earned Leave Encashment (Executive)	900128	0	3738008
PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	36313229	16094320
WASHING ALLOWANCE (EXEC)	900130	0	0
SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	3039369	3135024
Casual/Optional Leave Encashment (Executive)	900133	0	0
HPL Encashment (Executive)	900134	0	2579029
OTHER ALLOWANCE (EXEC)	900135	0	0
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900136	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900140	5351181	7199214
DEARNESS ALLOWANCE (SUPERVISOR)	900141	6300651	8108402
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	159828	230199
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	305488	416398
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	0
WASHING ALLOW (SUPERVISOR)	900147	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	0	7600
NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	0	0

HINDI ALLOWANCE (SUPERVISOR)	900150	14250	10000
CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900152	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0
TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	0
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	0
CANTEEN SUBSIDY (SUPERVISOR)	900156	0	0
HONORARIUM (SUPERVISOR)	900157	0	0
Earned Leave Encashment (Supervisor)	900158	0	2656651
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	2868740	1658611
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	0	0
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	204577	267563
Casual/Optional Leave Encashment (Supervisor)	900162	0	0
HPL Encashment (Supervisor)	900163	0	3199527
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900164	0	0
OTHER ALLOWANCE (SUPERVISOR)	900165	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900166	68088689	75193393
DEARNESS ALLOWANCE (WORKMEN)	900167	79527475	84052845
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	0
HOUSE RENT ALLOWANCE (WORKMEN)	900169	2798828	2884980
INCENTIVE (WORKMEN)	900170	0	0
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3884319	4275388
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	0
WASHING ALLOW (WORKMEN)	900173	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	288620	383020
NEWS PAPER ALLOWANCE (WORKMEN)	900175	0	0
HINDI ALLOWANCE (WORKMEN)	900176	33500	26000
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900178	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0
TRANSPORT ALLOWANCE (WORKMEN)	900180	0	0
ELECTRICITY SUBSIDY (WORKMEN)	900181	0	0
CANTEEN SUBSIDY (WORKMEN)	900182	0	0
HONORARIUM (WORKMEN)	900183	0	0
Earned Leave Encashment (Workmen)	900184	0	16096371
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	35531467	50943914
OTHER ALLOWANCE (WORKMEN)	900186	0	0
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	0	0
CASH HANDLING ALLOWANCES	900188	0	0
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	600120	685887
Casual/Optional Leave Encashment (Workmen)	900190	0	0
HPL Encashment (Workmen)	900191	0	8827624
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY	900192	0	0
WORKMEN COMPENSATION/OTHER COMPENSATION TO	900195	0	0
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	-29123501	23618636
VRS TO EXECUTIVES-EXGRATIA	900301	0	0
VRS TO EXECUTIVES- NOTICE PAY	900302	0	0
VRS TO SUPERVISOR-EXGRATIA	900303	0	0
VRS TO SUPERVISOR-NOTICE PAY	900304	0	0
VRS TO WORKMEN-EXGRATIA	900305	0	0
VRS TO WORKMEN-NOTICE PAY	900306	0	0
Perks & Allowances (Cafeteria)-Director-Canteen	900601	0	0
Perks & Allowances (Cafeteria)-Director-Children Education	900602	0	0
Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0
Perks & Allowances (Cafeteria)-Director-Professional Updation	900604	0	0
Perks & Allowances (Cafeteria)-Director-Conveyance /	900605	0	0
Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0
Perks & Allowances (Cafeteria)-Director-Vehicle Repair &	900607	0	0
Perks & Allowances (Cafeteria)-Director-Domestic Help	900608	0	0
Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0
Perks & Allowances (Cafeteria)-Director-Newspaper /	900610	0	0
Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0
Perks & Allowances (Cafeteria)-Director-House Upkeep	900612	0	0
Perks & Allowances (Cafeteria)-Director-Self Development	900613	0	0
Perks & Allowances (Cafeteria)-Director-Club Membership	900614	0	0
Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0
Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen	900626	1580220	1538283
Perks & Allowances (Cafeteria)-Executive-Children Education	900627	2519492	2310256
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	680948	734483
Perks & Allowances (Cafeteria)-Executive-Professional Updation	900629	1294594	1146252
Perks & Allowances (Cafeteria)-Executive-Conveyance /	900630	2515007	2556895
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	651163	516955
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair &	900632	769015	779841
Perks & Allowances (Cafeteria)-Executive-Domestic Help	900633	781028	849462
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	698149	676160
Perks & Allowances (Cafeteria)-Executive-Newspaper /	900635	1232071	1333590
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	652950	541466
Perks & Allowances (Cafeteria)-Executive-House Upkeep	900637	435395	439574
Perks & Allowances (Cafeteria)-Executive-Self Development	900638	1299192	1486378
Perks & Allowances (Cafeteria)-Executive-Club Membership	900639	262079	218838
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	144311	122446
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3972956	3877981
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	123682	333516
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING	900651	168158	199282
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER	900652	156051	206849
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE	900653	93450	129346

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PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF	900654	107743	238732
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	353233	377143
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL	900656	165942	319776
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN	900657	0	24688
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY	900658	0	49369
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT	900659	127647	201575
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE	900660	46277	141258
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL	900661	144640	215819
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN	900662	538188	515920
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL	900663	363738	360221
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET	900664	37300	36704
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	98351	207735
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM	900666	34623	40988
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE	900667	0	0
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING	900676	2704069	3065151
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER	900677	2780024	3063777
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE	900678	1871918	2031338
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF	900679	1674840	1990691
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	5439471	5819424
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL	900681	3579869	3897004
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN	900682	267879	288356
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY	900683	796536	852277
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT	900684	1540414	1815213
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE	900685	525641	631548
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL	900686	3082066	3399981
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN	900687	2553219	2791632
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL	900688	1472793	1505420
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET	900689	44881	60346
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	1520507	1731088
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM	900691	674188	753345
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE	900692	60751	77378
	919000	0	0
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	0	0
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	0	0
	sub-total	493157720	516975407
Gratuity and contribution to provident fund (including			
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0
COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME	900202	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900203	0	0
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	9941811	9536861
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1142500	1210000
Company's Contribution to PF on Leave Encashment (Executive)	900213	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900214	11100797	9706670
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1244958	1670335
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900241	132500	135771
Company's Contribution to PF on Leave Encashment	900242	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900243	1427384	1627827
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	15252218	16312782
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900251	2130000	2418750
Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION	900253	17454854	16903805
PF ADMINISTRATION CHARGES	900261	450103	489744
EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	0
EPS ADMINISTRATION CHARGES	900265	0	0
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	12255876	44883647
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT	900267	0	0
GAIN ON ACTUARIAL VALUATION	842201	0	0
	sub-total	72533001	104896192
Staff welfare expenses			
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
LEAVE TRAVEL CONCESSION TAXABLE	900402	0	24420
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	3417897	4082590
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2001692	2156298
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	2766177	3912613
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	187326	182073
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900415	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900416	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900417	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-	900418	0	0
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN	900419	0	0
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN	900420	0	0
LIVERIES AND UNIFORMS	900422	0	64496
EX-GRATIA PAYMENT	900423	0	0
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	1071284	988757
LUNCH AND TEA SUBSIDY	900425	0	0
Baggage Allowance on Retirement	900426	0	0
AWARDS TO EMPLOYEES	900427	0	1125
NEW YEAR/OTHER GIFTS TO STAFF	900428	224000	246400
TRANSPORT FACILITY	900429	8783836	8932749
COST OF MEDICINE/APPLIANCES ETC	900430	2018469	1427311
Conveyance/Transport expenses of employees other than	900431	0	0
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0
GROUP INSURANCE PREMIUM	900433	0	0
POL expenses of transport vehicles used for employees-other	900434	0	0
PROJECT COMMISSIONING AWARD	900435	0	0
OTHER COMPENSATION TO EMPLOYEES	900439	0	0

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Membership Fee-Clubs other than Sports and Health Club	900440	0	0
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	0
MEMBERSHIP FEES-OTHERS	900442	0	0
Membership Fee-Sports Club	900443	0	0
Membership Fee-Health Club	900444	0	0
Initial Membership Fee-Clubs	900445	0	0
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900447	548500	554000
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900448	64175	84575
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	900449	811500	918375
OTHER EXPENSES	900450	4000	1000
RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION	900451	5236836	1974693
BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL	900452	0	-619166
Memento	900453	135000	145000
Memento - Actuarial	900454	0	27284
EXPENDITURE ON MEDICLAIM /HEALTH INSURANCE	900455	0	0
	sub-total	27270692	25104593
Leave Salary & Pension Contribution			
Leave Salary & Pension Contribution	900501	0	69399
CO/ Regional Office/PID Allocation to Units			
Employees' Remuneration and Benefits <Corporate/Regional	909999	261820624	275898288
Employees' Remuneration and Benefits <PID>	909995	1051219	0
Employees' Remuneration and Benefits <Corporate/Regional	980402	0	0
	Total	262871843	275898288

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	980102	0	0
STAFF WELFARE EXPENSES	980103	0	0
LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0
Employees' Remuneration and Benefits <Corporate/Regional	980192	0	0
	Transfer to EDC	0	0
Transfer to Works	750400, 750401		
Employee cost transferred to contract and consultancy	Less :		
EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0
EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0
Employees' Remuneration and Benefits <Corporate/Regional	980602	0	0
	Transfer to Consulta	0	0
Employee cost transferred to deposit works			
Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	0

#REF! FINANCE CHARGES

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Interest			
Government of India loan			
INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0
Interest on Government of India loan allocated to units	980501	0	0
	sub-total	0	0
Bonds			
INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM	940202	0	0
INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM	940203	0	0
INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM	940204	0	0
INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM	940205	0	0
INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM	940206	0	0
INTEREST ON R-1 SERIES 8.70% SECURED TAXABLE NON CUM	940207	0	0
INTEREST ON R-2 SERIES 8.85% SECURED TAXABLE NON CUM	940208	0	0
INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM	940209	0	0
INTEREST ON 1A SERIES 2013 '8.18%' SECURED TAX FREE NON	940210	0	0
INTEREST ON 1B SERIES 2013 '8.43%' SECURED NON TAXABLE	940211	0	0
INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE NON	940212	0	0
INTEREST ON 2B SERIES 2013 '8.79%' SECURED TAX FREE CUM	940213	0	0
INTEREST ON 3A SERIES 2013 '8.18%' SECURED TAX FREE NON	940214	0	0
INTEREST ON 3B SERIES 2013 '8.92%' SECURED TAX FREE NON	940215	0	0
INTEREST ON S-1 SERIES 8.49% SECURED TAXABLE NON CUM	940216	0	0
INTEREST ON S-2 SERIES 8.54% SECURED TAXABLE NON CUM	940217	0	0
INTEREST ON T-SERIES 8.50% SECURED TAXABLE NON CUM	940218	0	0
INTEREST ON 8.24% SECURED, NON CUMULATIVE, NON	940219	0	0
CONVERTIBLE, REDEEMABLE, TAXABLE – U1 SERIES BONDS	940220	0	0
INTEREST ON 6.84% SECURED, NON CUMULATIVE, NON	940221	0	0
CONVERTIBLE, REDEEMABLE, TAXABLE – V2 SERIES BONDS	940222	0	0
INTEREST ON W1 - SERIES 6.91% SECURED TAXABLE NON CUM NON CON BONDS	940223	0	0
INTEREST ON W2 - SERIES 7.35% SECURED TAXABLE NON CUM NON CON BONDS	940224	0	0
Interest on Bonds allocated to units	980502	0	0
	sub-total	0	0
Foreign loan			
INTEREST ON FOREIGN LOAN	940301	0	0
Interest on Foreign loan allocated to units	980503	0	0
	sub-total	0	0
Term loan			

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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	0	11824
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	10087
Commitment fee allocated to units	980509	0	0
	sub-total	0	21911
Guarantee fee on loan			
GUARANTEE FEE ON GOI LOAN	941301	0	0
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0
GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0
Guarantee fee on loan allocated to units	980510	0	0
	sub-total	0	0
Other finance charges.			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	7613
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	0	20287
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	0	27900
Exchange difference regarded as adjustment to Interest Cost	940701	0	0
Exchange difference regarded as adjustment to Interest Cost	980517	0	0
	sub-total	0	0
Interest adjustment on account of FERV	949001	0	0
CO/ Regional Office Allocation to Units			
Interest and Finance Charges <Corporate/Regional Office>	949999	2631	2194684
Interest and Finance Charges <PID>	949995	0	0
Interest and Finance Charges <Corporate/Regional Office>	980405	0	0
	Allocated to Unit:	2631	2194684
	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

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#REF! PRIOR PERIOD EXPENDITURE

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Income			
PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0
Advance Against Depreciation Written Back	860103	0	0
INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0
OTHER PRIOR PERIOD INCOMES	860121	0	0
	Total (Prior Period Inc	0	0
Expenditure			
EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0
REPAIR AND MAINTENANCE	950403	0	0
FINANCE COST	950424	0	0
DEPRECIATION & AMORTIZATION EXPENSES	950425	0	0
OTHERS	950450	0	0
	Total (Prior Period Exper	0	0
CO/ Regional Office Allocation to Units			
Prior Period Adjustments (Net) <Corporate/Regional Office>	959898	0	0
Prior Period Adjustments (Net) <PID>	959994	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	980406	0	0
	Allocated to Units	0	0
	Prior Period (Net)		
Extra-ordinary Income / Expenses			
Income			
Interest from Beneficiary States on overdue amount	841402	0	0
Expenses			
	Net Expenses	0	0
Expenses transferred to EDC			
Prior period expenses			
PRIOR PERIOD EXPENSES	980165	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	980196	0	0
	Transfer to EDC	0	0
Prior period income	980179	0	0
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

#REF! Tax Expenses

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Current Tax			
INCOME TAX PROVISION	970501	0	0
ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0
DEFERRED TAX ACCOUNT	970510	0	0
DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0
DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	970512	0	0
INCOME TAX - REGULATORY DEFERRAL ACCOUNTS	970513	0	0

DETIALS OF EXPENDITURE ON CONTRACT, PROJECT

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
Direct Expenses			
DIRECT EXPENSES-CONTRACTORS	960101	0	0
DIRECT EXPENSES-MATERIALS	960102	0	0
DIRECT EXPENSES-SUPPLIES	960103	0	0
DIRECT EXPENSES-LABOUR	960104	0	0
DIRECT EXPENSES-HIRE CHARGES	960105	0	0
DIRECT EXPENSES-MATERIAL	960201	0	0
DIRECT EXPENSES-SUPPLIES	960202	0	0
DIRECT EXPENSES-LABOUR	960203	0	0
DIRECT EXPENSES-OTHERS	960204	0	0
	sub-total	0	0
Employees' Remuneration and benefits			
Salaries, Wages, Allowances and benefits			
SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
	sub-total	0	0
Gratuity and contribution to provident fund			
Gratuity, Contribution to provident fund & pension scheme	960113	0	0
LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
	sub-total	0	0
Staff welfare Expenses			
STAFF WELFARE EXPENSES	960114	0	0
Repairs and Maintenance			

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	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	980705	0	0

#REF! DEPRECIATION

	Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
	DEPRECIATION			
	LAND- LEASE HOLD	930121	0	0
	LAND/RIGHT TO USE	930122	7811443	8663545
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	15031277	11198040
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	43147173	43016537
	BUILDING CONTAINING WORKSHOP	930302	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	0	0
	OFFICE BUILDINGS-PERMANENT	930304	803585	696407
	OFFICE BUILDINGS-TEMPORARY	930305	0	0
	STORES AND GODOWN BUILDINGS	930306	199246	199248
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD	930321	15708778	10993724
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930401	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930402	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -BUILDING	930403	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -OFFICE	930404	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -STORES	930406	0	0
	DEPRECIATION- INTERNAL ELECTRIFICATION WORK	930421	0	0
	RAILWAY SIDINGS	930501	0	0
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM,	930601	325958519	325835585
	GENERATING PLANT AND MACHINERY	930701	133236199	108486367
	PLANT AND MACHINERY-SUB STATION	930801	1330835	1013195
	TRANSMISSION LINES	930901	632819	632590
	PLANT AND MACHINERY-OTHERS	931001	1921208	2130221
	CONSTRUCTION PLANT AND EQUIPMENT	931101	1626376	1536857
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	1006688	732681
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	1060782	1059396
	POWER SUPPLY SYSTEM-POWER PLANT	931401	83490	83484
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	127950	-0
	Vehicles other than Motor Car/Jeep	931501	166896	155896
	Motor Car/Jeep	931502	0	0
	AIRCRAFT/BOATS	931601	68568	68568
	FURNITURE, FIXTURES AND EQUIPMENT	931701	667569	651765
	COMPUTERS	931801	1700409	1169618
	COMMUNICATION EQUIPMENTS	931901	476611	479669
	OFFICE EQUIPMENTS	932001	1339346	1184230
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	932101	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	67104	67105
	OTHER ASSETS	932501	4255838	3588009
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
		919300	0	0
	(INCLUDING FOUNDATION)- WIND MILL	933101	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	248892	507083
		Depreciation for the	558677601	524149820
	Depreciation-Adjustment on account of Lease	911001	0	0
	Depreciation adjustment of account of FERV	939001	0	0
	CO/ Regional Office Allocation to Units			
	Depreciation <Corporate/Regional Office>	939999	2006451	8837829
	Depreciation <PID>	939995	0	0
	Depreciation <Corporate/Regional Office>	980404	0	0
		Allocated to units	2006451	8837829
		Total (Depreciatio	560684052	532987649
	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			
	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

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REPAIR AND MAINTENANCE- BUILDING	960116	0	0
REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION	960117	0	0
REPAIR AND MAINTENANCE- OTHERS	960118	0	0
Repair and Maintenance-Others	960218	0	0
	sub-total	0	0
Administration and Other Expenses			
RENT/HIRING CHARGES	960119	0	0
Travelling and Conveyance			
TRAVELLING AND CONVEYANCE	960121	0	0
TRAVELLING COST	960213	0	0
	sub-total	0	0
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
Total			
Other Income <Corporate/Regional Office>	960190	0	0
Generation, Administration and Other Expenses	960192	0	0
Employees' Remuneration and Benefits <Corporate/Regional	960191	0	0
Depreciation <Corporate/Regional Office>	960193	0	0
Interest and Finance Charges <Corporate/Regional Office>	960194	0	0
Provisions <Corporate/Regional Office>	960196	0	0
Prior Period Adjustments (Net) <Corporate/Regional Office>	960195	0	0
	sub-total	0	0
Receipts and recoveries	Less :		
MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0
Receipts and Recoveries-Miscellaneous	960225	0	0
	sub-total	0	0
Prior Period Adjustments			
PRIOR PERIOD EXPENSES	960135	0	0
CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0
Period Period expenses transferred to Contract & Consultancy	sub-total	0	0

#REF! EXPEND. DURING CONSTRUCTION

Particulars	Linkage	For the Year ended 31st March, 2018	For the Year ended 31st March, 2017
EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	980101	0	0
Gratuity and contribution to provident fund	980102	0	0
Staff welfare expenses	980103	0	0
Leave Salary & Pension Contribution	980104	0	0

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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
Remuneration to Auditors	980152	0	0
Exchange rate variation (Debit)	980150	0	0
Other general expenses	980125	0	0
Sub-total		0	0
FINANCE COST			
Interest on :			
a) Government of India loan	980140	0	0
b) Bonds	980141	0	0
c) Foreign loan	980142	0	0
d) Term loan	980143 and	0	0
e) Cash credit facilities /WCDL	980145	0	0
Exchange differences regarded as adjustment to interest cost	980154	0	0
Loss on Hedging Transactions	980155	0	0
Bond issue/ service expenses	980146	0	0
Commitment fee	980147	0	0
Guarantee fee on loan	980148	0	0
Other finance charges	980149	0	0
TRANSFER OF EXPENSES TO EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	980181	0	0
TRANSFER OF EXPENSES TO EAC-INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF	980183	0	0
TRANSFER OF EXPENSES TO EAC-COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	980185	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 –	980170	0	0
Interest on loans and advances	980171	0	0
Miscellaneous receipts	980172	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
TRANSFER OF FAIR VALUE GAIN TO EAC- SECURITY DEPOSIT /	980182	0	0
TRANSFER OF FAIR VALUE GAIN TO EAC - ON PROVISIONS FOR	980184	0	0
Sub-total		0	0
Profit/Loss on assets net Impact			
Profit on sale of assets	980173-NA	0	0
Losses on sale of assets	980130-NA	0	0

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Net Position		0	0
GRAND TOTAL		0	0
Appropriations			
WRITE BACK FROM BOND REDEMPTION RESERVE	970601	0	0
WRITE BACK FROM CAPITAL RESERVE	970602	0	0
WRITE BACK FROM OTHER RESERVE	970603	0	0
WRITE BACK FROM SELF INSURANCE RESERVE	970604	0	0
TAX ON DIVIDEND WRITE BACK	970605	0	0
WRITE BACK FROM CSR/SD RESERVE	970607	0	0
WRITE BACK FROM R&D EXP APPROPRIATION ACCOUNT	970608	0	0
CAPITAL RESERVE	970701	0	0
BOND REDEMPTION RESERVE	970702	0	0
SELF INSURANCE RESERVE	970703	0	0
GENERAL RESERVE	970704	0	0
CSR RESERVE	970707	0	0
R&D EXP APPROPRIATION ACCOUNT	970708	0	0
INTERIM DIVIDEND	970802	0	0
PROPOSED DIVIDEND	970801	0	0
FINAL DIVIDEND	970803	0	0
INCOME TAX PROVISION ON DIVIDEND	970502	0	0
INCOME TAX PROVISION ON PROPOSED DIVIDEND	970505	0	0
FRINGE BENEFIT TAX	970504	0	0
INTEREST ON HBA -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880101	0	0
INTEREST ON CAR ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880102	0	0
INTEREST ON SCOOTER / MOTOR CYCLE ADVANCE - ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880103	0	0
INTEREST ON COMPUTER ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880104	0	0
INTEREST ON FURNITURE ADVANCE -ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	880105	0	0
		0	0
INTEREST ON LOANS TO CONTRACTORS/OTHERS-ADJUSTMENT	880201	0	0
INTEREST -SECURITY DEPOSIT-ADJUSTMENT ON ACCOUNT OF	880301	0	0
		0	0
AMORTISATION OF DEFERRED INCOME-GRANTS IN AID-FROM	880401	0	0
SOLAR POWER PROJECT	880402	0	0
		0	0
FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY	880501	0	0
		0	0
FAIR VALUE GAIN ON LONG TERM BORROWING	880601	0	0
FAIR VALUE GAIN ON PROVISION FOR COMMITTED CAPITAL	880701	0	0
EFFECTIVE INTEREST ON INVESTMENTS - DEBT INSTRUMENTS	880801	0	0
INVESTMENT- EQUITY INSTRUMENTS-FAIR VALUATION	890101	0	0
INVESTMENT- DEBT INSTRUMENTS- FAIR VALUATION ADJUSTMENT- OCI	890102	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST-HOUSE BUILDING ADVANCE	910101	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST- CAR ADVANCE	910102	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--SCOOTER / MOTOR CYCLE ADVANCE	910103	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--COMPUTER ADVANCE	910104	0	0
AMORTISATION EXPENSES OF DEFERRED EMPLOYEE COST--FURNITURE ADVANCE	910105	0	0
		0	0
INTEREST ON BONDS/TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910201	0	0
INTEREST ON TERM LOANS-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910202	0	0
INTEREST ON LOANS FROM CENTRAL GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910301	0	0
		0	0
INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910401	112488	108854
INTEREST EXPENSES ON LOANS TO CONTRACTORS/ OTHERS-FAIR VALUE LOSS	910801	0	0

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		112488	108854
COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	910501	0	0
INTEREST EXPENSES - IND AS ADJUSTMENT - PROVISION FOR LIVELIHOOD ASSISTANCE	910502	0	0
INTEREST EXPENSES,-PROVISION FOR O & M ON RENEWABLE ENERGY -WIND POWER STATION	910503	0	0
EXPECTED CREDIT LOSS ALLOWANCE-TRADE RECEIVABLES	910601	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-LEAVE ENCASHMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910701	0	0
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-GRATUITY -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910702	74697	3087962
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)RETIRED EMPLOYEES MEDICAL BENEFIT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910703	8325222	4009974
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) BAGGAGE ALLOWANCE ON RETIREMENT -OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910704	0	491999
REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)- MEMENTO ON RETIREMENT- OCI NOT TO BE RECLASSIFIED TO PROFIT OR LOSS	910705	0	-155647
		8399919	7434288
FVTOCI RESERVE- EQUITY INSTRUMENTS	970101	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	970102	0	0
FVTOCI - ACTURIAL GAIN LOSS	970103	0	0
IND AS - SURPLUS (IND AS ADJUSTMENT)- PROFIT/LOSS ENTRIES	970104	0	0
DEFERRED TAX ACCOUNT- OCI -REMEASUREMENT OF DEFINED BENEFIT PLAN /ACTUARIAL GAIN (LOSS)	970201	0	0
DEFERRED TAX ASSET- OCI- EQUITY INSTRUMENTS	970202	0	0
DEFERRED TAX ASSET- OCI-DEBT INSTRUMENTS	970203	0	0
DEFERRED TAX INCOME/ EXP. ON RDA BALANCES-OCI-RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	970204	0	0
DEFERRED TAX ADJ AGAINST DEF TAX LIAB(NET)-OCI-REMEASUREMENT OF DEFINED BEN PLAN/ACTURIAL GAIN(LOSS)	970205	0	0
DEFERRED TAX INCOME/EXP. - ADJUSTMENT- ON RDA BALANCE	970206	0	0
DEFERRED TAX ADJUSTMENT ON RDA BALANCES-OCI-RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	970207	0	0

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

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		
	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		-	-	-	-	-	2,745,651,985	-	-	2,745,651,985
Other Comprehensive Income		-	-	-	-	-	-8,325,222	-	-	-8,325,222
Total Comprehensive Income		-	-	-	-	-	2,737,326,763	-	-	2,737,326,763
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	-	-	-	-	-	-	2,737,326,763	-	-	2,737,326,763

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

(CA Narinder Malik)
Partner
M.No.097008

B. N. Mohanty
Sr. Manager (Finance)

R.P. Sharma
General Manager

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Annexure to Note-18

Movement in Deferred Tax Liability

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Recoverable for tariff period upto 2009	Deferred Tax Adjustment against Deferred Tax Liabilities	Total
At 1 April 2017						
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31 March 2018	0	0	0	0	0	0
	0	0	0	0	0	0

Movement in Deferred Tax Assets

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

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CHAMERA-I POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

		As at 31st March, 2018		As as 31st March, 2017	
Financial assets	**Notes**	**FVTOCI**	**Amortised Cost**	**FVTOCI**	**Amortised Cost**
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		-		-
Total Non-current Financial assets		-	-	-	-
			-		-
Current Financial assets					
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		(122,777)		289,675
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		369,118		428,610
Total Current Financial Assets		-	246,341	-	718,285
Total Financial Assets		-	246,341	-	718,285

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			-		-
		As at 31st March, 2018		As as 31st March, 2017	
Financial Liabilities	**Notes**	**FVTOCI**	**Amortised Cost**	**FVTOCI**	**Amortised Cost**
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2	456,172	403,285	836,693	740,320
(iii) Borrowing -Short Term	20.1		-		-
(iv)Trade Payables including MSME	20.2		65,831,874		68,457,513
(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		18,039,454		20,128,325
Total Financial Liabilities			**84,274,613**		**89,326,158**

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(Amount in `)

B) FAIR VALUATION MEASUREMENT

(i) Fair Value Hierarchy

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

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

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

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

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

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

Note:

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

(Amount in `)

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

Particulars		As at 31st March, 2018			As at 31st March, 2017		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (including interest accrued)		0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			456,172			836693
Total Financial Liabilities		0	0	456172	0	0	836693

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(Amount in ₹)

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

Particulars	Note No.	As at 31st March, 2018		As at 31st March, 2017	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets	3.2				
(i) Loans					
a) Employees		-		-	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)		-	-	-	-
Others		-		-	
(ii) Others	3.3				
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1	-		-	
(ii) Other Long Term Financial Liabilities	16.2	403,285	456,172	740,320	836,693
Total Financial Liabilities		**403,285**	**456,172**	**740,320**	**836,693**





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Note:-

1. The Carrying amounts of current investments, Trade and other receivables, Cash and cash equivalents,Short-term loans and advances, Short term borrowings, Trade payables and other current financial liabilities are considered to be the same as their fair values, due to their short term nature.

2. For financial assets and financial liabilities measured at fair value, the carrying amounts are equal to the fair value.

(d) Valuation techniques and process used to determine fair values

(1) The Company values financial assets or financial liabilities using the best and most relevant data available. Specific valuation techniques used to determine fair value of financial instruments includes:

-Use of Quoted market price or dealer quotes for similar instruments.

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

(2) The discount rate used to fair value financial instruments classified at Level -3 is based on the Weighted Average Rate of company's outstanding borrowings except subordinate debts and foreign currency borrowings.

(3) As per Ind AS 109, financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method. Since the transaction costs incurred on long term borrowings are not material, as such the company has not applied the effective interest method for initial recognition of such liabilities.

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(2)Financial Risk Management

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

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

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

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

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Financial instruments and cash deposits :-

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

(i) Exposure to credit risk

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

Particulars	31.03.2018	31.03.2017
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments	0	0
Loans -Non Current	0	0
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	-122777	289675
Bank balances	0	0
Loans -Current	0	0
Total (A)	**-122777**	**289675**
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)	**-122777**	**289675**

(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

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

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

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

(iii) Ageing analysis of trade receivables

The ageing analysis of the trade receivables is as below:

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

(iv) Reconciliation of impairment loss provisions

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

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

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(C) Liquidity Risk

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

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

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

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

ii) Maturities of Financial Liabilities:

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

As at 31st March 2018 (Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2018	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	18,538,099	18,081,927	456,172	-	-
Trade Payables	20.2	65,831,874	65,831,874	-	-	-
Total Financial Liabilities		**84,369,973**	**83,913,801**	**456,172**	-	-

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	20,983,029	20,146,336	836,693	-	-
Trade Payables	20.2	68,457,513	68,457,513	-	-	-
Total Financial Liabilities		**89,440,542**	**88,603,849**	**836,693**	-	-

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(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

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

Interest Rate Sensitivity Analysis

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

(Amount in)

Particulars	Effect on Profit before Tax	
	As at 31st March 2018	As at 31st March, 2017
Borrowing in INR-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 5 basis points)*		
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2016-17 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2016-17 decreased by 110 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

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

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

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

Particulars	As at 31st March 2018		As at 31st March, 2017	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				
Indian Overseas Bank				

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

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

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

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

(iii)Foreign Currency Risk

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

(a) Foreign Currency Exposure:

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

(Amount in ')

Particulars	As at 31st March 2018	As at 31st March, 2017
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	3,420,264	-
Net Exposure to foreign currency (liabilities)	**3420264**	**0**

(b) Sensitivity Analysis

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

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

(CA Narinder Malik)
Partner
M.No.097008

REGD. NO. 009487N

B. N. Mohanty
Sr. Manager (Finance)

R.P. Sharma
General Manager

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(3) Capital Management

(a) Capital Risk Management

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

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

Statement of Gearing Ratio		
Particulars	**As at March 31, 2018**	**As at March 31, 2017**
(a) Total Debt	-	-
(b) Total Capital	2,737,326,763	2,438,116,975
Gearing Ratio (a/b)	0.00	0.00

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

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .
2. Debt to net worth should not exceed 2:1.
3. Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))
4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

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

(c) Dividends:

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

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

(CA Narinder Malik)
Partner
M.No.097008

FRGD. NO. 009487N

B. N. Mohanty
Head of Finance

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R.P. Sharma
General Manager

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 ₹ **1676062358**..... (previous year ₹ **1784505553**.....) 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 ₹...**1676062358**..... (previous year ₹**1784505553**... .....) 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 ₹ **638776889**..... (previous year ₹ **731656188**.....) based on probability of outflow of resources embodying economic benefits and estimated ₹ **243774989**..... (previous year ₹ **259338885**.....)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 ₹ **600000**..... (Previous year ₹ **900000**.....) 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 ₹ **600000**.....(previous year ₹ **900000**.....) 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 ₹ **6411000**.....(previous year ₹ **6411000**.....). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ ...**6411000**.....(previous year ₹ **6411000**.....)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.

