

याचिका संख्या.....जीटी/2020

2014-19 तक की अवधि के लिए उड़ी-II पावर स्टेशन के प्रशुल्क के डूइंग-अप के लिए याचिका  
और 2019-24 तक की अवधि के लिए उड़ी -II पावर स्टेशन की प्रशुल्क याचिका

**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Govt. of India Enterprise)



वाणिज्यिक विभाग

एनएचपीसी कार्यालय परिसर

सेक्टर-33, फरीदाबाद (हरियाणा) -121003

वॉल्यूम-II

# **ANNEXURE-XII**



# BALANCE SHEET

AS AT

31.03.2019



## URI-II POWER STATION

Nowpora, Baramulla,  
Jammu & Kashmir

BALANCE SHEET AS AT 31ST MARCH, 2019

PARTICULARS	Note No.	(Amount in ₹)	
		As at 31st March, 2019	As at 31st March, 2018
<b>ASSETS</b>			
<b>(1) NON-CURRENT ASSETS</b>			
a) Property, Plant and Equipment	2.1	16,660,599,850	17,520,804,264
b) Capital Work In Progress	2.2	134,421,528	204,761,684
c) Investment Property	2.3	-	-
d) Intangible Assets	2.4	32,777,916	34,117,968
e) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	15,336,540	15,336,540
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	4	-	-
<b>TOTAL NON CURRENT ASSETS</b>	<b>5</b>	<b>1,863,154,897</b>	<b>868,991,547</b>
<b>(2) CURRENT ASSETS</b>			
a) Inventories	6	49,718,529	4,522,526
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	42,237	(25,667)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	159,629,841	143,593,482
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	29,971,451	32,023,773
<b>TOTAL CURRENT ASSETS</b>		<b>239,362,058</b>	<b>180,114,114</b>
(3) Regulatory Deferral Account Debit Balances	14	246,477,962	174,727,367
<b>TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES</b>		<b>19,192,130,751</b>	<b>18,998,853,484</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) EQUITY</b>			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	2,966,761,363	3,160,499,192
<b>TOTAL EQUITY</b>		<b>2,966,761,363</b>	<b>3,160,499,192</b>
<b>(2) LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	2,846,565	5,566,961
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>2,846,565</b>	<b>5,566,961</b>
<b>(3) CURRENT LIABILITIES</b>			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		27,181,871	37,420,959
iii) Other financial liabilities	20.3	370,143,433	355,348,238
b) Other Current Liabilities	21	558,524,532	261,430,944
c) Provisions	22	1,618,860,713	1,082,818,868
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	13,647,812,274	14,095,768,322
<b>TOTAL CURRENT LIABILITIES</b>		<b>16,222,522,823</b>	<b>15,832,787,331</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>19,192,130,751</b>	<b>18,998,853,484</b>

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

For Arora Vohra & Co.  
Chartered Accountants  
(Firm Regn. No. 007487N)  
  
(CA Ashwani Aggarwal)  
Partner  
M.No. 013653

  
(Dilip Kumar)  
Dy General Manager (Fin)

  
(J.R. Choudhary)  
Chief General Manager



Place: Nowpora  
Date: 26/4/19

NHPC LIMITED

Name of the Unit : URI - II POWER STATION

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

(Amount in ₹)

	Note No.	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
<b>INCOME</b>			
i) Revenue from Continuing Operations	24 1	7,563,066,365	6,479,192,447
ii) Other Income	24 2	259,728,779	809,138,036
<b>TOTAL INCOME</b>		<b>7,821,795,144</b>	<b>7,288,330,485</b>
<b>EXPENSES</b>			
i) Generation Expenses	25	1,335,037,268	1,019,658,531
ii) Employee Benefits Expense	26	595,894,163	652,493,438
iii) Finance Cost	27	792,359,496	886,132,620
iv) Depreciation & Amortization Expense	28	1,147,303,128	1,150,509,305
v) Other Expenses	29	1,059,030,041	512,219,360
<b>TOTAL EXPENSES</b>		<b>4,929,624,096</b>	<b>4,221,013,274</b>
Profit before Exceptional items, Rate Regulated Activities and Tax		2,892,171,048	3,067,317,211
Exceptional items		-	-
<b>PROFIT BEFORE TAX</b>		<b>2,892,171,048</b>	<b>3,067,317,211</b>
Tax Expenses	30	-	-
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
<b>PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>2,892,171,048</b>	<b>3,067,317,211</b>
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	71,750,595	98,712,659
<b>PROFIT FOR THE YEAR AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>		<b>2,963,921,643</b>	<b>3,166,029,870</b>
Profit for the year from continuing operations (A)		2,963,921,643	3,166,029,870
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
<b>OTHER COMPREHENSIVE INCOME (B)</b>			
<b>(i) Items that will not be reclassified to profit or loss</b>			
(a) Remeasurement of the defined benefit plans		2,839,720	(9,507,812)
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		-	3,977,134
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
<b>Sub total (a)</b>		<b>2,839,720</b>	<b>(5,530,678)</b>
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
<b>Sub total (b)</b>		<b>-</b>	<b>-</b>
<b>Total (i)=(a)+(b)</b>		<b>2,839,720</b>	<b>(5,530,678)</b>
<b>(ii) Items that will be reclassified to profit or loss</b>			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
<b>Total (ii)</b>		<b>-</b>	<b>-</b>
Other Comprehensive Income (B)=(i+ii)		2,839,720	(5,530,678)
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)</b>		<b>2,966,761,363</b>	<b>3,160,499,192</b>

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

Significant Accounting Policies 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  
URI - II POWER STATION (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.



For Arora Vohra & Co.  
Chartered Accountants  
(Firm Regn. No. 0054E7N)  
(CA Ashwani Aggarwal)  
Partner  
M No. 013833

(Dilip Kumar)  
Dy General Manager (Fin)

(J R Choudhary)  
Chief General Manager

Place: Nowpora  
Date: 26/4/19

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NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

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, 2019
			IUT	Others	IUT	Others								
i)	Land - Freehold	0					0	0			0	0	0	
ii)	Land - Leasehold	573087764					573087764	61921049	22841316	0	41395761	573087764	600000000	
iii)	Roads and Bridges	54491385					83890701	5863348	2825561	0	8629007	75204792	80119617	
iv)	Buildings	1405709137					1511003257	146194249	53435220	0	199629469	131127798	1374713218	
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)	11465120689		114448543		413005	11579156227	1872334239	640610411	0	2512944650	9066211577	956794192	
viii)	Generating Plant and machinery	7187222011		16508288			7203730299	1215939593	408705701	0	1624645294	5579085005	507120449	
ix)	Plant and machinery Sub station	12837672					12837672	2338304	730248	0	3088552	9769120	10499392	
x)	Plant and machinery Transmission lines	32378539					32378539	4883191	1825056	0	6703247	25670292	27495111	
xi)	Plant and machinery Others	16544647					16544647	3044730	1014912	0	4059649	16544647	16544647	
xii)	Construction Equipment	11032316				10410	11332238	1717876	708927	0	2827033	3094135	3113108	
xiii)	Water Supply System/Drainage and Sewerage	16385419		4575592			20961011	1865488	721247	0	2587735	18574271	14517731	
xiv)	Electrical installations	0					0	0	0	0	0	0	0	
xv)	Vehicles	15738074					15738074	4109840	1375542	0	5405292	10252922	11212222	
xvi)	Aircraft/Boats	0					0	0	0	0	0	0	0	
xvii)	Furniture and fixture	13434694				23357	13403694	2189576	1043141	-14039	3218679	10189111	11219112	
xviii)	Computer	7251095		1143305			8394396	5443753	767891	0	6611444	2193262	6983112	
xix)	Communication Equipment	2221968					2221968	554604	194244	0	742853	1421115	1667359	
xx)	Office Equipments	13741914		36000		11964	13758914	2348265	1001139	-12996	3336519	10422396	11594235	
xxi)	Research and Development	0					0	0	0	0	0	0	0	
xxii)	Other assets	32853706		8925870			41779576	2688850	2408365	0	5097215	36682361	3116102	
xxiii)	Tangible Assets of minor value >750 and < 5 Lakhs	2314025		401384		7541	2707868	2310896	401220	-7498	2704624	3244	312	
	<b>Total</b>	<b>20863155025</b>	<b>0</b>	<b>281139166</b>	<b>0</b>	<b>752677</b>	<b>-14679</b>	<b>21143526835</b>	<b>3342350761</b>	<b>1140610647</b>	<b>-34423</b>	<b>4482926985</b>	<b>16660599850</b>	<b>17520804264</b>
	Previous year	20770212769		93467674		525418		20863155025	2201086796	1141274230	-10265	3342350761	17520804264	18769125072

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

Explanatory Note :-  
 1 a) Freehold land amounting to Rs ..... (Previous year Rs ..... ) covering an area of ..... hectare (Previous year ..... hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Satal Power Station (S: Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to Rs ..... (Previous year Rs ..... ) covering an area of ..... hectare (Previous year ..... hectare) is however, yet to be executed/passed. For Satal Power Station Only.  
 1 b) In respect of other units, title deeds/title in respect of freehold land amounting to ` ..... (Previous year ` ..... ) covering an area of ..... hectare (Previous year ..... hectare) 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.

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NOTE NO. 2.4 Other Intangible Assets

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2013	Additions		Deductions		Other Adjustments	As at 31st March, 2013	As at 01-Apr-2013	For the Year	Adjustments	As at 31st March, 2013	As at 31st March, 2012	As at 31st March, 2013
			IUT	Others	IUT	Others								
I	Land - Right to Use	38120268												
II	Computer Software	41300	20592				54892	29540	21624					
	<b>Total</b>	<b>38164568</b>	<b>0</b>	<b>20592</b>	<b>0</b>	<b>0</b>	<b>38185160</b>	<b>4046600</b>	<b>136864</b>	<b>0</b>	<b>51164</b>	<b>19728</b>	<b>14000</b>	<b>34117996</b>
	Previous year	38164568					38164568	4046600			4046600	5117888	1117094	37047680

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



Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2019

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, 2019
			IUT	Others	IUT	Others								
i)	Land - Freehold	0	0	0	0	0	0	0	0	0	0	0	0	
ii)	Land - Leasehold	602885763	0	0	0	0	602885763	97721957	22841316	0	120563273	46232249	59516290	
iii)	Roads and Bridges	55553947	0	29209336	0	0	84763283	6735920	2825661	0	9561491	75201702	48619017	
iv)	Buildings	1469209900	0	105580516	0	0	1574504029	209695012	53435220	0	262136222	131137265	1259165957	
v)	Building-Under Lease	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	
vii)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	12342103383	0	114448543	0	0	12456138921	2749316933	610610111	0	3389927344	9006211577	1659276456	
viii)	Generating Plant and machinery	7738758537	0	16508288	0	0	7755266825	1767476119	408705701	0	2176131320	557002509	897152418	
ix)	Plant and machinery Sub station	13631961	0	0	0	0	13631961	3132593	730248	0	3862041	9780120	1042000	
x)	Plant and machinery Transmission lines	34181289	0	0	0	0	34181289	6685941	1825056	0	8510997	25670202	27495318	
xi)	Plant and machinery Others	17813697	0	0	0	0	17813697	4313786	1014912	0	5328698	12491660	13499911	
xii)	Construction Equipment	11495293	0	310332	0	-10410	11795215	2180853	709927	0	2890780	8934135	9114100	
xiii)	Water Supply System/Drainage and sewerage	17300465	0	4575592	0	0	21876057	2780534	721247	0	3501781	18334275	1868504	
xiv)	Electrical installations	0	0	0	0	0	0	0	0	0	0	0	0	
xv)	Vehicles	16220952	0	0	0	0	16220952	4592718	1375542	0	5969200	16220952	11626004	
xvi)	Aircraft/Boats	0	0	0	0	0	0	0	0	0	0	0	0	
xvii)	Furniture and fixture	14242406	0	0	0	31000	14211406	2997288	1043141	-14839	4028390	10135910	1106413	
xviii)	Computers	8362111	0	1143305	0	4	9505412	6554769	707391	0	7322160	2152252	1857312	
xix)	Communication Equipment	2453545	0	0	0	0	2453545	786186	104244	0	980430	1423115	166759	
xx)	Office Equipments	14305162	0	36000	0	19000	14322162	2911513	1001139	-12886	3899766	10422390	11750040	
xxi)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	
xxii)	Other assets	33423151	0	8925870	0	0	42349021	3258295	2408365	0	5600960	28642761	30164059	
xxiii)	Tangible Assets of minor value >750 and < Rs 5000	3280075	0	401384	0	134154	3547305	3276946	401226	-134111	3541061	3244	7129	
	<b>Total</b>	<b>22395221637</b>	<b>0</b>	<b>281139166</b>	<b>0</b>	<b>134158</b>	<b>22675466834</b>	<b>4874417373</b>	<b>1140610647</b>	<b>-161034</b>	<b>6014066934</b>	<b>1656059850</b>	<b>17520814284</b>	
	Previous year	22302284699	0	93467674	0	534736	22395221637	3733162726	1141274290	-19563	604417373	17520814284	1858125731	

Explanatory Note: -

i) b) In respect of other units, title deeds/title in respect of freehold land amounting to Nil (Previous year Nil) covering an area of Nil hectare (Previous year Nil hectare) and lease deeds in respect of leasehold land amounting to Rs. 19.47 Crore (Previous year Rs. 19.17 Crore) covering an area of 28.13 hectare (Previous year 28.13 hectare) are yet to be executed/passed.