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	1676062358	638776889	243774989	259338885	(15563896)	44382918
2.	Land Compensation cases	600000		600000	900000	(300000)	300000
3.	Disputed tax matters						
4.	Others	6411000	6411000				
	Total	**1683073358**	**645187889**	**244374989**	**260238885**	**(15863896)**	**44682918**

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

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

(d) There is possibility of reimbursement to the company of ₹ **...NIL.....**(previous year ₹ **...NIL.....**)towards above contingent liabilities.

(e) (i) An amount of ₹ ...NIL..... (previous year ₹ ...NIL....) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to NitiAayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, upto 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so released is being shown as Current Financial Assets-Others (Note No. 11).

(ii) An amount of ₹ **.....NIL.....**(previous year ₹ **...NIL.....**) stands paid /deposited with courts towards above contingent liabilities to contest the cases and is being shown as Current Assets.

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

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

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2018	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2018	Contingent liability as on 31.03.2017	Addition(+)/ deduction (-) from contingent liability during the period	Reduction of contingent liability from Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments						
2	State Govt. departments or Local Bodies	6411000	6411000				
3	CPSEs						
4	Others	**1676662358**	**638776889**	**244374989**	**260238885**	**(15863896)**	**44682918**
	TOTAL	**1683073358**	**645187889**	**244374989**	**260238885**	**(15863896)**	**44682918**

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

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

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

Based on Management assessment the inflow of economic benefits of ₹ **...NIL.....**(previous year ₹ **NIL.....**)are probable and for rest of the claims, possibility of any inflow is remote.

b) **Late Payment Surcharge: (Provided at CO level)**

CERC (Terms & Conditions of Tariff) Regulations 2014-19 provide for levy of Late Payment Surcharge by generating company in case of delay in payment by beneficiaries beyond 60 days from the date of presentation of bill. However, in view of significant uncertainties in the ultimate collection from the beneficiaries as resolved by the management an amount of ₹ .....(previous year ₹ .....) has not been recognised.

c) **Revenue to the extent not recognised in respect of power stations:(Provided at CO level)**

Truing up order of 2009-14 and Tariff Order for 2014-19 is pending in respect of Sewa-II, Chamera III, TLDP-III, and TLDP-IV Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (previous year ₹ .....) is probable.

d) **Business Interruption Losses**

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Insurance Claim due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ ...NIL..... (Previous Year ₹ ...NIL.....) is probable.

e) **Other Cases**

Claims on account of other miscellaneous matters amount to ₹ ...NIL....(previous year ₹ ...NIL.....). Management has assessed these claims and estimates that inflow of economic benefits of ₹ ...NIL.....(previous year ₹ ...NIL.....)are probable.

Contingent Assets are summarized below:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Counter claims lodged by the company	NIL	NIL
2.	Late Payment Surcharge		
3.	Revenue to the extent not recognised in respect of power stations		
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	NIL	NIL
	Total		

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)	5916852	151208580
2.	Investment Property	NIL	NIL
3.	Intangible Assets	NIL	NIL
	Total	**5916852**	**151208580**

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

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

(Amount in ₹)

Sl.	Particulars	31.03.2018	31.03.2017
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL

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4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

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

(Amount in ₹)

		For the period ended 31.03.2018	For the Year ended 31.03.2017
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	7160	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Capital work-in-progress (as FERV)	NIL	NIL
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NIL	NIL
(v)	Amount charged to Regulatory Deferral Account Balances	NIL	NIL

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

7. OperatingSegment:

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

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

8. Related Party Disclosures are given below:

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

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

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

(b)Transactions with Related Parties-Following transactions occurred with related parties:

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(Amount in ₹)

Particulars	For the year ended 31.03.2018	For the year ended 31.03.2017
(i)	(ii)	(iii)
i)Transaction with Government that has control over company (NHPC)- (Central Govt.)		
Services Received by the Company	82714614	93801329
Services Provided by the Company		
Sale of goods/Inventory made by the company		
ii) Transaction with Entities controlled by the same Government that has control over company (NHPC)		
Purchase of property/Other assets	96524177	59933155
Purchase of goods/Inventory	8720081	11868518
Services Received by the Company	40943361	30495628
Services Provided by the Company.		
Sale of goods/Inventory made by the company		
iii) Transaction with Subsidiaries (NHDC, LDHCL & BSUL)		
Services Provided by the Company		
Deputation of Employees by the company		
Deputation of Employees to the company		
Dividend Received by the company		
Finance including loans & equity contribution made by the company		
iv) Transaction with Joint Ventures (CVPPL & NHPTL)		
Services Provided by the Company		
Deputation of Employees by the company		
Finance including loans & equity contribution made by the company		

(h) Outstanding Balances with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2018	As at 31.03.2017
(i)	(ii)	(iii)
i)Balances with Government that has control over company (NHPC)-		

(Central Govt.)		
Payables by the Company	9993055	
Receivables by the Company		
Loan from Government (Subordinate debts)		
Balances out of commitments made by the company		
ii) Balances with Entities controlled by the same Government that has control over company (NHPC)		
Payables by the Company	19711169	
Receivables by the Company	3200934	
Balances out of commitments made by the company		
iii) Balances with Subsidiaries (NHDC, LDHCL & BSUL)		
Receivables by the Company		
Payables by the Company		
Balances out of commitments made by the company		
iv) Balances with Joint Ventures (CVPPL & NHPTL)		
Receivables by the Company		
Payables by the Company		
Balances out of commitments made by the company		

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

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

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000

or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2017 as well as amount outstanding as on 31.03.2018 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2017	Amount confirmed	Outstanding amount as on 31.03.2018
Trade receivable			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors			
Trade/Other payables	68457513	3174459	65831874
Security Deposit/Retention Money payable	9921443	952157	8928226

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

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

(₹ in Crore)

	Particulars	For the yearended 31.03.2018	For the year ended 31.03.2017
a)*	Value of imports calculated on CIF basis: i) Capital Goods	NIL	NIL
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	17015615	3353483
d)*	Earnings in foreign currency i) Others		

* Accrual basis.

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

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

(Amount in ₹)

S.No	Heads of Expenses constituting CSR expenses	For the year ended on 31.03.2018	For the year ended on 31.03.2017
1	Health Care and Sanitation	499424	762862

2	Education & Skill Development	604000	930595
3	Women Empowerment /Senior Citizen		
4	Environment		
5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		
8	National Welfare Fund		199940
9	Technology & Research		
10	Rural Development		
11	Capacity Building		
12	SwachhVidyalayaAbhiyan		
13	Swachh Bharat Abhiyan		
	Total amount	**1103424**	**1893397**

(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			
(ii)	On purpose other than (i) above	1103424	nil	1103424
	Total	**1103424**	**nil**	**1103424**

(b) As stated above, a sum of ₹ **.....nil....**out of total expenditure of ₹ **1103424**.....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:	11278833	6543188-
	-Principal	-	
	-Interest		
	b) Others:	-	
	-Principal	-	
	-Interest		
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	NIL-	NIL-
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but	-NIL	NIL

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	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	-NIL	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-NIL	NIL-

13. Sales, rebate to beneficiaries, exchange rate variation, interest on loans/ bonds (expenditure) etc. have been accounted for based on Advices received from Corporate Office.

14. Disclosures as required under Ind AS-36 on "Impairment of Assets" shall be dealt at CorporateOffice.

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 -1 power station as on 31.03.2018 is as under:

(Amount in ₹)

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

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

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

(i) General

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

separate asset, but onlywhen the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profitand loss net of any reimbursement.

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

(ii) Provision for employee benefits:

a) Provision for Performance Related Pay/Incentive:

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

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

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

(iii) Other Provisions:

a) Provision For Tariff Adjustment:

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

b) Provision for Livelihood Expenses:

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

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

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

iii) For 1000 days to all remaining PAFs.

c) Provision for Committed Capital Expenditure:

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

d) Provision for restoration expenses of insured assets:

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

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

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have

been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) **Provisions- Others:** This includes provisions towards:-

(i) Contractor claims, Land compensation cases, disputed tax demands and other cases created on the basis of management assessment as to probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

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

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

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

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

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

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

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

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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"):

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

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

(CA.Narinder Malik) **(B.N.Mohanty)** **(R.P.Sharma)**
Partner **Head of Finance** **Head of Project**
M.No.086039

Date: 26-04-2018
Place: Khari

FRN. NO. 009487N

NHPC LIMITED FARIDABAD

ANNEXURE-IX

Party wise summary of Transactions and Balances with Related Parties

Location Code
Location Name :

1. Transactions with Government that has control over company (NHPC) (Amount in Rs.)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2017
1	Services Received by the Company(NHPC)	CISF	82714614	93801329	9993055	
		.....				
		.....				
	Total		82714614	93801329	9993055	
2	Services Provided by the Company (NHPC)	.....				
		.....				
		.....				
	Total		0	0	0	
3	Sale of goods/Inventory by the Company	MEA				
		.....				
		.....				
	Total		0	0	0	
4	Purchase of Goods (Consumables, Inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
		.....				
	Total		0	0	0	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	

2. Transactions with Other entities Controlled by the Central Governmennt e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2017
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc)	IOCL	8720081	11868518		
		SAIL				
		HPCL		1188810		
	Total		8720081	13057328	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	96524177	59933155	19249307	
		.....				
		.....				
	Total		96524177	59933155	19249307	
3	Services Received by the Company(NHPC)	BSNL	671947	163525	461862	
		PGCIL	2173283			
		BHEL	8991418	4589804		
		KVS	28777993	25742299		
		Central Board of Irrigation	328720			
	Total		40943361	30495628	461862	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

(HOF)

3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For theyear ended on 31.03.2018	For theyear ended on 31.03.2017	As at 31.03.2018	As at 31.03.2017
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
3	Services Received by the Company(NHPC)	BSNL				
		PGCIL				
		.....				
	Total		0	0	0	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory	JKPDC				
		UPPCL				
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

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(HOF)

Unit Name : CHAMERA-1

Annexure-VII (A)

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Details of Contingent Liabilities as on DD/MM/YYYY

Amount in Rupee

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 Liablity	Contingent Liability (Possible outflow/ No Reliable estimate can be made)		Reduction from Opening Contingent Liability during the period/year	Likely Reimbursement to be Made by Third Party	Reasons For Non-Acceptance	Present Status
					Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance as on 31.03.2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing provision as on 31.03.2018		Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on31/03/2018				
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11	12	13=(11+12)	14	15	16=(10-13-14)	17	18	19	20
A.	CAPITAL WORKS																		
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																		
1		C/O Main Dam& Coffer Dam Overhead and profit on Departmental material not considered in rate analysis of extra/Deviated items-**material mark up**	M/S JAL	D-Others	62400000	277,782,918	-	15,282,918	262,500,000	240,500,000	22,000,000	262,500,000	-	37,282,918	-	37,282,918	-		During the rate analysis of deviated exrra items the cost of the component material mark up i.e. for the payment over head and profit on department supplied materials which were not considered by the NHPC as this component not payable as per the terms & conditions of the contract agreement. With t mutual consent of both the parties, NHPC appointed the sole arbitrator Justice S Hari Swarup in Oct. 1994. The arbitrator announced the award in favour of t NHPC. The contractor did not accept the award and challenged the award in t High Court of Delhi. The High Court of Delhi awarded the award in favour of t contractor. NHPC challenged the same award in the double bench of the High Cou Delhi. The double bench of High Court Delhi dismissed the petition of NHPC NHPC again challenged the award of double bench of High Court of Delhi in t Supreme Court on 13.02.2012. The Honable Supreme Court is also dismissed t petiton of NHPC on dated 18.11.2014. As per the order of Delhi High Cour the ne Arbitrator Justice(Retd) Usha Mehra appointed as sole arbitrator on date 25.04.2015. The 1st meeting was taken by the Arbitrator on 22.05.2015. The 2n nmeeting was taken by the Arbitrator on 22.08.2015.The last(5 th) meeting too place on 18-03-2016. Sole Arbitrator Justice(Retd.) Usha Mehra announced t award in favour of Contractor on dated 09.02.2018.
2		C/O Main Dam& Coffer Dam Claim for payment of add. % on direct cost of labour component for extra deviated items of work-**Labour markup**	M/S JAL	D-Others	22500000	93,259,110	4,059,767	-	97,318,877	48,200,000	-	48,200,000		45,059,110	49,118,877				During the rate analysis of deviated/extra items the cost of the component of labou mark up i.e for the payment of additional percentage on direct cost of labou component not considered by the NHPC as this component is not payable as per t terms & conditions of the contract agreement. With the mutual consent of both th parties, NHPC appointed the sole arbitrator Sh. P.P Dharwadker on dated 3-8-199 The arbitrator announced the award in favour of the contractor @ 80% labou markup for all extra/deviated items of the work. NHPC challenged the award in th High court of Delhi. High court of Delhi appointed the new sole arbitrator Sh S.N.Phukan vide order dated 4-10-2010. The 1st meeting was taken by th arbitrator on 17-12-2010. So far 8 Nos of meeting were held by the arbitrator. Bot the parties argued and submitted written note to the sole arbitrator. The arbitrato announced the award on dated 11-12-2013. The arbitration cell at Corporate offic forwarded the same to the Power Station for comments theiof alongwith calculation of financial implication. The Power Station submitted the comments through th Regional Office to Arbitration Cell on dated 11-02-2014. The Contractor filed th application under Sec 14 of the Arbitration Act, 1940 in the High Court of Delhi o dated 13.02.2014 with the request to file the original award and all the Arbitra records by the Sole Arbitrator Sh. S.N. Phukan. The Delhi High Court vide orde dated 26.08.2014 directed to NHPC for filing the reply within four weeks. M/s JA filed the reply in the Delhi High Court on dated 22.12.2014.The NHPC again file the rejoinder against the reply of M/s JAL on dated 23.02.2015. Now the matte may be listed before the court any day in the weeks commencing 14th Sept. 201 onwards.
3		Alleged dispute in final bill for the works of Power Tunnel (Up Stream) package. Payment due on BOQ items, deviated items, extra items, and escalation including unaccepted recoveries and unpaid claims& Interest @ of 24% per annum with effect from 19/10/94 to 31/8/98 **Dispute in final bill**	M/S -CCL	D-Others	339600000	139,151,105	10,397,638		149,548,743	70,000,000	-	70,000,000		69,151,105	79,548,743				Arbitrator awarded the award for Rs. 5.78 Crores. NHPC accepted the part award amounting to Rs.1.60 crores and remaining amount of the award amounting to Rs.4.18 crores i.e. For over head, pre-reference interest, Pendentilite interest and furure interest were challenged in Delhi High Court on 3-11-2009. The pleadings of the parties have been completed. The matter is pending for regular hearing. Next date of hearing is not yest fixed by the Delhi High Court
4		labout Mark up PowerTunneL Upstream-Dispute in final bill	M/S -CCL	D-Others	20100000	79,526,215	2,410,753		81,936,968	53,654,786	-	53,675,487		25,871,429	28,261,481				During the rate analysis of deviated/extra items the cost of the component of labour mark up i.e for the payment of additional percentage on direct cost of labour component was not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. The arbitrator announced the award in favour of the contractor @ 80% labour markup for all extra/deviated items of the work. NHPC challenged the award in the High court of Delhi. The High court of Delhi awarded the award in favour of the NHPC. The contractor challenged the award of High court of Delhi before the double bench of the same court. The double bench of Delhi High court appointed the new sole arbitrator Sh. S.N.Phukan on 5-12-2011. The sole arbitrator took the 1st meeting on dated 31-5-2012 and directed the parties to collect original records from the court and confirm the tribunal to enable the arbitrator to fix the next date. Meanwhile the sole arbitrator Sh.S. N. Phukan had declined to continue the arbitration due to health problem of the nearest family member. The process of appointment of new arbitrator is in progress at corporate office. Since Contractor has not followed up the case for appointment of new arbitrator in place of Sh. S.N.Phukan , the case is pending.

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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)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance as on 31.03.2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing provision as on 31.03.2018	Amount where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on31/03/2018	Reduction 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
5		Alleged dispute in final bill for the works of TRT package **Tail Race Tunnel**	M/S -CCL	D-Others	225700000	884,800,000	-		884,800,000	91,289,520	-	91,289,520	793,510,480	-	-				The Arbitrator awarded the award for amounting to Rs. 3.69 crores. The contractor did not accepted the award and the whole award was challenged in the High Court of Delhi on 8.3.2010 by the contractor. The pleadings of the parties have been completed on 21.01.2010. The High Court of Delhi dismissed the matter for non - prosecution vide order dt. 10.01.2017. On dt. 25.01.2017 the afidavit & application have been filled for restoration of dismissal. The date of hearing is not yet fixed by Delhi High court.
6		Labour mark-up **Tail Race Tunnel**	M/S -CCL	D-Others	16300000	64,868,014	1,966,405		66,834,419	44,236,468	-	44,236,468		20,631,546	22,597,951				During the rate analysis of deviated/extra items the cost of the component of labour mark up i.e for the payment of additional percentage on direct cost of labour component was not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. The arbitrator announced the award in favour of the contractor @ 80% labour markup for all extradeviated items of the work. NHPC challenged the award in the High court of Delhi. The High court of Delhi awarded the award in favour of the NHPC. The contractor challenged the award of High court of Delhi before the double bench of the same court. The double bench of Delhi High court appointed the new sole arbitrator Sh. S.N. Phukan on 5-12-2011. The sole arbitrator took the fst meeting on dated 31-5-2012 and directed the parties to collect original records from the court and confirm the tribunal to enable the arbitrator to fix the next date. Meanwhile the sole arbitrator Sh. S.N.Phukan had declined to continue the arbitration due to health problem in the nearest family member. The process of appointment of new Arbitrator is in progress at Corporate Office. Since Contractor has not followed up the case for appointment of new arbitrator in place of Sh. S.N .Phukan , the case is pending.
7		25%over head charges on material supplied by NHPC for the work of TRT & Power Tunnel U/S package	M/S -CCL	D-Others	26000000	102,433,422	3,105,160		105,538,582	68,875,414		68,875,414		33,558,008	36,663,168				During the rate analysis of deviated/extra items the cost of the component of material mark up i.e. for the payment over head and profit on departmental supplied materials which were not considered by the NHPC as this component is not payable as per the terms & conditions of the contract agreement. With the mutual consent of both the parties, NHPC appointed the sole arbitrator Justice Sh. Hari Swarup in Oct. 1994. The arbitrator announced the award in favour of the NHPC. The contractor did not accept the award and challenged the award in the High Court of Delhi. The High Court of Delhi awarded the award in favour of the contractor. NHPC challenged the same award in the double bench of the High Court Delhi. The double bench of High Court Delhi dismissed the petition of NHPC. NHPC again challenged the award of double bench of High Court of Delhi in the Supreme Court on 13.02.2012. The matter was heard on 23.04.2012 and issued notice to the respondents (parties). The supreme court has also dismissed the petition of NHPC on 18-11-2014, the Orginal arbitrator has expired and appointment of new arbitraor is in progress at corporate office.
8		Claim on account of price variation for delay in supply of Generator & Turbine .	M/S GEML	D-Others	127800000	122,000,000	-	122,000,000	-	114,900,000	(114,900,000)	-		7,100,000	-	7,100,000			The arbitrator awarded the award against NHPC. NHPC challenged the award in Delhi High Court. The Court also rejected the petetion of NHPC. NHPC further challenged the award before the double bench of same High Court and deposited an amount of Rs. 11,13,63,795/- in the office of Registrar of Delhi High court in November'2010. Court has given descision in favour of NHPC on 19.04.2013 with cost. GEMIL has challanged the award in Hon,ble Supreme court & the Hon,ble Supreme court dismissed the appeal of GEMIL, Canada. Hence finally the amount deposited in Delhi High Court has been returned to NHPC on 13.03.2018 vide Uco bank draft no.311958 amounting to Rs. 18143214/= with iterest against the deposit.
9		Alleged dispute in case payment of over head expenses and waiver off penality imposed by NHPC	M/S -CCL	D-Others	10590000	20,684,769	6,900,000	-	27,584,769	-	-	-	-	20,684,769	27,584,769				The claim was deleted from the record as per the approval of competent authority. Now an application /Letter has been received from Manager (Law)CO stating that the Petioner has filed an application for appointment of new arbitrator in place of Sh.A.H.Raina who is heaveny abode. The case is forwarded to Power Station for examination & comments. Now the comments/ point wise reply are prepared and handed over to law division of project for vetting. The first date of hearing was 21.04.2016 in Hon'Delhi High Court. The reply was filed in court on 25.05.2016.The last hearing was held on 08.10.2016.The case is being taken up by law division of CO.
		SUB TOTAL			850990000	1784505553	28839723	137282918	1676062358	731656188	-92900000	638776889	793510480	259338885	243774989	44382916			
b)	CASES UNDER ARBITRATION/ADJUDICATION.																		
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT																		
		SUB TOTAL																	
		TOTAL- CAPITAL WORKS (A)			850990000	1784505553	28839723	137282918	1676062358	731656188	-92900000	638776889	793510480	259338885	243774989	44382918			

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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)	Original Claim Amount of the Party	Opening Amount of claims as on 01/04/2017	Addition of claims during the period on account of new claims/ updation of old claims including Interest	Settlement /Adjustment/Reduction of claim reduring the period/year	Closing balance as on 31.03.2018	Opening Provision as on 01/04/2017	Addition/ (Reduction) in provision during the period/year	Closing provision as on 31.03.2018	Amount in respect of claims where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liablity	Opening Contingent Liability as on 01/04/2017	Closing Contingent Liability as on31/03/2018	Reduction 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
B.	LAND COMPENSATION CASES																		
1		Financial Package in lieu of Employment	Land Oustees.	Others	32400000	900,000	-	300,000	600,000	-	-	-	-	900,000	600,000	300,000			The writ petition of 108 cases have been filed by the petitioner for financial package in lieu of employment in Honorable High Court against their Land purchased for Construction of the project. The project has filed the reply. Now out of 108 cases, 1 case is pending before the high court and balance 107 no. of cases have been refferred back to D.C Chamba. Now all the cases are settled in favour of nhpc. One civil suit no.212 2016 is pending before the District court Chamba.
		SUB TOTAL			32400000	900000	0	300000	600000	0	0	0	0	900000	600000	300000	0		
		TOTAL- LAND COMPENSATION CASES (B)																	
C.	DISPUTED TAX MATTERS																		
1		Contingent Liability towards passengers tax on buses of CPS1	Chief Electrical Inspector	State Govt.	64111000	6,411,000	-		6,411,000	6,411,000	-	6,411,000							Appeal has been filed against the order of Chief Secretary (Power). Before the high court of HP at Shimla. Honble High Court at Shimla has issued stay order on dated 8.4.2010
		TOTAL- Disputed Tax Matters (C)			64111000	6411000	0	0	6411000	6411000	0	6411000	0	0	0	0			
D	OTHER CASES																		
	OTHER CASES																		
	OTHER CASES																		
	OTHER CASES																		
		TOTAL- OTHER CASES (D)																	
		GRAND TOTAL (A+B+C+D)			947501000	1791816553	28839723	137582918	1683073358	738067188	-92900000	645187889	793510480	260238885	244374989	44682918			

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

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2018	Provision against the claims	Contingent liability as on 31/03/2018	Contingent liability as on 31/03/2017	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	1676062358	638776889	243774989	259338885	(15563896)	44382918
B.	Land Compensation cases	600000		600000	900000	(300000)	300000
C.	Disputed tax matters						
D.	Others	6411000	6411000				
	Total	**1683073358**	**645187889**	**244374989**	**260238885**	**(15863896)**	**44682918**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2018

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on DD/MM/YYYY (31/03/2018)	Provision against the claims	Contingent liability as on DD/MM/YYYY (31/03/2018)	Contingent liability as on DD/MM/YYYY (31/03/2017)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2017
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments						
2	State Govt. departments or Local Bodies	6411000	6411000				
3	CPSEs						
4	Others	1676662358	638776889	244374989	260238885	(15863896)	44682918
	TOTAL	**1683073358**	**645187889**	**244374989**	**260238885**	**(15863896)**	**44682918**

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Annexure to Note 2.1 & 2.4 as at 31.03.2018

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Land Freehold (9999900235)	410101	1084854
2	Land Freehold (9999900237)	410101	118854
3	ILand Compensation to Smt Kamlesh Devi (9999900256)	410101	242465
4	Acquisition of Cow sheds (9999900514)	410101	381268
5	Compensation to 62 land outsees (9999900512)	410101	4821994
6	Executive Filed Hostel (9999900517)	410321	28760403
7	CISF Barrack and check post and boundary wall around CISF Dam line (9999900516)	410328	1635566
8	SPIKE ROAD BLOCK WITH MICROPROCESSOR BASED CONTROL PANEL FOR 8 MTR & LOAD 60 T INCL. FLASH LIGHT (3560150009)	410328	418900
9	Executive Filed Hostel - Electrification (9999900518)	410421	2661521
10	Construction of Security Huts near surge shaft and pressure shaft Adits (9999900470)	410604	1511412
11	400KV NUMERICAL LINE PROTECTION RELAY (4775200008)	410714	277351
12	NUMERICAL GENERATOR PROTECTION RELAY FOR 13.8KV 200MVA GENERATOR (4775200009)	410714	343675
13	INDUCTION MOTOR 5HP/3.7KW, 3 PHASE, 4 POLE FOOT MTD FOR BRAKE DUST COLLECTOR (5405020005)	410714	15000
14	SEQUENTIAL EVENT RECORDER WITH COMPLETE ACCESSORIES,MASIBUS, QNET4100 (9999900513)	410714	5291332
15	TURBINE SHAFT SLEEVE OF CHAMERA-I (2001030007)	410714	590000
16	WHEEL LOADER 2.5M3 CAPACITY ALONG WITH INITIAL SPARES, CATERPILLAR950GC WHEEL LOADER (441000002)	411102	12049995
17	Roof Top Energy Efficient Soalr PV Grid (9999900515)	411402	6444900
18	STEEL ALMIRAH (1800MMX1800MMX600MM) HAVING 09 SHELVES (600MMX600MM). GUAGE-20SWG (1902010334)	411701	31360
19	STEEL ALMIRAH (1800MMX1800MMX600MM) HAVING 09 SHELVES (600MMX600MM). GUAGE-20SWG (1902010335)	411701	31360
20	STORAGE WATER HEATER 25 LTRS (9410011412)	411701	9044
21	STORAGE WATER HEATER 25 LTRS (9410011413)	411701	9044
22	STORAGE WATER HEATER 25 LTRS (9410011414)	411701	9044
23	STORAGE WATER HEATER 25 LTRS (9410011415)	411701	9044
24	Diwan With Mattress (9999900241)	411702	13500
25	Sofa Set Five Seated (9999900239)	411702	23500
26	BED SIDE TABLE, EUDORA, GODREJ (1903010724)	411702	5765
27	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120014)	411707	5700
28	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120015)	411707	5700
29	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120016)	411707	5700
30	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120017)	411707	5700

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31	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120018)	411707	5700
32	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120019)	411707	5700
33	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120020)	411707	5700
34	FLY INSECT KILLER,PCI,PEST -O-FLASH-2T (9410120021)	411707	5700
35	FLY TRAPPER/CATCHER ,PCI,SPIDER (9410120022)	411707	8399
36	FLY TRAPPER/CATCHER ,PCI,SPIDER (9410120023)	411707	8399
37	FLY TRAPPER/CATCHER ,PCI,SPIDER (9410120024)	411707	8399
38	FLY TRAPPER/CATCHER ,PCI,SPIDER (9410120025)	411707	8399
39	REFRIGERATOR,GODREJ,GDC110 S 4.1 (9410011411)	411707	11000
40	REFRIGERATOR,WHIRLPOOL,200 GENOUS CLS (9410011410)	411707	12199
41	MICRO WAVE OVEN,IFB,25 BC SDD1 (9401010028)	411707	16501
42	WASHING MACHINE,IFB,SDG 8 KG AQUA (9415050025)	411707	29401
43	DEEP FREEZER ,VOLTAS,500 LTR, METAL TOP (9410011408)	411707	31300
44	DEEP FREEZER ,VOLTAS,500 LTR, METAL TOP (9410011409)	411707	31300
45	STORAGE WATER HEATER 25 LTRS (9410011416)	411707	9044
46	STORAGE WATER HEATER 25 LTRS (9410011417)	411707	9044
47	STORAGE WATER HEATER 25 LTRS (9410011418)	411707	9044
48	STORAGE WATER HEATER 25 LTRS (9410011419)	411707	9044
49	STORAGE WATER HEATER 25 LTRS (9410011420)	411707	9044
50	STORAGE WATER HEATER 25 LTRS (9410011421)	411707	9044
51	BSA DUATRON EXERCISE AIR BIKE CX-001 (9425050060)	411707	10080
52	PODIUM 10 MM THICK ACRYLIC SHEET SUPERIOR QUALITY, HEIGHT 4 FEET, WIDTH 2 FEET (1930070001)	411707	16562
53	TT TABLE (9425040020)	411707	26001
54	BARBER CHAIR (1901100008)	411707	8024
55	BED SIDE TABLE, EUDORA, GODREJ (1903010713)	411707	5765
56	BED SIDE TABLE, EUDORA, GODREJ (1903010714)	411707	5765
57	BED SIDE TABLE, EUDORA, GODREJ (1903010715)	411707	5765
58	BED SIDE TABLE, EUDORA, GODREJ (1903010716)	411707	5765
59	BED SIDE TABLE, EUDORA, GODREJ (1903010717)	411707	5765
60	BED SIDE TABLE, EUDORA, GODREJ (1903010718)	411707	5765
61	BED SIDE TABLE, EUDORA, GODREJ (1903010719)	411707	5765
62	BED SIDE TABLE, EUDORA, GODREJ (1903010720)	411707	5765
63	BED SIDE TABLE, EUDORA, GODREJ (1903010721)	411707	5765
64	BED SIDE TABLE, EUDORA, GODREJ (1903010722)	411707	5765
65	BED SIDE TABLE, EUDORA, GODREJ (1903010723)	411707	5765
66	BED SIDE TABLE, EUDORA, GODREJ (1903010725)	411707	5765
67	BED SIDE TABLE, EUDORA, GODREJ (1903010726)	411707	5765
68	BED SIDE TABLE, EUDORA, GODREJ (1903010727)	411707	5765
69	BED SIDE TABLE, EUDORA, GODREJ (1903010728)	411707	5765
70	COFFEE TABLE, MODEL GLOW, MAKE GODREJ (1903050122)	411707	6492
71	COFFEE TABLE, MODEL GLOW, MAKE GODREJ (1903050123)	411707	6492