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

(Amount in ₹)

Class of Assets	For the year ended on 31.03.2019	For the year ended on 31.03.2018
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generation Plant and machinery		
Plant and machinery Sub station		
Plant and machinery		
Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/Boats		
Furniture and fixtures		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



NOTE NO. 2.3 INVESTMENT PROPERTY

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	
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Previous year						0				0	0	0	

Please check the figures carefully 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	-	-
	<b>As at 31.3.2019</b>	<b>As at 31.03.2018</b>

(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 carefully and make correction if required

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	40090352	0	0	0	0	40090352	5987144	1339020	0	7326164	32734133	2403203	
ii)	Computer Software	223352	0	20592	0	0	243944	208592	21624	0	230216	13728	14700	
	<b>Total</b>	<b>40313704</b>	<b>0</b>	<b>20592</b>	<b>0</b>	<b>0</b>	<b>40334296</b>	<b>6195736</b>	<b>1360644</b>	<b>0</b>	<b>7559380</b>	<b>32777916</b>	<b>2417903</b>	
	Previous year	40313704					40313704	6195736	0		6195736	3117968	2417903	



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

Sl. No.	Particulars of assets	Head of account	Gross block Adjusted (Rs.)
02-001	Fluoride & Hard Ceiling Work	41001	87,168
02-002	Laptop, IT 1025, 15.6" LCD, Inspiron	411001	85,000
02-003	Laptop, IT 1025, 15.6" LCD, Inspiron	411001	85,000
02-004	Laptop, IT 1025, 15.6" LCD, Inspiron	411001	85,000
02-005	Chain Pulley Block, Capa 1Ton	410714	12,800
02-006	Chain Pulley Block, Capa 1Ton	410714	12,800
02-007	Chain Pulley Block, Capa 1Ton	410714	22,550
02-008	Chain Pulley Block, Capa 1Ton	410714	22,550
02-009	Chain Pulley Block, Capa 1Ton	410714	41,513
02-010	Chain Pulley Block, Capa 1Ton	410714	41,513
02-007	Axial Piston	411120	1,35,528
02-008	Axial Piston	411120	1,41,556
02-009	Split Air Conditioner (Rackmount)	412008	30,000
02-010	Ceiling Fan	412501	1,550
02-011	Ceiling Fan	412501	1,550
02-012	Ceiling Fan	412501	1,550
02-013	Ceiling Fan	412501	1,550
02-014	Ceiling Fan	412501	1,550
02-015	Ceiling Fan	412501	1,550
02-016	Ceiling Fan	412501	1,550
02-017	Ceiling Fan	412501	1,550
02-018	Ceiling Fan	412501	1,550
02-019	Ceiling Fan	412501	1,550
02-020	Ceiling Fan	412501	1,550
02-021	Ceiling Fan	412501	1,550
02-022	Ceiling Fan	412501	1,550
02-023	Ceiling Fan	412501	1,550
02-024	Ceiling Fan	412501	1,550
02-025	Ceiling Fan	412501	1,550
02-026	Ceiling Fan	412501	1,550
02-027	Ceiling Fan	412501	1,550
02-028	Ceiling Fan	412501	1,550
02-029	Ceiling Fan	412501	1,550
02-030	Ceiling Fan	412501	1,550
02-031	Ceiling Fan	412501	1,550
02-032	Ceiling Fan	412501	1,550
02-033	Ceiling Fan	412501	1,550
02-034	Ceiling Fan	412501	1,550
02-035	Ceiling Fan	412501	1,550
02-036	Ceiling Fan	412501	1,550
02-037	Ceiling Fan	412501	1,550
02-038	Ceiling Fan	412501	1,550
02-039	Ceiling Fan	412501	1,550
02-040	Ceiling Fan	412501	1,550
02-041	Ceiling Fan	412501	1,550
02-042	Ceiling Fan	412501	1,550
02-043	Ceiling Fan	412501	1,550
02-044	Ceiling Fan	412501	1,550
02-045	Ceiling Fan	412501	1,550
02-046	Ceiling Fan	412501	1,550
02-047	Ceiling Fan	412501	1,550
02-048	Ceiling Fan	412501	1,550
02-049	Ceiling Fan	412501	1,550
02-050	Ceiling Fan	412501	1,550
02-051	Ceiling Fan	412501	1,550
02-052	Ceiling Fan	412501	1,550
02-053	Ceiling Fan	412501	1,550
02-054	Ceiling Fan	412501	1,550
02-055	Ceiling Fan	412501	1,550
02-056	Ceiling Fan	412501	1,550
02-057	Ceiling Fan	412501	1,550
02-058	Ceiling Fan	412501	1,550
02-059	Ceiling Fan	412501	1,550
02-060	Ceiling Fan	412501	1,550
02-061	Ceiling Fan	412501	1,550
02-062	Ceiling Fan	412501	1,550
02-063	Ceiling Fan	412501	1,550
02-064	Ceiling Fan	412501	1,550
02-065	Ceiling Fan	412501	1,550
02-066	Ceiling Fan	412501	1,550
02-067	Ceiling Fan	412501	1,550
02-068	Ceiling Fan	412501	1,550
02-069	Ceiling Fan	412501	1,550
02-070	Ceiling Fan	412501	1,550
02-071	Ceiling Fan	412501	1,550
02-072	Ceiling Fan	412501	1,550
02-073	Ceiling Fan	412501	1,550
02-074	Ceiling Fan	412501	1,550
02-075	Ceiling Fan	412501	1,550
02-076	Ceiling Fan	412501	1,550
02-077	Ceiling Fan	412501	1,550
02-078	Ceiling Fan	412501	1,550
02-079	Ceiling Fan	412501	1,550
02-080	Ceiling Fan	412501	1,550
02-081	Ceiling Fan	412501	1,550
02-082	Ceiling Fan	412501	1,550
02-083	Ceiling Fan	412501	1,550
02-084	Ceiling Fan	412501	1,550
02-085	Ceiling Fan	412501	1,550
02-086	Ceiling Fan	412501	1,550
02-087	Ceiling Fan	412501	1,550
02-088	Ceiling Fan	412501	1,550
02-089	Ceiling Fan	412501	1,550
02-090	Ceiling Fan	412501	1,550

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Q2-94	Ceiling Fan	412501	1,550
Q2-95	Ceiling Fan	412501	1,550
Q2-96	Ceiling Fan	412501	1,550
Q2-97	Ceiling Fan	412501	1,550
Q2-98	Ceiling Fan	412501	1,550
Q2-99	Ceiling Fan	412501	1,550
Q2-100	Ceiling Fan	412501	1,550
Q2-101	Ceiling Fan	412501	1,550
Q2-102	Ceiling Fan	412501	1,550
Q2-103	Ceiling Fan	412501	1,550
Q2-104	Ceiling Fan	412501	1,550
Q2-105	Ceiling Fan	412501	1,550
Q2-106	N-Baggage Identification Scanner	412502	18,23,100
Q2-107	Electric Operated Siren, Range-10 K.M	412503	1,57,452
Q2-108	Electric Operated Siren, Range-10 K.M	412503	1,57,452
Q2-109	Electric Operated Siren, Range-10 K.M	412503	1,57,452
Q2-110	Electric Operated Siren, Range-10 K.M	412503	1,57,452
Q2-111	Electric Operated Siren, Range-10 K.M	412503	1,57,452
Q2-112	Refrigerator Samsung 250 Lit	412503	21,401
Q2-113	Water Purifier, Eureka Forbes, Aquasure	412503	19,657
Q2-114	Semi Automatic Washing Machine	412503	10,800
Q2-115	Semi Automatic Washing Machine	412503	10,800
Q2-116	Semi Automatic Washing Machine	412503	10,800
Q2-117	Semi Automatic Washing Machine	412503	10,800
Q2-118	Semi Automatic Washing Machine	412503	10,800
Q2-119	15KW Energy Efficient Solar Power System	412503	11,24,330
Q2-120	15KW Energy Efficient Solar Power System	412503	11,24,330
Q2-121	15KW Energy Efficient Solar Power System	412503	11,24,330
Q2-122	15KW Energy Efficient Solar Power System	412503	11,24,330
Q2-123	15KW Energy Efficient Solar Power System	412503	11,24,330
Q2-124	Exhaust Fan	412801	1,307
Q2-125	Exhaust Fan	412801	1,307
Q2-126	Exhaust Fan	412801	1,307
Q2-127	Exhaust Fan	412801	1,307
Q2-128	Exhaust Fan	412801	1,307
Q2-129	Exhaust Fan	412801	1,307
Q2-130	Exhaust Fan	412801	1,307
Q2-131	Exhaust Fan	412801	1,307
Q2-132	Exhaust Fan	412801	1,307
Q2-133	Exhaust Fan	412801	1,307
Q2-134	Exhaust Fan	412801	1,307
Q2-135	Exhaust Fan	412801	1,307
Q2-136	Exhaust Fan	412801	1,307
Q2-137	Exhaust Fan	412801	1,307
Q2-138	Exhaust Fan	412801	1,307
Q2-139	Exhaust Fan	412801	1,307
Q2-140	Exhaust Fan	412801	1,307
Q2-141	Exhaust Fan	412801	1,307
Q2-142	Exhaust Fan	412801	1,307
Q2-143	Exhaust Fan	412801	1,307
Q2-144	Exhaust Fan	412801	1,307
Q2-145	Exhaust Fan	412801	1,307
Q2-146	Exhaust Fan	412801	1,307
Q2-147	Exhaust Fan	412801	1,307
Q2-148	Exhaust Fan	412801	1,307
Q2-149	Exhaust Fan	412801	1,307
Q2-150	Exhaust Fan	412801	1,307
Q2-151	Exhaust Fan	412801	1,307
Q2-152	Exhaust Fan	412801	1,307
Q2-153	Exhaust Fan	412801	1,307
Q2-154	Exhaust Fan	412801	1,307
Q2-155	Exhaust Fan	412801	1,307
Q2-156	Exhaust Fan	412801	1,307
Q2-157	Exhaust Fan	412801	1,307
Q2-158	Exhaust Fan	412801	1,307
Q2-159	Exhaust Fan	412801	1,307
Q2-160	Exhaust Fan	412801	1,307
Q2-161	Exhaust Fan	412801	1,307
Q2-162	Exhaust Fan	412801	1,307
Q2-163	Exhaust Fan	412801	1,307
Q2-164	Exhaust Fan	412801	1,307
Q2-165	Exhaust Fan	412801	1,307
Q2-166	Exhaust Fan	412801	1,307
Q2-167	Exhaust Fan	412801	1,307
Q2-168	Exhaust Fan	412801	1,307
Q2-169	Exhaust Fan	412801	1,307
Q2-170	Exhaust Fan	412801	1,307
Q2-171	Exhaust Fan	412801	1,307
Q2-172	Exhaust Fan	412801	1,307
Q2-173	Exhaust Fan	412801	1,307
Q2-174	Exhaust Fan	412801	1,307
Q2-175	Exhaust Fan	412801	1,307
Q2-176	Exhaust Fan	412801	1,307
Q2-177	Exhaust Fan	412801	1,307
Q2-178	Exhaust Fan	412801	1,307
Q2-179	Exhaust Fan	412801	1,307
Q2-180	Exhaust Fan	412801	1,307
Q2-181	Exhaust Fan	412801	1,307
Q2-182	Exhaust Fan	412801	1,307
Q2-183	Exhaust Fan	412801	1,307
Q2-184	Exhaust Fan	412801	1,307
Q2-185	Exhaust Fan	412801	1,307
Q2-186	Exhaust Fan	412801	1,307
Q2-187	Exhaust Fan	412801	1,307
Q2-188	Exhaust Fan	412801	1,307
Q2-189	Exhaust Fan	412801	1,307