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72	COFFEE TABLE, MODEL GLOW, MAKE GODREJ (1903050124)	411707	6492
73	COFFEE TABLE, MODEL GLOW, MAKE GODREJ (1903050125)	411707	6492
74	COFFEE TABLE, MODEL GLOW, MAKE GODREJ (1903050126)	411707	6492
75	COFFEE TABLE, MODEL GLOW, MAKE GODREJ (1903050127)	411707	6492
76	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010729)	411707	7275
77	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010730)	411707	7275
78	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010731)	411707	7275
79	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010732)	411707	7275
80	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010733)	411707	7275
81	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010734)	411707	7275
82	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010735)	411707	7275
83	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010736)	411707	7275
84	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010737)	411707	7275
85	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010738)	411707	7275
86	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010739)	411707	7275
87	PREMIUM BED SIDE TABLE, MAKE-GODREJ, CHOCOLATE (1903010740)	411707	7275
88	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550003)	411707	7750
89	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550004)	411707	7750
90	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550005)	411707	7750
91	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550006)	411707	7750
92	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550007)	411707	7750
93	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550008)	411707	7750
94	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550009)	411707	7750
95	GLAZE CENTRE/COFFEE TABLE, GODREJ, STCTSGLA005 (1903550010)	411707	7750
96	GODREJ MAKE RIO SOFAS 2 SEATER (1907010257)	411707	17230
97	GODREJ MAKE RIO SOFAS 2 SEATER (1907010258)	411707	17230
98	GODREJ MAKE RIO SOFAS 2 SEATER (1907010259)	411707	17230
99	GODREJ MAKE RIO SOFAS 2 SEATER (1907010260)	411707	17230
100	GODREJ MAKE RIO SOFAS 2 SEATER (1907010261)	411707	17230
101	GODREJ MAKE RIO SOFAS 2 SEATER (1907010262)	411707	17230
102	GODREJ PARTO SOFA 2 SEATER (1907010249)	411707	18411

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103	GODREJ PARTO SOFA 2 SEATER (1907010250)	411707	18411
104	GODREJ PARTO SOFA 2 SEATER (1907010251)	411707	18411
105	GODREJ PARTO SOFA 2 SEATER (1907010252)	411707	18411
106	GODREJ PARTO SOFA 2 SEATER (1907010253)	411707	18411
107	GODREJ PARTO SOFA 2 SEATER (1907010254)	411707	18411
108	GODREJ PARTO SOFA 2 SEATER (1907010255)	411707	18411
109	GODREJ PARTO SOFA 2 SEATER (1907010256)	411707	18411
110	SOFA SET- THREE SEATER, GODREJ MAKE, RIO MODEL (1907010263)	411707	22138
111	SOFA SET- THREE SEATER, GODREJ MAKE, RIO MODEL (1907010264)	411707	22138
112	SOFA SET- THREE SEATER, GODREJ MAKE, RIO MODEL (1907010265)	411707	22138
113	SOFA SET- THREE SEATER, GODREJ MAKE, RIO MODEL (1907010266)	411707	22138
114	SOFA SET- THREE SEATER, GODREJ MAKE, RIO MODEL (1907010267)	411707	22138
115	SOFA SET- THREE SEATER, GODREJ MAKE, RIO MODEL (1907010268)	411707	22138
116	DINING TABLE VENUS(1) WITH ALICIA WALNUT CHAIRS (6) (1903010711)	411707	34977
117	DINING TABLE VENUS(1) WITH ALICIA WALNUT CHAIRS (6) (1903010712)	411707	34977
118	GODREJ ENDORA KING SIZE DOUBLE BED (1904010401)	411707	35185
119	GODREJ ENDORA KING SIZE DOUBLE BED (1904010402)	411707	35185
120	GODREJ ENDORA KING SIZE DOUBLE BED (1904010403)	411707	35185
121	GODREJ ENDORA KING SIZE DOUBLE BED (1904010404)	411707	35185
122	GODREJ ENDORA KING SIZE DOUBLE BED (1904010405)	411707	35185
123	GODREJ ENDORA KING SIZE DOUBLE BED (1904010406)	411707	35185
124	GODREJ ENDORA KING SIZE DOUBLE BED (1904010407)	411707	35185
125	GODREJ ENDORA KING SIZE DOUBLE BED (1904010408)	411707	35185
126	GODREJ DOUBLE BED, CHOCOLAT MODEL (1904010410)	411707	38421
127	GODREJ DOUBLE BED, CHOCOLAT MODEL (1904010411)	411707	38421
128	GODREJ DOUBLE BED, CHOCOLAT MODEL (1904010412)	411707	38421
129	GODREJ DOUBLE BED, CHOCOLAT MODEL (1904010413)	411707	38421
130	GODREJ DOUBLE BED, CHOCOLAT MODEL (1904010414)	411707	38421
131	GODREJ DOUBLE BED, CHOCOLAT MODEL (1904010415)	411707	38421
132	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040539)	411801	61364
133	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040540)	411801	61364
134	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040541)	411801	61364

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135	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040542)	411801	61364
136	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040543)	411801	61364
137	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040544)	411801	61364
138	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040545)	411801	61364
139	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040546)	411801	61364
140	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040547)	411801	61364
141	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040548)	411801	61364
142	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040549)	411801	61364
143	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040550)	411801	61364
144	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040552)	411801	61364
145	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040553)	411801	61364
146	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040555)	411801	61364
147	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040556)	411801	61364
148	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040557)	411801	61364
149	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040558)	411801	61364
150	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040559)	411801	61364

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151	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040560)	411801	61364
152	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040561)	411801	61364
153	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040562)	411801	61364
154	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040563)	411801	61364
155	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040564)	411801	61364
156	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040565)	411801	61364
157	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040566)	411801	61364
158	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040567)	411801	61364
159	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040568)	411801	61364
160	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN 10 PRO (6301040551)	411801	61364
161	COMPUTER ACER VERITON M200-Q170 INTEL CORE I7 PROCESSOR, 4GB RAM , 1 TB HDD, 18.5 TFT, WIN.10 PRO (6301040554)	411801	61364
162	HP PAVILION - BK002TX (6301040569)	411801	86848
163	HP LAPTOP PAVILION NOTE BOOK 15-AU627TX (6301040570)	411801	86925
164	28 PORT POE SWITCH MAKE: CISCO, MODEL SG-300-28P (6309600171)	411804	36580
165	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600161)	411804	56994
166	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600162)	411804	56994
167	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600163)	411804	56994
168	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600164)	411804	56994
169	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600165)	411804	56994
170	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600166)	411804	56994
171	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600167)	411804	56994
172	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600168)	411804	56994
173	ACCESS POINT MODEL NO AIR-AP 3702E-X-K9C (6309600169)	411804	56994
174	48 PORT SWITCH MODEL: WS-C-3852-48T-S (6309600170)	411804	403560

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175	OXYGENATOR OG 4203, BPL (9676030070)	412005	47000
176	OXYGENATOR OG 4203, BPL (9676030071)	412005	47000
177	OXYGENATOR OG 4203, BPL (9676030072)	412005	47000
178	ECG MACHINE 12-CHANNEL MODEL CARDIART-9108 (9672030031)	412005	109984
179	BPL FOETAL MOUNITOR-DIVA FM 9853 (9676200107)	412005	128800
180	LCS-103D SHORTWAVE DIATHERMY 1000WATTS PULSED &500 WATT CONT. MODE(DISC ELECTRODE), BPLLCS-103D (9676090005)	412005	63055
181	AUTOMATED ESR ANALYSER ALONG WITH STD. ACCESSORIES - VESMATIC 20 (9672010039)	412005	288698
182	1.5 TON VOLTAS AC (9999900233)	412008	20000
183	1.5TR WINDOW AC WITH REMOTE 3 STARE RATED OR ABOVE (3312010079)	412008	33858
184	1.5TR WINDOW AC WITH REMOTE 3 STARE RATED OR ABOVE (3312010080)	412008	33858
185	1.5TR WINDOW AC WITH REMOTE 3 STARE RATED OR ABOVE (3312010081)	412008	33858
186	1.5TR WINDOW AC WITH REMOTE 3 STARE RATED OR ABOVE (3312010082)	412008	33858
187	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD (3312100189)	412008	37901
188	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD (3312100190)	412008	37901
189	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD (3312100191)	412008	37901
190	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD (3312100192)	412008	37901
191	HOT & COLD SPLIT AC WITHOUT STAR RATING,1.5 TON, MODEL-LS18HC,MAKE-LLOYD (3312100193)	412008	37901
192	INVERTOR 2000VA WITH 2NOS BATTERY 12V 150AH, MAKE-ELNOVA, MODEL-ELV2000 (5825010062)	412020	40982
193	SINGLE PH 10KVA UPS WITH LCD DISPLAY WITH 16NOS 12V 42AH BATTERY BANK, MAKE-ELNOVA, MODEL-MODEL-KL10 (5825100442)	412020	186075
194	HONOUR BOARD SIZE 4' X 2.5' WITH SUNMICA & WOODEN BEEDING & COMPUTER WRITING (9101300042)	412020	19072
195	DJ MIXER(10 CHANNEL, LED METER,4 MONO, 3 STEREO), MAKE: YAMAHA MODEL:MG10XU (6107060029)	412501	19824
196	2-WAY,BI-AMP POWERED SPEAKER;BASS REFLEX TYPE, O\P POWER-1000W, MAKE: YAMAHA MODEL:DBR15 (6107010054)	412501	49796
197	2-WAY,BI-AMP POWERED SPEAKER,BASS REFLEX TYPE, O\P POWER-1000W, MAKE: YAMAHA MODEL:DBR15 (6107010055)	412501	49796

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198	2-WAY,BI-AMP POWERED SPEAKER,BASS REFLEX TYPE, O\P POWER-1000W, MAKE: YAMAHA MODEL:DBR15 (6107010056)	412501	49796
199	2-WAY,BI-AMP POWERED SPEAKER,BASS REFLEX TYPE, O\P POWER-1000W, MAKE: YAMAHA MODEL:DBR15 (6107010057)	412501	49796
200	HAND HELD TRUE RMS DIGITAL MULTIMETER, 1000 V DC, 750 V AC, CURRENT-10 AMP (5203060050)	412502	8996
201	HAND HELD TRUE RMS DIGITAL MULTIMETER, 1000 V DC, 750 V AC, CURRENT-10 AMP (5203060051)	412502	8996
202	HAND HELD TRUE RMS DIGITAL MULTIMETER, 1000 V DC, 750 V AC, CURRENT-10 AMP (5203060052)	412502	8996
203	HAND HELD TRUE RMS DIGITAL MULTIMETER, 1000 V DC, 750 V AC, CURRENT-10 AMP (5203060053)	412502	8996
204	TRUE RMS DIGITAL CLAMP METER, 0-600 V AC/DC, 400 AMP AC/DC BACKLIT DISPLAY 3 1/2 DIGIT (5202260305)	412502	20456
205	TRUE RMS DIGITAL CLAMP METER, 0-600 V AC/DC, 400 AMP AC/DC BACKLIT DISPLAY 3 1/2 DIGIT (5202260306)	412502	20456
206	DIGITAL EARTH RESISTANCE TESTER 2000 OHM, 3.5 DIGIT LCD DISPLAY (5202260304)	412502	111384
207	PHASE SEQUENCE METER,OPERATING VOLTAGE PHASE TO PHASE 500 V (5205010022)	412502	6002
208	LUX METER (FOR LIGHT CHECKING) RANGE 0 TO 50000 LUX (5201030006)	412502	8407
209	3- 1/2 DIGITS SOUND LEVEL METER BACKLIT LCD,RANGE OF 35 TO 130 DB (6110180003)	412502	27578
210	EARTH RESISTANCE METER WITH ACCESSORIES, MAKE-SONEL POLEND MODEL-MRU30 (5205010024)	412502	120702
211	DIGITAL INSULATION TESTER ,MULTIRANGE UPTO 10 KV , MAKE-SONEL-POLLAND, MODEL - MIC-10K1 (5205010025)	412502	295000
212	KARL FISCHER COULOMETER, MAKE- GR SCIENTIFIC UK, MODEL-AQUAMAX KF PLUS (8115050008)	412502	591523
213	DIGITAL PANEL METERS WITH MONITORING SOFTWARE AND COMMUNICATION ACCESSORIES,CHINO, DB67010S00-0A (5202050011)	412503	317142
214	PA AMPLIFIER, 250W RMS/ 300W MAX, AHUJA MAKE, SSA-250DP (6107020009)	412503	13550
215	PA AMPLIFIER, 250W RMS/ 300W MAX, AHUJA MAKE, SSA-250DP (6107020010)	412503	13550
216	Almiraah Steel (9999900242)	412503	9200
217	WATER PURIFIER CAP. 8 LTR. (9410011404)	412503	14500
218	WATER PURIFIER CAP. 8 LTR. (9410011405)	412503	14500
219	WATER PURIFIER CAP. 8 LTR. (9410011406)	412503	14500
220	WATER PURIFIER CAP. 8 LTR. (9410011407)	412503	14500
221	HAND OPERATED CHAIN PULLEY BLOCK 3TON,3MTR (6510010006)	412503	23102
222	HAND OPERATED CHAIN PULLEY BLOCK 5TON,3MTR (6510010007)	412503	32269

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223	INDEF ,HAND OPERATED CHAIN PULLEY BLOCK 7.5TON,5MTR (6510010008)	412503	48605
224	HAND OPERATED CHAIN PULLEY BLOCK 10TON,5MTR (6510010005)	412503	61653
225	MICROPROCESSOR BASED ADDRESABLE FIRE ALARM SYSTEM, MAKE APOLLO, MODEL SMARTEX (3501340001)	412503	1290000
226	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010016)	412503	5439
227	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010017)	412503	5439
228	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010018)	412503	5439
229	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010019)	412503	5439
230	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010020)	412503	5439
231	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010021)	412503	5439
232	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010022)	412503	5439
233	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010023)	412503	5439
234	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010024)	412503	5439
235	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010025)	412503	5439
236	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010026)	412503	5439
237	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010027)	412503	5439
238	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010028)	412503	5439
239	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010029)	412503	5439
240	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010030)	412503	5439
241	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010031)	412503	5439
242	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010032)	412503	5439
243	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010033)	412503	5439
244	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010034)	412503	5439
245	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010035)	412503	5439
246	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010036)	412503	5439
247	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010037)	412503	5439
248	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010038)	412503	5439
249	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010039)	412503	5439

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250	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010040)	412503	5439
251	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010041)	412503	5439
252	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010042)	412503	5439
253	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010043)	412503	5439
254	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010044)	412503	5439
255	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010045)	412503	5439
256	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010046)	412503	5439
257	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010047)	412503	5439
258	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010048)	412503	5439
259	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010049)	412503	5439
260	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010050)	412503	5439
261	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010051)	412503	5439
262	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010052)	412503	5439
263	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010053)	412503	5439
264	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010054)	412503	5439
265	CARBON DIOXIDE FIRE EXTINGUISHER 4.5 KG (3510010055)	412503	5439
266	HYDRAULIC JACK 30 TON STROKE 6 SINGLE ACTING SPRING RETURN HOLLOW CYLINDER (6530020006)	412503	60000
267	HYDRAULIC JACK 30 TON STROKE 6 SINGLE ACTING SPRING RETURN HOLLOW CYLINDER (6530020007)	412503	60000
268	HYDRAULIC JACK 30 TON STROKE 6 SINGLE ACTING SPRING RETURN HOLLOW CYLINDER (6530020008)	412503	60000
269	MOBILE HANDSET LE-ECO (PRAKASH CHAND-C.E.- 101700X (9676200031)	412801	3500
270	PANASONIC CORDLESS PHONE (9999900234)	412801	3500
271	Mobile Hand Set (9999900244)	412801	4850
272	Centre Table Glass Top (9999900245)	412801	3800
273	Mixer Grinder (9999900243)	412801	4544
274	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900247)	412801	2106
275	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900248)	412801	2106
276	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900249)	412801	2106

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277	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900250)	412801	2106
278	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900251)	412801	2106
279	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900252)	412801	2106
280	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900246)	412801	3510
281	JUICER, PHILIPS (HR7705) (9999900254)	412801	4992
282	HEAT CONVECTOR (3330200220)	412801	3295
283	HEAT CONVECTOR (3330200221)	412801	3295
284	HEAT CONVECTOR (3330200222)	412801	3295
285	HEAT CONVECTOR (3330200223)	412801	3295
286	HEAT CONVECTOR (3330200224)	412801	3295
287	HEAT CONVECTOR (3330200225)	412801	3295
288	HEAT CONVECTOR (3330200226)	412801	3295
289	HEAT CONVECTOR (3330200227)	412801	3295
290	HEAT CONVECTOR (3330200228)	412801	3295
291	HEAT CONVECTOR (3330200229)	412801	3295
292	HEAT CONVECTOR (3330200230)	412801	3295
293	HEAT CONVECTOR (3330200231)	412801	3295
294	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011422)	412801	4587
295	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011423)	412801	4587
296	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011424)	412801	4587
297	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011425)	412801	4587
298	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011426)	412801	4587
299	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011427)	412801	4587
300	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011428)	412801	4587
301	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011429)	412801	4587
302	TANDOOR (BUILT IN M.S. DRUM) SIZE 34" HEIGHT X 23" DIA (9401020076)	412801	3920
303	TANDOOR (BUILT IN M.S. DRUM) SIZE 34" HEIGHT X 23" DIA (9401020077)	412801	3920
304	PA RECTANGULAR HORN SPEAKERS 40W RMS, 16OHMS, AHUJA MAKE, SUH-40 (9999900253)	412801	2106
305	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050409)	412801	1919
306	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050410)	412801	1919
307	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050411)	412801	1919
308	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050412)	412801	1919
309	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050413)	412801	1919
310	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050414)	412801	1919
311	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050415)	412801	1919
312	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050416)	412801	1919
313	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050417)	412801	1919

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314	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050418)	412801	1919
315	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050419)	412801	1919
316	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050420)	412801	1919
317	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050421)	412801	1919
318	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050422)	412801	1919
319	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050423)	412801	1919
320	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050424)	412801	1919
321	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050425)	412801	1919
322	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050426)	412801	1919
323	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050427)	412801	1919
324	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050428)	412801	1919
325	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050429)	412801	1919
326	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050430)	412801	1919
327	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050431)	412801	1919
328	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050432)	412801	1919
329	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050433)	412801	1919
330	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050434)	412801	1919
331	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050435)	412801	1919
332	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050436)	412801	1919
333	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050437)	412801	1919
334	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050438)	412801	1919
335	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050439)	412801	1919
336	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050440)	412801	1919
337	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050441)	412801	1919
338	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050442)	412801	1919
339	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050443)	412801	1919
340	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050444)	412801	1919
341	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050445)	412801	1919
342	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050446)	412801	1919
343	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050447)	412801	1919
344	FIRE EXTINGUSER ABC TYPE CAPACITY 9 KG (3510050448)	412801	1919
345	GODREJ CHAIR CH 1112 (1901060181) (9999900519)	412801	3354
346	GODREJ CHAIR CH 1112 (1901060182) (9999900520)	412801	3354
347	GODREJ CHAIR CH 1112 (1901060183) (9999900521)	412801	3354
348	GODREJ CHAIR CH 1112 (1901060184) (9999900522)	412801	3354
349	GODREJ CHAIR CH 1112 (1901060185) (9999900523)	412801	3354
350	GODREJ CHAIR CH 1112 (1901060186) (9999900524)	412801	3354
351	STUDY TABLE (1903010741) (9999900525)	412801	4097
352	STUDY TABLE (1903010742 (9999900526)	412801	4097
353	STUDY TABLE (1903010743) (9999900527)	412801	4097
354	STUDY TABLE (1903010744) (9999900528)	412801	4097

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355	STUDY TABLE (1903010745) (99999005291	412801	4097
356	STUDY TABLE (1903010746) (9999900530)	412801	4097
357	MAIN GENERATING EQUIPMENT (2003040415)	410701	3800293
	Total		86417948

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	HP LAPTOP PC PAVILLION 1002TX (9999900229)	411801	57593		e.g. 100 , 101	
2	SAMSUNG LED MODEL 40D5000 S NO.19973ZNB700913 TV SET (9999900228)	412014	40473			
3	MS OFFICE 2010 HOME AND BUSINESS FPP DVD 1 USER (9999900232)	412201	9860			
4	Mobile Phone (9999900230)	412801	1			
	Total		107927			

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
1	Jack hammer (475030001)	411116	8931
2	Jack hammer. (CP-32 ACP 1300@9000) (475030002)	411116	7388
3	Jack hammer. (CP-32 ACP 1300@9000) (475030003)	411116	7388
4	Jack hammer. (CP-32 ACP 1300@9000) (475030004)	411116	7388
5	Jack hammer. (CP-32 ACP 1300@9000) (475030005)	411116	7388
6	Jack hammer. (CP-32 ACP 1300@9000) (475030006)	411116	7388
7	Jack hammer. (CP-32 ACP 1300@9000) (475030007)	411116	7388
8	BMC steel body 100 ton capacity hydraulic pressure complete with	411130	26140
9	7 SEATER SOFA SET (RESD) (6301040446)	411702	29575
10	WRITING TABLE WITH RACK(RESD) (6301040417)	411702	7394
11	REVOLVING CHAIR WITH ARM (RESD) (1903010484)	411702	6825
12	REVOLVING CHAIR WITH ARM(RESD) (1903010566)	411702	6206
13	HP COMPAQ RX327 (SFF) 512 RAM/160 GB HDD, COMBO DRIVE	411801	46218
14	HP COMPAQ RX327 (SFF) 512 RAM/160 GB HDD, COMBO DRIVE	411801	46218
15	HP Compaq DX6120 P-IV with CD writter (6301040362)	411801	42998
16	HP Computer Comm P-4- 14 No+ HP 19" Commer TFT-140 No	411801	40901
17	HP Computer Comm P-4- 14 No+ HP 19" Commer TFT-140 No	411801	40900
18	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
19	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600

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20	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
21	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
22	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
23	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
24	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
25	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
26	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
27	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
28	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
29	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
30	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
31	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
32	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
33	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
34	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
35	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
36	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
37	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
38	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
39	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
40	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
41	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
42	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
43	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
44	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
45	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
46	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
47	HP Compaq Pentium -IV 2.8 GHz model Dx6120 Computers with	411801	40600
48	HP Compaq Pentium - IV, 2.8 GHz model DX- 6120 with accessories	411801	40500
49	HP Compaq Pentium - IV, 2.8 GHz model DX- 6120 with accessories	411801	40500
50	HP Compaq Pentium - IV, 2.8 GHz model DX- 6120 with accessories	411801	40500
51	HP Compaq Pentium - IV, 2.8 GHz model DX- 6120 with accessories	411801	40500
52	HP Compaq Pentium - IV, 2.8 GHz model DX- 6120 with accessories	411801	40500
53	HP Computer with accessories (6301040197)	411801	40500
54	HP Computer with accessories (6301040198)	411801	40500
55	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
56	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
57	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
58	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
59	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
60	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
61	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
62	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
63	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
64	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280

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65	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
66	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
67	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
68	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
69	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
70	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
71	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
72	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
73	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
74	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
75	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
76	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
77	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
78	Desktop PCs with Pentium IV processs 3.00 GHZ hyper thread	411801	33280
79	HP Desktop dx 2480+HP TFT 17 (6301040337)	411801	32812
80	HP Desktop dx 2480+HP TFT 17 (6301040329)	411801	32811
81	HP Desktop dx 2480+HP TFT 17 (6301040330)	411801	32811
82	HP Desktop dx 2480+HP TFT 17 (6301040332)	411801	32811
83	HP Desktop dx 2480+HP TFT 17 (6301040334)	411801	32811
84	HP Desktop dx 2480+HP TFT 17 (6301040335)	411801	32811
85	HP Desktop dx 2480+HP TFT 17 (6301040336)	411801	32811
86	HP LAPTOP PC PAVILLION 1002TX (9999900229)	411801	57593
87	Laser jet Printer A-4 Size (6305100033)	411803	27500
88	Laser jet Printer A-4 Size (6305100046)	411803	27500
89	Laser jet Printer A-4 Size (6305100047)	411803	27500
90	Laser jet Printer A-4 Size (6305100049)	411803	27500
91	Laser jet Printer A-4 Size (6305100050)	411803	27500
92	Laser jet Printer A-4 Size (6305100056)	411803	27500
93	Laser jet Printer A-4 Size (6305100058)	411803	27500
94	Laser jet Printer A-4 Size (6305100059)	411803	27500
95	HP LaserJet printer (1300) (6305100016)	411803	26892
96	HP LaserJet printer (1300) (6305100017)	411803	26892
97	HP LaserJet printer (1300) (6305100018)	411803	26892
98	HP LaserJet Printer 1300 (6305100020)	411803	26892
99	HP LaserJet Printer 1300 (6305100021)	411803	26892
100	HP LaserJet Printer 1300 (6305100022)	411803	26892
101	HP LaserJet Printer 1300 (6305100023)	411803	26892
102	HP LaserJet Printer 1300 (6305100024)	411803	26892
103	HP LaserJet Printer 1300 (6305100025)	411803	26892
104	HP LaserJet Printer 1300 (6305100026)	411803	26892
105	Laser jet Printer A-4 Size (6305100037)	411803	24596
106	Laser jet Printer A-4 Size (6305100040)	411803	24596
107	HP LaserJet Printer1005 (6305100028)	411803	20570
108	HP LaserJet Printer1005 (6305100029)	411803	20570
109	HP LaserJet Printer HP 1015 (6305100027)	411803	17600

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110	HP LaserJet Printer 1010 (6305100019)	411803	13001
111	HP Desk Jet Printer HP 5550 - (6305070014)	411803	6895
112	Elnova UPS - ES-1000B3 (5825100164)	411804	16120
113	UPS 650 VA APC make (5825100360)	411804	6476
114	UPS 650 VA APC make (5825100361)	411804	6476
115	800VA APC UPS (5825100373)	411804	5600
116	800VA APC UPS (5825100379)	411804	5600
117	800VA APC UPS (5825100380)	411804	5600
118	800VA APC UPS (5825100381)	411804	5600
119	UPS 650 VA APC make (5825100366)	411804	5106
120	800VA APC UPS (5825100369)	411804	5100
121	FAX MACHINE MODI XEROX NO-Z7Z002031 (9101120024)	411903	18870
122	Air Conditioner Split type AC 1 ton , remote controlled (3312100046)	412008	27500
123	LG window type 2 ton AC (3312010019)	412008	20708
124	Volta's crystal air conditioner (Model - 1501) (3312010020)	412008	12978
125	Volta's crystal air conditioner (Model - 1501) (3312010023)	412008	12978
126	Air conditioner Blue Star with cooling capacity 1.5 Ton (3312100031)	412008	11376
127	Desert cooler (3320020077)	412011	6670
128	Desert cooler (3320020055)	412011	5578
129	Desert Cooler (3320020061)	412011	5578
130	Electrical Coconut Tree (8900040005)	412020	29250
131	Electric siren range 8Km (440 Vatts, 3 Phase) (6115020001)	412020	20519
132	Electric siren range 8Km (440 Vatts, 3 Phase) (6115020002)	412020	20519
133	Electrical Coconut Tree Height 4 Mtr (8900040003)	412020	15750
134	Video Camera Handy Cam Cam Corder (6118010007)	412501	34990
135	Co lour Television (6108010001)	412501	6590
136	Co lour Television (6108010002)	412501	6590
137	Co lour Television (6108010003)	412501	6590
138	Co lour Television (6108010004)	412501	6590
139	Co lour Television (6108010005)	412501	6590
140	Co lour Television (6108010006)	412501	6590
141	Co lour Television (6108010007)	412501	6590
142	Co lour Television (6108010008)	412501	6590
143	Co lour Television (6108010009)	412501	6590
144	Co lour Television (6108010010)	412501	6590
145	Co lour Television (6108010011)	412501	6590
146	Co lour Television (6108010012)	412501	6590
147	Co lour Television (6108010013)	412501	6590
148	Lab Equipment with accessories (4600 B00 FDC immersible ramgeable	412502	300598
149	Mettler DL-36 karlfisher conlometer with accessories (5203040001)	412502	272850
150	Digital Read out Unit for strain guage (5203060031)	412502	237623
151	Digital tubular inside micro meter - 339-182/282 with other accessories -	412502	231544
152	Outside Micrometer 0-300 mm Range mitatoyo set (8101020001)	412502	39696
153	Neon sign board including transfer & accessories (9101300024)	412503	95485
154	NHPC monogrum neon tube dia 6 feet (9101300022)	412503	94500

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155	Digimatic micrometer - Code - 340-713 (8101020002)	412503	37440
156	Glow sign Board with accessories VIP G / H, Khairi (9101300012)	412503	37224
157	Digimatic micrometer - Code - 340-712-30 (8101020007)	412503	22100
158	Digimatic Micrometer - Code - 340-711-30 (8101020006)	412503	17680
159	Dial gauge (Dial gauge 50 mm*0.01mm for extenso meter)	412503	12698
160	Chain Pully 3 ton (6510010001)	412503	12455
161	Emergency light with D/T (5901900015)	412503	7670
162	Emergency light with D/T (5901900016)	412503	7670
163	Emergency light with D/T (5901900017)	412503	7670
164	Desert Air Cooler fitted cooler kit made of 20 GGP shut tank top front &	412801	4388
165	Desert Air Cooler fitted cooler kit made of 20 GGP shut tank top front &	412801	4388
166	Drilling equipment (475020001)	412801	3706
167	Drilling equipment (475020002)	412801	3706
168	Drilling equipment (475020003)	412801	3706
169	Drilling equipment (475020004)	412801	3706
170	Drilling equipment (475020005)	412801	3706
171	Drilling equipment (475020006)	412801	3706
172	Drilling equipment (475020007)	412801	3706
173	Drilling equipment (475020008)	412801	3706
174	Drilling equipment (475020009)	412801	3706
175	Drilling equipment (475020010)	412801	3706
176	Drilling equipment (475020011)	412801	3706
177	Drilling equipment (475020012)	412801	3706
178	Single Bed 6*3' (1904010180)	412801	2475
179	Single Bed 6*3' (1904010182)	412801	2475
180	Single Bed 6*3' (1904010186)	412801	2475
181	Single Bed 6*3' (1904010189)	412801	2475
182	Single Bed 6*3' (1904010194)	412801	2475
183	Single Bed 6*3' (1904010196)	412801	2475
184	Single Bed 6*3' (1904010205)	412801	2475
185	Single Bed 6*3' (1904010209)	412801	2475
186	Single Bed 6*3' (1904010210)	412801	2475
187	Single Bed 6*3' (1904010213)	412801	2475
188	Exhaust Fan (3340040583)	412801	2131
189	Exhaust Fan (3340040584)	412801	2131
190	Exhaust Fan (3340040585)	412801	2131
191	Exhaust Fan (3340040586)	412801	2131
192	Exhaust Fan (3340040590)	412801	2131
193	Exhaust Fan (3340040591)	412801	2131
194	Heat Convector (3330200037)	412801	2104
195	Heat Convector (3330200038)	412801	2104
196	Heat Convector (3330200046)	412801	2104
197	Heat Convector (3330200047)	412801	2104
198	Exhaust FAN (3340040084)	412801	2038
199	Exhaust FAN (3340040085)	412801	2038

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200	Exhaust FAN (3340040088)	412801	2038
201	Exhaust FAN (3340040089)	412801	2038
202	Exhaust FAN (3340040091)	412801	2038
203	Exhaust FAN (3340040092)	412801	2038
204	Exhaust FAN (3340040102)	412801	2038
205	Exhaust FAN (3340040103)	412801	2038
206	Exhaust FAN (3340040104)	412801	2038
207	Exhaust FAN (3340040112)	412801	2038
208	Exhaust FAN (3340040113)	412801	2038
209	Exhaust FAN (3340040114)	412801	2038
210	Exhaust FAN (3340040115)	412801	2038
211	Exhaust FAN (3340040116)	412801	2038
212	Exhaust FAN (3340040117)	412801	2038
213	Exhaust FAN (3340040124)	412801	2038
214	Exhaust FAN (3340040125)	412801	2038
215	Exhaust FAN (3340040126)	412801	2038
216	Exhaust FAN (3340040127)	412801	2038
217	Exhaust FAN (3340040128)	412801	2038
218	Exhaust FAN (3340040129)	412801	2038
219	Exhaust FAN (3340040130)	412801	2038
220	Exhaust FAN (3340040131)	412801	2038
221	Exhaust FAN (3340040132)	412801	2038
222	Exhaust FAN (3340040133)	412801	2038
223	Exhaust FAN (3340040134)	412801	2038
224	Exhaust FAN (3340040135)	412801	2038
225	Heat Convector -Majesty HC-RX-10 (3330200108)	412801	1716
226	Heat Convector -Majesty HC-RX-10 (3330200109)	412801	1716
227	Bajaj Wall fan (3335030001)	412801	1675
228	Bajaj Wall fan (3335030002)	412801	1675
229	Bajaj Wall fan (3335030003)	412801	1675
230	Pipe cot (1904010044)	412801	1590
231	Pipe cot (1904010047)	412801	1590
232	Pipe cot (1904010055)	412801	1590
233	Pipe cot (1904010059)	412801	1590
234	Pipe cot (1904010061)	412801	1590
235	Pipe cot (1904010080)	412801	1590
236	Pipe cot (1904010094)	412801	1590
237	Pipe cot (1904010095)	412801	1590

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238	Pipe cot (1904010096)	412801	1590
239	Pipe cot (1904010097)	412801	1590
240	Pipe cot (1904010098)	412801	1590
241	Usha Heat convector (3330200001)	412801	1465
242	Heat convector HC RX-10 (Majesty) (3330200094)	412801	1449
243	Heat convector HC RX-10 (Majesty) (3330200095)	412801	1449
244	Heat convector HC RX-10 (Majesty) (3330200096)	412801	1449
245	WHEEL BORROWER (SINGLE WHEEL) (6351150083)	412801	1418
246	WHEEL BORROWER (SINGLE WHEEL) (6351150084)	412801	1418
247	Exhaust Fan (3340040281)	412801	1300
248	Exhaust Fan (3340040282)	412801	1300
249	Exhaust Fan (3340040300)	412801	1300
250	Exhaust Fan (3340040301)	412801	1300
251	Plastic Chair Ornate (1901500065)	412801	1214
252	Plastic Chair Ornate (1901500066)	412801	1214
253	Plastic Chair Ornate (1901500067)	412801	1214
254	Iron cot (1904050007)	412801	1200
255	Iron cot (1904050011)	412801	1200
256	Iron cot (1904050014)	412801	1200
257	Iron cot (1904050017)	412801	1200
258	Iron cot (1904050021)	412801	1200
259	Iron cot (1904050023)	412801	1200
260	Single Phase Energy Meter 240V 10-40 Amp (5202260129)	412801	875
261	Single Phase Energy Meter 240V 10-40 Amp (5202260130)	412801	875
262	Single Phase Energy Meter 240V 10-40 Amp (5202260131)	412801	875
263	Single Phase Energy Meter 240V 10-40 Amp (5202260132)	412801	875
264	Single Phase Energy Meter 240V 10-40 Amp (5202260133)	412801	875
265	Single Phase Energy Meter 240V 10-40 Amp (5202260134)	412801	875
266	Single Phase Energy Meter 240V 10-40 Amp (5202260135)	412801	875
267	Single Phase Energy Meter 240V 10-40 Amp (5202260136)	412801	875
268	Single Phase Energy Meter 240V 10-40 Amp (5202260137)	412801	875
269	Room Heater Double Rod-(9410010262)	412801	787
270	Room Heater Double Rod-(9410010263)	412801	787
271	Room Heater D/Rod (9410010074)	412801	760
272	Room Heater D/Rod (9410010075)	412801	760
273	Room Heater D/Rod (9410010076)	412801	760
274	Room Heater D/Rod (9410010077)	412801	760
275	Room Heater D/Rod (9410010078)	412801	760
276	Room Heater D/Rod (9410010079)	412801	760
277	Room Heater D/Rod (9410010080)	412801	760
278	Room Heater D/Rod (9410010081)	412801	760
279	Room Heater D/Rod (9410010082)	412801	760
280	Room Heater D/Rod (9410010083)	412801	760
281	Room Heater D/Rod (9410010088)	412801	760
282	MAIN GENERATING EQUIPMENT (2903040415)	410701	68923175
	Total		74522235

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

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

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
54	WARE HOUSE SHELVES (1913010121)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-72
55	WARE HOUSE SHELVES (1913010122)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-73
56	WARE HOUSE SHELVES (1913010123)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-75
57	WARE HOUSE SHELVES (1913010124)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-76
58	WARE HOUSE SHELVES (1913010125)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-77
59	WARE HOUSE SHELVES (1913010126)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-78
60	WARE HOUSE SHELVES (1913010127)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-74
61	WARE HOUSE SHELVES (1913010128)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-79
62	WARE HOUSE SHELVES (1913010129)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-80
63	WARE HOUSE SHELVES (1913010130)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-81
64	WARE HOUSE SHELVES (1913010131)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-82
65	WARE HOUSE SHELVES (1913010132)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-83
66	WARE HOUSE SHELVES (1913010133)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-84
67	WARE HOUSE SHELVES (1913010134)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-85
68	WARE HOUSE SHELVES (1913010135)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-86
69	WARE HOUSE SHELVES (1913010136)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-87
70	WARE HOUSE SHELVES (1913010139)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-88
71	WARE HOUSE SHELVES (1913010140)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-89
72	WARE HOUSE SHELVES (1913010141)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-2
73	WARE HOUSE SHELVES (1913010142)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-3
74	WARE HOUSE SHELVES (1913010143)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-4
75	WARE HOUSE SHELVES (1913010144)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-5
76	WARE HOUSE SHELVES (1913010145)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-6
77	WARE HOUSE SHELVES (1913010146)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-7
78	WARE HOUSE SHELVES (1913010147)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-8
79	WARE HOUSE SHELVES (1913010148)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-9
80	WARE HOUSE SHELVES (1913010149)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-10
81	WARE HOUSE SHELVES (1913010150)	411701	9258	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-11
82	Ware HOUSE SHELVES (1913010151)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-12
83	Ware HOUSE SHELVES (1913010152)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-13

84	Ware HOUSE SHELVES (1913010153)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-14
85	Ware HOUSE SHELVES (1913010154)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-15
86	Ware HOUSE SHELVES (1913010155)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-16
87	Ware HOUSE SHELVES (1913010156)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-17
88	Ware HOUSE SHELVES (1913010157)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-18
89	Ware HOUSE SHELVES (1913010158)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-19
90	Ware HOUSE SHELVES (1913010159)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-20
91	Ware HOUSE SHELVES (1913010160)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-21
92	Ware HOUSE SHELVES (1913010161)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-22
93	Ware HOUSE SHELVES (1913010162)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-23
94	Ware HOUSE SHELVES (1913010163)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-24
95	Ware HOUSE SHELVES (1913010164)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-25
96	Ware HOUSE SHELVES (1913010165)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-26
97	Ware HOUSE SHELVES (1913010166)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-27
98	Ware HOUSE SHELVES (1913010167)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-28
99	Ware HOUSE SHELVES (1913010168)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-29
100	Ware HOUSE SHELVES (1913010169)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-30
101	Ware HOUSE SHELVES (1913010170)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-31
102	Ware HOUSE SHELVES (1913010171)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-32
103	Ware HOUSE SHELVES (1913010172)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-33
104	Ware HOUSE SHELVES (1913010173)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-34
105	Ware HOUSE SHELVES (1913010174)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-35
106	Ware HOUSE SHELVES (1913010175)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-36
107	Ware HOUSE SHELVES (1913010176)	411701	8435	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-37
108	WARE HOUSE SHELVES C502 (1913010177)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-38
109	WARE HOUSE SHELVES C502 (1913010178)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-39
110	WARE HOUSE SHELVES C502 (1913010179)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-40
111	WARE HOUSE SHELVES C502 (1913010180)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-41
112	WARE HOUSE SHELVES C502 (1913010181)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-42
113	WARE HOUSE SHELVES C502 (1913010182)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-43
114	WARE HOUSE SHELVES C502 (1913010183)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-44
115	WARE HOUSE SHELVES C502 (1913010184)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-45
116	WARE HOUSE SHELVES C502 (1913010200)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-46
117	WARE HOUSE SHELVES C502 (1913010201)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-47
118	WARE HOUSE SHELVES C502 (1913010202)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-48
119	WARE HOUSE SHELVES C502 (1913010203)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-49
120	WARE HOUSE SHELVES C502 (1913010204)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-50
121	WARE HOUSE SHELVES C502 (1913010205)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-51
122	WARE HOUSE SHELVES C502 (1913010206)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-52
123	WARE HOUSE SHELVES C502 (1913010207)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-53
124	WARE HOUSE SHELVES C502 (1913010208)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-54

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125	WARE HOUSE SHELVES C502 (1913010209)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-55
126	WARE HOUSE SHELVES C502 (1913010210)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-56
127	WARE HOUSE SHELVES C502 (1913010211)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-57
128	WARE HOUSE SHELVES C502 (1913010212)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-58
129	WARE HOUSE SHELVES C502 (1913010213)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-59
130	WARE HOUSE SHELVES C502 (1913010214)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-60
131	WARE HOUSE SHELVES C502 (1913010215)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-61
132	WARE HOUSE SHELVES C502 (1913010216)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-62
133	WARE HOUSE SHELVES C502 (1913010217)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-63
134	WARE HOUSE SHELVES C502 (1913010218)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-64
135	WARE HOUSE SHELVES C502 (1913010219)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-65
136	WARE HOUSE SHELVES C502 (1913010220)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-66
137	WARE HOUSE SHELVES C502 (1913010221)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-67
138	WARE HOUSE SHELVES C502 (1913010222)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-68
139	WARE HOUSE SHELVES C502 (1913010223)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-69
140	WARE HOUSE SHELVES C502 (1913010224)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-70
141	WARE HOUSE SHELVES C502 (1913010225)	411701	10558	Parbati-III Power Station	119	O-IUA17-105-153301/Q4-71

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

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

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Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2017-18.

Name of unit: CHAMERA-I POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.03.2018

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	420201	ACCUMULATED DEPRECIATION - ROADS, BRIDGES, CULVERTS, AERODROMES	Cr	2076710	Adjustment of Depreciation
2	930201	DEPRECIATION -ROADS, BRIDGES, CULVERTS, AERODROMES	Br	2076710	Adjustment of Depreciation
3	420301	ACCUMULATED DEPRECIATION - BUILDING	Cr	28872	Adjustment of Depreciation
4	930304	DEPRECIATION -OFFICE BUILDINGS-PERMANENT	Dr	28872	Adjustment of Depreciation
5	420301	ACCUMULATED DEPRECIATION - BUILDING	Cr	1771830	Adjustment of Depreciation
6	930321	BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)	Dr	1771830	Adjustment of Depreciation
7	420701	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	Cr	27813155	Adjustment of Depreciation
8	930701	DEPRECIATION -GENERATING PLANT AND MACHINERY	Dr	27813155	Adjustment of Depreciation
9	420801	ACCUMULATED DEPRECIATION - PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	Cr	38916	Adjustment of Depreciation
10	930801	DEPRECIATION -PLANT AND MACHINERY-SUB STATION	Dr	38916	Adjustment of Depreciation
11	421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	Cr	116898	Adjustment of Depreciation
12	931201	DEPRECIATION -WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	Dr	116898	Adjustment of Depreciation
13	421801	ACCUMULATED DEPRECIATION - COMPUTERS	Cr	320	Adjustment of Depreciation
14	931801	DEPRECIATION -COMPUTERS	Dr	320	Adjustment of Depreciation
15	422001	ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	Cr	24990	Adjustment of Depreciation
16	932001	DEPRECIATION -OFFICE EQUIPMENTS	Dr	24990	Adjustment of Depreciation
17	422501	ACCUMULATED DEPRECIATION - OTHER ASSETS	Cr	65780	Adjustment of Depreciation
18	932501	DEPRECIATION -OTHER ASSETS	Dr	65780	Adjustment of Depreciation
19	422001	ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	Cr	2037	Adjustment of Depreciation

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20	932001	DEPRECIATION -OFFICE EQUIPMENTS	Dr	2037	Adjustment of Depreciation
21	930701	DEPRECIATION -GENERATING PLANT AND MACHINERY	Cr	40834368	Adjustment of Depreciation
22	420701	ACCUMULATED DEPRECIATION - GENERATING PLANT AND MACHINERY	Dr.	40834368	Adjustment of Depreciation
23	310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	Dr.	5292299	KV LIABILITY WRITTEN BACK
24	840901	LIABILITY NOT REQUIRED WRITTEN BACK	Cr.	5292299	KV LIABILITY WRITTEN BACK

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Summary of Prior Period Adjustments made during Period ended 31.03.2018

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income		
	Revenue from Operations		
	Other Income	5292299	KV Liability Written Back
	Total income (A)		
B.	Expense		
	Generationand Other Expenses		
	Employee Benefits Expense		
	Finance Cost		
	Depreciation & Amortization Expenses	-8894860	Rs.31937471 pertains to FY 2016-17 and Rs.2037 pertains to FY 2015-16 Rs40834368pertains to decapitalization due to proceeds from court settlement
	total expenses (B)		
C	ASSETS		
1	NON-CURRENT ASSETS		
a)	Property Plant & Equipment	-8894860	Rs.31937471 pertains to FY 2016-17 and Rs.2037 pertains to FY 2015-16 Rs.40834368 pertains to decapitalization due to proceeds from court settlement
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		

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a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
3	**CURRENT LIABILITIES**		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables	-5292299	KV Liability Written Back
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

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Annexure -XVIII

Name of Unit: Chamera-I Power Station

(Amount in Rs.)

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

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	660407	KENDRIYA VIDYALAYA - DEPUTY COMMISSIONER RO GURGAON					3200934	

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.

B N Mohanty
Sr. Manager (Finance)

R. P. Sharma
General Manager
Chamera-I Power Station

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Annexure: XIII

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

Name of Power Station: Chamera-I Power Station

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

NHPC LIMITED FARIDABAD

Place: Khairi

Date:25.04.2018

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-I** 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 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: Khairi
Date:25.04.2018

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Name of Location: Chamera Power Station-I

Detail of Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others during the year ended on 31.03.2018

(A) Assets deducted as per Note No. 2.1 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
i)	Land – Freehold	410101		
ii)	Land – Leasehold	410111		
iii)	Roads and Bridges	4103		
iv)	Buildings	4102		
v)	Railway sidings	4105		
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates	4106	68923175	37350024
vii)	Generating Plant and machinery	4107		
viii)	Plant and machinerySub station	4108		
ix)	Plant and machineryTransmission lines	4109		79391
x)	Plant and machineryOthers	4110	79399	
xi)	Construction Equipment	4111		
xii)	Water Supply System/Drainage and Sewerage	4112		
xiii)	Electrical installations	4114		
xiv)	Vehicles	4115		9822
xv)	Aircraft/ Boats	4116	50000	3463392
xvi)	Furniture and fixture	4117	3483152	18869
xvii)	Computers	4118	18870	150154
xviii)	Communication Equipment	4119	189404	
xix)	Office Equipments	4120		1074520
xx)	Research and Development	4121	1555563	222554
xxi)	Other assets	4125	222672	42368726
xxii)	TANGIBLE ASSETS of minor value >750 and < Rs.5000	4128	74522235	
	TOTAL			

(B) Assets deducted as per Note No. 2.4 shown by units in Balance sheet as at 31.03.2018

	PARTICULARS		Gross Block-Deduction on account of Others	Accumulated Depreciation up to 31.03.2015 in r/o Items deleted on account of others
	Land – Unclassified/ Right of Use			
	Computer Software			
	Total		0	0

Note

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

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

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Annexure-XVI

Name of Regional Office/Liiaison Office: Banikhet

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.03.2018

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL							0
106	URI - I							0
116	URI - II							0
109	DULHASTI							0
113	SEWA-II							0
121	NIMMO BAZGO							0
122	CHUTAK							0
101	BAIRASIUL							0
105	CHAMERA-I	-425605	3459572	65585584	334026	515	0	68954092
108	CHAMERA-II							0
117	CHAMERA-III							0
119	PARBATI-III							0
104	TANAKPUR							0
110	DHAULIGANGA-I							0
102	LOKTAK							0
107	RANGIT							0
111	TEESTA-V							0
114	TLDP-III							0
120	KISHANGANGA							0
112	PARBATI -II							0
118	TLDP-IV							0
115	SLP							0
160	50MW Solar Project, Tamilnadu							0
129	DIBANG							0
152	TAWANG							0
125	KOTLIBHEL 1A							0
157	KOTLIBHEL 1B & II							0
139	Dhl Intermediate							0
130	TEESTA-IV							0
608	WPPJ							0
508	BRRP							0
510	RE-PATNA							0
526	RE-CELL							0
	TOTAL	-425605	3459572	65585584	334026	515	0	68954092

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Name of the Unit : CHAMERA-I 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	4,535,488,037	4,266,085,355
ii) Other Income	24.2	157,902,665	326,389,452
TOTAL INCOME		**4,693,390,702**	**4,592,474,807**
EXPENSES			
i) Generation Expenses	25	11,709,817	17,015,615
ii) Employee Benefits Expense	26	937,469,113	929,272,591
iii) Finance Cost	27	243,192	260,424
iv) Depreciation & Amortization Expense	28	568,216,863	566,403,128
v) Other Expenses	29	501,364,796	500,960,367
TOTAL EXPENSES		**2,019,003,781**	**2,013,912,125**
Profit before Exceptional items, Rate Regulated Activities and Tax		**2,674,386,921**	**2,578,562,682**
Exceptional items		-	-
PROFIT BEFORE TAX		**2,674,386,921**	**2,578,562,682**
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		**2,674,386,921**	**2,578,562,682**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	110,221,154	165,808,895
PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		**2,784,608,075**	**2,744,371,577**
Profit for the year from continuing operations (A)		**2,784,608,075**	**2,744,371,577**
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		4,234,372	33,136,260
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		-	(19,075,836)
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**4,234,372**	**14,060,424**
(b)Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**4,234,372**	**14,060,424**
(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)		**4,234,372**	**14,060,424**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		**2,788,842,447**	**2,758,432,001**

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

NHPC LIMITED FARIDABAD

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

CA Narinder Malik)
Partner
M.No. 097008

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(B. N. Mohanty)
DGM (Finance)

(R. P. Sharma)
CGM-Chamer PS-I

Place: Khairi, Himachal Pradesh
Date: 20th April, 2019

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(I) Reporting entity

NHPC Limited (the "Company") is a Company domiciled in India and limited by shares (CIN: L40101HR1975GOI032564). The shares of the Company are publicly traded on the National Stock Exchange of India and BSE Limited. The address of the Company's registered office is NHPC LIMITED, NHPC Office Complex, Sector-33, Faridabad, Haryana- 121003. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business includes providing project management / construction contracts/ consultancy assignment services and trading of power.

(II) Basis of preparation

(A) Statement of Compliance

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

These financial statements were authorised for issue by the Board of Directors on .....

(B) Basis of Measurement

The financial statements have been prepared on historical cost basis, except for:

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

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

(C) Functional and presentation currency

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

(D) Use of estimates and management judgments

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

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

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

Critical judgments and estimates

a) Determining whether an arrangement contains a lease

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

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

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

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

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

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

b) Useful life of Property, Plant and Equipment and Intangible Assets

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

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

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

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

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1.0 Property, Plant and Equipment (PPE)

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

b) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

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

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

e) Deposits, payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.

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

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

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

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

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

2.0 Capital work in Progress

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

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

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(EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects. Net pre-commissioning income/expenditure is adjusted directly in the cost of related assets.

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

3.0 Investment Property

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

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

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

4.0 Intangible Assets and Intangible Assets under Development

a) Expenditure on research is charged to revenue as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.

b) Intangible assets acquired separately are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

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

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

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

5.0 Foreign Currency Transactions

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

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b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

6.0 Regulatory Deferral Accounts

a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account balances."

b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account balances."

c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

d) Regulatory Deferral Account balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account balances are derecognised.

e) Regulatory Deferral Account balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

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

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

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

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

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

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

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

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

A financial asset includes inter-alia any asset that is cash, equity instrument of another entity or contractual obligation to receive cash or another financial asset or to exchange financial asset or financial liability under conditions that are potentially favourable to the Company. A financial asset is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

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

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

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

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

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

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

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

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

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

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

ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

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

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the Company classifies the same as at FVTOCI. The Company makes such election on an instrument by- instrument basis. The classification is made on initial recognition and is irrevocable.

All fair value changes on an equity instrument classified at FVTOCI, are recognized in the OCI. There is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the company's right to receive payments is established.

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Trade Receivables:

Trade receivables containing a significant financing component are subsequently measured at amortised cost using the effective interest method.

d) Derecognition

A financial asset is derecognised only when:

i) The Company has transferred the rights to receive cash flows from the financial asset, or

ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

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Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

On derecognition, the difference between the carrying amount and the amount of consideration received / receivable is recognized in the Statement of Profit and Loss.

e) Impairment of financial assets

In accordance with Ind AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets:

i) Financial assets that are debt instruments, and are measured at amortised cost.

ii) Financial assets that are debt instruments and are measured as at FVTOCI

iii) Contract Assets and Trade Receivables under Ind AS 115, Revenue from Contracts with Customers

iv) Lease Receivables under Ind AS 17, Leases.

v)

The Company follows the 'simplified approach' permitted under Ind AS 109, "Financial Instruments" for recognition of impairment loss allowance based on life time expected credit loss from initial recognition on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 17 and Ind AS 115.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

Inventories mainly comprise stores and spare parts to be used for maintenance of Property, Plant and Equipment and are valued at cost or net realizable value (NRV) whichever is lower. The cost is determined using weighted average cost formula and NRV is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

The amount of any write-down of inventories to net realisable value and all losses of inventories is recognized as an expense in the period in which write-down or loss occurs.

Scrap is valued at Net Realisable Value.

11.0 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognised as change in equity in the period in which they are approved by the Company's shareholders and the Board of Directors respectively.

12.0 Financial liabilities

Financial liabilities of the Company are contractual obligation to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company.

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The Company's financial liabilities include loans & borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value minus transaction costs that are directly attributable and subsequently measured at amortised cost. Financial liabilities are classified as subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, over the period of the borrowings using the effective rate of interest.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

b) Subsequent measurement

After initial recognition, financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion, when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.



b) Monetary grants from the government for creation of assets are initially recognised as deferred income when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The deferred income so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.

c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

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.

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iii) In the comparative period, revenue from sale of power was measured at the fair value of the consideration received or receivable. Revenue was recognised when the significant risks and rewards of ownership had been transferred to the buyer, recovery of the consideration was probable, the associated costs could be estimated reliably, there was no continuous management involvement and the amount of revenue could be

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measured reliably. Revenue from sale of power (except for power stations considered as Finance/Operating Lease) is accounted for as per tariff notified by the CERC. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method prescribed by the appropriate authority. In the case of Power Stations where provisional/ final tariff is yet to be notified, revenue is recognised only to an extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when tariff is finally notified by the CERC. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue).

iv) Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

v) Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are recognised on year to year basis based on regulatory norms.

vi) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.

vii) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

viii) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.

ix) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after a period of 12 years from the date of commercial operation of the Power Station.

b) Revenue from Project Management / Construction Contracts/ Consultancy assignments

i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control over the services to a customer. Revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur in the future.

ii) In the comparative period, revenue on Project Management / Construction Contracts/ Consultancy assignments was recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

iii) Contract modifications, if any, are accounted for when additions, deletions or changes either to the contract scope or contract price are approved. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

c) Revenue from trading of power

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i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.

ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.

iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

d) Other income

i) Dividend income is recognized when the right to receive the same is established.

ii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.

iii) Interest income is recognized, when no significant uncertainty as to measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR).

iv) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

v) Revenue from scrap is recognised as and when the same is generated.

16.0 Employee Benefits

i) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed or included in the carrying amount of an asset if another standard permits such inclusion as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term performance related cash bonus if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the

periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted as defined contribution plans.

iii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's Gratuity Scheme, Retired Employees Health Scheme (REHS), Provident Fund Scheme, Allowance on Retirement/Death and Memento on Superannuation to employees are in the nature of defined benefit plans. All these plans, other than Allowance on Retirement/Death and Memento on Superannuation to employees are administered through separate trusts.

The liability or asset recognised in the Balance Sheet in respect of Gratuity, Retired Employees Health Scheme and Provident Fund Scheme is the present value of the defined benefit obligation at the end of the reporting period less any unrecognised past service costs and the fair value of plan assets.

The defined benefit obligation is calculated annually by the actuary using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss or included in the carrying amount of an asset if another standard permits such inclusion.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet.

iv) Other long-term employee benefits

Benefits under the Company's leave encashment scheme constitute other long term employee benefits.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

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The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

17.0 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Capitalisation of borrowing cost ceases when substantially all the activities necessary to prepare the qualifying assets for their intended use are complete.

18.0 Depreciation and amortization

a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.

b) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).

(ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the period of life extension as per CERC Tariff Regulations, from the date on which such asset becomes available for use.

(iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised / remaining useful life.

c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.

d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant & Machinery
- Computer & Peripherals

ii) Based on management assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.

e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.

f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which the asset becomes available for use with Re. 1/- as WDV.

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g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.

h) Leasehold Land of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings, of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.

j) PPE created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.

k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.

l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.

m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

n) Spare parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

o) Useful life, method of depreciation and residual value of assets where depreciation is charged as per management assessment are reviewed at the end of each financial year and adjusted prospectively over the balance life of the asset, wherever required.

19.0 Impairment of non-financial assets other than inventories

a) The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

b) In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.

d) In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

e) Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive income.

a) Current tax

i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years (temporary differences) and it further excludes items that are never taxable or deductible (permanent differences).

ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

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iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

Impairments or losses of items, related claims for payments of compensation from third parties including insurance companies and any subsequent purchase or construction of assets/inventory are separate economic events and are accounted for separately.

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted for based on certainty of realisation.

22.0 Segment Reporting

a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.

b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.

c) The Company has a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

i) Leases of property, plant and equipment (), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.

ii) Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

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b) Company as a Lessor:

Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amounts to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease.

i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts

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(including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income forming part of revenue from operations so as to achieve a constant rate of return on the Lease Receivable outstanding.

ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated unless it is impracticable, in which case, the comparative information is adjusted to apply the new accounting policy prospectively from the earliest date practicable.

25.0 Earnings per share

a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

26.0 Statement of Cash Flows

a) **Cash and Cash Equivalents:**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within "Borrowings" under Current Liabilities.

b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

27.0 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

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b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

28.0 Miscellaneous

a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

(IV) Recent accounting pronouncements

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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		-	-	-	-	-	2,784,608,075	-	-	2,784,608,075
Other Comprehensive Income		-	-	-	-	-	4,234,372	-	-	4,234,372
Total Comprehensive Income		-	-	-	-	-	2,788,842,447	-	-	2,788,842,447
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	-	-	-	-	-	-	2,788,842,447	-	-	2,788,842,447

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009487N)

(CA Narinder Malik)
Partner
M.No. 097008

(B. N. Mohanty)
DGM (Finance)

(R. P. Sharma)
CGM-Chamer PS-I

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Arora Vohra & Co.

Chartered Accountants

E Mail: camakban@gmail.com

Mobile: 9878903405

Address: 539-540, LSE Building, Firoze Gandhi Market, Ludhiana-141001

Ref. No: 15/NHPC/2019/

Dated: 20.04.2019

Compliance Certificate

We have conducted the audit of annual accounts of NHPC Ltd, Chamera Power Station-I District- Chamba, H.P. for the year ended 31 March 2019 in accordance with the directions/sub-directions issued by C&AG of India under Section 143(5) of companies Act,2013 vide letter No. 546 dt.15-03-2019 and certify that following is the compliance of all directions/sub-directions as per annexure-I of above said directions.

SLNo.	Directions	Auditors' Reply
1	Whether the Company has system in place to process all the accounting transactions through IT System? If yes, the implication of processing of accounting transactions outside IT system on the integrity of accounts along with financial implications, if any, may be stated.	The Company has system in place to process all the accounting transactions through IT System.
2	Whether there is any restructuring of an existing loan of cases of waiver/write off of debts/loans/interest etc. Made by a lender to the company due to company's inability to repay the loan? If yes, the financial impact may be stated.	No
3	Whether fund received/receivable for specific Schemes from Central/State agencies were properly accounted for/utilised as per its term and conditions? List the case of deviation.	NIL

For Arora Vohra & CO
Chartered Accountants
(Firm Regn. No009487N)

NHPC LIMITED FARIDABAD

(CA Narinder Malik)
Partner
M.No.097008

Date: 20th April, 2019.
Place: Khairi, Chamba, H.P.