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Q2-101	Exhaust Fan	412801	1,307
Q2-102	Exhaust Fan	412801	1,307
Q2-103	Exhaust Fan	412801	1,307
Q2-104	Exhaust Fan	412801	1,307
Q2-105	Exhaust Fan	412801	1,307
Q2-106	Exhaust Fan	412801	1,307
Q2-107	Exhaust Fan	412801	1,307
Q2-108	Exhaust Fan	412801	1,307
Q2-109	Exhaust Fan	412801	1,307
Q2-110	Exhaust Fan	412801	1,307
Q2-111	Exhaust Fan	412801	1,307
Q2-112	Exhaust Fan	412801	1,307
Q2-113	Exhaust Fan	412801	1,307
Q2-114	Exhaust Fan	412801	1,307
Q2-115	Exhaust Fan	412801	1,307
Q2-116	Exhaust Fan	412801	1,307
Q2-117	Exhaust Fan	412801	1,307
Q2-118	Wall Mounted Fan	412801	1,700
Q2-119	Wall Mounted Fan	412801	1,700
Q2-120	Wall Mounted Fan	412801	1,700
Q2-121	Pedestal Fan	412801	2,100
Q2-122	Pedestal Fan	412801	2,100
Q3-001	Protection to Hill Slope of approach road from S	410320	5,84,140
Q3-002	Fabrication at Gate - Addition	410301	31,435
Q3-003	Wooden Fencing in Nowpora Complex	410325	43,46,487
Q3-004	Tree Seater Merry Go Round	410328	47,418
Q3-005	Fancy Dustin Dolphin (1.0M High)	410328	11,650
Q3-006	Fancy Dustin Dolphin (1.0M High)	410328	11,650
Q3-007	Rabbit Dustbin of FRP	410328	9,986
Q3-008	Rabbit Dustbin of FRP	410328	9,986
Q3-009	Billie Sprino Rider	410328	57,286
Q3-010	Four Seater Square Sprino See Saw	410328	57,287
Q3-011	Two Seater Square Sprino See Saw	410328	35,012
Q3-012	Two Seater Square Sprino See Saw	410328	35,012
Q3-013	Toddler Swing(1.5X3.0M)	410328	41,374
Q3-014	Toddler Swing(1.5X3.0M)	410328	41,374
Q3-015	Garden Swing (1.5X2.0X3.0M)	410328	44,232
Q3-016	Garden Swing (1.5X2.0X3.0M)	410328	44,232
Q3-017	2 Level Chin UP(1.5M & 1.7M HT)	410328	11,059
Q3-018	2 Level Chin UP(1.5M & 1.7M HT)	410328	11,059
Q3-019	FRP Strip Cast IRIN Bench (1.5M Long)	410328	29,959
Q3-020	FRP Strip Cast IRIN Bench (1.5M Long)	410328	29,959
Q3-021	FRP Strip Cast IRIN Bench (1.5M Long)	410328	29,959
Q3-022	FRP Strip Cast IRIN Bench (1.5M Long)	410328	29,959
Q3-023	FRP Strip Cast IRIN Bench (1.5M Long)	410328	29,959
Q3-024	FRP Strip Cast IRIN Bench (1.5M Long)	410328	29,959
Q3-025	Rectangular Picnic Table	410328	71,565
Q3-026	Rectangular Picnic Table	410328	71,565
Q3-027	Plantation at Nowpora	410328	4,12,000
Q3-027	Protection Work at Surge Shaft Road	410607	8,15,116
Q3-029	Filter Element for Back Wash Filter 500Micron	410714	2,24,200
Q3-030	Filter Element for Back Wash Filter 500Micron	410714	2,24,200
Q3-031	Filter Element for Back Wash Filter 500Micron	410714	2,24,200
Q3-032	Filter Element for Back Wash Filter 500Micron	410714	2,24,200
Q3-038	Inverter & Battery (Exide)	412503	17,400
Q3-039	Dessert Cooler (Kenstar)	412503	10,000
Q3-040	Gyser (Orient)	412503	8,500
Q3-041	Self Contained Breathing Apparatus	412503	30,680
Q3-042	Self Contained Breathing Apparatus	412503	30,680
Q3-043	Pedestal Fan (Pohcab) - Residential	412801	2,800
Q3-044	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-045	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-046	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-047	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-048	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-049	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-050	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-051	Search Light - 12V, 1KM Range, Wproof	412801	4,700
Q3-052	Wooden Bed 6.3' X 3'	412801	4,248
Q3-053	Wooden Bed 6.3' X 3'	412801	4,248
Q3-054	Wooden Bed 6.3' X 3'	412801	4,248
Q3-055	Wooden Bed 6.3' X 3'	412801	4,248
Q3-056	Wooden Bed 6.3' X 3'	412801	4,248
Q3-057	Wooden Bed 6.3' X 3'	412801	4,248
Q3-058	Wooden Bed 6.3' X 3'	412801	4,248
Q3-059	Wooden Bed 6.3' X 3'	412801	4,248
Q3-060	Wooden Bed 6.3' X 3'	412801	4,248
Q3-061	Wooden Bed 6.3' X 3'	412801	4,248
Q3-062	Wooden Bed 6.3' X 3'	412801	4,248
Q3-063	Wooden Bed 6.3' X 3'	412801	4,248
Q3-064	Wooden Bed 6.3' X 3'	412801	4,248
Q3-065	Wooden Bed 6.3' X 3'	412801	4,248
Q3-066	Wooden Bed 6.3' X 3'	412801	4,248
Q3-067	Wooden Bed 6.3' X 3'	412801	4,248
Q3-068	Wooden Bed 6.3' X 3'	412801	4,248
Q3-069	Wooden Bed 6.3' X 3'	412801	4,248
Q3-070	Wooden Bed 6.3' X 3'	412801	4,248
Q3-071	Wooden Bed 6.3' X 3'	412801	4,248



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Q4-074	Wooden Slab for VIP	410301	2,348
Q4-075	Wooden Slab for VIP	410301	2,348
Q4-076	Wooden Slab for VIP	410301	2,348
Q4-077	Wooden Slab for VIP	410301	2,348
Q4-078	Construction for 4th Area	410300	25,17,153
Q4-079	Construction for 4th Area	410301	1,51,24,627
Q4-080	Construction for 4th Area	410301	1,51,24,627
Q4-081	Construction for 4th Area	410301	1,51,24,627
Q4-082	Protection of Left bank Slope from RD. N44 to	410301	2,10,05,000
Q4-083	Providing Concrete Pavement on Approach road	410301	51,01,200
Q4-084	Providing Toe Protection in Hill Slope of approach	410301	4,51,050
Q4-085	Providing Green Barrier from N44 to Road side	410301	38,88,000
Q4-086	False Ceiling at DTSH	410301	47,42,748
Q4-087	Surfaces Ceiling in Lift Hall	410301	4,68,422
Q4-088	Providing & fixing Concrete in DTSH Road	410301	54,72,163
Q4-089	Providing & fixing False Ceiling along N44-1A side	410301	3,50,184
Q4-090	Providing & fixing Chain link fencing along with	410301	8,12,902
Q4-091	Die Overhead Mocha Raising of Perimeter wall	410301	5,17,656
Q4-092	Construction of Overhead Mocha on DG Room	410301	5,06,537
Q4-093	Providing & fixing Chain link fencing along N44-1	410301	48,02,467
Q4-094	Design, Supply, Fabrication & Erection in Facility	410301	2,96,21,103
Q4-095	Providing & fixing Cement Concrete and Compound	410301	31,06,546
Q4-096	Construction of Boundary Wall for Office Compound	410304	58,96,211
Q4-097	Internal Electrification of VIP Guest House	410321	11,52,646
Q4-098	Construction of 05 Use Bundlers at Residential O	410326	84,27,930
Q4-099	Construction of Septic Tank at side of CISF Used	410326	2,42,670
Q4-100	Protection Wall of rear end of A Type Quarters	410328	7,32,170
Q4-101	Raising of Boundary Wall at Nowpara Colony	410328	1,24,30,853
Q4-102	Construction of Record Room at Nowpara	410328	14,31,175
Q4-103	Construction of Boundary Wall & Landscaping at	410328	11,68,416
Q4-104	Construction of Petro Pump Office at Nowpara	410328	8,26,609
Q4-105	Construction of Flag Hoisting Stage in front of A	410328	7,53,418
Q4-106	Providing Cleared Plates Over the Constructe	410328	10,89,789
Q4-107	Providing & fixing MS Railing at Resi. Cum Offi	410328	62,39,222
Q4-108	Construction of Boundary Wall of VIP Guest Hou	410328	10,69,771
Q4-109	Construction of Duty Post Quarter Guard at Sali	410328	3,08,131
Q4-110	Providing & fixing MS Grill at U/s Side of Cross	410328	4,01,501
Q4-111	Internal Electrification of Exe. Field Hostel	410421	24,00,000
Q4-112	Providing Concrete Cladding above Dam Top al	410601	63,56,765
Q4-113	Construction of LMG Post above Dam Control P	410601	1,35,512
Q4-114	River Bank Protection Opposite SFT	410601	46,07,354
Q4-115	Right Side Downstream Plunge Pool Protection	410601	5,06,50,027
Q4-116	Fabrication of steel structure gate and raising o	410601	2,06,352
Q4-117	Construction of Security Hut & RR wall on both	410601	5,98,619
Q4-118	Construction of CISF Barrack at Suro's Shaft / S	410607	32,09,185
Q4-119	Providing & fixing Chain link fencing towards hill	410607	2,62,649
Q4-120	Mechanical Gate Position Indicator	410608	2,05,102
Q4-121	Mechanical Gate Position Indicator	410608	2,05,102
Q4-122	Mechanical Gate Position Indicator	410608	2,05,102
Q4-123	Mechanical Gate Position Indicator	410608	2,05,102
Q4-124	Double Tube Oil Cooler	410713	16,85,156
Q4-125	Leakage Detector L1 Type	410713	1,92,845
Q4-126	55 LED Video Wall Display	410713	20,38,000
Q4-127	Professional LED Display	410713	1,76,464
Q4-128	1HP Submersible Pump - Crompton Greaves	411201	11,225
Q4-129	Providing, Installation & Commissioning R.U.D. Se	411202	28,96,900
Q4-130	Protection Work of Salemabad Nallah downstre	411202	16,67,467
Q4-131	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-132	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-133	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-134	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-135	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-136	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-137	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-138	XEROX B1025 DADF Multifunctional Machine	411803	72,499
Q4-139	PHOTOCOPIER MAKE-XEROX MODEL NO SC	411803	1,13,499
Q4-140	Networking Cable / Cabling Accessories	411806	1,55,814
Q4-141	TIME-ATTENDANCE AND LEAVE MANAGEMENT	412503	41,301
Q4-142	FINGERPRINT BASED ENROLLMENT STATIO	412503	18,084
Q4-143	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-144	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-145	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-146	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-147	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-148	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-149	GIGABIT POE + INJECTOR - MAKE TENDA	412503	6,031
Q4-150	MULTISPECTRAL FINGERPRINT DOOR CONT	412503	66,712
Q4-151	MULTISPECTRAL FINGERPRINT DOOR CONT	412503	66,712
Q4-152	MULTISPECTRAL FINGERPRINT DOOR CONT	412503	66,712
Q4-153	MULTISPECTRAL FINGERPRINT DOOR CONT	412503	66,712
Q4-154	15KW Energy Efficient Solar Power System	412503	41,300
Q4-155	15KW Energy Efficient Solar Power System	412503	41,300
Q4-156	15KW Energy Efficient Solar Power System	412503	41,300
Q4-157	15KW Energy Efficient Solar Power System	412503	41,300
Q4-158	Control Panel - 1HP Submersible Pump	412801	3,124
Q4-159	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-160	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-161	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-162	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-163	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-164	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-165	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-166	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-167	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-168	1KVA Line Interactive UPS with two batteries	412801	4,950
Q4-169	1KVA Line Interactive UPS with two batteries	412801	4,950



04-093	11VA Line interactive UPS with two batteries	412801	4,950
04-094	11VA Line interactive UPS with two batteries	412801	4,950
04-095	11VA Line interactive UPS with two batteries	412801	4,950
04-096	11VA Line interactive UPS with two batteries	412801	4,950
04-097	11VA Line interactive UPS with two batteries	412801	4,950
04-098	11VA Line interactive UPS with two batteries	412801	4,950
04-099	11VA Line interactive UPS with two batteries	412801	4,950
04-100	11VA Line interactive UPS with two batteries	412801	4,950
04-101	11VA Line interactive UPS with two batteries	412801	4,950
04-102	11VA Line interactive UPS with two batteries	412801	4,950
04-103	11VA Line interactive UPS with two batteries	412801	4,950
04-104	11VA Line interactive UPS with two batteries	412801	4,950
04-105	11VA Line interactive UPS with two batteries	412801	4,950

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.
Q2-1	Cop Board (Residential)	411702	17,000	4,189	12,811
Q2-2	Almirah (Residential)	411702	14,000	3,454	10,546
Q2-3	Window Air Conditioner (Fazi)	412005	19,000	7,036	11,964
Q3-1	800VA Line Interactive UPS	412801	1	-	1
Q3-2	800VA Line interactive UPS	412801	1	-	1
Q3-3	800VA Line interactive UPS	412801	1	-	1
Q3-4	800VA Line Interactive UPS	412801	1	-	1
Q3-5	800 VA UPS (Microtech)	412801	1	-	1
Q3-6	800 VA UPS (Microtech)	412801	1	-	1
Q3-7	800 VA UPS (Microtech)	412801	1	-	1
Q3-8	800 VA UPS (Microtech)	412801	1	-	1
Q3-9	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-10	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-11	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-12	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-13	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-14	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-15	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-16	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-17	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-18	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-19	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-20	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-21	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-22	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-23	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-24	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-25	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-26	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-27	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-28	800 VA UPS (Microtech)	412801	3,400	3,399	1
Q3-29	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-30	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-31	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-32	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-33	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-34	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-35	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-36	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-37	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-38	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-39	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-40	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-41	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-42	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-43	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-44	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-45	800 VA UPS (Microtech)	412801	3,450	3,449	1
Q3-46	800 VA UPS (Microtech)	412801	3,750	-	3,750
Q3-47	800 VA UPS (Microtech)	412801	3,750	-	3,750

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Note no. 2.2 Capital Work in Progress

		(Amount in ₹)				As at 31st March, 2019
Particulars	As at 01-Apr-2018	Addition	Adjustment	Capitalised		
i) Roads and Bridges	4,14,96,838	38,64,339	(1,29,183)	2,92,00,336	1,60,22,650	
ii) Buildings	8,43,36,083	3,63,15,426	(41,981)	10,47,89,013	1,58,20,515	
iii) Building-Under Lease	-	-	-	-	-	
iv) Railway sidings	-	-	-	-	-	
v) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	3,43,40,537	8,52,09,950	(7,653)	11,36,28,135	59,14,699	
vi) Generating Plant and Machinery	-	1,13,64,079	-	1,13,64,079	-	
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	-	60,31,053	-	45,64,367	14,66,686	
xii) Other assets awaiting installation	4,45,88,226	6,11,15,303	-	1,05,06,559	9,51,96,979	
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	-	-	-	-	-	
<b>Sub total (a)</b>	<b>20,47,61,684</b>	<b>20,39,00,150</b>	<b>(1,78,317)</b>	<b>27,40,61,489</b>	<b>13,44,21,523</b>	
* For addition during the year refer Note No. 32						
Construction Stores	-	-	-	-	-	
Less : Provisions for construction stores	-	-	-	-	-	
<b>Sub total (b)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	
<b>TOTAL</b>	<b>20,47,61,684</b>	<b>20,39,00,150</b>	<b>(1,78,317)</b>	<b>27,40,61,489</b>	<b>13,44,21,523</b>	
Previous year	7,97,93,147	18,50,45,255	(2,69,916)	5,98,06,802	20,47,61,684	

Please check the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

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

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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 - TR/DE 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)	1,53,36,540	1,53,36,540
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	1,53,36,540	1,53,36,540
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	-	-
<b>TOTAL</b>	<b>1,53,36,540</b>	<b>1,53,36,540</b>
Provision for Doubtful Deposits *1		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
Provisions for doubtful Employees loans *2		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
Provisions for doubtful advances to Contractor/ Supplier *3		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
Provisions for doubtful Loan to State Government *4		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
Explanatory Note: -		
i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the year - For Corporate Office only		
ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only		
iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties		



## NOTE NO. 3.3 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-SVPFL (Pending Allotment)**	-	-
<b>TOTAL</b>		-	-

\* Refer para-9 of Note No. 3.4-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

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

## NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
<b>Total</b>	-	-

## NOTE NO. 5 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<b>A. CAPITAL ADVANCES</b>		
Secured (considered good)	-	-
Unsecured (considered good)	-	-
- Against bank guarantee	-	-
- Others	1,41,04,897	2,32,91,547
Less : Expenditure booked pending utilisation certificate	-	-
Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *1	-	-
<b>Sub-total</b>	<b>1,41,04,897</b>	<b>2,32,91,547</b>
<b>B. ADVANCES OTHER THAN CAPITAL ADVANCES</b>		
<b>i) DEPOSITS</b>		
- Unsecured (considered good)	-	-
Less : Expenditure booked against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
<b>ii) Other advances</b>		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
<b>C. Others</b>		
<b>i) Advance against arbitration awards towards capital works</b>		
Released to Contractors -Unsecured- Against Bank Guarantee	84,57,00,000	84,57,00,000
Released to Contractors -Unsecured- Others	-	-
Deposited with Court -Unsecured	1,00,33,50,000	-
<b>Sub-total</b>	<b>1,84,90,50,000</b>	<b>84,57,00,000</b>
<b>ii) Deferred Foreign Currency Fluctuation Assets/Expenditure</b>		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
<b>iii) Deferred Cost on Employees Advances</b>		
Secured - Considered Good	-	-
Unsecured - Considered Good	-	-
<b>TOTAL</b>	<b>1,86,31,54,897</b>	<b>86,89,91,547</b>
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. i(iii)(10))		
Stores and spares	4,06,52,818	45,22,526
Stores in transit/ pending inspection		
Loose tools	64,713	
Scrap inventory		
Material at site		
Material issued to contractors/ fabricators		
Inventory for Self Generated VER's/REC		
Less: Provision for <del>Obsolescence</del> & Diminution in Value *1		
<b>TOTAL</b>	<b>4,97,18,529</b>	<b>45,22,526</b>
<b>*1 Provision for Obsolescence &amp; Diminution in Value</b>		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year #		
Closing balance		
<b>Explanatory Note:</b>		
i) During the year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.		

## NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
- Trade Receivables- Considered Good- Unsecured	-	-
- Trade Receivables- Credit Impaired	-	-
Less: Provision for credit impaired Trade Receivables *1	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>*1 Provision for credit impaired Trade Receivables</b>		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		
<b>Explanatory Note: -</b>		
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
<b>A Balances with banks</b>		
With scheduled banks		
i) - In Current Account	42,237	(25,667)
ii) - In deposits account		
(Deposits with original maturity of less than three months)		
With other banks		
- In current account		
Bank of Bhutan		
<b>B Cheques, drafts on hand</b>		
<b>C Cash on hand</b>		
Cash on hand		
<b>TOTAL</b>	<b>42,237</b>	<b>(25,667)</b>
<b>Explanatory Note: -</b>		
1) Cash on hand -(Includes stamps on hand)		
2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-		
(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies		
(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim		
(c ) Others (Specify Nature)		



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

PARTICULARS		As at 31st March, 2019	As at 31st March, 2018
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
<b>TOTAL</b>		-	-
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		-	-
<b>OTHER LOANS</b>			
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		-	-
<b>TOTAL</b>		-	-
*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	19,76,08,365	18,15,72,006
Less: Provisions for Doubtful Claims *1	3,79,78,524	3,79,78,524
<b>Sub-total</b>	<b>15,96,29,841</b>	<b>14,35,93,482</b>
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Investment (Bonds)	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
<b>TOTAL</b>	<b>15,96,29,841</b>	<b>14,35,93,482</b>
*1 Provisions for Doubtful Claims		
Opening Balance	3,79,78,524	5,14,78,524
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	1,35,00,000
<b>Closing balance</b>	<b>3,79,78,524</b>	<b>3,79,78,524</b>
Explanatory Note:-		
1) Receivable on account of unbilled revenue represents		
Grossing up of Return on Equity		
J&K water cess		
Unbilled sale for the month of March		
Sales due to revision of Tariff Order-Chutak Power Station		
Ultrachal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dheuliganga 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		
<b>Total</b>	<b>-</b>	<b>-</b>
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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Part 10.2: Other Equity

PARTICULARS		As at 31st March, 2018	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	28,39,700	(55,30,578)
	(iii) Surplus	2,96,39,21,643	3,16,60,29,570
9	FVTOCI Reserve:-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	<b>Total</b>	<b>2,96,67,61,343</b>	<b>3,16,04,99,192</b>
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	2,96,39,21,643	3,16,60,29,570
	Adjustment arising out of transition provisions for recognizing 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	2,96,39,21,643	3,16,60,29,570
	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	-	-
	<b>Balance carried forward</b>	<b>2,96,39,21,643</b>	<b>3,16,60,29,570</b>



## NOTE NO. 15.5 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

PARTICULARS	As at 31st March, 2018	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	17,25,62,67,514	17,63,56,79,048
C.O. (FDB)	1,09,66,27,969	53,88,16,615
IUT Clsana Entite - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JALNKA	5,74,53,906	6,96,66,579
RO-ITANAGAR	-	-
RO-SILIGURI	3,08,514	(1,50,000)
RO-CHANDIGARH	2,29,228	-
BAIRASUL	1,60,362	-
RO-BANIKHET	-	12,71,291
LOKTA	-	-
SALAL	2,777	(8,942)
TANAKPUR	2,278	31,392
CHAMERA-I	-	(3,000)
URI - I	78,90,054	1,17,65,911
RANGIT	(69,641)	-
CHAMERA-II	-	(2,52,77,748)
DULHASTI	25,750	(42,793)
DHAULIGANGA-I	-	-
TEESTA-V	3,18,741	1,14,498
CHAMERA-III	1,504	576
CHUTAK	11,174	-
TLDP-III	18,414	-
PARBATI-II	1,246	95,159
PARBATI-III	(44,073)	(1,39,807)
SEWA-II	13,847	6,156
URI - II	-	-
KISHANGANGA	1,73,596	4,47,988
NIMMO BAZGO	-	31,920
TLDP-IV	-	-
TEESTA-IV	-	-
SUBANSARI LOWER	-	45,978
DIBANG	-	-
TAWANG I & II	-	-
KOTLIBHEL 1A	-	9,22,020
INVESTIGATION PROJECTS, UTTAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	15,88,31,806	16,26,63,851
CHEQUE COLLECTED ACCOUNT	(1,64,30,717)	(3,15,95,187)
COMMERCIAL - IUT	(6,69,38,73,857)	(5,72,11,00,615)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	34,99,86,816	24,72,01,901
CENTRALIZED VENDOR PAYMENT ACCOUNT	1,42,99,00,031	1,20,51,25,531
Total	13,64,78,12,274	14,09,57,68,322

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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<u>Bonds</u>		
- Secured	-	-
- Unsecured	-	-
<u>Term Loans</u>		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
<b>TOTAL</b>	-	-
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		
 <b>Maturity Analysis of Borrowings</b>		
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		
<b>TOTAL</b>	-	-

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## NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits retention money	28,46,565	55,66,961
<b>TOTAL</b>	<b>28,46,565</b>	<b>55,66,961</b>
<b>Maturity Analysis of Deposits / Retention Money</b>		
The table below summarises the maturity profile of the deposits retention money based on contractual payments (Undiscounted Cash Flows):		
<b>Particulars</b>		
More than 1 Year & Less than 3 Years	31,84,642	62,87,976
More than 3 Year & Less than 5 Years		
More than 5 Years		
<b>TOTAL</b>	<b>31,84,642</b>	<b>62,87,976</b>

## NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<b>A. PROVISION FOR EMPLOYEE BENEFITS</b>		
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	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>B. OTHERS</b>		
i) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
ii) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
iii) <u>Provision-Others</u>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note: -</b>		
* Information about Provisions are given in para 21 of Note 34-Other explanatory Notes to Accounts.		

## NOTE NO. 16 DEFERRED TAX LIABILITIES (NET) - NON CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<b>Deferred Tax Liability</b>		
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.	-	-
<b>Net Deferred Tax Liability</b>	<b>-</b>	<b>-</b>
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	-	-
<b>Net Deferred Tax Assets</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Explanatory Note: -</b>		
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)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants In Aid from Government-Deferred Income	-	-
<b>TOTAL</b>	-	-
<b>GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME</b>		
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, Nimmo 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	-	-
<b>TOTAL</b>	-	-
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)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	2,71,81,871	3,74,20,959
<b>TOTAL</b>	<b>2,71,81,871</b>	<b>3,74,20,959</b>
Explanatory Note: - Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under para 15 of Note No.34- Other Explanatory Notes to Accounts.		



## NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Current maturities of long term debt	-	-
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	34,12,65,965	33,64,43,957
Liability against capital works/supplies-IISME	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	2,83,84,554	1,84,42,767
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest **	-	-
Other Payables-Payable to Employees	4,26,939	4,03,114
Other Payables-Payable to Others	65,975	58,400
<b>TOTAL</b>	<b>37,01,43,433</b>	<b>35,53,48,238</b>

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

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

\*\*\* "Unpaid Dividend" and "Unpaid Interest" includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds. Out of the above, the amount required to be transferred to Investor Education and Protection Fund has been transferred.

## NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	55,85,24,532	26,14,30,944
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	-	-
<b>TOTAL</b>	<b>55,85,24,532</b>	<b>26,14,30,944</b>



PARTICULARS		As at 31st March, 2019	As at 31st March, 2018
<b>A. PROVISION FOR EMPLOYEE BENEFITS</b>			
<b>i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>ii) Provision for Wage Revision *1</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>Less: Advance paid</b>	-	-	-
<b>Closing Balance (Net of advance)</b>	-	-	-
<b>iii) Provision for Performance Related Pay/Incentive</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>iv) Provision for Superannuation / Pension Fund</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>v) Provision For Wage Revision 3rd PRC</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>B. OTHERS</b>			
<b>i) Provision For Tariff Adjustment</b>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
<b>Closing Balance</b>	-	-	-
<b>ii) Provision For Committed Capital Expenditure</b>			
As per last Balance Sheet	7,19,73,483	5,45,82,786	
Additions during the year	(25,26,863)	1,13,41,227	
Amount used during the year	1,08,59,287	-	
Amount reversed during the year	-	-	
Unwinding of discount	49,10,612	60,49,470	
<b>Closing Balance</b>	<b>6,34,97,945</b>	<b>7,19,73,483</b>	
<b>iii) Provision for Restoration expenses of Insured Assets</b>			
As per last Balance Sheet	5,22,28,516	10,59,68,982	
Additions during the year	-	-	
Amount used during the year	1,47,61,984	5,37,40,466	
Amount reversed during the year	-	-	
<b>Closing Balance</b>	<b>3,74,66,532</b>	<b>5,22,28,516</b>	

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<b>vi) Provision For Livelihood Assistance</b>		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
<b>Closing Balance after Fair Value Adjustment</b>	-	-
<b>v) Provision for exp in r/o arbitration award/ court cases</b>		
As per last Balance Sheet	92,47,60,185	90,46,88,635
Additions during the year	-	2,00,71,550
Amount used during the year	-	-
Amount reversed during the year	-	-
<b>Closing Balance</b>	<b>92,47,60,185</b>	<b>92,47,60,185</b>
<b>vii) Provision - Others</b>		
As per last Balance Sheet	3,38,56,684	4,61,36,552
Additions during the year	56,11,48,809	21,13,339
Amount used during the year	-	-
Amount reversed during the year	18,69,442	1,63,93,207
<b>Closing Balance</b>	<b>59,31,36,051</b>	<b>3,28,56,684</b>
<b>TOTAL</b>	<b>1,61,88,60,713</b>	<b>1,08,26,18,868</b>
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)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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PARTICULARS		For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
I	Operating Revenue		
A	SALES		
	SALE OF POWER	7,72,12,06,621	6,77,04,27,708
	ADVANCE AGAINST DEPRECIATION AVINCHY fact during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	13,17,21,188	27,36,57,908
	Regulated Power Adjustment	-	-
	Income from generation of electricity – pre-commissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	2,65,37,495	1,77,02,719
	<b>Sub - Total (A)</b>	<b>7,56,30,37,888</b>	<b>6,47,90,67,081</b>
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	-	-
	<b>Sub - Total (D)</b>	<b>-</b>	<b>-</b>
E	Revenue from Power Trading Business		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	<b>Sub - Total (E)</b>	<b>-</b>	<b>-</b>
	<b>Sub-Total-I (A+B+C+D+E)</b>	<b>7,56,30,37,888</b>	<b>6,47,90,67,081</b>
F	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	28,477	1,25,366
	<b>Sub-Total-II</b>	<b>28,477</b>	<b>1,25,366</b>
	<b>TOTAL (I+II)</b>	<b>7,56,30,66,365</b>	<b>6,47,91,92,447</b>
<p><b>Explanatory Note: -</b></p> <p>1) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. Accordingly, stated amount has been included in sale of power in relevant year. - For Corporate Office only</p> <p>2) Based on deliberations and subsequent developments in the course of hearing in CERC on the tariff proposal of all 4 units of Parbati-III Power Station, management expects that keeping in view the current water availability and pending commissioning of Parbati-II Project which is under construction, revenue of 4th Unit recognised on estimated basis may not be realisable. Accordingly, unbilled revenue recognised till 31.03.2017 has been reversed in the books during the year on account of change in estimates. - For Corporate Office only</p> <p>3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). For Corporate Office only</p> <p>4) Tariff regulation notified by Central Electricity Regulatory Commission (CERC) vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to triung up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution. - For Corporate Office only</p> <p>5) Amount of earlier year sales arising out of finalisation of tariff included in Sales. (For Corporate Office only)</p> <p>6) Due to non payment of dues by one of the beneficiaries, share of power allocated to them had been regulated till 31 August 2016 in terms of CERC Regulation No L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated.(For Corporate Office only)</p> <p>7) Amount of sales not yet billed included in Sales.(For Corporate Office only)</p>			

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PARTICULARS		For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	- Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Interest from advance to contractors	-	-
	- Others	1,95,11,910	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	22,60,85,331	52,75,66,348
	Income From Sale of Self Generated VERT/REC	-	-
	Realization of Loss Due To Business Interruption	-	20,00,00,000
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	1,800	28,210
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #1	34,149	5,24,90,434
	Material Issued to contractor		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Cost of material issued to contractors on recoverable basis	-	-
	(iii) Adjustment on account of material issued to contractor	-	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation (Net)	-	-
	Others	97,47,416	1,83,86,207
	Sub-total	25,53,80,706	79,84,73,199
	Add/(Less): C.O./Regional Office/PID Expenses	33,48,073	1,06,64,859
	Sub-total	25,87,28,779	80,91,38,038
	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	-	-
	<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>25,87,28,779</b>	<b>80,91,38,038</b>
# 1	Explanatory Note: -		
	Detail of Liability/Provisions not required written back		
a)	Bad & Doubtful Employees Loans (*2 under Note 3.3)		
b)	Bad & Doubtful Advances to Contractor/ Supplier (*3 under Note 3.3)		
c)	Bad & Doubtful Loan to State Government (*4 under Note 3.3)		
d)	Bad & Doubtful Deposits (*1 under Note 3.3)		
e)	Bad & Doubtful Capital Advances (*1 under Note No. 5)		
f)	Bad & Doubtful Deposits (*2 under Note No. 5)		
g)	Diminution in value of stores and spares (*1 under Note 6)		
h)	Provision for credit impaired trade receivables (*1 under Note 7)		
i)	Bad & Doubtful Deposits (*1 under Note 10)		
j)	Provision for loan which have significant increase in credit risk (*2 under Note 10)		
k)	Provision for doubtful claims (*1 under Note No.11)		
l)	Provisions for Doubtful Deposits (*1 under Note No. 13)		
m)	Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)		
n)	Provisions for Doubtful Accrued Interest (*3 under Note No. 13)		
o)	Provision for project expenses awaiting write off sanction (*4 under Note No. 13)		
p)	Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)		
q)	Provision for Long Term Benefits (SI no-A (i) of Note No-17 & 22)		
r)	Provision for wage revision (SI no-A(ii) of Note No-22)		
s)	Provision for PRP / Incentive /Productivity Linked Incentive (SI no-A(iii) of Note No-22)		
y)	Provision for Superannuation/Pension Fund (SI.no-A(iv) of Note No-22)		
u)	Provision for tariff adjustment (SI No B(i) under Note 22)		
v)	Provision for Committed Capital Expenditure (SI no-B(i) of Note No-17 and SI no-B(ii) of Note No -22)		
w)	Provision for Livelihood Assistance (SI no-B(ii) of Note No-17 and SI no-B(iii) of Note No -22)		
x)	Provision for Restoration expenses of Insured Assets (SI no-B(iii) of Note No-22)		
z)	Write back of Project expenses provided for		
aa)	Provision for 3rd PRC (SI No-A(iv) of Note No -22)		
	Others	34,149	5,24,90,434
	<b>TOTAL</b>	<b>34,149</b>	<b>5,24,90,434</b>
2	Total carried forward to Statement of Profit & Loss includes '----- (Previous year '-----) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of pertaining to Subansiri Lower Project has been recognised' as per Ind AS 114. Regulatory Deferral Account		

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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	1,33,18,471.49	1,01,96,58,531
Consumption of stores and spare parts	21,90,119	-
Purchase of Power -Power Trading (Net of Rebate)	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>1,33,50,37,268</b>	<b>1,01,96,58,531</b>

## 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	32,01,28,470	32,67,41,699
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	4,61,52,840	3,05,33,989
Staff welfare expenses	1,34,33,586	2,25,14,204
Leave Salary & Pension Contribution	-	-
<b>Sub-total</b>	<b>37,97,14,896</b>	<b>37,97,89,892</b>
Add/(Less): C.O./Regional Office Expenses	27,34,41,361	27,27,03,546
<b>Sub-total</b>	<b>65,31,56,257</b>	<b>65,24,93,438</b>
Less: Employee Cost transferred to Expenditure Attributable to Construction	5,72,62,094	-
Less: Recoverable from Deposit Works	-	-
<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>59,58,94,163</b>	<b>65,24,93,438</b>

## Explanatory Note: -

1 Disclosure about operating leases are given in para 16 (A) of Note 34 of Balance Sheet.

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

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

	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
	1,91,68,783	1,43,62,863
	1,88,54,712	1,63,54,699

3 Employee benefits expense for the year includes Rs. (Corresponding previous year Rs. ....) which is provided in the books of accounts towards expected liability 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 Subansari 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".





PARTICULARS		For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
A	<u>Interest on Financial Liabilities at Amortized Cost :</u>		
	Bonds	69,31,77,441	67,28,09,632
	Term loan	9,34,18,222	20,53,21,300
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	<b>Sub-total</b>	<b>78,65,95,663</b>	<b>87,81,30,932</b>
B	<u>Other Borrowing Cost</u>		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	8,96,558
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	4,52,551
	Unwinding of discount-Provision & Financial Liabilities	55,96,504	65,01,659
	<b>Sub-total</b>	<b>55,96,504</b>	<b>78,50,768</b>
C	<u>Applicable net gain/ loss on Foreign currency transactions and translation</u>		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total (A + B + C)</b>	<b>79,21,92,167</b>	<b>88,59,81,700</b>
	Add/(Less): C.O./Regional Office/PID Expenses	1,67,329	1,50,920
	<b>TOTAL</b>	<b>79,23,59,496</b>	<b>88,61,32,620</b>
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>79,23,59,496</b>	<b>88,61,32,620</b>
<b>Explanatory Note: -</b>			
1 Total carried forward to Statement of Profit & Loss includes '-----' (Previous year '-----') relating to Subansari 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	1,14,19,71,291	1,14,26,28,010
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
	Add/(Less): C.O./Regional Office / PID Expenses	53,31,837	78,81,295
	<b>Sub-total</b>	<b>1,14,73,03,128</b>	<b>1,15,05,09,305</b>
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	<b>Total carried forward to Statement of Profit &amp; Loss</b>	<b>1,14,73,03,128</b>	<b>1,15,05,09,305</b>
<b>Explanatory Note: -</b>			
Total carried forward to Statement of Profit & Loss includes '-----' (Previous year '-----') relating to Subansari 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".			