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	233984302		1122005				235106307	0			0	235106307	233984302
ii)	Land – Leasehold	0						0	0	0	0	0	0	0
iii)	Roads and Bridges	148417466						148417466	39333360	11907766	0	51241126	97176340	109084106
iv)	Buildings	1016303527		5738486		275744		1021766269	173461473	58505710	-25492	231941691	789824578	842842054
v)	Building-Under Lease	0						0	0	0	0	0	0	0
vi)	Railway sidings	0						0	0	0	0	0	0	0
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	5790834054		5709918		32751932		5763792040	993082405	325167180	-6619965	1311629620	4452162420	4797751649
viii)	Generating Plant and machinery	2392589356		311825547		513061	36730796	2740632638	377141503	139000313	36683364	552825280	2187807358	2015447753
ix)	Plant and machinery Sub station	20574652				61416		20513236	3379323	1247642	0	4627265	15885971	17195029
x)	Plant and machinery Transmission lines	11738561						11738561	1918320	632823	0	2551643	9186918	9819741
xi)	Plant and machinery Others	20342658			916701			19425957	5476639	1368825	-225827	6619637	12806320	14866019
xii)	Construction Equipment	34631654		4039238		88816	662997	39245073	4058480	3045306	662997	7766783	31478290	30573174
xiii)	Water Supply System/Drainage and Sewerage	28681273		175168				28856441	5747223	1789837	0	7537060	21319381	22934050
xiv)	Electrical installations	7871714						7871714	381644	595291	0	976935	6894779	7490070
xv)	Vehicles	3830180				56303		3773877	485451	157758	0	643209	3130668	3344729
xvi)	Aircraft/ Boats	1614232						1614232	207475	68568	0	276043	1338189	1406757
xvii)	Furniture and fixture	12227288		92310	213273		10616	12116941	1872514	778940	-37612	2613842	9503099	10354774
xviii)	Computers	10642022		2518139			56899	13217060	3955943	2312713	56899	6325555	6891505	6686079
xix)	Communication Equipment	8746815		247482			811	8995108	1451523	525400	811	1977734	7017374	7295292
xx)	Office Equipments	21702881		1615523	51551	142549	22153	23146457	3510011	1405815	-14394	4901432	18245025	18192870
xxi)	Research and Development	0						0	0	0	0	0	0	0
xxii)	Other assets	70073317		9059571	83333	47686	-13734	78988135	10823400	4830702	-41265	15612837	63375298	59249917
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	929484		507236	11195	68	44460	1469917	924771	507043	33274	1465088	4829	4713
	Total	9835735436	0	342650623	1276053	33937575	37514998	10180687429	1627212358	553847632	30472790	2211532780	7969154649	8208523078
	Previous year	9827105019	39721	80417948	1598774	69557815		9835735436	1077412040	550799054	-328073	1627212358	8208523078	8749692979

Note : Additional disclosure of Property Plant and Equipment (PPE) as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note. For other explanatory notes, these are stated in Annexure-I to Note 2.1.

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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	78685272						78685272	25137580	8562357	0	33699937	44985335	53547692
ii)	Computer Software	203636				2322		201314	136531	67104	-2322	201313	1	67105
	Total	78888908	0	0	0	2322	0	78886586	25274111	8629461	-2322	33901250	44985336	53614797
	Previous year	78886586	2322					78888908	17393242	7878547	2322	25274111	53614797	61493344

Note : Additional disclosure of Intangible Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.

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Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

(Amount in ₹)

Sl. No.	PARTICULARS	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	233984302	0	1122005	0	0	0	235106307	0			0	235106307	233984302
ii)	Land – Leasehold	208102	0	0	0	0	0	208102	208102	0	0	208102	0	0
iii)	Roads and Bridges	336995983	0	0	0	0	0	336995983	227911877	11907766	0	239819643	97176340	109084106
iv)	Buildings	2158873924	0	5738486	0	1100450	0	2163511960	1316031370	58505710	-850198	1373687382	789824578	842842054
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)	11829911551	0	5709918	0	78113493	0	11757507976	7032159902	325167180	-51981526	7305345556	4452162420	4797751649
viii)	Generating Plant and machinery	6603728854	0	311825547	0	2047545	0	6913506856	4588281101	139000313	-1581916	4725699498	2187807358	2015447753
ix)	Plant and machinery Sub station	35819296	0	0	0	352042	0	35467254	18624267	1247642	-290626	19581283	15885971	17195029
x)	Plant and machinery Transmission lines	23758718	0	0	0	0	0	23758718	13938977	632823	0	14571800	9186918	9819741
xi)	Plant and machinery Others	25570753	0	0	916701	0	0	24654052	10704734	1368825	-225827	11847732	12806320	14866019
xii)	Construction Equipment	57812085	0	4039238	0	1776320	0	60075003	27238911	3045306	-1687504	28596713	31478290	30573174
xiii)	Water Supply System/Drainage and Sewerage	41442834	0	175168	0	0	0	41618002	18508784	1789837	0	20298621	21319381	22934050
xiv)	Electrical installations	8921878	0	0	0	0	0	8921878	1431808	595291	0	2027099	6894779	7490070
xv)	Vehicles	15679358	0	0	0	563026	0	15116332	12334629	157758	-506723	11985664	3130668	3344729
xvi)	Aircraft/ Boats	1867560	0	0	0	0	0	1867560	460803	68568	0	529371	1338189	1406757
xvii)	Furniture and fixture	22373206	0	92310	214341	0	0	22251175	12018432	778940	-49296	12748076	9503099	10354774
xviii)	Computers	50528882	0	2518139	0	0	0	53047021	43842803	2312713	0	46155516	6891505	6686079
xix)	Communication Equipment	19222558	0	247482	0	0	0	19470040	11927266	525400	0	12452666	7017374	7295292
xx)	Office Equipments	33135195	0	1615523	51551	440797	0	34258370	14942325	1405815	-334795	16013345	18245025	18192870
xxi)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxii)	Other assets	124098620	0	9059571	83676	208726	0	132865789	64848703	4830702	-188914	69490491	63375298	59249917
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	11309270	0	507236	26217	132213	0	11658076	11304557	507043	-158353	11653247	4829	4713
	Total	21635242929	0	342650623	1292486	84734612	0	21891866454	13426719851	553847632	-57855678	13922711805	7969154649	8208523078
	Previous year	21633154650	98067	80417948	3905501	74522235		21635242929	12883461671	550799054	-7540874	13426719851	8208523078	8749692979

Explanatory Note: -

1. b) In respect of other units, title deeds/title in respect of freehold land amounting to `Nil (Previous year ` Nil) covering an area of ..... hectare (Previous year ..... hectare) and lease deeds in respect of leasehold land amounting to ` ..... (Previous year ` .....) covering an area of ..... hectare (Previous year ..... hectare) are yet to be executed/passed.

4) Underground works amounting to Rs. 633.51Crore (Previous Year Rs. 633.51), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

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(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		
	-	-

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NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 31st March, 2019	As at 01-Apr-2018	For the Year	Adjustments	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures mannually and make correction if required.

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 31.3.2019	As at 31.03.2018
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 31.3.2019	As at 31.03.2018

(ii) Fair Value of investment property

(iii) Investment property comprise of freehold land which was bought for normal business requirements of the Company. However, due to change in business plans, the Company is in the process of finalising the future use of the property. IND AS 40, Investment Property, provides by way of example that land held for a currently undetermined future use is to be regarded as held for capital appreciation and hence to be classified as Investment Property. Accordingly such land has been classified as Investment Property.

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of market value as per valuation report and considered to be level-2 of fair valuation hierarchy.

Annexure-I to NOTE NO. 2.4 Other Intangible Assets

Please check the figures mannually and make correction if required. 0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2018	Addltions		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	224238353	0	0	0	0	0	224238353	170690661	8562357	0	179253018	44985335	53547692
ii)	Computer Software	3298596	0	0	0	3097282	0	201314	3231491	67104	-3097282	201313	1	67105
	Total	227536949	0	0	0	3097282	0	224439667	173922152	8629461	-3097282	179454331	44985336	53614797
	Previous year	227527089	9860					227536949	166033745	7878547	9860	173922152	53614797	61493344

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

	Particulars	As at 01-Apr-2018	Addition	Adjustment	Capitalised	As at 31st March, 2019
i)	Roads and Bridges	-				-
ii)	Buildings	4175894	1013592		5189486	-
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4719745	990173		5709918	-
vi)	Generating Plant and Machinery	252019675			252019675	-
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	167283		(167283)		-
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiv)	Survey, investigation, consultancy and supervision charges	-				-
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction *	-				-
	Less: Provided for	-				-
	Sub total (a)	**261082597**	**2003765**	**(167283)**	**262919079**	-
	*** For addition during the year refer Note No. 32**					
	Construction Stores	**10696280**		(10696280)		-
	Less : Provisions for construction stores	**10696280**		(10696280)		-
	Sub total (b)	**0**	-	-	-	0
	TOTAL	**261082597**	**2003765**	**(167283)**	**262919079**	-
	Previous year	155881752	139769747		34568902	**261082597**

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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)		6,865,985	6,865,985
- Unsecured (considered doubtful)		-	-
Less : Provision for Doubtful Deposits *1		-	-
	Sub-total	**6,865,985**	**6,865,985**
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		**6,865,985**	**6,865,985**

Provision for Doubtful Deposits *1		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Employees loans *2		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *3		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Provisions for doubtful Loan to State Government *4		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the year. - **For Corporate Office only**

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.

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NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A.	Bank Deposits with more than 12 Months Maturity	-	-
B.	Lease Rent receivable*	-	-
C.	Interest receivable on lease	-	-
D.	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
	- Others	-	-
E.	Share Application Money-CVPPL (Pending Allotment)**	-	-
	TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

** Expected date of allotment is .....- **For Corporate Office only**

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	11,766	-
Less: Provision for Taxation	-	-
Total	**11,766**	-

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)	-	-
	- Unsecured (considered doubtful)	-	-
		-	-
C.	**Others**		
	i) Advance against arbitration awards towards capital works		
	Released to Contractors -Unsecured- Against Bank Guarantee	-	-
	Released to Contractors -Unsecured- Others	-	-
	Deposited with Court -Unsecured	-	-
	Sub-total	-	-
	ii) Deferred Foreign Currency Fluctuation Assets/Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
		-	-
	iii) Deferred Cost on Employees Advances		
	Secured - Considered Good	-	-
	Unsecured - Considered Good	-	-
		-	
	TOTAL	-	
	Provision for doubtful Advances *1		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Provision for doubtful Deposits *2		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

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NOTE NO. 6 INVENTORIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	84,669,509	81,367,898
Stores in transit/ pending inspection	-	-
Loose tools	709,587	687,051
Scrap inventory	1,500	1,500
Material at site	-	-
Material issued to contractors/ fabricators	192,525	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	14,643,452	15,729,832
TOTAL	**70,929,669**	**66,326,617**
***1 Provision for Obsolescence & Diminution in Value**		
Opening Balance	15,729,832	18,282,299
Addition during the year		
Used during the year	1,086,380	2,552,467
Reversed during the year #		
Closing balance	**14,643,452**	**15,729,832**
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	-	(138,817)
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	16,637	16,040
	TOTAL	**16,637**	**(122,777)**
	Explanatory Note: -		
	1) Cash on hand -(Includes stamps on hand)	16,637	16,040
	2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
	(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies	-	-
	(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	-	-
	(c) Others (Specify Nature)		

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NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A	**Balances with Banks**	-	-
B	**Deposit account-Unpaid Dividend / Interest**	-	-
	TOTAL	-	-
	Explanatory Note: -		
	Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)		
Less : Provision for Doubtful Deposits *1	-	-
	-	-
Loan to Related Parties		
-NHPTL (including accrued interest)		
- Loans Receivables- Considered good- Unsecured	-	-
	-	-
OTHER LOANS		
Employees (including accrued interest)		
- Loans Receivables- Considered good- Secured	-	-
- Loans Receivables- Considered good- Unsecured	-	-
- Loans Receivables which have significant increase in Credit Risk	-	-
Less : Provisions for loans which have significant increase in Credit Risk *2	-	-
	-	-
Loan to State Government in settlement of dues from customer		
- Unsecured (considered good)	-	-
	-	-
Advances to Subsidiaries / JV's	-	-
TOTAL	-	-
***1 Provision for Doubtful Deposits**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
***2 Provisions for loan which have significant increase in Credit Risk**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: -		
Loan & Advances due from directors or other officers of the company at the end of the year. **- For Corporate Office only**		
Advance due by firms or private companies in which any Director of the Company is a Director or member **-For Corporate Office only**		

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Others		
a) Claims recoverable	2,193,367	9,667,145
Less: Provisions for Doubtful Claims *1	2,157,800	9,615,061
Sub-total	35,567	52,084
b) Interest Income accrued on Bank Deposits	-	317,034
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	**35,567**	**369,118**

***1 Provisions for Doubtful Claims**		
Opening Balance	9,615,061	9,615,061
Addition during the year		
Used during the year	499,876	
Reversed during the year	6,957,385	
Closing balance	**2,157,800**	**9,615,061**

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	-	-

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NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	-	-
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
~~- Unsecured (considered doubtful)~~		
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)		
– Against bank guarantee	-	-
– Others	290	3,200,934
Less : Expenditure booked pending utilisation certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	**290**	**3,200,934**
c) Other advances - Employees		
- Unsecured (considered good)	259,526	58,000
- Unsecured (considered doubtful)		
Sub-total	**259,526**	**58,000**
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	-	-
Less: Provision for losses pending investigation/awaiting write off / sanction *5	-	-
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	51,686,072	52,082,719
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	1,471,258	452,531
h) Input GST	1,760	-
I) Others	-	-
TOTAL	**53,418,906**	**55,794,184**

***1 Provisions for Doubtful Deposits**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
***2 Provisions for doubtful advances (Contractors & Suppliers)**		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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	***3 Provisions for Doubtful Accrued Interest**	-	
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	***4 Provision for project expenses awaiting write off sanction**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	***5 Provision for losses pending investigation/awaiting write off / sanction**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	Explanatory Note:-		
1	Loans and Advances due from Directors or other officers at the end of the year. **-For Corporate Office only**		
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- **For Corporate Office only**		
3	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	1,471,258	452,531

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	-	
Addition during the year	-	
Adjustment during the year		
Reversed during the year		
Less:Provided for	-	
Closing balance	-	-
(ii) Wage Revision as per 3rd PRC		
Opening Balance	275,982,482	129,249,423
Addition during the year (through P&L)	110,221,154	146,733,059
Addition during the year (through OCI)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	**386,203,636**	**275,982,482**
(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)	**386,203,636**	**275,982,482**
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)	**386,203,636**	**275,982,482**

* For details refer para 22 of Note No.-34-Other Explanatory Notes to Accounts.

NHPC 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	4,234,372	14,060,424
	iii) Surplus	2,784,608,075	2,744,371,577
9	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**2,788,842,447**	**2,758,432,001**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	2,784,608,075	2,744,371,577
	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	**2,784,608,075**	**2,744,371,577**
	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	**2,784,608,075**	**2,744,371,577**

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NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	6,992,359,402	7,176,424,314
C.O.(FDB)	320,308,624	307,068,682
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	1,755
RO-ITANAGAR	-	-
RO-SILIGURI	(1,125)	-
RO-CHANDIGARH	132,411	-
BAIRASIUL	(27,271,955)	(26,732,225)
RO-BANIKHET	110,142,043	94,287,101
LOKTAK	(3,483)	15,979
SALAL	-	-
TANAKPUR	-	5,000
CHAMERA-I	-	-
URI - I	(2,148)	-
RANGIT	-	5,578
CHAMERA-II	5,505	49,501
DULHASTI	59,077,660	-
DHAULIGANGA-I	(6,853)	(4,207)
TEESTA-V	-	3,432
CHAMERA-III	(8,818)	(17,918)
CHUTAK	(4,151)	4,409
TLDP-III	225,755	-
PARBATI -II	112,070	931,105
PARBATI-III	21,725	319
SEWA-II	(17,747,356)	(23,672,050)
URI - II	-	3,000
KISHANGANGA	400	4,773
NIMMO BAZGO	-	33,411
TLDP-IV	-	-
TEESTA-IV	3,943	-
SUBANSARI LOWER	34,960	(231)
DIBANG	14,500	-
TAWANG I & II	2,500	-
KOTLIBHEL 1A	-	83,174
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	(108,697)	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	149,134,849	153,963,528
CHEQUE COLLECTED ACCOUNT	(7,591,754)	(15,798,363)
COMMERCIAL - IUT	(4,501,189,610)	(4,245,487,410)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	629,700,323	450,047,734
CENTRALIZED VENDOR PAYMENT ACCOUNT	324,732,895	362,707,010
Total	**4,032,073,615**	**4,233,927,401**

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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings The table below summarises the maturity profile of the company's borrowings based on contractual payments (Undiscounted Cash Flows) :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

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NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	332,733	403,285
TOTAL	**332,733**	**403,285**
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	**366,318**	**456,172**
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	366,318	456,172

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) **Provision for Long term Benefits (Provided for on the basis of actuarial valuation)**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) **Provision For Committed Capital Expenditure**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) **Provision For Livelihood Assistance**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) **Provision-Others**		
As per last Balance Sheet		
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
TOTAL	-	-

Explanatory Note: -

* Information about Provisions are given in para 21 of Note 34-Other explanatory Notes to Accounts.

NOTE NO. 18 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items		
Net Deferred Tax Assets	-	-
TOTAL	-	-

Explanatory Note: -

1) Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-

2) Movement in Deferred Tax Liability/(Assets) are shown in Annexure to Note No-18

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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance Against Depreciation)	1,003,095,502	1,103,405,051
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	1,003,095,502	1,103,405,051
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)	11,928,314	11,278,833
Total outstanding dues of Creditors other than micro enterprises and small enterprises	86,441,113	54,553,041
TOTAL	98,369,427	65,831,874
Explanatory Note: - Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.		

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NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	69,389,628	4,097,085
Liability against capital works/supplies-MSME **	1,351,928	4,698,678
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	4,939,575	8,429,581
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	323,358	654,360
Other Payables-Payable to Others	26,350	159,750
TOTAL	**76,030,839**	**18,039,454**

* 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)	100,309,549	100,309,549
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	7,345,443	2,899,577
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	**107,654,992**	**103,209,126**

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NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) **Provision for Long term Benefits (Provided for on the basis of actuarial valuation)**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
ii) **Provision for Wage Revision *1**		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
Less: Advance paid	-	-
Closing Balance (Net of advance)	-	-
iii) **Provision for Performance Related Pay/Incentive**		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
iv) **Provision for Superannuation / Pension Fund**		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
v) **Provision For Wage Revision 3rd PRC**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
B. OTHERS		
i) **Provision For Tariff Adjustment**		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-
ii) **Provision For Committed Capital Expenditure**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) **Provision for Restoration expenses of Insured Assets**		
As per last Balance Sheet	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-

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iv) **Provision For Livelihood Assistance**		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) **Provision for exp in r/o arbitration award/ court cases**		
As per last Balance Sheet	638,776,889	616,776,889
Additions during the year	-	22,000,000
Amount used during the year	155,581,955	
Amount reversed during the year	64,747,859	
Closing Balance	**418,447,075**	**638,776,889**
vi) **Provision - Others**		
As per last Balance Sheet	6,411,000	20,540,474
Additions during the year	364,521	2,301,338
Amount used during the year	-	5,163,554
Amount reversed during the year	-	11,267,258
Closing Balance	**6,775,521**	**6,411,000**
TOTAL	**425,222,596**	**645,187,889**

Explanatory Note: -

Information about Provisions are given in para 21 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-

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NOTE NO. 24.1 REVENUE FROM CONTINUING OPERATIONS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I	**Operating Revenue**		
A	SALES		
	SALE OF POWER	4,493,528,974	4,242,784,129
	ADVANCE AGAINST DEPRECIATION -Written back during the year	100,309,549	100,309,549
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	34,763,773	60,569,724
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	23,639,377	16,818,878
	Sub - Total (A)	**4,535,435,373**	**4,265,705,076**
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)	**4,535,435,373**	**4,265,705,076**
F	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	52,664	380,279
	Sub-Total-II	52,664	380,279
	TOTAL (I+II)	**4,535,488,037**	**4,266,085,355**

Explanatory Note: -

1) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. Accordingly, stated amount has been included in sale of power in relevant year. **- For Corporate Office only**

2) Based on deliberations and subsequent developments in the course of hearing in CERC on the tariff proposal of all 4 units of Parbati-III Power Station, management expects that keeping in view the current water availability and pending commissioning of Parbati-II Project which is under construction, revenue of 4th Unit recognised on estimated basis may not be realisable. Accordingly, unbilled revenue recognised till 31.03.2017 has been reversed in the books during the year on account of change in estimates.' **- For Corporate Office only**

3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). **For Corporate Office only**

4) Tariff regulation notified by Central Electricity Regulatory Commission (CERC) vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution. **- For Corporate Office only**

5) Amount of earlier year sales arising out of finalisation of tariff included in Sales. **(For Corporate Office only)**

6) Due to non payment of dues by one of the beneficiaries, share of power allocated to them had been regulated till 31 August 2016 in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated.**(For Corporate Office only)**

7) Amount of sales not yet billed included in Sales.**(For Corporate Office only)**

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NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A)	**Interest Income**		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	78,145,575
	- Employee's Loans and Advances (Net of Rebate)	-	(41,287)
	- Interest from advance to contractors	-	-
	- Others	2,760,504	-
B)	**Dividend Income**		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	**Other Non Operating Income**		
	Late payment surcharge	79,090,533	94,704,184
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	-	-
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #1	65,102,345	80,072,711
	Material Issued to contractor		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Cost of material issued to contractors on recoverable basis	-	-
	(iii)Adjustment on account of material issued to contractor	-	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation (Net)	-	7,160
	Others	7,898,779	61,134,498
	Sub-total	**154,852,161**	**314,022,841**
	Add/(Less): C.O./Regional Office/PID Expenses	3,050,504	12,366,611
	Sub-total	**157,902,665**	**326,389,452**
	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	**157,902,665**	**326,389,452**

Explanatory Note: -

 # 1 Detail of Liability/Provisions not required written back

a)	Bad & Doubtful Employees Loans (*2 under Note 3.3)		
b)	Bad & Doubtful Advances to Contractor/ Supplier (*3 under Note 3.3)		
c)	Bad & Doubtful Loan to State Government (*4 under Note 3.3)		
d)	Bad & Doubtful Deposits (*1 under Note 3.3)		
e)	Bad & Doubtful Capital Advances(*1 under Note No. 5)		
f)	Bad & Doubtful Deposits(*2 under Note No. 5)		
g)	Diminution in value of stores and spares (*1 under Note 6)		
h)	Provision for credit impaired trade receivables (*1 under Note 7)		
i)	Bad & Doubtful Deposits (*1 under Note 10)		
j)	Provision for loan which have significant increase in credit risk (*2 under Note 10)		
k)	Provision for doubtful claims (*1 under Note No.11)		
l)	Provisions for Doubtful Deposits (*1 under Note No. 13)		
m)	Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)		
n)	Provisions for Doubtful Accrued Interest (*3 under Note No. 13)		
o)	Provision for project expenses awaiting write off sanction (*4 under Note No. 13)		
p)	Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)		
q)	Provision for Long Term Benefits (Sl.no-A (i) of Note No-17 & 22)		
r)	Provision for wage revision (Sl.no-A(ii) of Note No-22)		
s)	Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(iii) of Note No-22)		
y)	Provision for Superannuation/Pension Fund (Sl.no-A(iv) of Note No-22)		
u)	Provision for tariff adjustment (Sl. No B(i) under Note 22)		
v)	Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)		
w)	Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)		
x)	Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)		
y)	Write back of Project expenses provided for		
z)	Provision for 3rd PRC (Sl. No-A(v) of Note No.-22)		
aa)	Others	65,102,345	80,072,711
	TOTAL	**65,102,345**	**80,072,711**

2 Total carried forward to Statement of Profit & Loss includes ` ----- (Previous year ` --------) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ` ------- pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 25 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Water Usage Charges	-	-
Consumption of stores and spare parts	11,709,817	17,015,615
Purchase of Power -Power Trading (Net of Rebate)	-	-
Total carried forward to Statement of Profit & Loss	**11,709,817**	**17,015,615**

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	555,400,722	539,351,182
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	77,640,236	90,810,897
Staff welfare expenses	27,080,528	23,940,127
Leave Salary & Pension Contribution	-	-
Sub-total	**660,121,486**	**654,102,206**
Add/(Less): C.O./Regional Office Expenses	277,347,627	275,170,385
Sub-total	**937,469,113**	**929,272,591**
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**937,469,113**	**929,272,591**

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	33,942,895	26,438,987
ii) towards Employees Defined Contribution Superannuation Scheme	32,191,113	27,951,217

3 Employee benefits expense for the year includes Rs. ..... (Corresponding previous year Rs. .....) which is provided in the books of accounts towards expected hike in Employee Benefits based on notification of the Department of Public Enterprises, Government of India.

4 Total carried forward to Statement of Profit & Loss includes ` —— (Previous year ` ——) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ` —— pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 27 FINANCE COST

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	**Interest on Financial Liabilities at Amortized Cost :**		
	Bonds	-	-
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	-	-
B	**Other Borrowing Cost**		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liablities	80,067	112,488
	Sub-total	**80,067**	**112,488**
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)	**80,067**	**112,488**
	Add/(Less): C.O./Regional Office/PID Expenses	163,125	147,936
	TOTAL	**243,192**	**260,424**
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	**243,192**	**260,424**

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	562,477,093	558,677,601
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	5,739,770	7,725,527
Sub-total	**568,216,863**	**566,403,128**
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	**568,216,863**	**566,403,128**

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ` ---- (Previous year ` -------) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ` ------ pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B. REPAIRS & MAINTENANCE		
- Building	23,501,547	25,184,555
- Machinery	20,358,127	17,737,235
- Others	74,440,031	56,287,914
C. OTHER EXPENSES		
Rent & Hire Charges	12,104,442	9,900,840
Rates and taxes	5,864,055	4,016,869
Insurance	88,439,906	96,736,829
Security expenses	126,950,291	109,304,345
Electricity Charges	27,725,562	32,168,256
Travelling and Conveyance	5,180,337	4,623,266
Expenses on vehicles	4,642,640	3,844,652
Telephone, telex and Postage	3,705,659	5,982,335
Advertisement and publicity	858,337	1,214,525
Entertainment and hospitality expenses	47,310	37,800
Printing and stationery	1,490,677	693,773
Consultancy charges - Indigenous	803,316	688,086
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	88,500	75,075
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
Expenditure on land not belonging to company	-	-
Loss on Assets (Net)	361,284	489,309
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	26,463	18,261
Donation	-	-
CSR/ Sustainable Development	2,105,488	1,103,424
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	-
Interest to beneficiary states	-	502
Expenditure on Self Generated VER's/REC	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation (Net)	72,184	-
Training Expenses	4,312,771	6,780,030
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	6,501,996	7,569,269
Operational/Running Expenses of Kendriya Vidyalay	28,270,657	24,297,250
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	4,143,168	3,964,782
Operating Expenses of DG Set-Other than Residential	1,517,689	1,072,000
Other general expenses	8,364,553	8,037,128
Sub-total	**451,876,990**	**421,828,310**
Add/(Less): C.O./Regional Office/PID Expenses	33,647,891	41,323,364
Sub-total	**485,524,881**	**463,151,674**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
Sub-total (i)	**485,524,881**	**463,151,674**
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	15,839,915	15,806,334
Provision for interest against court/arbitration award	-	22,000,000
Others	-	-
Sub-total	**15,839,915**	**37,806,334**
Add/(Less): C.O./Regional Office/PID Expenses	-	2,359
Sub-total	**15,839,915**	**37,808,693**
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	**15,839,915**	**37,808,693**
Total carried forward to Statement of Profit & Loss (i+ii)	**501,364,796**	**500,960,367**

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Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

(Amount in ₹)

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
2 Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	15,839,915	15,806,334

(Amount in ₹)

3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	88,500	75,075
Reimbursement of expenses	-	-
Total Audit Expenses	**88,500**	**75,075**

4 Total carried forward to Statement of Profit & Loss includes ` —— (Previous year ` ——) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ` —— pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
Deferred Tax- *		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities for tariff period 2014-19.	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-

Explanatory Notes:-

i)

Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Accounting profit/loss before income tax	2,674,386,921	2,578,562,682
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of earlier years		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-

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NOTE NO. 31 Movement in Regulatory Deferral Account Balances (Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	-	-
b) Generation & Other exps.	-	-
c) Depreciation	-	-
d) Finance Cost	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd PRC	110,221,154	165,808,895
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(i)+(ii)+(iii)+(iv)	**110,221,154**	**165,808,895**
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)	**110,221,154**	**165,808,895**

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NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries, wages, allowances	-	-
	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)	-	-

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NOTE : 15.1 EQUITY SHARE CAPITAL (Amount in ₹)

PARTICULARS	As at 31st March, 2019		As at 31st March, 2018	
	Nos	Amount	Nos	Amount
a) Authorized Equity Share Capital (Par value per share Rs. 10)	-	-	-	-
b) No. of Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	-	-	-	-
c) **Changes in Equity Share Capital**				
Opening number of shares outstanding	-	-	-	-
Add: No. of shares/Share Capital issued/ subscribed during the year	-	-	-	-
Less: Reduction in no. of shares/Share Capital on account of buy back of shares.	214,285,714	2,142,857,140	-	-
Closing number of shares outstanding	(214,285,714)	(2,142,857,140)	-	-

d) The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time for them.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: NIL

f) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2019		As at 31st March, 2018	
	Nos	In (%)	Nos	In (%)
- President of India			7,643,406,901	74.50%
- LIC			906,183,502	8.83%

g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL

h) In preceding five financial years immediately preceding 31.3.2019, Company has not allotted any equity share as fully paid up pursuant to contract(s) without payment being received in cash/ not allotted any equity share as fully paid up by way of bonus share(s).

i) Terms of any securities convertible into equity shares issued along with the earliest date of conversion in descending order starting from the farthest such date:- NIL

j) Calls unpaid (showing aggregate value of calls unpaid by directors and officers) : NIL

k) Forfeited shares (amount originally paid up) :NIL

l) During the Financial Year 2016-17 the Company has completed buyback of 811347977 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 32.25 per equity share for an aggregate amount of Rs 2616.60 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

m) During the Financial Year 2018-19 the Company has completed buyback of 214285714 shares of Rs 10 each, from the shareholders on a proportionate basis by way of a tender offer at a price of Rs 28 per equity share for an aggregate amount of Rs 600 crores in accordance with the provisions of the Companies Act, 2013 and the SEBI regulations.