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.	<u>REPAIRS &amp; MAINTENANCE</u>		
	- Building	1,37,55,800	1,16,00,895
	- Machinery	3,02,20,234	3,07,36,672
	- Others	1,68,29,116	2,26,24,474
C.	<u>OTHER EXPENSES</u>		
	Rent & Hire Charges	2,24,28,208	2,14,66,458
	Rates and taxes	41,17,899	31,31,293
	Insurance	4,63,09,126	5,19,68,105
	Security expenses	19,92,04,218	18,19,57,236
	Electricity Charges	1,05,81,494	1,13,84,382
	Travelling and Conveyance	68,95,548	44,36,752
	Expenses on vehicles	27,87,581	23,37,893
	Telephone, telex and Postage	49,17,636	45,74,516
	Advertisement and publicity	23,13,005	37,48,572
	Entertainment and hospitality expenses	28,175	30,728
	Printing and stationery	7,80,724	20,11,407
	Consultancy charges - Indigenous	25,19,885	8,85,395
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	2,38,885	1,84,455
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	63,08,859
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	-	-
	Losses out of insurance claims (upto excess clause)	-	(3,57,295)
	Losses out of insurance claims (beyond excess clause)	-	-
	Books & Periodicals	74,716	37,163
	Donation	-	-
	CSR/ Sustainable Development	14,86,371	3,88,954
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	-
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	2,43,826	16,28,540
	Training Expenses	6,57,900	8,35,800
	Petition Fee /Registration Fee /Other Fee - To CERC/RLDC/RPC/IEX/PXIL	28,07,964	25,67,808
	Operational/Running Expenses of Kendriya Vidyalay	30,51,402	1,01,97,682
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	73,08,378	98,20,607
	Operating Expenses of DG Set-Other than Residential	33,60,208	50,83,693
	Other general expenses	89,94,330	40,41,142
	<b>Sub-total</b>	<b>39,70,12,638</b>	<b>39,41,32,186</b>
	Add/(Less): C.O./Regional Office/PID Expenses	2,22,26,818	3,32,69,543
	<b>Sub-total</b>	<b>41,92,39,456</b>	<b>42,74,01,729</b>
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	<b>Sub-total (i)</b>	<b>41,92,39,456</b>	<b>42,74,01,729</b>
D.	<u>PROVISIONS</u>		
	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	-	2,85,398
	Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Provision for catchment area treatment plan	-	-
	Provision for Interest to Beneficiary	7,99,30,855	8,45,29,838
	Provision for interest against court/arbitration award	-	-
	Provision for Insurance Expenses	55,98,59,730	-
	Others	-	-
	<b>Sub-total</b>	<b>63,97,90,585</b>	<b>8,48,15,236</b>
	Add/(Less): C.O./Regional Office/PID Expenses	-	2,415
	<b>Sub-total</b>	<b>63,97,90,585</b>	<b>8,48,17,651</b>
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	<b>Sub-total (ii)</b>	<b>63,97,90,585</b>	<b>8,48,17,651</b>
	<b>Total carried forward to Statement of Profit &amp; Loss (i+ii)</b>	<b>1,05,90,30,041</b>	<b>51,22,19,380</b>



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**Explanatory Notes:-**

1. Disclosure about special dividend is given in para 10, 11 of Note 21 of Balance Sheet.

(Amount in ₹)

2. Pending notification of revision order by CERC in respect of raising up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.

For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
7,96,30,855	8,45,20,830

(Amount in ₹)

3. Detail of audit expenses are as under:-

- i) Statutory auditors
- As Auditor
- Audit Fees
- Tax Audit Fees
- in other Capacity
- Taxation Matters
- Company Law Matters
- Management Services
- Other Matters/services
- Reimbursement of expenses
- ii) Cost Auditors
- Audit Fees
- Reimbursement of expenses
- Total Audit Expenses

For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,09,120	1,09,380
-	-
-	-
1,29,765	75,075
-	-
2,38,885	1,84,455

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



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	-	-
<b>Deferred Tax:-</b>		
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	-	-
<b>Explanatory Notes:-</b>		
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	2,89,21,71,048	3,06,73,17,211
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	-	-



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	7,17,50,595	9,87,12,659
(iii) Kishenganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
<b>TOTAL (A)=(i)+(ii)+(iii)+(iv)</b>	<b>7,17,50,595</b>	<b>9,87,12,659</b>
Impact of Tax on Regulatory Deferral Accounts		
Deferred Tax: Expense (Benefit) on Movement in Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustment against deferred tax assets.	-	-
<b>TOTAL (B)</b>	<b>-</b>	<b>-</b>
<b>Total carried forward to Statement of Profit &amp; Loss (A-B)</b>	<b>7,17,50,595</b>	<b>9,87,12,659</b>





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
<b>A.</b>	<b>EMPLOYEE BENEFITS EXPENSE</b>		
	Salaries, wages, allowances	1,83,53,950	-
	Gratuity and contribution to provident fund	42,70,191	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	2,28,24,141	-
<b>B.</b>	<b>FINANCE COST</b>		
	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	-	-
<b>C.</b>	<b>DEPRECIATION AND AMORTISATION EXPENSES</b>		
	Sub-total	-	-
<b>D.</b>	<b>OTHER EXPENSES</b>		
	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	-	-
<b>E.</b>	<b>PROVISIONS</b>		
	Sub-total	-	-
<b>F.</b>	<b>C.O./Regional Office Expenses:</b>		
	Other Income	-	-
	Other Expenses	-	-
	Employee Benefits Expense	3,44,37,953	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	3,44,37,953	-
<b>G.</b>	<b>LESS: RECEIPTS AND RECOVERIES</b>		
	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	-	-
	<b>TOTAL (A+B+C+D+E+F+G-H)</b>	5,74,62,094	-



TOTAL (A+B+C+D+E+F+G-H)

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## ANNEXURE TO NOTES

## NOTE SHARE CAPITAL

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
EQUITY SHARE CAPITAL (SUBSCRIBED AND PAID UP)	110101		
GOVERNMENT OF PUNJAB FUND ADJUSTABLE TO EQUITY	110501		
DEVELOPMENT SURCHARGE RESERVE	120101		
DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102		

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
CAPITAL RESERVE	130101	0	0
CAPITAL REDEMPTION RESERVE	130201	0	0
SHARE APPLICATION 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 ALLOTMENT TO THE	131001	0	0
CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0

## Other Comprehensive Income

## Opening

GENERAL RESERVE - OPENING IND AS ADJUSTMENT	160101	0	0
OTHER EQUITY - IND AS ADJUSTMENT	160102		
IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS)	160104	0	0
FVTOCI RESERVE- EQUITY INSTRUMENTS	160201	0	0
FVTOCI RESERVE- DEBT INSTRUMENTS	160202	0	0
FVTOCI - ACTUARIAL GAIN LOSS	160203	0	0

## Provision- Others

PROPOSED DIVIDEND	355001	0	0
PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0

## SHARE APPLICATION MONEY PENDING ALLOTMENT

SHARE CAPITAL DEPOSIT	110301	0	0
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Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>LONG TERM BORROWINGS</b>			
<b>Bonds/ Debentures -Secured</b>			
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
8.55% 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
8.52% 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
8.84% SECURED, NON CUMULATIVE, NON CONVERTIBLE,	210121	0	0
7.52% SECURED, NON CUMULATIVE, NON CONVERTIBLE,	210122	0	0
6.91% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE NON-CUM. BONDS	210123	0	0
7.35% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE - W2 SERIES BONDS	210124	0	0
8.65% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE - X SERIES BONDS	210125	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
8.85% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216008	0	0
8.78% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216009	0	0
8.18% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216010	0	0



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6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216001	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216002	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216003	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216004	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216005	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216006	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216007	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216008	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216009	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216010	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216011	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216012	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216013	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216014	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216015	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216016	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216017	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216018	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216019	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216020	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216021	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216022	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216023	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216024	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216025	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216018	0	0
		0	0
<b>Current Maturity</b>			
6.5% SECURED	216001	0	0
SECURED REDEEMABLE TABLE NON-CUMULATIVE SERIES BONDS	216002	0	0
SECURED REDEEMABLE TABLE NON-CUMULATIVE SERIES BONDS	216004	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216005	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216006	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216007	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216008	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216009	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216010	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216011	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216012	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216013	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216014	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216015	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216016	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216017	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216018	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216019	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216020	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216021	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216022	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216023	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216024	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216025	0	0
6.5% SECURED NON-CUMULATIVE NON-CONVERTIBLE	216018	0	0
		0	0
<b>Current Maturity</b>			
BONDS- UNSECURED	228101	0	0
DEBENTURE- UNSECURED	228102	0	0
		0	0
<b>Bonds/ Debentures -Unsecured</b>			
DEBENTURE- UNSECURED	220200	0	0
<b>BONDS- UNSECURED</b>	220301	0	0
DEBENTURE- UNSECURED	220302	0	0
<b>BONDS- UNSECURED</b>	226101	0	0
DEBENTURE- UNSECURED	226102	0	0
		0	0
<b>Term Loans-From Banks - Secured</b>			
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
<b>Current Maturity</b>			
TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	216101	0	0
TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	216201	0	0
		0	0
<b>Term Loans-From Banks - Unsecured</b>			
TERM LOAN FROM FIS-INDIAN CURRENCY-UNSECURED	220500	0	0
TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	220501	0	0
TERM LOAN FROM FIS-INDIAN CURRENCY-UNSECURED	220502	0	0
TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	226201	0	0
TERM LOAN FROM FIS-FOREIGN CURRENCY-UNSECURED	220700	0	0
TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	220701	0	0
TERM LOAN FROM FIS-FOREIGN CURRENCY-UNSECURED	220702	0	0



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TERMS LOANS FROM FINANCIAL INSTITUTIONS-INDIAN CURRENCY-SECURED	21600	0	0
TERMS LOANS FROM FINANCIAL INSTITUTIONS-FOREIGN CURRENCY-SECURED	21601	0	0
TERMS LOAN FROM FIS-INDIAN CURRENCY-SECURED	21600	0	0
TERMS LOAN FROM FIS-FOREIGN CURRENCY-SECURED	21601	0	0
<b>Term Loans-From other parties - Secured</b>		<b>0</b>	<b>0</b>
TERMS LOANS FROM FINANCIAL INSTITUTIONS-INDIAN CURRENCY	21600	0	0
TERMS LOAN FROM FIS-FOREIGN CURRENCY-SECURED	21601	0	0
LOANS FROM STATE GOVERNMENTS-SECURED	21100	0	0
LOANS FROM CENTRAL GOVERNMENTS-SECURED	21101	0	0
LOANS FROM STATE GOVERNMENTS-SECURED	21102	0	0
LOANS FROM OTHER AGENCIES-SECURED	21103	0	0
LOANS FROM OTHER AGENCIES-SECURED	21104	0	0
LOANS FROM CENTRAL GOVERNMENTS-SECURED	21601	0	0
LOANS FROM STATE GOVERNMENTS-SECURED	21602	0	0
LOANS FROM OTHER AGENCIES-SECURED	21603	0	0
Current Maturity		0	0
TERMS LOANS FROM FINANCIAL INSTITUTIONS-INDIAN CURRENCY-	21600	0	0
TERMS LOAN FROM FIS-FOREIGN CURRENCY-SECURED	21601	0	0
LOANS FROM CENTRAL GOVERNMENTS-SECURED	21101	0	0
LOANS FROM STATE GOVERNMENTS-SECURED	21102	0	0
LOANS FROM OTHER AGENCIES-SECURED	21103	0	0
<b>Term Loans-From other parties - Unsecured</b>		<b>0</b>	<b>0</b>
TERMS LOAN FROM FIS-INDIAN CURRENCY-UNSECURED	22600	0	0
TERMS LOAN FROM FIS-FOREIGN CURRENCY-UNSECURED	22601	0	0
<b>Term Loans-From Govt - Unsecured</b>		<b>0</b>	<b>0</b>
LOANS FROM STATE GOVERNMENTS -UNSECURED	22150	0	0
LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	22151	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	22152	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	22170	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	22171	0	0
LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	22650	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	22651	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	22660	0	0
Current Maturity		0	0
TERMS LOAN FROM FIS-INDIAN CURRENCY-UNSECURED	22600	0	0
TERMS LOAN FROM FIS-FOREIGN CURRENCY-UNSECURED	22601	0	0
LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	22151	0	0
LOANS FROM STATE GOVERNMENTS -UNSECURED	22152	0	0
LOANS FROM OTHER AGENCIES-UNSECURED	22170	0	0
<b>Deferred payment liabilities</b>		<b>0</b>	<b>0</b>
<b>Deposits</b>		<b>0</b>	<b>0</b>
FIXED DEPOSITS-UNSECURED	22010	0	0
FIXED DEPOSITS-UNSECURED	22600	0	0
<b>Loan and advances from subsidiary-Secured</b>		<b>0</b>	<b>0</b>
LOANS FROM SUBSIDIARY-SECURED	21150	0	0
LOANS FROM SUBSIDIARY-SECURED	21151	0	0
LOANS FROM SUBSIDIARY-SECURED	21630	0	0
<b>Loan and advances from subsidiary-Unsecured</b>		<b>0</b>	<b>0</b>
LOANS FROM SUBSIDIARY-UNSECURED	22130	0	0
LOANS FROM SUBSIDIARY-UNSECURED	22131	0	0
LOANS FROM SUBSIDIARY-UNSECURED	22640	0	0
<b>SHORT TERM BORROWINGS</b>		<b>0</b>	<b>0</b>
<b>Loans repayable on demand</b>		<b>0</b>	<b>0</b>
<b>Loan and advances from related parties</b>		<b>0</b>	<b>0</b>
<b>Loan and advances from subsidiary</b>		<b>0</b>	<b>0</b>
LOANS FROM SUBSIDIARY-SECURED	21830	0	0
LOANS FROM SUBSIDIARY-UNSECURED	22840	0	0
FIXED DEPOSITS-UNSECURED	22010	0	0
<b>Short term loans-From Bank</b>		<b>0</b>	<b>0</b>
SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-	21070	0	0
SHORT TERM LOANS FROM BANKS- FOREIGN CURRENCY-	21090	0	0
WORKING CAPITAL DEMAND LOAN-SECURED	21110	0	0
CASH CREDIT-SECURED	21130	0	0
<b>Short term loans-From Bank-Unsecured</b>		<b>0</b>	<b>0</b>
SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-	22090	0	0
SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-	22110	0	0
<b>Short term loans-From Others-Secured</b>		<b>0</b>	<b>0</b>
SHORT TERM LOANS FROM FIS-INDIAN CURRENCY-SECURED	21070	0	0
SHORT TERM LOANS FROM FIS-FOREIGN CURRENCY-SECURED	21090	0	0
<b>Short term loans-From Others-Unsecured</b>		<b>0</b>	<b>0</b>
SHORT TERM LOANS FROM FIS-INDIAN CURRENCY-UNSECURED	22090	0	0



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Particulars	2019	2018
DEFERRED TAX LIABILITIES (NET) - NON CURRENT		
DEFERRED TAX LIABILITY	0	0
DEFERRED TAX DEBITAL BALANCE	0	0
RETIREMENT BENEFIT PLAN ACTUARIAL	0	0
DEFERRED TAX INCOME EXP. ON RPA BALANCE - REVERSE	0	0
ASSETS LIABILITIES ON OCI - P/L INCOME	0	0
DEFERRED TAX ADJUSTMENT AGAINST DEFERRED TAX	0	0

**NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS**

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>a) Security Deposit/Retention Money/Advances Received</b>			
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS	310300	-16810891	-14036748
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS	310301	11612357	8725814
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL	310303	12980	330963
SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL	310305	712573	574442
SECURITY DEPOSIT, RETENTION MONEY-FOREIGN CURRENCY	310306	4471951	3295529
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310500	-12977529	-8756810
SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER	310501	12977529	8756810
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN	310503	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL	310505	0	0
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL	310506	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS	318301	2404087	2106405
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	780555	3181571
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
		<b>3184642</b>	<b>6287976</b>
<b>b) Income received in advance</b>			
ADVANCE AGAINST DEPRECIATION	370101	0	0
		<b>0</b>	<b>0</b>
<b>c) DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES</b>			
ACCOUNT - CONTRA	312001	0	0
ACCOUNTS- CONTRA	312010	0	0
ACCOUNTS- CONTRA	312020	0	0
<b>d) DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION</b>	312002	0	0

**NOTE NO. 17 PROVISIONS - NON CURRENT**

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>LONG TERM PROVISIONS</b>			
PROVISION FOR LEAVE ENCASHMENT	350403	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR GRATUITY	350405	0	0
PROVISION FOR GRATUITY-LIC	350406	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR COMPANY'S CONTRIBUTION TO PF ON EARNED	350409	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR Memo	350412	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0
		<b>0</b>	<b>0</b>
PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT	350801	0	0
		<b>0</b>	<b>0</b>
Provision for O&M Expenditures on RE-Wind Power Stations	351701	0	0
PROVISION FOR SUPPLY CONTRACTS ON RE-WIND POWER STATIONS	350203	0	0
		<b>0</b>	<b>0</b>
<b>SHORT TERM PROVISIONS</b>			
Provision for employee benefits			
PROVISION FOR LEAVE ENCASHMENT	350113	0	0
PROVISION FOR GRATUITY	350415	0	0
PROVISION FOR GRATUITY-LIC	350416	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350312	0	0



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PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	0	0
PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0
		0	0
PROVISION FOR COMPANY'S CONTRIBUTION TO PF OR EARNED	350419	0	0
PROVISION FOR TPA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0
PROVISION FOR LICAMENTS OR RETIREMENT - CURRENT	350422	0	0
PROVISION FOR WAGE REVISION	350401	0	0
Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	060721	0	0
	352803	0	0
PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS	350402	0	0
PROVISION FOR FRP - EXECUTIVE	350425	0	0
PROVISION FOR FRP - SUPERVISOR	350426	0	0
PROVISION FOR FRP - 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
		0	0
Provision for Loss on Hedging Transactions	351301	0	0
Provision for Tarif Adjustments	350918	0	0
PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0
Provision For Committed Capital Expenditure	351211	64767992	75627279
PROVISION AGAINST COMMITTED CAPITAL EXPENSES-PRESENT	382801	-1270047	-3653796
		-1270047	-3653796
Provision for Restoration expenses of Insured Assets			
Provision for Restoration expenses of Insured Assets	350905	37466532	52228516
		37466532	52228516
PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES	350925	924760185	924760185
Provision Others			
PROVISION FOR OTHER EXPENSES	350919	593136051	33856684
Upfront Provisions for rebate to customers	381201	0	0
PROVISION FOR CONTINGENCIES	350301	0	0
		593136051	33856684
Provision - CSR, SD and RD			
Provision For Corporate Social Responsibility Expenses	351401	0	0
Provision For Sustainable Development Expenses	351402	0	0
Provision For Research & Development Expenses	351403	0	0
		0	0
NOTE NO. 20.2 TRADE PAYABLE - CURRENT			
Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
Outstanding dues of micro and small scale Industrial			
SUNDRY CREDITORS OTHER THAN CAPITAL - MICRO & SMALL	310434	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	310433	0	0
		0	0
Others			
SUNDRY CREDITORS-WORKS- OTHER THAN CAPITAL-INDIAN	310401	87223	87223
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	310411	2552135	1842604
SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN	310431	230627	12286126
SUNDRY CREDITORS- OTHER THAN CAPITAL-FOREIGN	310422	0	0
STORES PAYMENT CONTROL ACCOUNT	310450	0	0
S. Creditors For Purchase of Power- Power Trading	313301	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
		10226888	14415762
Trade Payables for services			
ELECTRICITY POWER CHARGES PAYABLE	310701	0	0
WATER CHARGES PAYABLE	310702	0	0



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REVENUE	210700		
WARRANTY	210701		
TRADING	210705		
PROPERTY	210706		
FINANCIAL	210707		
COMMERCIAL	210708		
GOVERNMENT	210709		
SHAREHOLDERS	210710		
EMPLOYEES	210711		
COMMITMENT	210712		
OTHER	210713		
Regulated Sales Settlement A/c-FCOL	210714		
WITHHELD AMOUNT TOWARDS UNBILLED SALES RELATING TO	210715		
DATE OF SALE FOR EXPORT TRADE PAY	210716		
DATE OF SALE FOR SHORT TERM MARKET	210720		
Total		1689463	23005196

**NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT**

<b>Current maturities of long term debt</b>			
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
<b>Deposits</b>			
FIXED DEPOSITS-UNSECURED	228951	0	0
		0	0
<b>Interest accrued but not due on borrowings</b>			
INTEREST ACCRUED BUT NOT DUE-SECURED-HOUSE AND	210801	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	310905	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM	310806	0	0
INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL	310808	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/ DEBENTURES-	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
<b>Interest accrued and due on borrowings</b>			
INTEREST ACCRUED AND DUE ON A SERIES OF SECURED	210201	0	0
INTEREST ACCRUED AND DUE ON A SERIES - SECURED	210203	0	0
INTEREST ACCRUED AND DUE ON A 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
<b>Liability against capital works/supplies</b>			
THIRD PARTY DIRECT PAYMENT CONTROLLA/C- ON BEHALF	310200	0	0
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	315705074	331614114
SUNDRY CREDITORS CAPITAL - MICRO & SMALL ENTERPRISE	310250	0	0
SUNDRY CREDITORS-CAPITAL SUPPLIES-CAPITAL-INDIAN	310205	25560891	4826343
SUNDRY CREDITORS -OTHERS- CAPITAL-INDIAN CURRENCY	310207	0	0
SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	0	0
SUNDRY CREDITORS-CUSTOMER PROVIDED CAPITAL-INDIAN	312101	0	0



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<b>Deposits/retention money</b>			
FINANCIAL MONEY DEPOSIT	319500	239500	239500
SAVINGS MONEY DEPOSIT-CONTRACTOR	319501	0	0
SAVINGS MONEY DEPOSIT-OTHER	319502	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS	319503	209270	5629400
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL	319504	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHERS-CAPITAL	319505	0	0
SECURITY DEPOSIT-RETENTION MONEY-FOREIGN CURRENCY	319506	407981	4095529
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-OTHER	319510	0	0
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL CONTRACTOR	319511	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHERS-CAPITAL	319512	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHERS-CAPITAL	319513	0	0
SECURITY DEPOSIT-RETENTION MONEY-FOREIGN CURRENCY	319514	0	0
SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER	319501	1219697	5575229
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL	319502	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL	319505	0	0
SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL	319511	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL	319500	0	0
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL	319513	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL	319515	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL	319516	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL	319506	0	0
		28779870	15619882
<b>DUE TO SUBSIDIARIES</b>			
	311901	0	0
		0	0
<b>Bond application money</b>			
	320599	0	0
		0	0
<b>NOTE NO. 21 OTHER CURRENT LIABILITIES</b>			
<b>Income received In advance</b>			
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST	370102	0	0
ACCOUNT- CURRENT	312022	0	0
ACCOUNT- CURRENT	312011	0	0
<b>Statutory dues payables</b>			
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/Es-	311221	0	0
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-	311222	0	0
REFUND OF EPF ADVANCE (EC)-EMPLOYEES 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	311244	0	0
PENSION FUND PAYABLE-VOLUNTARY CONTRIBUTION		0	0
COMPANIES CONTRIBUTION PAYABLE TOWARDS REHS TRUST	311245	0	0
CORPORATION CONTRIBUTION TOWARDS LEAVE ENCASHMENT	311246	0	0
PAYABLE TO LEAVE ENCASHMENT TRUST		0	0
EDUCATION MEAL VOUCHER - EMPLOYEES	311247	0	0
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	1051977	1466744
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	0	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	85210	110455
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0
INCOME TAX RECOVERED-SERVICES	311306	406010	205386
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	0
CENTRAL SALES TAX	311308	0	0
SERVICE TAX	311309	0	0
FRINGE BENEFIT TAX-PAYABLE	311310	0	0
Income Tax Collected at Source (u/s 206 C)	311311	0	0
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0
SERVICE TAX DEFERRED 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	556018
State Sales Tax/VAT -Others	311403	0	0
ROYALTY	311404	158045	176162
MUNICIPAL TAXES PAYABLE	311405	0	0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0
LIABILITY FOR OTHER STATE LEVIES	311407	551660514	253800243
OUTPUT GST - CENTRAL GST PAYABLE - STATE 1	312201	365882	2254
OUTPUT GST - CENTRAL GST PAYABLE - STATE 2	312202	0	0
OUTPUT GST - STATE GST PAYABLE - STATE 1	312203	245882	2254
OUTPUT GST - STATE GST PAYABLE - STATE 2	312204	0	0
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1	312205	21610	36489
OUTPUT GST - INTEGRATED GST PAYABLE - STATE 2	312206	0	0
OUTPUT GST - UNION TERRITORY GST PAYABLE - STATE 1	312207	0	0
OUTPUT GST - UNION TERRITORY GST PAYABLE - STATE 2	312208	0	0
GST - COMPENSATION CESS PAYABLE - STATE 1	312209	0	0
GST - COMPENSATION CESS PAYABLE - STATE 2	312210	0	0