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Annexure to Note-18

Movement in Deferred Tax Liability

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Recoverable for tariff period upto 2009	Deferred Tax Adjustment against Deferred Tax Liabilities	Total
At 1st April 2018						
Charged/(Credited)						0
-to Profit or loss						0
-to OCI						0
At 31st March 2019	0	0	0	0	0	0
	0	0	0	0	0	0

Movement in Deferred Tax Assets

Particulars	Provision for doubtful debts, inventory and others	Provision for employee benefit schemes	Other Items	Total
At 1st April 2018				
Charged/(Credited)				0
-to Profit or loss				0
-to OCI				0
At 31st March 2019	0	0	0	0
	0	0	0	0

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CHAMERA-I 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		6,865,985		6,865,985
(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		-	**6,865,985**	-	**6,865,985**
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		16,637		(122,777)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		35,567		369,118
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	**52,204**	-	**246,341**
Total Financial Assets		-	**6,918,189**	-	**7,112,326**

		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		332,733		403,285
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		98,369,427		65,831,874
(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		76,030,839		18,039,454
Total Financial Liabilities			**174,732,999**		**84,274,613**

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B) FAIR VALUATION MEASUREMENT

(Amount In `)

(i) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair value are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the following three levels prescribed under Ind AS-113 "Fair Value Measurements"

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments and traded bonds that have quoted price. The fair value of all equity instruments including bonds which are traded in the recognised Stock Exchange and money markets are valued using the closing prices as at the reporting date.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This includes security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

		As at 31st March, 2019	As at 31st March, 2018
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount In `)

(b) Financial Assets/Liabilities measured at amortised cost for which Fair Value are disclosed:

Particulars		As at 31st March, 2019			As at 31st March, 2018		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(I) Trade Receivables	3.2		0			-	
(ii) Loans							
a) Employees	3.3		0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4		0			0	
c) Others	3.3			6,865,985			6,865,985
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)	3.4	0			0		
Total Financial Assets		0	0	6865985	0	0	6865985
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(II) Other Long Term Financial Liabilities	16.2			366,318			456172
Total Financial Liabilities		0	0	366318	0	0	456172

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(2)Financial Risk Management

(A) Financial risk factors

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances ,Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The company operates in a regulated environment. Tariff of the company is fixed by the Central Electricity Regulatory Commission (CERC) through Annual Fixed Charges (AFC) comprising the following five components:
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation In interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

Loans to Govt. of Arunanchal Pradesh : The Company has given loan to Govt. of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of MOU signed between the Company and Govt of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

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Financial instruments and cash deposits :-

The Company considers factors such as track record, size of the bank, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the banks with which the Company has also availed borrowings. The Company invests surplus cash in short term deposits with scheduled banks. The company has balances and deposits with banks which are well diversified across private and public sector banks with limited exposure with any single bank.

(i) Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as under:

Particulars	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)	6865985	6865985
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	16637	-122777
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	35567	369118
Total (A)	**6918189**	**7112326**
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)	6918189	7112326

(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	9615061	0	9615061
Changes in Loss Allowances	0	-7457261	0	-7457261
Balance as at 31.3.2019	0	2157800	0	2157800

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(C) Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of comm tted 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 borrow ngs 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	76,400,620	76,034,302	366,318	-	-
Trade Payables	20.2	98,369,427	98,369,427	-	-	-
Total Financial Liabilities		174,770,047	174,403,729	366,318	-	-

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	18,538,099	18,081,927	456,172	-	-
Trade Payables	20.2	65,831,874	65,831,874	-	-	-
Total Financial Liabilities		84,369,973	83,913,801	456,172	-	-

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(D) Market Risk:

The sensitivity analysis excludes the impact of movements in market variables on the carrying value of post-employment benefit obligation provisions and on the non-financial assets and liabilities. The sensitivity of the relevant item of the Statement of Profit and Loss is the effect of the assumed changes in the respective market risks. The Company's activities expose it to a variety of financial risks, including the effects of changes in interest rates.

(i) Interest rate risk and sensitivity

The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. Company's policy is to maintain most of its borrowings at fixed rate. Company's fixed rate borrowings are carried at amortised cost and are not subject to interest rate risk. Further the company refinance these debts as and when favourable terms are available. The company is also compensated for variability in floating rate through recovery by way of tariff adjustments under CERC tariff regulations.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:

Particulars	As at 31st March, 2019	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2018
	weighted average interest rate		weighted average interest rate	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Fixed Rate Borrowings (FC)				
Total		-		-

Interest Rate Sensitivity Analysis

Profit or loss is sensitive to higher/lower interest expense from borrowings as a result of change in interest rates. With all other variables held constant, the following table demonstrates the impact of borrowing cost on floating rate portion of loans and borrowings .

(Amount in ')

Particulars	Effect on Profit before Tax	
	As at 31st March, 2019	As at 31st March, 2018
Borrowing in FC-Interest rates-increased by ..... basis points (Previous year 2017-18 increased by 55 basis points)*		
Borrowing in FC-Interest rates-decreased by ..... basis points (Previous year 2017-18 decreased by 55 basis points)*		

However there is no impact on profit or loss for increase and decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Price Risk:

(a) Exposure

The company's exposure to price risk arises from investment in equity shares and debt instruments classified in the financial statements as Fair Value Through OCI. Company's investment in equity shares are listed in recognised stock exchange and are publicly traded in the stock exchanges. Company's investment in debt instruments comprise quoted Government Securities and Public Sector Bonds and are publicly traded in the market. The investment has been classified under non-current investment in Balance Sheet.

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and [illegible])

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	-	3,420,264
Net Exposure to foreign currency (liabilities)	**0**	**3420264**

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

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(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

Statement of Gearing Ratio		
Particulars	**As at 31st March, 2019**	**As at 31st March, 2018**
(a) Total Debt	-	-
(b) Total Capital	2,788,842,447	2,758,432,001
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes interest bearing loans and borrowings.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating .

2. Debt to net worth should not exceed 2:1.

3 Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable))

4. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the year the company has complied with the above loan covenants.

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Annexure to Note 2.1 & 2.4 as at 31.3.2019

1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Land Compensation (9999900636)	410101	7359
2	Land Compensation (9999900635)	410101	473524
3	Construction of pacca path and providing chain link fencing alosng the path of Thadi-1 to Thadi-2 (9999900634)	410101	641122
4	Elevator for Power House (9999900667)	410301	5058329
5	SEWAGE TREATMENT PLANT OF 10KLD (SET) (1820020012)	410321	680157
6	Elevator for Dam (9999900668)	410601	5709918
7	Construction of Shunt Reactor Foundation in Switchyard at CPS-1, Khairi (9999900536)	410705	25201967
8	HAND OPERATED HYDROSTATIC TEST PUMP UNIT, TANK CAPACITY - 12 LITRE (MIN), AMBIKA, AMPH-35 (8168650003)	410714	15859
9	HAND OPERATED HYDROSTATIC TEST PUMP UNIT, TANK CAPACITY - 12 LITRE (MIN), AMBIKA, AMPH-35 (8168650004)	410714	15859
10	30KV, 20KVA LIGHTNING ARRESTOR WITH DISCHARGE COUNTER - LA: ELPRO, COUNTER: AREVA MODEL NO. 9L14BNHO (4730050004)	410714	38940
11	30KV, 20KVA LIGHTNING ARRESTOR WITH DISCHARGE COUNTER - LA: ELPRO, COUNTER: AREVA MODEL NO. 9L14BNHO (4730050005)	410714	38940
12	30KV, 20KVA LIGHTNING ARRESTOR WITH DISCHARGE COUNTER - LA: ELPRO, COUNTER: AREVA MODEL NO. 9L14BNHO (4730050006)	410714	38940
13	CURRENT TRANSFORMER, 12000/5 A,MEASURING CLASS CT (5001060063)	410714	77179
14	CURRENT TRANSFORMER, 12000/5 A,MEASURING CLASS CT (5001060064)	410714	77179
15	CURRENT TRANSFORMER, 12000/5 A,MEASURING CLASS CT (5001060065)	410714	77179
16	CURRENT TRANSFORMER, 6000/5 A, PROTECTION CLASS CT (5001060048)	410714	77790
17	CURRENT TRANSFORMER, 6000/5 A, PROTECTION CLASS CT (5001060049)	410714	77790
18	CURRENT TRANSFORMER, 6000/5 A, PROTECTION CLASS CT (5001060050)	410714	77790
19	CURRENT TRANSFORMER, 6000/5 A, PROTECTION CLASS CT (5001060051)	410714	77790
20	CURRENT TRANSFORMER, 6000/5 A, PROTECTION CLASS CT (5001060052)	410714	77790
21	CURRENT TRANSFORMER, 6000/5 A, PROTECTION CLASS CT (5001060053)	410714	77790
22	CURRENT TRANSFORMER, 6000/2.5 A, PROTECTION CLASS CT (5001060054)	410714	78404
23	CURRENT TRANSFORMER, 6000/2.5 A, PROTECTION CLASS CT (5001060055)	410714	78404
24	CURRENT TRANSFORMER, 6000/2.5 A, PROTECTION CLASS CT (5001060056)	410714	78404
25	CURRENT TRANSFORMER, 12000/5 A,PROTECTION CLASS CT (5001060057)	410714	79629
26	CURRENT TRANSFORMER, 12000/5 A,PROTECTION CLASS CT (5001060058)	410714	79629
27	CURRENT TRANSFORMER, 12000/5 A,PROTECTION CLASS CT (5001060059)	410714	79629
28	CURRENT TRANSFORMER, 12000/5 A,PROTECTION CLASS CT (5001060060)	410714	79629
29	CURRENT TRANSFORMER, 12000/5 A,PROTECTION CLASS CT (5001060061)	410714	79629
30	CURRENT TRANSFORMER, 12000/5 A,PROTECTION CLASS CT (5001060062)	410714	79629
31	400 KV NUMERICAL LINE DISTANCE PROTECTION RELAY - MAKE-GE, MODEL - P443 91AB6M (4775200010)	410714	241900
32	400 KV NUMERICAL LINE DISTANCE PROTECTION RELAY - MAKE-GE, MODEL - P443 91AB6M (4775200011)	410714	241900
33	400 KV NUMERICAL LINE DISTANCE PROTECTION RELAY - MAKE-GE, MODEL - P443 91AB6M (4775200012)	410714	241900
34	CENTRIFUGAL BLOWER 50HP,CAPACITY-72000 MÃ³/HR-CALWIN MODEL CE-402 (3330010007)	410714	499140
35	SCREW COMPRESSOR UNIT CAP. 90CFM WORKING PR. 13KG/CM3 WITH AIR DRIER AND REC. - KIRLOSKAR/KES22-13 (471060002)	410714	627406
36	LP SCREW COMPRESSOR, CAPACITY-190 CFM AT 10 KG/CMÃ³ OR HIGHER. WORKING PRESS.-10KG/CMÃ³, ELGI/EG37-10 (471070003)	410714	708000
37	SUBMERSIBLE POTABLE DEWATERING PUMP,HEAD 25M,DSICH. 2500 LPM WITH 20M CABLE - KYLEM, BS-2670 (8201200041)	410714	1333800
38	SUBMERSIBLE PUMP 50 HP,MAKE- FLYGT & MODEL-B52201 (8201200039)	410714	1674660
39	LEVEL 3 SPARE FOR DIGITAL EXCITATION SYSTEM EX2100 OR LATEST MODEL (2003040487)	410714	1865226

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40	DIGITAL STATIC EXCITATION SYSTEM MODEL EX2100E GE MAKE (2003040486)	410714	23884973
41	DIGITAL STATIC EXCITATION SYSTEM MODEL EX2100E GE MAKE (2003040485)	410714	26927166
42	WHEEL LOADER 2.5M3 CAPACITY ALONG WITH INITIAL SPARES, CATERPILLAR950GC WHEEL LOADER (441000002)	411102	100000
43	LOADER CUM EXCAVATOR CAPACITY 1.0M3 X 0.24M3 OR MORE BACKHOE ATT.(HD) 4WD - BEML/BL9H (4X2) (435040001)	411102	2507006
44	TATA TIPPER, 4.5 CUM CAPACITY LPK912/27WB BSIV (9822020001)	411104	1411512
45	SUBMERSIBLE PUMP 2 HP, MAKE- BS , MODEL NO-- I42 (8201200040)	411112	20720
46	SUBMERSIBLE PUMP 10 HP WITH MOTOR, MAKE-KIRLOSKAR, MODEL-KOS-1040+ (8201200037)	411201	35392
47	MONOBLOCK PUMP 10 HP (8201150020)	411201	40432
48	SUBMERSIBLE PUMP 30 HP WITH MOTOR, MAKE-KIRLOSKAR, MODEL-KS8F3006 (8201200038)	411201	99344
49	STORAGE WATER HEATER 25 LTRS (9410011435)	411707	9231
50	STORAGE WATER HEATER 25 LTRS (9410011436)	411707	9231
51	STORAGE WATER HEATER 25 LTRS (9410011437)	411707	9231
52	STORAGE WATER HEATER 25 LTRS (9410011438)	411707	9231
53	STORAGE WATER HEATER 25 LTRS (9410011439)	411707	9231
54	STORAGE WATER HEATER 25 LTRS (9410011440)	411707	9231
55	STORAGE WATER HEATER 25 LTRS (9410011441)	411707	9231
56	STORAGE WATER HEATER 25 LTRS (9410011442)	411707	9231
57	STORAGE WATER HEATER 25 LTRS (9410011443)	411707	9231
58	STORAGE WATER HEATER 25 LTRS (9410011444)	411707	9231
59	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040571)	411801	61217
60	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040572)	411801	61217
61	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040573)	411801	61217
62	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040574)	411801	61217
63	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040575)	411801	61217
64	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040576)	411801	61217
65	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040577)	411801	61217
66	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040578)	411801	61217
67	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040579)	411801	61217
68	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040580)	411801	61217
69	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040581)	411801	61217
70	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040582)	411801	61217
71	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040583)	411801	61217
72	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040584)	411801	61217
73	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040585)	411801	61217
74	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040586)	411801	61217
75	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040587)	411801	61217
76	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040588)	411801	61217
77	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040589)	411801	61217
78	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040590)	411801	61217
79	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040591)	411801	61217
80	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040592)	411801	61217

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81	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040593)	411801	61217
82	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040594)	411801	61217
83	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040595)	411801	61217
84	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040596)	411801	61217
85	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040597)	411801	61217
86	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040598)	411801	61217
87	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040599)	411801	61217
88	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040600)	411801	61217
89	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040601)	411801	61217
90	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040602)	411801	61217
91	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040603)	411801	61217
92	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040604)	411801	61217
93	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040605)	411801	61217
94	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040606)	411801	61217
95	MICROTOWER BUSINESS PC MAKE: HP, MODEL: 280 G3 (6301040607)	411801	61217
96	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100121)	411803	16874
97	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100122)	411803	16874
98	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100123)	411803	16874
99	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100124)	411803	16874
100	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100125)	411803	16874
101	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100126)	411803	16874
102	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100127)	411803	16874
103	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100128)	411803	16874
104	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100129)	411803	16874
105	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100130)	411803	16874
106	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100131)	411803	16874
107	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100132)	411803	16874
108	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100133)	411803	16874
109	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100134)	411803	16874
110	LASERJET PRINTER SIZE A4 PRINT,SCAN,COPY 30PPM - BROTHER/DCP-L2541DW (6305100135)	411803	16874
111	KEY PHONE - (KTS) (6110150638)	411903	7499
112	KEY PHONE - (KTS) (6110150639)	411903	7499
113	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11 (6110170024)	411903	7500
114	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11 (6110170025)	411903	7500
115	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11 (6110170026)	411903	7500
116	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11 (6110170027)	411903	7500
117	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11 (6110170028)	411903	7500
118	FIXED CELLULAR TERMINAL (FCT) MAKE MATRIX MODEL SIMADO GFX - 11 (6110170029)	411903	7500
119	MATRIX ETERNITY GENX12SAC IP EPABX SYSTEM (64 EXT.), MAKE: MATRIXMODEL: ETERNITY GENX12SAC (6110090032)	411903	127735
120	LENOVO K6 POWER 32 GB (6301040608) (9999900657)	411904	8500

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121	LENOVO K6 POWER 32 GB (6301040609) (9999900658)	411904	8500
122	MOBILE PHONE - MAKE:- HONOR, MODEL:- A7 (6110170030) (9999900659)	411904	9899
123	SAMSUNG GALAXY A8 PLUS (6110170023) (9999900656)	411904	32850
124	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100194)	412008	39403
125	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100195)	412008	39403
126	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100196)	412008	39403
127	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100197)	412008	39403
128	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100198)	412008	39403
129	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100199)	412008	39403
130	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100200)	412008	39403
131	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100201)	412008	39403
132	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100202)	412008	39403
133	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100203)	412008	39403
134	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100204)	412008	39403
135	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100205)	412008	39403
136	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100206)	412008	39403
137	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100207)	412008	39403
138	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100208)	412008	39403
139	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100209)	412008	39403
140	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100210)	412008	39403
141	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100211)	412008	39403
142	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100212)	412008	39403
143	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100213)	412008	39403
144	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100214)	412008	39403
145	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100215)	412008	39403
146	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100216)	412008	39403
147	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100217)	412008	39403
148	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100218)	412008	39403
149	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100219)	412008	39403
150	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100220)	412008	39403
151	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100221)	412008	39403
152	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100222)	412008	39403
153	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100223)	412008	39403
154	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100224)	412008	39403
155	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100225)	412008	39403
156	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100226)	412008	39403
157	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100227)	412008	39403
158	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100228)	412008	39403
159	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100229)	412008	39403
160	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100230)	412008	39403

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161	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100231)	412008	39403
162	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100232)	412008	39403
163	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100233)	412008	39403
164	SPLIT AC 1.5TON - MAKE- HITACHI MODEL NO-- RSC318HBDG (3312100234)	412008	39403
165	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040018)	412501	22000
166	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040019)	412501	22000
167	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040020)	412501	22000
168	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040021)	412501	22000
169	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040022)	412501	22000
170	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040023)	412501	22000
171	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040024)	412501	22000
172	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040025)	412501	22000
173	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040026)	412501	22000
174	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040027)	412501	22000
175	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040028)	412501	22000
176	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040029)	412501	22000
177	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040030)	412501	22000
178	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040031)	412501	22000
179	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040032)	412501	22000
180	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040033)	412501	22000
181	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040034)	412501	22000
182	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040035)	412501	22000
183	SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F (6108040036)	412501	22000
184	SONY TV 50 INCHES, MAKE:SONY MODEL: 50W662F (6108030086)	412501	64000
185	DGPS FOR HYDROGRAPHIC SURVEY,HEMISPHERE & GNSS/A101 SMART ANTENNA (8115100006)	412502	223138
186	DIG. WATER LEVEL SENSOR(NCR)WITH DATA LOGGER &ACCE,ENDRESS+HAUSER&FMR60-AAACCDGAA4GGJ+AA (8104070002)	412502	267749
187	DIG. WATER LEVEL SENSOR(NCR)WITH DATA LOGGER &ACCE,ENDRESS+HAUSER&FMR60-AAACCDGAA4GGJ+AA,CHINO/KR2S (8104070001)	412502	446248
188	TRL MEASUREMENT SYSTEM WITH MONITORING SOFTWARE AND COMM. ACC.,ENDRESS+HAUSER FMR60-AAACCDGAA4GGJ+AA (8201800021)	412502	583016
189	HYDROGRAPHIC SURVEY SOFTWARE,HYPACK MAX (6325100108)	412502	674016
190	XY CO-ORDINATOR (AUTOMATIC PENDULAM READ OUT UNIT), MAKE-ITM SOIL UK/C1-5.1 (8104030003)	412502	1153450
191	XY CO-ORDINATOR (AUTOMATIC PENDULAM READ OUT UNIT), MAKE-ITM SOIL UK/C1-5.1 (8104030004)	412502	1153450
192	XY CO-ORDINATOR (AUTOMATIC PENDULAM READ OUT UNIT), MAKE-ITM SOIL UK/C1-5.1 (8104030005)	412502	1153450
193	XY CO-ORDINATOR (AUTOMATIC PENDULAM READ OUT UNIT), MAKE-ITM SOIL UK/C1-5.1 (8104030006)	412502	1153450
194	WALL SUPPORTING ALUMINIUM LADDER SIZE-10 (5600100008)	412503	6000
195	WALL SUPPORTING ALUMINIUM LADDER SIZE-10 (5600100009)	412503	6000
196	WALL SUPPORTING ALUMINIUM LADDER SIZE-10 (5600100010)	412503	6000
197	WALL SUPPORTING ALUMINIUM LADDER SIZE-10 (5600100011)	412503	6000
198	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM AT TOP, 8 FEET (5601000028)	412503	9712
199	ALUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM AT TOP, 8 FEET (5601000029)	412503	9712
200	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY)-SUPREMEX - SE-T-MF-C-(3510080028)	412503	10030

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201	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY) -SUPREMEX - SE-T-MF-C- (3510080029)	412503	10030
202	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY) -SUPREMEX - SE-T-MF-C- (3510080030)	412503	10030
203	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY) -SUPREMEX - SE-T-MF-C- (3510080031)	412503	10030
204	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY) -SUPREMEX - SE-T-MF-C- (3510080032)	412503	10030
205	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY) -SUPREMEX - SE-T-MF-C- (3510080033)	412503	10030
206	MECHANICAL FOAM TYPE TROLLEY MOUNTED FIRE EXTINGUISHER (50 LTRS. CAPACITY) -SUPREMEX - SE-T-MF-C- (3510080034)	412503	10030
207	WALL SUPPORTING ALUMINIUM LADDER SIZE-20 (5600100012)	412503	10337
208	WALL SUPPORTING ALUMINIUM LADDER SIZE-20 (5600100013)	412503	10337
209	WALL SUPPORTING ALUMINIUM LADDER SIZE-20 (5600100014)	412503	10337
210	WALL SUPPORTING ALUMINIUM LADDER SIZE-20 (5600100015)	412503	10337
211	PORTABLE WELDING MACHINE, POWER VOLTAGE : 180-380V FREQUENCY: 50 HZ, ELECTRA & MINI 200 (8701200001)	412503	16279
212	E-BILLING MACHINE- WEP BP2100 (8121030011)	412503	27500
213	WATER COOLER MODEL 40/80 (OLD ID 9410011430) (9999900531)	412503	33800
214	WATER COOLER MODEL 40/80 (OLD ID 9410011431) (9999900532)	412503	33800
215	WATER COOLER MODEL 40/80 (OLD ID 9410011432) (9999900533)	412503	33800
216	WATER COOLER MODEL 40/80 (OLD ID 9410011433) (9999900534)	412503	33800
217	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR (9410011459)	412503	91450
218	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR (9410011460)	412503	91450
219	WATER DISTILLATION PLANT (CAPACITY-20 LPH), MAKE- MASS BIOMEDICALS PVT. LTD./ MODEL- DF-WDP-04 (8210300005)	412503	105994
220	WATER DISTILLATION PLANT (CAPACITY-20 LPH), MAKE- MASS BIOMEDICALS PVT. LTD./ MODEL- DF-WDP-04 (8210300006)	412503	105994
221	PTZ CAMERA 30X, MAKE:ZIVIF(ICATCH) MODEL: SS-PTZ-IP30X (3560400015)	412503	115000
222	PTZ CAMERA 30X, MAKE:ZIVIF(ICATCH) MODEL: SS-PTZ-IP30X (3560400016)	412503	115000
223	PTZ CAMERA 30X, MAKE:ZIVIF(ICATCH) MODEL: SS-PTZ-IP30X (3560400017)	412503	115000
224	500LPH AUTOMATIC WATER FP WITH UF, UV, BACKWASH & DOSING SYS.240V AC, AQUA FILTRATION, ASTERO-33 (9410011434)	412503	137470
225	GSM BASE SIREN 3.25 KM RANGE,2800 RPM,230V AC COMPLETE WITH PANEL, MAKE: KHERAJ, MODEL NO.:HDT 325 (6115020011)	412503	175820
226	GSM BASE SIREN 3.25 KM RANGE,2800 RPM,230V AC COMPLETE WITH PANEL, MAKE: KHERAJ, MODEL NO.:HDT 325 (6115020012)	412503	175820
227	POWER HACKSAW CUTTING MACHINE, MAKE: QUALITY MAKE TOOL CORP. & MODEL- QMT8 (8560150003)	412503	206645
228	AHUJA MIC STAND DGN (6107070085)	412801	1100
229	AHUJA MIC STAND DGN (6107070086)	412801	1100
230	AHUJA MIC STAND DGN (6107070087)	412801	1100
231	Tata Sky Set Top Box Primary (9999900641)	412801	1399
232	Tata Sky Set Top Box Primary (9999900642)	412801	1399
233	Tata Sky Set Top Box Primary (9999900643)	412801	1399
234	Tata Sky Set Top Box Primary (9999900644)	412801	1399
235	Tata Sky Set Top Box Primary (9999900645)	412801	1399

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236	Tata Sky Set Top Box Primary (9999900646)	412801	1399
237	Tata Sky Set Top Box Primary (9999900647)	412801	1399
238	Tata Sky Set Top Box Primary (9999900648)	412801	1399
239	Tata Sky Set Top Box Primary (9999900649)	412801	1399
240	Tata Sky Set Top Box Primary (9999900650)	412801	1399
241	Tata Sky Set Top Box Primary (9999900651)	412801	1399
242	Tata Sky Set Top Box Primary (9999900652)	412801	1399
243	GAS BHATTI BIG WITH REGULATOR. (9401010030)	412801	1551
244	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190078)	412801	1770
245	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190079)	412801	1770
246	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190080)	412801	1770
247	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190081)	412801	1770
248	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190082)	412801	1770
249	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190083)	412801	1770
250	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190084)	412801	1770
251	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190085)	412801	1770
252	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190086)	412801	1770
253	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190087)	412801	1770
254	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190088)	412801	1770
255	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190089)	412801	1770
256	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190090)	412801	1770
257	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190091)	412801	1770
258	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190092)	412801	1770
259	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190093)	412801	1770
260	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190094)	412801	1770
261	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190095)	412801	1770
262	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190096)	412801	1770
263	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N (6309190097)	412801	1770
264	MICROPHONE MODEL-AUD-101 XLR (6107070077)	412801	1850
265	MICROPHONE MODEL-AUD-101 XLR (6107070078)	412801	1850
266	MICROPHONE MODEL-AUD-101 XLR (6107070079)	412801	1850
267	MICROPHONE MODEL-AUD-101 XLR (6107070080)	412801	1850
268	MICROPHONE MODEL-AUD-101 XLR (6107070081)	412801	1850
269	GAS BHATTI BIG WITH REGULATOR. (9999900682)	412801	2100
270	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050449)	412801	2200
271	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050450)	412801	2200
272	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050451)	412801	2200
273	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050452)	412801	2200
274	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050453)	412801	2200
275	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050454)	412801	2200

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276	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050455)	412801	2200
277	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050456)	412801	2200
278	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050457)	412801	2200
279	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050458)	412801	2200
280	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050459)	412801	2200
281	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050460)	412801	2200
282	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050461)	412801	2200
283	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050462)	412801	2200
284	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050463)	412801	2200
285	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050464)	412801	2200
286	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050465)	412801	2200
287	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050466)	412801	2200
288	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050467)	412801	2200
289	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050468)	412801	2200
290	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050469)	412801	2200
291	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050470)	412801	2200
292	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050471)	412801	2200
293	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050472)	412801	2200
294	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050473)	412801	2200
295	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050474)	412801	2200
296	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050475)	412801	2200
297	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050476)	412801	2200
298	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050477)	412801	2200
299	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050478)	412801	2200
300	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050479)	412801	2200

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301	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050480)	412801	2200
302	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050481)	412801	2200
303	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050482)	412801	2200
304	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050483)	412801	2200
305	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050484)	412801	2200
306	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050485)	412801	2200
307	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050486)	412801	2200
308	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050487)	412801	2200
309	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050488)	412801	2200
310	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050489)	412801	2200
311	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050490)	412801	2200
312	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050491)	412801	2200
313	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050492)	412801	2200
314	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050493)	412801	2200
315	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050494)	412801	2200
316	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050495)	412801	2200
317	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050496)	412801	2200
318	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050497)	412801	2200
319	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050498)	412801	2200
320	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050499)	412801	2200
321	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050500)	412801	2200
322	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050501)	412801	2200
323	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050502)	412801	2200
324	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050503)	412801	2200
325	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050504)	412801	2200
326	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050505)	412801	2200
327	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050506)	412801	2200
328	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050507)	412801	2200

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329	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050508)	412801	2200
330	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050509)	412801	2200
331	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050510)	412801	2200
332	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050511)	412801	2200
333	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050512)	412801	2200
334	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050513)	412801	2200
335	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050514)	412801	2200
336	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050515)	412801	2200
337	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050516)	412801	2200
338	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050517)	412801	2200
339	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050518)	412801	2200
340	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050519)	412801	2200
341	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050520)	412801	2200
342	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050521)	412801	2200
343	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050522)	412801	2200
344	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES (3510050523)	412801	2200
345	Tata Sky Set Top Box Primary (9999900638)	412801	2200
346	Tata Sky Set Top Box Primary (9999900639)	412801	2200
347	Tata Sky Set Top Box Primary (9999900640)	412801	2200
348	Tata Sky Set Top Box Primary (9999900637)	412801	2201
349	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080001)	412801	2655
350	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080002)	412801	2655
351	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080003)	412801	2655
352	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080004)	412801	2655
353	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080005)	412801	2655
354	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080006)	412801	2655
355	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080007)	412801	2655
356	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080008)	412801	2655
357	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080009)	412801	2655
358	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080010)	412801	2655
359	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080011)	412801	2655
360	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080012)	412801	2655

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361	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080013)	412801	2655
362	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080014)	412801	2655
363	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080015)	412801	2655
364	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080016)	412801	2655
365	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080017)	412801	2655
366	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080018)	412801	2655
367	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080019)	412801	2655
368	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE, CAPACITY 9 LTRS. (3510080020)	412801	2655
369	ANGEL GRINDER - MAKE- BOSCHMODEL NO-GWS 6-125 (8530020005)	412801	2988
370	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600172)	412801	3540
371	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600173)	412801	3540
372	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600174)	412801	3540
373	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600175)	412801	3540
374	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600176)	412801	3540
375	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600177)	412801	3540
376	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600178)	412801	3540
377	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600179)	412801	3540
378	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600180)	412801	3540
379	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600181)	412801	3540
380	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600182)	412801	3540
381	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600183)	412801	3540
382	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600184)	412801	3540
383	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600185)	412801	3540
384	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600186)	412801	3540
385	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600187)	412801	3540
386	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600188)	412801	3540
387	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600189)	412801	3540
388	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600190)	412801	3540
389	FIBRE OPTIC - UTP MEDIA CONVERTER (GIGABIT SM-SC) WITH CONNECTOR (6309600191)	412801	3540
390	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010016) (9999900630)	412801	3699
391	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET(560010017) (9999900631)	412801	3699
392	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010018) (9999900632)	412801	3699
393	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010019) (9999900633)	412801	3699
394	DRAGON LIGHT WITH CHARGER (5940010019)	412801	3749
395	DRAGON LIGHT WITH CHARGER (5940010020)	412801	3749
396	DRAGON LIGHT WITH CHARGER (5940010021)	412801	3749
397	DRAGON LIGHT WITH CHARGER (5940010022)	412801	3749
398	DRAGON LIGHT WITH CHARGER (5940010023)	412801	3749

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399	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:MARATHON (9999900680)	412801	3900
400	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:MARATHON (9999900681)	412801	3900
401	OPTICAL POWER METER (5205010026)	412801	4484
402	OPTICAL POWER METER (5205010027)	412801	4484
403	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:MARATHON (9401100139)	412801	4500
404	PA DESKTOP MICROPHONE WIRELESS AWM-630VGAWM-490V1 MAKE AHUJA (6107070082)	412801	4501
405	PA DESKTOP MICROPHONE WIRELESS AWM-630VGAWM-490V1 MAKE AHUJA (6107070083)	412801	4501
406	PA DESKTOP MICROPHONE WIRELESS AWM-630VGAWM-490V1 MAKE AHUJA (6107070084)	412801	4501
407	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011445)	412801	4989
408	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011446)	412801	4989
409	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011447)	412801	4989
410	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011448)	412801	4989
411	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011449)	412801	4989
412	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011450)	412801	4989
413	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011451)	412801	4989
414	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011452)	412801	4989
415	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011453)	412801	4989
416	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011454)	412801	4989
417	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011455)	412801	4989
418	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011456)	412801	4989
419	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI (9410011457)	412801	4989
420	DOUBLE ROD HEAT PILLAR , 1500	412801	4989
	Total		342650823

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1.2 Addition on account of others (Transfer in from Subsidiary companies)

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number	Accumulated Depreciation till 31.03.2015	Block Addition at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
	Total		0					

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
					e.g. 100 , 101			
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.1 Deductions on account of Others (Sale/Disposal/Write off)

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
1	Power house building at Khairi 410301(9902010045)	410301	1100450	824706	275744
2	DAM(2003040417)	410601	1241658	930531	311127
3	POWER TUNNELS AND PIPELINES(4899900001)	410604	41847724	24187500	17660224
4	TAILRACE TUNNELS(20030300111)	410607	35024111	20243530	14780581
5	MAIN GENERATING EQUIPMENT 410701(2003040415)	410701	550246	412369	137877
6	CONTROL, METERING AND PROTECTION SYSTEM 410711(20010400011	410711	1343592	1006923	336669
7	AUXILIARY AND ANCILLARY SYSTEMS 410712(5201010031)	410712	153707	115192	38515
8	3 X 400 Sqr.mm 11 KV Al xlpe insulated cable 1 No - 205 mtrs.(4004200002)	410801	139316	115012	24304
9	Insulators conductor & hardware items - Gandhiar -(4325010054)	410801	53352	44044	9308
10	Mounting structure for 33/11KV Sub station for CTS/PTS for Gandhar(9901010021)	410801	159374	131570	27804

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11	FLYGT make subersible pump model BS-2201 011 HT, 50 HP/37KW, 3 phase 2970 RPM, with 10 mtrs long ca(8201640009)	411112	888160	843752	44408
12	FLYGT make subersible pump model BS-2201 011 HT, 50 HP/37KW, 3 phase 2970 RPM, with 10 mtrs long ca(8201640010)	411112	888160	843752	44408
13	Maruti Gypsy -3416(9802020006)	411502	292749	263474	29275
14	Maruti Gypsy HP-47/532 -,(9802020012)	411502	270277	243249	27028
15	Volta's crystal air conditioner (Model-1501)(3312010021)	412008	12978	12977	1
16	Air Conditioner 1.5 ton Split type with LCD R.Control(3312100022)	412008	31000	30999	1
17	Air conditioner Split Type 1.5 ton capacity(3312100040)	412008	46900	46899	1
18	Air conditioner Split Type 1.5 ton capacity(3312100042)	412008	46900	46899	1
19	Split type AC 1.5 ton(3312100076)	412008	31500	24378	7122
20	Desert Cooler(3320020062)	412011	5578	5577	1
21	Desert cooler(3320020063)	412011	6670	6669	1
22	Desert cooler(3320020074)	412011	6670	6669	1
23	Desert cooler(3320020075)	412011	6670	6669	1
24	Deep Freezer 400 Lts(9410010001)	412011	31185	11666	19519
25	Deep Freezer 400 Lts(9410010002)	412011	31185	11666	19519
26	Deep Freezer 400 Lts(9410010004)	412011	31185	11666	19519
27	Refrigerators 200 ltrs(9410010057)	412011	9300	4607	4693
28	Volta's water cooler(9410010288)	412011	28232	13325	14907
29	Volta's water cooler(9410010291)	412011	28232	13325	14907
30	Water cooler USHA(9410010304)	412011	8076	8075	1
31	Water cooler USHA(9410010305)	412011	8076	8075	1
32	Hooter single phase(6115010003)	412020	11960	5019	6941
33	Electrical Coconut Tree(8900040006)	412020	29250	11544	17706
34	Electrical Coconut Tree(8900040007)	412020	29250	11544	17706
35	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1901010340)	412201	12005	12005	0
36	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1901010341)	412201	12005	12005	0
37	MS OFFICE PROFESSIONAL PLUS 2010 OPR LATEST SGNL OLP LICENCE(1901010342)	412201	16489	16489	0
38	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1901010344)	412201	12005	12005	0
39	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1903010378)	412201	12005	12005	0
40	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1903010379)	412201	12005	12005	0
41	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1905100013)	412201	12005	12005	0
42	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1907010124)	412201	12005	12005	0
43	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1907010125)	412201	12005	12005	0
44	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(1907010126)	412201	12005	12005	0
45	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(2022030002)	412201	12005	12005	0
46	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(3335010712)	412201	12005	12005	0
47	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(4501250007)	412201	12005	12005	0
48	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(4740030019)	412201	12005	12005	0
49	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6108160010)	412201	12005	12005	0
50	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6110150410)	412201	12005	12005	0
51	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6110150411)	412201	12005	12005	0
52	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6110150412)	412201	12005	12005	0
53	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6110150413)	412201	12005	12005	0
54	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6301140082)	412201	12005	12005	0
55	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309190071)	412201	12005	12005	0

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56	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900092)	412201	12005	12005	0
57	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900093)	412201	12005	12005	0
58	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900095)	412201	12005	12005	0
59	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900096)	412201	12005	12005	0
60	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900097)	412201	12005	12005	0
61	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900098)	412201	12005	12005	0
62	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900099)	412201	12005	12005	0
63	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900100)	412201	12005	12005	0
64	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900101)	412201	12005	12005	0
65	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900102)	412201	12005	12005	0
66	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900108)	412201	12005	12005	0
67	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6309900119)	412201	12005	12005	0
68	Autocad(6325100001)	412201	100837	100837	0
69	Autocad(6325100002)	412201	100837	100837	0
70	Autocad(6325100003)	412201	100837	100837	0
71	Intangible Assets (Computer software)(6325100013)	412201	696815	696815	0
72	Intangible Assets (Computer software) (Operating software FXS - 113 - 8848 - 1 No - Rs. 208000, Pow(6325100014)	412201	215956	215956	0
73	Intangible Assets (Computer software) (Software of microsoft visual basic - 1 No - Rs. 26730 , Soft(6325100015)	412201	81950	81950	0
74	MS office 2007-License Standard(6325100021)	412201	11499	11499	0
75	MS office 2007-License Standard(6325100022)	412201	11499	11499	0
76	MS office 2007-License Standard(6325100023)	412201	11499	11499	0
77	MS office 2007-License Standard(6325100024)	412201	11499	11499	0
78	MS office 2007-License Standard(6325100025)	412201	11499	11499	0
79	MS office 2007-License Standard(6325100026)	412201	11499	11499	0
80	MS office 2007-License Standard(6325100027)	412201	11499	11499	0
81	MS office 2007-License Standard(6325100028)	412201	11499	11499	0
82	MS office 2007-License Standard(6325100029)	412201	11499	11499	0
83	MS office 2007-License Standard(6325100030)	412201	11499	11499	0
84	MS office 2007-License Standard(6325100031)	412201	11499	11499	0
85	MS office 2007-License Standard(6325100032)	412201	11499	11499	0
86	MS office 2007-License Standard(6325100033)	412201	11499	11499	0
87	MS office 2007-License Standard(6325100034)	412201	11499	11499	0
88	MS office 2007-License Standard(6325100035)	412201	11499	11499	0
89	MS office 2007-License Standard(6325100036)	412201	11499	11499	0
90	MS office 2007-License Standard(6325100037)	412201	11499	11499	0
91	MS office 2007-License Standard(6325100038)	412201	11499	11499	0
92	MS office 2007-License Standard(6325100039)	412201	11499	11499	0
93	MS office 2007-License Standard(6325100040)	412201	11499	11499	0
94	MS office 2007-License Standard(6325100041)	412201	11499	11499	0
95	MS office 2007-License Standard(6325100042)	412201	11499	11499	0
96	MS office 2007-License Standard(6325100043)	412201	11499	11499	0
97	MS office 2007-License Standard(6325100044)	412201	11499	11499	0
98	MS office 2007- License Professional(6325100045)	412201	14945	14945	0
99	MS office 2007- Media Professional(6325100046)	412201	1404	1404	0
100	MS office 2007-Media Standard(6325100047)	412201	1404	1404	0
101	MS OFFICE STD 2010 OR LATEST SNGL OLP LISCENCE(6325100048)	412201	12005	12005	0
102	MS OFFICE STD 2010 OR LATEST SNGL OLP LISCENCE(6325100049)	412201	12005	12005	0
103	MS OFFICE STD 2010 OR LATEST SNGL OLP LISCENCE(6325100050)	412201	12005	12005	0
104	MS OFFICE STD 2010 OR LATEST SNGL OLP LISCENCE(6325100051)	412201	12005	12005	0
105	MS OFFICE STD 2010 OR LATEST SNGL OLP LISCENCE(6325100052)	412201	12005	12005	0
106	MS OFFICE STD 2010 OR LATEST SNGL OLP LISCENCE(6325100053)	412201	12005	12005	0
107	MS OFFICE STD 2010 OR LATEST SN(6325100054)	412201	12005	12005	0
108	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(6325250011)	412201	12005	12005	0
109	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(7775020004)	412201	12005	12005	0
110	Ethernet Based Automatic Reader(8101020003)	412201	879722	879722	0

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111	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9101050034)	412201	12005	12005	0
112	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9401100069)	412201	12005	12005	0
113	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9401100070)	412201	12005	12005	0
114	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9410011029)	412201	12005	12005	0
115	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9410011059)	412201	12005	12005	0
116	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9410300173)	412201	12005	12005	0
117	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9507020003)	412201	12005	12005	0
118	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9515300085)	412201	12005	12005	0
119	MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE(9515300086)	412201	12005	12005	0
120	MS OFFICE 2010 HOME AND BUSINESS FPP DVD 1 USER(99999002232)	412201	9860	0	9860
121	6Ways LT Distribution Board, along with metering instruments, & accessories(4790010014)	412503	67600	30018	37582
122	Jindal Make Natural Oil Cooled Copper Wound Rectifier (S.No 37) ('JEMC' Jindal make natural oil coo(5201030001)	412503	47029	41980	5049
123	Jindal Make Natural Oil Cooled Copper Wound Rectifier (S.No 38) ('JEMC' Jindal make natural oil co(5201030002)	412503	47029	41980	5049
124	Emergency light with D/T(5901900018)	412503	7670	7669	1
125	Emergency light with D/T(5901900019)	412503	7670	7669	1
126	Emergency light with D/T(5901900020)	412503	7670	7669	1
127	Dragon light with Charger(5940300008)	412503	7904	7903	1
128	Dragon light with Charger(5940300010)	412503	7904	7903	1
129	Magnetic White Board (4*5 Feet) ceramic coated(9101240065)	412503	8250	8249	1
130	Godrej Computer table Model C-3 1 pc(1903050035)	412801	4869	4868	1
131	Washing Machine Trolley(1909300020)	412801	980	979	1
132	Heat convector Blow Hot(3330200080)	412801	1125	1124	1
133	Heat convector Blow Hot(3330200081)	412801	1125	1124	1
134	Ceilng fan 48" (1200 mm)double ball bearing)(3335010477)	412801	1494	1493	1
135	Ceilng fan 48" (1200 mm)double ball bearing)(3335010478)	412801	1494	1493	1
136	Ceiling fan 48" (1200 mm)double ball bearing)(3335010479)	412801	1494	1493	1
137	Ceiling fan 48" (1200 mm)double ball bearing)(3335010497)	412801	1494	1493	1
138	Ceiling fan 48" (1200 mm)double ball bearing)(3335010498)	412801	1494	1493	1
139	Ceiling fan 48" (1200 mm)double ball bearing)(3335010499)	412801	1494	1493	1
140	Ceiling fan 48" (1200 mm)double ball bearing)(3335010500)	412801	1494	1493	1
141	Exhaust FAN(3340040118)	412801	2038	2037	1
142	Exhaust FAN(3340040119)	412801	2038	2037	1
143	Exhaust FAN(3340040120)	412801	2038	2037	1
144	Exhaust FAN(3340040121)	412801	2038	2037	1
145	Exhaust FAN(3340040141)	412801	2038	2037	1
146	Exhaust FAN(3340040142)	412801	2038	2037	1
147	Exhaust FAN(3340040143)	412801	2038	2037	1
148	Exhaust FAN(3340040144)	412801	2038	2037	1
149	Exhaust FAN(3340040148)	412801	2038	2037	1
150	Exhaust FAN(3340040159)	412801	2038	2037	1
151	Exhaust FAN(3340040160)	412801	2038	2037	1
152	Exhaust FAN(3340040161)	412801	2038	2037	1
153	Exhaust FAN(3340040162)	412801	2038	2037	1
154	Exhaust FAN(3340040163)	412801	2038	2037	1
155	Exhaust FAN(3340040164)	412801	2038	2037	1
156	Exhaust FAN(3340040165)	412801	2038	2037	1
157	Exhaust FAN(3340040166)	412801	2038	2037	1
158	Exhaust FAN(3340040167)	412801	2038	2037	1
159	Exhaust FAN(3340040168)	412801	2038	2037	1
160	Exhaust FAN(3340040175)	412801	2038	2037	1

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161	Exhaust FAN(3340040182)	412801	2038	2037	1
162	Exhaust FAN(3340040183)	412801	2038	2037	1
163	Exhaust FAN(3340040184)	412801	2038	2037	1
164	Exhaust FAN(3340040185)	412801	2038	2037	1
165	Exhaust FAN(3340040200)	412801	2038	2037	1
166	Exhaust FAN(3340040214)	412801	2038	2037	1
167	Exhaust FAN(3340040215)	412801	2038	2037	1
168	Exhaust FAN(3340040216)	412801	2038	2037	1
169	Exhaust FAN(3340040217)	412801	2038	2037	1
170	Exhaust FAN(3340040218)	412801	2038	2037	1
171	Exhaust FAN(3340040219)	412801	2038	2037	1
172	Exhaust FAN(3340040224)	412801	2038	2037	1
173	Exhaust Fan(3340040387)	412801	2131	2130	1
174	Exhaust Fan(3340040388)	412801	2131	2130	1
175	Exhaust Fan(3340040389)	412801	2131	2130	1
176	Exhaust Fan(3340040390)	412801	2131	2130	1
177	Exhaust Fan(3340040540)	412801	2131	2130	1
178	Exhaust Fan(3340040541)	412801	2131	2130	1
179	Exhaust Fan(3340040565)	412801	2131	2130	1
180	Exhaust Fan(3340040566)	412801	2131	2130	1
181	Exhaust Fan(3340040575)	412801	2131	2130	1
182	Exhaust Fan(3340040576)	412801	2131	2130	1
183	Exhaust Fan(3340040577)	412801	2131	2130	1
184	Exhaust Fan(3340040578)	412801	2131	2130	1
185	Exhaust Fan(3340040579)	412801	2131	2130	1
186	Exhaust Fan(3340040580)	412801	2131	2130	1
187	Exhaust Fan(3340040581)	412801	2131	2130	1
188	Exhaust Fan(3340040582)	412801	2131	2130	1
189	Tamper Proof SMC Energy Meter Boxed Single Phase/Door(5202080087)	412801	1345	1344	1
190	Tamper Proof SMC Energy Meter Boxed Single Phase/Door(5202080088)	412801	1345	1344	1
191	Tamper Proof SMC Energy Meter Boxed Single Phase/Door(5202080089)	412801	1345	1344	1
192	Tamper Proof SMC Energy Meter Boxed Single Phase/Door(5202080090)	412801	1345	1344	1
193	Tamper Proof SMC Energy Meter Boxed Single Phase/Door(5202080091)	412801	1345	1344	1
194	DRAGON LIGHT WITH IN BUILT SMPS CHARGER 12V, 55 W HALOGEN, SMF BATTERY 7AH(5940010005)	412801	4143	4142	1
195	OL-C-104 Clock(7505110065)	412801	775	774	1
196	FLY CATCHER(9410010024)	412801	2700	2699	1
197	Mobile Phone(9999900230)	412801	1	0	1
	Total		87831894	53884459	33947435

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
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

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2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
1	82.5 KVA GREEN WATER COOLED SILENT DG SET AND CHEMICAL FOR EARTHING, CHANGEOVER SWITCH, CU. CABLE (5310010024)	411002	786700	Region Office-Banikhet	144	IUA18-105-150401/Q3-88		786700
2	DOUBLE BED BOX TYPE MADE OF TEAK PLY WOOD MELAMINE POLISHED (1904010296)	411701	30000	Region Office-Banikhet	144	IUA18-105-150401/Q3-86	159	29841
3	NEST OF TABLE(3PCS) MADE OF TEAK WOOD WITH GLASS TOP, DULY MELAMINE POLISHED COMPLETE (1903020132)	411701	16600	Region Office-Banikhet	144	IUA18-105-150401/Q3-89	88	16512
4	SOFA 2+1+1 FOUR SEAT,SEAT &BACK CUSHION,TEAKWOOD,MELAMINE POLISH,HIGH DENTY CUSHION & SUPERIOR CLOTH (1907010231)	411701	36800	Region Office-Banikhet	144	IUA18-105-150401/Q3-90	195	36605
5	DOUBLE BED WITH CUSHIONED BACK & HYDRAULIC LIFT BORE, MADE OF COMPRESSED WOOD MELAMINE POLISH (1904010295)	411701	41800	Region Office-Banikhet	144	IUA18-105-150401/Q3-104	221	41579
6	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE (9410011363)	411707	24513	Region Office-Banikhet	144	IUA18-105-150401/Q3-91	130	24383
7	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE (9410011364)	411707	24513	Region Office-Banikhet	144	IUA18-105-150401/Q3-92	130	24383
8	OVAL SOFA 2-SEATER IN SYN LTH BURGANDY (STSFOVA2051) (6301040430)	411707	20615	Region Office-Banikhet	144	IUA18-105-150401/Q3-99	42	20573
9	MICROWAVE CONVECTION WITH BARTAN SET 20 LTR, IFB/ 20BC4 (9401010026)	412007	11500	Region Office-Banikhet	144	IUA18-105-150401/Q3-100		11500
10	MICROWAVE CONVECTION WITH BARTAN SET 20 LTR, IFB/ 20BC4 (9401010027)	412007	11500	Region Office-Banikhet	144	IUA18-105-150401/Q3-101		11500
11	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE (9410011365)	412503	24513	Region Office-Banikhet	144	IUA18-105-150401/Q3-93	130	24383
12	IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE (9410011366)	412503	24513	Region Office-Banikhet	144	IUA18-105-150401/Q3-94	30	24483
13	INDUCTION HEATER, MAKE - PHILIPS MODEL 4829 (9401200058)	412801	3600	Region Office-Banikhet	144	IUA18-105-150401/Q3-87	3598	2
14	FLY TRAPPERS / CATCHERS (9410120003)	412801	2858	Region Office-Banikhet	144	IUA18-105-150401/Q3-95	2856	2
15	FLY TRAPPERS / CATCHERS (9410120004)	412801	2858	Region Office-Banikhet	144	IUA18-105-150401/Q3-96	2856	2
16	FLY TRAPPERS / CATCHERS (9410120005)	412801	2858	Region Office-Banikhet	144	IUA18-105-150401/Q3-97	2856	2
17	FLY TRAPPERS / CATCHERS (9410120006)	412801	2858	Region Office-Banikhet	144	IUA18-105-150401/Q3-98	2856	2
18	AMF PANEL FOR 82.5KVA DG SET (CROMPTON GREAVES MAKE) WITH 30 MTR XLPE CABLE(5310010025)	411002	130001	Region Office-Banikhet	144	IUA18-105-150401/Q4-1		130001
19	SWING-2 SEATED SUPERIOR QUALITY POWDER COATED FRAME WITH HOOD(9425010026)	411707	19500	Region Office-Banikhet	144	IUA18-105-150401/Q4-2	103	19397
20	GEYSER, BAJAJ, 25 LTR, MODEL NO. CM/L960488(9410011375)	412007	9517	Region Office-Banikhet	144	IUA18-105-150401/Q4-3		9517
21	GEYSER, BAJAJ, 25 LTR, MODEL NO. CM/L960488(9410011376)	412007	9517	Region Office-Banikhet	144	IUA18-105-150401/Q4-4		9517
22	GEYSER, BAJAJ, 25 LTR, MODEL NO. CM/L960488(9410011377)	412007	9517	Region Office-Banikhet	144	IUA18-105-150401/Q4-5		9517
23	DEEP FREEZER 405 LTR CAPACITY (VOLTAS), MODEL - CF405(9410011081)	412503	34650	Region Office-Banikhet	144	IUA18-105-150401/Q4-6	183	34467
24	ELECTRIC KETTLE 1.2 LTR, 9303(9401100125)	412801	1299	Region Office-Banikhet	144	IUA18-105-150401/Q4-9		1299
25	ELECTRIC KETTLE STAINLESS STEEL(9401100126)	412801	1700	Region Office-Banikhet	144	IUA18-105-150401/Q4-10		1700
26	INSTANT GEYSER 3 LTR(9410011378)	412801	4093	Region Office-Banikhet	144	IUA18-105-150401/Q4-7		4093
27	INSTANT GEYSER 3 LTR(9410011379)	412801	4093	Region Office-Banikhet	144	IUA18-105-150401/Q4-8		4093
	Total		1292466				16433	1276033

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3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.
1	MOBILE PHONE - MAKE:- HONOR, MODEL:- A7 (6110170030)	411804	(9899)		
2	MOBILE PHONE - MAKE:- HONOR, MODEL:- A7 (6110170030) (9999900659)	411904	9899		
3	SAMSUNG GALAXY A8 PLUS (6110170023)	411902	(32850)		
4	SAMSUNG GALAXY A8 PLUS (6110170023) (9999900656)	411904	32850		
5	LENOVO K6 POWER 32 GB (6301040608)	411902	(8500)		
6	LENOVO K6 POWER 32 GB (6301040608) (9999900657)	411904	8500		
7	LENOVO K6 POWER 32 GB (6301040609)	411902	(8500)		
8	LENOVO K6 POWER 32 GB (6301040609) (9999900658)	411904	8500		
9	WATER COOLER MODEL 40/80 (9410011430)	412501	(33800)		
10	WATER COOLER MODEL 40/80 (OLD ID 9410011430) (9999900531)	412503	33800		
11	WATER COOLER MODEL 40/80 (9410011431)	412501	(33800)		
12	WATER COOLER MODEL 40/80 (OLD ID 9410011431) (9999900532)	412503	33800		
13	WATER COOLER MODEL 40/80 (9410011432)	412501	(33800)		
14	WATER COOLER MODEL 40/80 (OLD ID 9410011432) (9999900533)	412503	33800		
15	WATER COOLER MODEL 40/80 (9410011433)	412503	(33800)		
16	WATER COOLER MODEL 40/80 (OLD ID 9410011433) (9999900534)	412503	33800		
17	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010016)	412503	(3699)		
18	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010016) (9999900630)	412801	3699		
19	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010017)	412503	(3699)		
20	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET(560010017) (9999900631)	412801	3699		
21	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010018)	412503	(3699)		
22	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010018) (9999900632)	412801	3699		
23	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010019)	412503	(3699)		
24	WALL SUPPORTED ALUMINIUM LADDER, SINGLE STRAIGHT, WITHOUT HOOK, 6 FEET (560010019) (9999900633)	412801	3699		
25	Mobile phone handset with charger (6110170001) (9999900653)	411902	15500		
26	Mobile Phone HTC Touch Phone (6110170006) (9999900654)	411902	19176		
27	MOBILE HANDSET, NOKIA E-71 ,WHITE STEEL (6110170009) (9999900655)	411902	15754		
28	Mobile phone handset with charger (6110170001)	411902	(15500)		
29	Mobile Phone HTC Touch Phone (6110170006)	411902	(19176)		
30	MOBILE HANDSET, NOKIA E-71 ,WHITE STEEL (6110170009)	411902	(15754)		
31	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:-MARATHON	412503	(3900)		
32	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:MARATHON	412503	(3900)		
33	GAS BHATTI BIG WITH REGULATOR.	412503	(2100)		
34	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:MARATHON	412801	3900		
35	MIXER GRINDER HEAVY DUTY 750 W - MAKE-HAVELLS, MODEL:MARATHON	412801	3900		
36	GAS BHATTI BIG WITH REGULATOR.	412801	2100		
37	Mobile phone handset with charger (611017(	411904	15500		
38	MOBILE HANDSET, NOKIA E-71 ,WHITE STEEL	411904	15754		
39	Mobile Phone HTC Touch Phone (611017000	411904	19176		
40	Mobile phone handset with charger(611017(	411902	-15500		
41	Mobile Phone HTC Touch Phone(611017000(	411902	-15754		
42	MOBILE HANDSET, NOKIA E-71 ,WHITE STEEL(	411902	-19176		
	Total		0		

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Note No. - 34: Other Explanatory Notes to Accounts (as on 31.03.2019)

1. Disclosures relating to Contingent Liabilities:-

a) Claims against the Company not acknowledged as debts in respect of:

(i) Capital works

Contractors have lodged claims aggregating to ₹571397154. (Previous year ₹1676062358) 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 ₹571397154 (Previous year ₹ 1676062358) 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 ₹ 418447075 (Previous year ₹ 638776889) based on probability of outflow of resources embodying economic benefits and estimated ₹ 152950079 (Previous year ₹ 243774989)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 ₹ 300000(Previous year ₹ 600000) 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 ₹ 300000(Previous year ₹ 600000) 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 ₹ 6411000 (Previous year ₹ 6411000). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ 6411000 (Previous year ₹ 64110000)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.

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	571397154	418447075	152950079	243774989	(90824910)	107133512
2.	Land Compcn sation cases	300000		300000	600000	(300000)	300000
3.	Disputed tax matters						
4.	Others	6411000	6411000				
	Total	**578108154**	**424858075**	**153250079**	**244374989**	**(91124910)**	**107433512**

(b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.

(c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.

(d) There is possibility of reimbursement to the company of ₹ **NIL** (Previous year ₹ **NIL**)towards above contingent liabilities.

(e) (i)An amount of ₹ **NIL** (Previous year ₹**NIL**) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, towards 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so paid is being shown as Other Non-Current Assets (Note No. 5).

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(ii) An amount of ₹ **NIL** (Previous year ₹ **NIL**) stands paid /deposited with courts towards above contingent liabilities to contest the cases and are being shown as Other Non-Current/ Current Assets.

(f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.

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(g)Category of agency wise details of contingent liabilities as at 31.03.2019 are as under:

(Amount in ₹)

Sl. No.	Category of Agency	Claims as on 31.03.2019	up to date Provision against the claims/ paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition(+) /deduction (-) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments						
2	State Govt. departments or Local Bodies	6411000	6411000				
3	CPSEs						
4	Others	571697154	418447075	153250079	244374989	(91124910)	107433512
	TOTAL						

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

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(iii) **Compensation to Key Management Personnel:** Disclosure shall be dealt at Corporate Office Level.

(iv) **Transactions with other related parties- Post Employment Benefit Plans :** Disclosure shall be dealt at Corporate Office Level

(v) **Transactions with Government that has control over the Company- Central Govt.** (This includes transactions with various Ministries, CISF etc.)

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Services Received by the Company	95289225	82714614
Services Provided by the Company		
Sale of goods/Inventory made by the company		
Dividend Paid During The Year		
Subordinate Debts received by the company		
Payment of Guarantee Fee to Govt. of India		
Buy-Back of Shares by Company from Govt. of India		
Grant Received from MNRE (Through SECI)		

(vi) **Transactions with entities controlled by the same Government that has control over the Company**

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Purchase of property/Other assets		96524177
Purchase of goods/Inventory	11009348	8720081
Services Received by the Company	36003599	40943361
Services Provided by the Company		
Sale of goods/Inventory made by the company		
Dividend Received by the company		
Settlement Amount received by the company against Insurance Claims		

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(C) **Outstanding balances and guarantees with Related Parties:**

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018

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 CHAMERA-1 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	NIL	NIL
2.	Late Payment Surcharge		
3.	Revenue to the extent not recognised in respect of power stations		
4.	Business Interruption Losses	NIL	NIL
5.	Other cases	NIL	NIL
	Total		

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)	7061755	5916852
2.	Intangible Assets	NIL	NIL
	Total		

4. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to ₹ **NIL** (Previous year ₹ **NIL**)are included in Capital Work-in-Progress/Property,Plant and Equipment.

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5. Other disclosure under IND AS 11- 'Construction Contracts' are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)	(iv)
1.	Aggregate amount of costs incurred and recognised profits (less recognised losses) on contracts in progress upto reporting date.	NIL	NIL
2.	Amount of advances received.	NIL	NIL
3.	Amount of retention.	NIL	NIL
4.	The gross amount due from customers for contract works as an asset.	NIL	NIL
5.	The gross amount due to customers for contract works as a liability.	NIL	NIL

6. The effect of foreign exchange fluctuations during the year are as under:

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	72184	7160
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Capital Work in Progress (as FERV)	NIL	NIL
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment	NIL	NIL
(v)	Amount recognised to Regulatory Deferral Account Balances	NIL	NIL

* There is however no impact on profitability of the Company, as the impact of change in foreign exchange rates is recoverable from beneficiaries in terms of prevailing CERC (Terms & Conditions of Tariff) Regulations 2014-19. The exchange rate variation for the year is transferred to deferred foreign currency fluctuation assets (recoverable from beneficiaries) as per Significant Accounting Policy of the Company.

7. Operating Segment:

a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS – 108 on 'Operating Segment'.

b) The Company has a single geographical segment as all its Power Stations are located within the Country.

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8. **Disclosures under Ind AS-24 "Related Party Disclosures":**

(A) List of Related parties:

(i) Subsidiaries:

Name of Companies	Principle place of operation
NHDC LTD	India
Loktak downstream Hydroelectric Corporation Limited	India
Bundelkhand Saur Urja Limited	India

(ii) Joint Ventures:

Name of Companies	Principal place of operation
National High Power Test Laboratory (P) Ltd.	India
Chenab Valley Power Projects Private Ltd.	India

(iii) Key Managerial Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Post-Employment Benefit Plans: Disclosure shall be dealt at Corporate Office Level.

(v) Other entities with joint-control or significant influence over the Company:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, shall be regarded as related parties. The Company has applied the exemption available for government related entities and has made limited disclosures in the financial Statements in accordance with Ind AS 24. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and are not considered to be significant.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL,IIT,VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) Transactions with related parties are as follows:

(i) Transactions with Subsidiaries: Disclosure shall be dealt at Corporate Office Level.

(ii) Transactions with Joint Ventures: Disclosure shall be dealt at Corporate Office Level.

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(i)	(ii)	(iii)
Balances with Government that has control over the Company		
▪ Payables by the Company	9781888	9993055
▪ Receivables by the Company		
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	13777436	19711169
▪ Receivables by the Company	290	3200934

(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	NIL	NIL
b)*	Expenditure in Foreign Currency i) Interest ii) Other Misc. Matters	NIL	NIL
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	11709817	17015615
d)*	Earnings in foreign currency -Others		

* Accrual basis.

12. Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

13. **Disclosure related to Confirmation of Balances is as under :**

(a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balances shall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2018 as well as amount outstanding as on 31.03.2019 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2018	Amount confirmed	Outstanding amount as on 31.03.2019
Trade receivable			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors			
Trade/Other payables	18014367	6999349	152200210
Security Deposit/Retention Money payable	0	0	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	1857484	499424
2	Education & Skill Development	48000	604000
3	Women Empowerment /Senior Citizen		
4	Environment	200004	

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5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		
8	National Welfare Fund		
9	Rural Development		
10	Capacity Building		
11	Swachh Vidyalaya Abhiyan		
12	Swachh Bharat Abhiyan		
	Total amount	**2105488**	**1103424**

(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	813182	NIL	813182
(ii)	On purpose other than (i) above	1292306	NIL	1292306
	Total	**2105488**	**NIL**	**2105488**

(b) As stated above, a sum of ₹ **NIL**out of total expenditure of ₹ **2105488**is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

15. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated11.10.2018(Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -Principal -Interest b) Others: -Principal -Interest	11928314	11278833
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-NIL	-NIL
(iii)	The amount of interest due and payable for the year of	NIL-	NIL

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	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.	NIL	NIL
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL	NIL

16. Disclosures regarding leases as per IND AS -17 "Leases":

A) Operating leases- Company as Lessee

a) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees amounting to **₹2246268(**Previous period**₹5967974.)** 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 ₹12104442 (Previous period₹ 9900524) 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-1Power Station as on 31.03.2019 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at Dec 31, 2018	As at March 31, 2018
Against material damage	NIL	NIL	NIL	NIL	NIL
Business Interruption Loss	NIL	NIL	NIL	NIL	NIL

Total	NIL	NIL	NIL	NIL	NIL

(Income recognised in respect of "Business Interruption Loss" during the year is ₹ NIL.(Cumulative as on 31.03.2019 is ₹ NIL).

21. Nature and details of provisions (refer Note No. 17 and 22 of Balance Sheet)

(i) **General**

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a Finance Cost.

(ii) **Provision for employee benefits** (Other than provisions for defined contribution and defined benefit plans which have been disclosed as per Ind AS-19 at S. No. 10 of Note No. 34):

a) **Provision for Performance Related Pay/Incentive:**

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year 2018-19 (Previous Year 2017-18) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

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:**

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Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted against the incurrence of actual expenditure as per demand raised by the concerned State Government Authorities.

d) Provision for restoration expenses of insured assets:

Provision has been recognised in the accounts based on Management Estimates for restoration of damaged assets insured under Mega & CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

e) Provisions for expenditure in respect of Arbitration Award/Court cases:

This includes provisions created on the basis of management assessment as to probable outflow in respect of contractors claims against which arbitration award/Court decision have been received and which have been further challenged in a Court of Law. Utilization/outflow of the provision is to be made on the outcome of the case.

f) Provisions- Others: This includes provisions towards:-

(i) Contractor claims, Land compensation cases, disputed tax demands and other cases created on the basis of management assessment towards probable outflow. Utilization/outflow of the provision is to be made on the outcome of the case.

(ii) Wage revision of Central Government Employees whose services are utilised by the company.

(iii) Provision for interest to beneficiaries on excess tariff recovered in terms of Tariff Regulations for the period 2014-19 where the capital cost considered for fixation of tariff by the CERC on the basis of projected capital cost as on Commercial Operation Date or the projected additional capital expenditure exceeds the actual capital cost incurred.

(iv) Upfront provision for rebate towards interest on House Building Advance provided to employees based on the historical trend of rebate allowed.

(v) Upfront provision for rebate to customers for sale of power based on the historical trend of rebate allowed.

22. Unit/Project specific notes as per **Appendix-I** below **(to be given only by the respective project/unit pertaining to their project/unit).**

23. Opening balances/corresponding figures for previous year have been re-grouped/re-arranged wherever necessary to conform to current year's classification.

24. Disclosure for reporting of matters under Companies (Auditor's Report) Order, 2016.

a) Undisputed Statutory dues outstanding as on 31.03.2019 which have not been deposited within six months from the date they became payable:

Nature of dues	Amount (in Rs.)	Due date of remittance
EPF	NIL	NIL
Income Tax	NIL	NIL
Goods & Service Tax Act	NIL	NIL
Sales Tax /VAT	NIL	NIL
Service Tax	NIL	NIL

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Custom Duty	NIL	NIL
Excise Duty	NIL	NIL
Works Contract Tax	NIL	NIL
Any other levies (Please specify)	NIL	NIL

b) Statutory dues which have not been deposited on account of any dispute:-

Name of the Statute	Nature of dues	Amount (in Rs.)	Financial Year to which it pertains	Forum at which case is pending
Income Tax Act,1961	Income Tax	NIL	NIL	NIL
Sales Tax Acts/VAT Act	Sales Tax/ VAT	NIL	NIL	NIL
Finance Act,1994	Service Tax	NIL	NIL	NIL
Custom Act,1962	Custom Duty	NIL	NIL	NIL
Central Excise Tariff Act, 1985	Excise Duty	NIL	NIL	NIL
Works Contract Tax	Works Contract Tax	NIL	NIL	NIL
Goods & Service Tax Act	Goods & Service Tax	NIL	NIL	NIL
Please specify	Any other levies	NIL	NIL	NIL

c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 " Property Plant & Equipment"):

Sl. No.	Details of Land	Gross Block as at 31.03.2019	Net Block as at 31.03.2019	Area (in Hectare)	Reasons for non-execution of title deed
1	Land-Freehold	NIL	NIL	NIL	NA
2	Land-Leasehold				
3	Other than Land-				

For Arora Vohra & Co.
Chartered Accountants
(Firm Regn. No.009487N)

(CA Narinder Malik)
Partner
M. No.097008
Date: 20th April 2019
Place: Khairi Himachal Pradesh

(B.N.Mohanty)
Head of Finance

NHPC LIMITED FARIDABAD

(R.P.Sharma)
Head of Project

I. Summary of Contingent Liabilities as on 31/03/2019

(Amount in Rupees)

Sl. No.	Particulars	Claims as on 31/03/2019	Provision against the claims	Contingent liability as on 31/03/2019	Contingent liability as on 31/03/2018	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	571397154	418447075	152950079	243774989	(90824910)	107133512
B.	Land Compensation cases	300000		300000	600000	(300000)	300000
C.	Disputed tax matters						
D.	Others	6411000	6411000				
	Total	**578108154**	**424858075**	**153250079**	**244374989**	**(91124910)**	**107433512**

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2019

(Amount in Rupees)

Sl. No.	Category of Agency	Claims as on (31/03/2019)	Provision against the claims	Contingent liability as on (31/03/2019)	Contingent liability as on (31/03/2018)	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2018
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Govt. departments						
2	State Govt. departments or Local Bodies	6411000	6411000				
3	CPSEs						
4	Others	571697154	418447075	153250079	244374989	(91124910)	107433512
	TOTAL	**578108154**	**424858075**	**153250079**	**244374989**	**(91124910)**	**107433512**

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ANNEXURE-VIII

Party wise summary of Transactions and Balances with Related Parties

Location Code
Location Name :

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 year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2018
1	Services Received by the Company(NHPC)	CISF	95289225	82714614	9781888	
		.....				
		.....				
	Total		95289225	82714614	9781888	
2	Services Provided by the Company (NHPC)	.....				
		.....				
		.....				
	Total		0	0	0	
3	Sale of goods/Inventory by the Company	MEA				
		.....				
		.....				
	Total		0	0	0	
4	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	.....				
		.....				
		.....				
	Total		0	0	0	
5	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	.....				
		.....				
		.....				
	Total		0	0	0	

2. Transactions with Other entities Controlled by the Central Govermennt e.g.Transactions with CPSUs

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2018
1	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL		96524177	11015018	
		.....				
		.....				
	Total		0	96524177	11015018	
2	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	9381302	8720081		290
		SAIL				
		HPCL	1628046			
	Total		11009348	8720081	0	
3	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Compnies)	BSNL	1345981	671947	10000	
		PGCIL	866209	2173283	87731	
		BHEL		8991418		
		ORIENTAL	258964			
		UNITED INSURANCE	179611			
		CBIP	327473	328720		
		CPRI	3132900			
		POSCO	3722740		573651	
		KVS	26169721	28777993	2091036	
	Total		36003599	40943361	2762418	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory					
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	
7	Settlement Amount received by the company against Insurance Claim					
	Total		0	0	0	

NHPC LIMITED FARIDABAD

3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)- ONLY FOR CONSOLIDATED ACCOUNTS

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the year ended on 31.03.2019	For the year ended on 31.03.2018	As at 31.03.2019	As at 31.03.2018
1	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	JKPDC				
		UPPCL				
		.....				
	Total		0	0	0	
3	Services Received by the Company(NHPC)	BSNL				
		PGCIL				
		.....				
	Total		0	0	0	
4	Services Provided by the Company (NHPC)					
	Total		0	0	0	
5	Sale of goods/Inventory	JKPDC				
		UPPCL				
	Total		0	0	0	
6	Sale of Asset/property					
	Total		0	0	0	

(HOF)

NHPC LIMITED FARIDABAD

Unit Name : CHAMERA-1

Details of Contingent Li

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 estimate can b
					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 as on 31.03.2019	Opening Provision as on 01/04/2018
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11
A.	CAPITAL WORKS									
a)	CASES AGAINST WHICH ARTRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER									
1		C/O Main Dam& Coffer Dam Overhead and profit on Departmental material not considered in rate analysis of extra/Deviated items-**material mark up , Contract no.NH/Contract/CC/CH-07 Dated.27.05.1986 Case-CS(OS)No. 948A/1997**	M/S JAL	D-Others	59040294	26,25,00,000	47,66,515	5,90,40,294	20,82,26,221	26,25,00,000
2		C/O Main Dam& Coffer Dam Claim for payment of add. % on direct cost of labour component for extra deviated items of work-**Labour markup , Contract No. NH/Contract/CC/CH-07 Dated 27.05.1986 (OMP No. 1411 of 2014)**	M/S JAL	D-Others	22500000	9,73,18,877	40,59,769		10,13,78,646	4,82,00,000
3		Alleged dispute in final bill for the works of Power Tunnel (Up Stream) package. Payment due on BOQ items, deviated items, extra items, and escalation including unaccepted recoveries and unpaid claims& Interest @ of 24% per annum with effect from 19/10/94 to 31/8/98 Dispute in final bill	M/S -CCL	D-Others	339600000	14,95,48,743	78,33,837	15,73,82,580		7,00,00,000
4		labout Mark up PowerTunneL Upstream-Dispute in final bill , Contract No. NH/Contract/CC/CH-04 Dated01.10.1985	M/S -CCL	D-Others	20100000	8,19,36,968	24,10,752		8,43,47,720	5,36,75,487

NHPC LIMITED FARIDABAD

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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)	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 as on 31.03.2019	Opening Provision as on 01/04/2018
1	2	3	4	5	6	7	8	9	10=(7+8-9)	11
5		Alleged dispute in final bill for the works of TRT package Tail Race Tunnel, Contract No. NH/Contract/CH-08 Dated 28.05.1985	M/S -CCL	D-Others	225700000	88,48,00,000	59,11,405	89,07,11,405	-	9,12,89,520
6		Labour mark-up Tail Race Tunnel Contract No. NH/Contract/CH-08 Dated 28.05.1985	M/S -CCL	D-Others	16300000	6,68,34,419	19,66,405		6,88,00,824	4,42,36,468
7		25%over head charges on material supplied by NHPC for the work of TRT & Power Tunnel U/S package	M/S -CCL	D-Others	26000000	10,55,38,582	31,05,161		10,86,43,743	6,88,75,414
8		Alleged dispute in case payment of over head expenses and waiver off penality imposed by NHPC	M/S -CCL	D-Others	10590000	2,75,84,769	33,30,415	3,09,15,184	-	-
		SUB TOTAL			719830294	1676062358	33384259	1138049463	571397154	638
b)	CASES UNDER ARBITRATION/ADJUDICATION.									
c)	CASES UNDER EXAMINATION BY THE MANAGEMENT									
		SUB TOTAL								
		TOTAL- CAPITAL WORKS (A)			719830294	1676062358	33384259	1138049463	571397154	638776889

NHPC LIMITED FARIDABAD

Annexure-I

Name of Regional Office/Liiaison Office: Banikhet

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.03.2019

Location Code	Unit name	OTHER INCOME	GEN., ADMN & OTHER EXPENSES	EMPLOYEES' REMUNERATION & BENEFITS	DEPRECIATION	FINANCE CHARGES	PROVISION	Total
103	SALAL							0
106	URI - I							0
116	URI - II							0
109	DULHASTI							0
113	SEWA-II							0
121	NIMMO BAZGO							0
122	CHUTAK							0
101	BAIRASIUL							0
105	CHAMERA-I	-1283319	15622742	73312407	1424285			89076115
108	CHAMERA-II							0
117	CHAMERA-III							0
119	PARBATI-III							0
104	TANAKPUR							0
110	DHAULIGANGA-I							0
102	LOKTAK							0
107	RANGIT							0
111	TEESTA-V							0
114	TLDP-III							0
120	KISHANGANGA							0
112	PARBATI -II							0
118	TLDP-IV							0
115	SLP							0
160	50MW Solar Project, Tamilnadu							0
129	DIBANG							0
152	TAWANG							0
125	KOTLIBHEL 1A							0
157	KOTLIBHEL 1B & II							0
139	Dhl Intermediate							0
130	TEESTA-IV							0
608	WPPJ							0
508	BRRP							0
510	RE-PATNA							0
526	RE-CELL							0
	TOTAL	-1283319	15622742	73312407	1424285	0	0	89076115

NHPC LIMITED FARIDABAD

Annexure -XVI

Name of Unit - Chamera Power Station

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2019

1	2	3	4	5	6
Sl. No.	Head of account (HOA)	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
	4303XX	NIL			
	4305XX				
	4309XX				
	4312XX				

Total of column no (4) shall tally with balances of HOA as per trial balance relating to CWIP heads except major works.

It is certified that all the 'Infrastructure Works' which have been completed and ready to intended use have been capitalized and 'Infrastructure Works' for the amount shown in column (4) as above are still under progress.

(B. N. Mohanty)
DGM (Finance)

NHPC LIMITED FARIDABAD

(R. P. Sharma)
CGM - Chamera Power Station-I

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Annexure -XVII

Name of Unit - Chamera Power Station

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2019

1	2	3	4	5	6	7	8	9
Sl. No.	Head of account (HOA)	Name of Department /party to whom advance is given	Purpose	Date of giving advance	Amount of Advance (Rs)	Amount adjusted/ provided (Rs)	Balance outstanding (Rs)	Reason for non-adjustment/ Provision
1	4501XX							
2	4502XX							
3	4503XX							
4	660403	Indian Oil Corporation Limited	lubricant received in short qty	10.12.2018	149971	149681	290	lubricant received in short qty and the same will be adjusted in next bill
5	6607XX							
6	6608XX							

Total of column no (8) shall tally with balances of HOA as per trial balance relating to Advance to contractor/supplier/Government Department etc.

It is certified that all the advances to contractor/parties have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

(B. N. Mohanty)
DGM (Finance)

NHPC LIMITED FARIDABAD

(R. P. Sharma)
CGM - Chamera Power Station-I

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ANNEX-X

एनएचपीसी लिमिटेड
(भारत सरकार का उधम)

No. NH/CS/8(427)/541 दिनांक: 17.10.2019

विषय: निदेशक मण्डल द्वारा लिए गए निर्णयो के सबंध मे।

निदेशक मण्डल की दिनांक 17.09.2019 को आयोजित 427वी बैठक के निम्नलिखित मद संख्या पर कार्यवृत (Minutes) आपकी जानकारी एवं आवश्यक कार्यवाही हेतु संलग्न है।

क्रमांक	मद संख्या	विषय
1.	427.2.1	Consideration and approval "Cost Statements, including other Statements to be annexed to the Cost Audit Report" for the financial year 2018-19.
2.	427.2.3	Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff period 2019-24.

आपसे निवेदन है की उपरोक्त कार्यवृत मे दिये गए आदशो पर कि गयी कार्यवाही के बारे में अपेक्षित समय सीमा अथवा 15 दिन के भीतर इस विभाग को अवगत करवाएँ। यदि कार्यवृत 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
(नीलम सिंह)
सहायक प्रबंधक (क.स.)

प्रबंधक (वित्त)- क.स. विपन जैन 17/10/19

कंपनी सचिव – छुट्टी पर

कार्यपालक निदेशक(ओ एवं एम)

कापी: म-प्र-II
उप.महा)-प्र.I
उप.महा प्र.-II

NHPC LIMITED FARIDABAD

एन एच पी सी लि. फरीदाबाद
कार्य. निदे. (ओ एवं एम)
13 OCT 2019
डायरी सं. 3154

18/X/19

म०प्र० (प्रभारी)
18/X

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EXTRACTS OF THE MINUTES OF THE 427TH MEETING OF THE BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 17.09.2019

ITEM NO.

427.2.3 APPROVAL FOR PROJECTED ADD-CAP EXPENDITURE OF POWER STATIONS FOR THE TARIFF PERIOD 2019-24:

1. The Board noted that as per CERC 'terms and conditions of Tariff, Regulations 2019', tariff petition for Add CAP expenditure in respect of NHPC Power Stations is to be filed for the period 2019-24.

2. Director (Technical) informed the Board that Central Electricity Regulatory Commission (CERC) allows tariff of power stations based on the capital cost, as on the beginning of tariff period and projected capital expenditure during the tariff period. Tariff petition in respect of 18 power stations of NHPC shall be filed with CERC, after approval of Board. Tariff petition for remaining two power stations viz. Bairasiul and Loktak, which are under Renovation & Modernization (R&M) shall be filed after completion of R&M works.

3. The additional capital expenditure in respect of 18 power stations for tariff period 2019-24 considering the operational requirements of the power stations has been projected as Rs. 939.58 crore. The proposed capital expenditure shall be incurred as per approval of CERC and after obtaining required approval of competent authority as per delegation of powers and approved budget.

4. The Board discussed the proposal in detail. After discussion, Board approved the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crore for tariff

NHPC LIMITED FARIDABAD

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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

Neelam

NHPC LIMITED FARIDABAD

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NHPC LIMITED

AGENDA NOTE FOR THE BOARD OF DIRECTORS

ITEM No. 427.2.3

Sub: Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff Period 2019-24

1.0 INTRODUCTION

1.1. Central Electricity Regulatory Commission (CERC) allows tariff of Power Stations based on the capital cost, as on the beginning of the tariff period and projected capital expenditure for the next five years/end of that tariff period. ,

1.2. CERC vide Notification dated 7th March' 2019 has issued the 'Terms and Conditions of Tariff, Regulations 2019' applicable for the period 2019-24.

1.3. Accordingly, tariff petition in respect of NHPC Power Stations for the period 2019-24 is to be filed.

1.4. In terms of Clause 18(2) of above regulations, resolution of the 'Board' of the Company is required in support of the proposed capital expenditure for the generating stations, from its internal resources.

1.5. The projected Capital Expenditure of 18 Power Stations is accordingly submitted herein for appraisal/approval of Board, for inclusion in the tariff petitions for the period 2019-24.

2.0. BACKGROUND

2.1. Approval for the projected Additional Capital Expenditure in respect of 18 Power Stations for the tariff period 2014-19 amounting to ₹ 1070.83 crore was accorded by the Board in its 374th meeting vide Item No 374.2.32. Tariff

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Petitions for these Power Stations were filed with CERC, based on the Projected Add-Cap Expenditure approved by the Board.

2.2 Presently, NHPC is having 20 Hydro Power Stations in operation, however, tariff petitions for 18 nos Power Stations are to be filed for determining the tariff in respect of these Power Stations for the period 2019-24. The remaining 2 Power Stations (Bairasiul & Loktak) are/shall be under Renovation & Modernization during this period and hence petition for determination of tariff for these power stations shall be filed after completion of the Renovation & Modernization works in terms of Clause 27 (4) of CERC (Terms & Conditions of Tariff) Regulations 2019. CERC has continued with the methodology of determining tariff based on the projected Additional Capital Expenditure for the current tariff Period (2019-24) also.

3.0. PROPOSAL

3.1. The projected additional capital expenditure for tariff period 2019-24, proposed by Power Stations, have been examined in O&M Division and Commercial Division and is finalized as ₹ 939.58 Crore

3.2. The year wise capital expenditure projected for the tariff period 2019-24, against all the Power Stations is summarized as under:

A. New Power Station

(Rs in Lakhs)

Sl No A	Power Station	Projected Add Cap					
		2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Kishanganga	1958	6237	4810	7216	6240	26462
	Sub Total-A	**1958**	**6237**	**4810**	**7216**	**6240**	**26462**

NHPC LIMITED FARIDABAD

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B. Old Power Stations

(Rs in Lakhs)

Sl No	Power Stations	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Salal	2539	1989	1256	2147	2019	**9950**
2	Dulhasti	546	1219	464	575	452	**3256**
3	Uri	682	1008	939	148	1007	**3784**
4	Uri II	2047	1654	1552	2072	1030	**8355**
5	Chutak	707	865	283	225	145	**2225**
6	Nimmo Bazgo	12	204	1060	1365	1013	**3654**
7	Sewa II	12	135	137	321	300	**905**
8	Chamera I	232	1638	1161	560	207	**3799**
9	Chamera II	609	485	515	375	450	**2434**
10	Chamera III	4528	1603	330	260	500	**7221**
11	Parbati III	1251	111	0	0	0	**1362**
12	Dhauliganga	188	187	75	100	108	**658**
13	Tanakpur	87	1441	254	100	200	**2082**
14	Teesta V	53	351	505	751	66	**1725**
15	TLD III	85	1240	408	1403	1239	**4375**
16	TLD IV	412	2191	2853	1600	1500	**8556**
17	Rangit	742	941	301	725	448	**3157**
	Sub Total-B	**14732**	**17261**	**12092**	**12726**	**10684**	**67496**
	Total (A+B)	**16690**	**23498**	**16903**	**19943**	**16924**	**93958**

NHPC LIMITED FARIDABAD

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

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Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
4	**Uri II**	7330	281	744	**8355**
5	**Chutak**	829	40	1357	**2225**
6	**Nimmo Bazgo**	3370	20	264	**3654**
7	**Sewa II**	0	849	56	**905**
8	**Chamera I**	129	2473	1198	**3799**
9	**Chamera II**	340	2014	80	**2434**
10	**Chamera III**	0	2059	5162	**7221**
11	**Parbati III**	1164	1	197	**1362**
12	**Dhauliganga**	104	328	225	**658**
13	**Tanakpur**	0	1893	189	**2082**
14	**Teesta V**	152	977	597	**1725**
15	**TLD III**	1144	439	2792	**4375**
16	**TLD IV**	4084	345	4126	**8556**
17	**Rangit**	174	2373	610	**3157**
TOTAL		**23046**	**24969**	**19480**	**67496**

3.4. The proposed capital expenditure will be incurred by the respective Power Stations only after obtaining required approval of competent authority as per Delegation of Powers and approved budget.

3.5. Tariff petitions for the period 2019-24 are to be filed with CERC, including the add-cap expenditure proposed above. The proposed add-cap expenditure shall be reviewed after the issue of CERC Orders determining the tariff of Power

NHPC LIMITED FARIDABAD

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Stations for the period 2019-24. Interim truing-up petition shall be filed with CERC in 2021-22 if the annual fixed cost increases by more than 20% over the annual fixed cost as determined by the Commission for the respective years of the tariff period as per Clause 13 (3) of CERC Regulations 2019.

3.6. Provided that if the actual additional capital expenditure falls short of the projected additional capital expenditure allowed under provisions of Chapter 7 of CERC Regulations 2019, the generating company or the transmission licensee, as the case may be, shall not be required to file any interim truing up petition for this purpose. and shall refund to the beneficiaries or the long term customers, as the case may be, the excess tariff recovered corresponding to the projected additional capital expenditure not incurred at the bank rate as on 1st April of the respective years, under intimation to the Commission.

3.7. As per Clause 10 (8) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure exceeds the actual additional capital expenditure incurred on year to year basis by more than 10%, the generating company shall refund to the beneficiaries or the long term customers as the case may be, the tariff recovered corresponding to the additional capital expenditure not incurred, as approved by the Commission, along with interest at 1.20 times of the bank rate as prevalent on 1st April of the respective year.

3.8. Further as per Clause 10 (9) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure falls short of the actual additional capital expenditure incurred by more than 10% on year to year basis, the generating company shall recover from the beneficiaries or the long term customers as the case may be, the shortfall in tariff corresponding to difference in additional capital expenditure, as approved by the Commission, along with interest at the bank rate as prevalent on 1st April of the respective year.

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4.0. JUSTIFICATION:

The projected additional capital expenditure of ₹ 939.58 Crores for tariff period 2019-24, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Regulations 2019.

5.0. MANAGEMENT RECOMMENDATIONS:

The above proposal bears the recommendation of the Management.

6.0. RESOLUTIONS:

The Board may consider passing the following resolutions with or without modifications:

6.1. RESOLVED that the projected Additional Capital Expenditure of 18 Power stations amounting to ₹ 939.58 Crores for the tariff period 2019-24 and is hereby approved.

6.2. RESOLVED FURTHER THAT CMD is authorized to modify the projected Additional Capital Expenditure based on the admissibility as per applicable CERC regulations/requirement at site.

Tridhary 10/9/19

DIRECTOR (TECHNICAL)

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ANNEX -XI

Check List - HYDRO GENERATING STATIONS

(Chamera-I 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	808
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	305-801
10	Whether the details of liabilities	Yes	140-142 & 187

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	discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff period submitted		
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	140-142 & 187
12	Whether the details of duty drawback/exemption availed, if any, submitted	NA	
13	Whether details of Infirm power as on COD submitted	NA	
14	Whether details of Local Area Development Expenses (LADA) along with related government notification, if any, submitted	NA	
Time Overrun			
16	Whether time overrun is involved in the commercial operation of the generating station. (a) If yes, the reasons/justification for time overrun, if submitted (b) Whether documents in support of time overrun is enclosed	NA NA NA	
17	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	
18	Whether the DIA report on time and cost over-run submitted	NA	
Interest During Construction (IDC)			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	NA	

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21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
Return on Equity (ROE)			
22	Whether the details of the actual deployment of loan and equity submitted	Yes	56 & 157
23	Whether income tax holiday u/s 80 IA of the I.T. Act is available to the project/station, if yes, whether details thereof submitted		
Additional Capital Expenditure			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including;		
	(i) Justification for incurring projected additional capital expenditure	Yes	59 to 90 and 160 to 168
	(ii) Provision of regulation under which claimed	Yes	
	(iii) De-capitalization value of old asset in case assets claimed under replacement	Yes	92 to 113 and 170
	(iv) Claims that do not include expenditure on minor assets and tools and tackles	Yes	115 to 125
	(v) Approval of additional capital expenditure by Board of Directors of Petitioner	Yes	793-802 (Board of Directors approval for projected add cap for the period 2019-24)
	(vi) Documentary evidence like test results carried out by Independent Agency /OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	NA	
25	Whether additional capital expenditure is within the original scope of work and if so details given?	No	

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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 59 to 90 and page 160 to 168
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	Actual loan repaid
29	Whether documents relating to interest rate reset from the first drawl submitted	No	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	NA	
33	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NA	
34	Whether there are any commitment charges? If so, reasons thereof submitted?	NA	
35	Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NA	
36	Whether details of calculation of normative loan submitted	Yes	132 & 179
Depreciation			
37	Whether justification for claiming the working capital margin as per Form-5A submitted	NA	

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38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	NA	
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	130 & 177
Interest on Working Capital			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	133 & 180
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	140-142 & 187
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	189
48	In case relaxation claimed, whether details submitted	NA	

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29 OCT 2019
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ANNEX-XI

2414 The Chairman,
Punjab State Power Corporation Ltd.,
The Mall, Near Kali Badi Mandir, Patiala-147001 (Punjab).

EH666706798IN

2415 The Chairman,
Haryana Power Utilities (UHBVNL & DHBVNL),
Shakti Bhawan , Sector-6, Panchkula-134109 (Haryana).

EH666706838IN

2416 The Chairman,
Uttar Pradesh Power Corporation Ltd.,
Shakti Bhawan, 14-Ashok Marg, Lucknow-226001
(Uttar Pradesh).

EH666706841IN

2417 The Chief Engineer & Secretary,
Engineering Dept. 1st Floor,
UT Chandigarh, Sector-9 D, Chandigarh-160009.

EH666706855IN

2418 The Chief Executive Officer,
BSES Rajdhani Power Ltd., BSES Bhawan,
Nehru Place, New Delhi-110019.

EH666706869IN

2419 The Chief Executive Officer,
BSES Yamuna Power Ltd.,
Shakti Kiran Building ,Karkadooma, Delhi-110072

EH666706872IN

2420 The Chief Operating Officer,
Tata Power Delhi Distribution Ltd.
(A Tata Power and Delhi Govt. Joint Venture)
Erst While North Delhi Power Ltd., Grid Sub-station Building,Hudson Lines,
Kingsway Camp, Delhi-110009.

EH666706886IN

2421 The Chairman-Cum-Managing Director,
Uttaranchal Power Corporation Ltd., Urja Bhawan,
Kanwali Road, Dehradun - 248 001 (Uttrakhand).

EH666706890IN

2422 The Managing Director,
Jaipur Vidyut Vitaran Nigam Ltd. (JVVNL) ,Vidyut Bhawan, Janpath,
Jyoti Nagar, Jaipur-302005 (Rajasthan).

EH666706909IN

2423 The Managing Director,
Ajmer Vidyut Vitaran Nigam Ltd. Old Power House,
Hatthi Bhatta, Jaipur Road, Ajmer - 305 001 (Rajasthan).

EH666706912IN

2424 The Managing Director,
Jodhpur Vidyut Vitaran Nigam Ltd., New Power House,
Industrial Area, Jodhpur - 342 003(Rajasthan).

EH666706926IN

2425 The Principal Secretary,
Power Development Department, New Secretariat
Jammu (J&K)-180001.

EH666706930IN

2426 The Chairman,
Himachal Pradesh State Electricity Board, Vidyut Bhawan,
Kumar House , Shimla - 171 004 (Himachal Pradesh).

EH666708051IN

NHPC LIMITED
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