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CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312211		
CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312212		
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312213		
SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312214		
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312215		
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312216		
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312217		
IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE	312218		
GST - COMPENSATION CESS - PAYABLE UNDER REVERSE CHARGE	312219		
GST - COMPENSATION CESS - PAYABLE UNDER REVERSE CHARGE	312220		
OUTPUT GST - INTER UNIT TRANSACTION - CENTRAL GST	312221		
OUTPUT GST - INTER UNIT TRANSACTION - STATE GST PAYABLE	312222		
OUTPUT GST - INTER UNIT TRANSACTION - INTEGRATED GST	312223		
OUTPUT GST - INTER UNIT TRANSACTION - UNION TERRITORY	312224		
TDS Payable - CENTRAL GST STATE 1	312231	697613	0
TDS Payable - CENTRAL GST - STATE 2	312232	0	0
TDS Payable - STATE GST - STATE 1	312233	697613	0
TDS Payable - STATE GST - STATE 2	312234	0	0
TDS Payable - INTEGRATED GST - STATE 1	312235	690279	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
TDS PAYABLE - CENTRAL GST - STATE 1	312269	0	0
TDS PAYABLE - STATE GST - STATE 1	312270	0	0
TDS PAYABLE - INTEGRATED GST - STATE 1	312271	0	0
INTEREST PAYABLE - CENTRAL GST - STATE 1	312272	0	0
INTEREST PAYABLE - STATE GST - STATE 1	312273	0	0
INTEREST PAYABLE - INTEGRATED GST - STATE 1	312274	0	0
LATE FEE PAYABLE - CENTRAL GST - STATE 1	312275	0	0
LATE FEE PAYABLE - STATE GST - STATE 1	312276	0	0
LATE FEE PAYABLE - UNION TERRITORY GST - STATE 1	312277	0	0
DIVIDEND DISTRIBUTION PAYABLE	311518	0	0
		558524532	261430944
<b>Liabilities toward Self Insurance Fund</b>			
Other Liabilities - Self Insurance Fund	340103	0	0
		0	0
UNPAID DIVIDEND	311515	0	0
DIVIDEND PAYABLE	311510	0	0
		0	0
LIABILITY TO UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0
LIABILITY FOR SHARE APPLICATION MONEY TO THE EXTENT REFUNDABLE	311519	0	0
		0	0
UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM	330501	0	0
		0	0
<b>Other liabilities (Note No-20.3)</b>			
UNPAID SALARY AND WAGES	310602	0	0
SALARIES AND WAGES WITHHELD	310603	0	0
LIABILITY FOR SALARY	310604	0	0
OTHER EMPLOYEE PAYABLE TO EMPLOYEES	310605	426939	403114
LIABILITY ON ACCOUNT OF PAY REVISION APPEARS	310606	0	0
SDA PAYABLE TO EMPLOYEES	310607	0	0
AMOUNT PAYABLE TO EX-EMPLOYEES	310608	0	0
PAYABLE TO EMPLOYEES - CONTROL A/C (RECEIVED FROM)	310610	0	0
LIABILITY FOR PRP/PLG/PBR-PAYABLE TO EMPLOYEES	310611	0	0
		426939	403114
<b>Other liabilities (Note No-20.3)</b>			
LIABILITY TO UNCLAIMED INTEREST ON TAX FREE BONDS	311517	0	0



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LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON B/L	311101	0	0
PROMOTIVITY LINKED INCENTIVE PAYABLE	311102	0	0
STAFFIES ADVANCES PAYABLE CONTROL ACCOUNT	311150	0	0
EMPLOYEES CONTRIBUTION TOWARDS CREDIT THROTTLE FUND	311200	0	0
EMPLOYEES CONTRIBUTION TOWARDS RISE TO CLIM. PAY. REL TO	311208	0	29100
EMPLOYEES CONTRIBUTION UNDER LAY OFF SCHEME	311209	0	0
HPA RECOVERY AND PAYABLE TO BANK	311210	0	0
LIC PREMIUMS RECOVERED AND PAYABLE TO OFFICE	311211	0	0
LIC PREMIUMS RECOVERED UNDER SALARY SAVINGS SCHEME	311213	0	0
POST OFFICE RECURRING DEPOSIT	311218	0	0
Employees Contribution (EC) towards Social Security	311214	0	0
Employers Contribution (ERC) towards Social Security	311215	0	0
OTHER RECOVERIES FROM WORKERS' CO-OP SOCIETIES	311220	0	0
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE	311235	0	0
OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
PFMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	0	0
DONATIONS TO OTHER FUNDS	311502	16775	19300
LIABILITY FOR POST DATED INTEREST WARRANT - "C" SERIES	311509	0	0
LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311501	0	0
LIABILITY FOR POST DATED INTEREST WARRANT - "B" SERIES	311505	0	0
LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311508	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
INTEREST PAYABLE ON DUES TO MICRO & SMALL ENTERPRISES	311601	0	0
INTEREST PAYABLE ON DUES TO MICRO & SMALL ENTERPRISES	311602	0	0
INTEREST PAYABLE ON DUES TO MEDIUM ENTERPRISES	311603	0	0
INTEREST PAYABLE ON DUES TO MEDIUM ENTERPRISES- OTHER	311604	0	0
MISCELLANEOUS LIABILITY	311601	0	0
		65975	50400

**Other liabilities (Note No-21)**

<b>OTHER ADVANCES RECEIVED</b>			
ADVANCE FROM BENEFICIARIES	340101	0	0
	340102	0	0
		0	0
<b>Advances against the deposit works</b>			
ADVANCE AGAINST DEPOSIT WORKS	330300	0	0
ADVANCE AGAINST DEPOSIT WORKS	330301	0	0
ADVANCE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
Advances against the deposit works	338301	0	0
		0	0
<b>VALUATION</b>	681201	0	0
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
<b>Advances against cost of project/ contractees</b>			
ADVANCE FROM CONTRACTEES	330100	0	0
ADVANCE FROM CONTRACTEES	330101	0	0
ADVANCE FROM CLIENTS	330102	0	0
DEPOSIT FROM CONTRACTEES	338200	0	0
DEPOSIT FROM CONTRACTEES	338201	0	0
DEPOSIT FROM CLIENTS	338202	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	311705	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 AID	311802	0	0
GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0
		0	0

**Fixed Assets**

**Table no. 2.1 Property Plant & Equipment**

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
(A) GROSS BLOCK			
ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0



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LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON LIT	311101	0	0
PROFITABILITY LINE (INCLUSIVE PAYABLE)	311102	0	0
SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311105	0	0
EMPLOYEES CONTRIBUTION TOWARDS CHILD TRUST SOCIETY	311207	0	0
EMPLOYEES CONTRIBUTION TOWARDS HINDI CLUB PAYABLE TO	311208	0	29100
EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME	311209	0	0
HEALTH RECORDS AND PAYABLE TO FAIR	311210	0	0
LIC PREMIA RECOVERED AND PAYABLE TO OTHER	311214	0	0
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME	311215	0	0
POST OFFICE RECURRING DEPOSIT	311218	0	0
Employees Contribution (EC) towards Social Security	311214	0	0
Employees Contribution (EC) towards Public Scheme	311215	0	0
OTHER DEPOSITORS (BANKS, FINANCIAL INSTITUTIONS)	311220	0	0
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311252	0	0
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE	311255	0	0
OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO	311240	0	0
FMS RELIEF FUNDS; CMS RELIEF FUNDS	311501	0	0
DONATIONS TO OTHER FUNDS	311502	16775	19300
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
INTEREST PAYABLE ON DUES TO MICRO & SMALL ENTERPRISES-	311003	0	0
INTEREST PAYABLE ON DUES TO MICRO & SMALL ENTERPRISES-	311002	0	0
INTEREST PAYABLE ON DUES TO MEDIUM ENTERPRISES-	311003	0	0
INTEREST PAYABLE ON DUES TO MEDIUM ENTERPRISES- OTHER	311004	0	0
MISCELLANEOUS LIABILITY	311601	0	0
		65975	55400
<b>Other liabilities (Note No-21)</b>			
OTHER ADVANCES RECEIVED	340101	0	0
ADVANCE FROM BENEFICIARIES	340102	0	0
		0	0
<b>Advances against the deposit works</b>			
ADVANCE AGAINST DEPOSIT WORKS	330300	0	0
ADVANCE AGAINST DEPOSIT WORKS	330301	0	0
ADVANCE AGAINST DEPOSIT WORKS - NON CURRENT	338301	0	0
Advances against the deposit works	339301	0	0
		0	0
<b>VALUATION</b>	<b>681201</b>	<b>0</b>	<b>0</b>
AMOUNT RECOVERABLE ON DEPOSIT WORKS	651201	0	0
<b>Advances against cost of project/ contractees</b>			
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
<b>Fixed Assets</b>			
<b>Note no. 2.1 Property Plant &amp; Equipment</b>			
	<b>Particulars</b>	<b>Linkage</b>	<b>As at 31st March, 2019</b>
a)	GROSS BLOCK		<b>As at 31st March, 2018</b>
	ASSET UNDER FINANCIAL CONTROL ACCOUNT	410001	0



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Sl. No.	Particulars	2022	2023	2024
iii)	<b>ROADS AND BRIDGES</b>			
	ROADS	412001	81760531	32554011
	BRIDGES	412002	2960952	3000007
	ROADS AND BRIDGES	412000	84730083	35554018
iv)	<b>BUILDINGS-OTHERS</b>			
	BUILDINGS CONTAINING WORKS CONTAINING PLANT	410001	539530670	11855703
	BUILDINGS CONTAINING WORKS	410002	0	0
	BUILDINGS CONTAINING TRANSFORMER AND EQUIPMENT	410003	32020598	23020598
	OFFICE BUILDINGS-PERMANENT	410004	68582311	51190015
	OFFICE BUILDINGS-TEMPORARY	410005	31	31
	STORES AND GODDOWN BUILDINGS	410006	1218165	1318165
	TRANSIT CAMP AND FIELD HOTEL	410007	49529002	18176852
	SCHOOL BUILDINGS	410008	0	0
	HOSPITAL BUILDINGS	410009	9529718	9810014
	CLUB BUILDINGS	410010	5187793	5187793
	RESIDENTIAL BUILDINGS-PERMANENT	410011	107168592	56151619
	RESIDENTIAL BUILDINGS-TEMPORARY	410012	0	0
	CANTEEN BUILDING	410013	0	0
	BUILDINGS-OTHERS	410014	79312055	44678114
	INTERNAL ELECTRIFICATION WORKS - BUILDINGS CONTAINING	410401	0	0
	INTERNAL ELECTRIFICATION WORKS - BUILDINGS CONTAINING	410402	0	0
	INTERNAL ELECTRIFICATION WORKS - BUILDINGS CONTAINING	410403	0	0
	INTERNAL ELECTRIFICATION WORKS - OFFICE BUILDINGS	410404	0	0
	INTERNAL ELECTRIFICATION WORKS - STORES AND GODDOWN	410405	0	0
	INTERNAL ELECTRIFICATION WORKS - TRANSIT CAMP AND FIELD	410406	2400000	0
	INTERNAL ELECTRIFICATION WORKS - SCHOOL BUILDINGS	410407	0	0
	INTERNAL ELECTRIFICATION WORKS - HOSPITAL BUILDINGS	410408	391932	391932
	INTERNAL ELECTRIFICATION WORKS - CLUB BUILDING	410409	0	0
	INTERNAL ELECTRIFICATION WORKS - RESIDENTIAL BUILDING	410410	1041746	1041746
	INTERNAL ELECTRIFICATION WORKS - CANTEEN	410411	0	0
	INTERNAL ELECTRIFICATION WORKS - BUILDINGS-OTHERS	410412	0	0
			<b>1574504020</b>	<b>1469209900</b>
		412501	0	0
v)	<b>RAILWAY SIDINGS</b>	410501	0	0
vi)	<b>Hydraulic Works(Dams, Water Conductor system, Hydro</b>			
	DAMS AND BARRAGES	410501	2664816613	2793374265
	POWER CHANNELS	410502	635880316	613468133
	POWER TUNNELS AND PIPELINES	410503	8363161255	3349961748
	PERSTOCKS	410504	47764905	47764386
	TAILRACE CHANNELS	410505	64039	64039
	TAILRACE TUNNELS	410506	4027274192	4002217599
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410507	368234424	867413016
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410508	546454630	546454630
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	410509	123290565	123290565
			<b>12456138921</b>	<b>12342103303</b>
vii)	<b>Generating Plant and machinery</b>			
	MAIN GENERATING EQUIPMENT	410701	2895482570	2884118491
	GENERATOR STEP UP TRANSFORMER	410702	676085956	676085956
	OTHER POWER PLANT TRANSFORMER	410703	152727667	152727667
	COOLING WATER SYSTEMS	410704	156127105	156127105
	EHV SWITCHGEAR SYSTEMS	410705	1062520422	1062520422
	DC SYSTEMS/ BATTERY SYSTEMS	410706	35707990	35707990
	POWER AND CONTROL CABLES	410707	762487613	762487613
	AIR CONDITIONING AND VENTILATION SYSTEMS	410708	397545799	397545799
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410709	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410710	315047503	315047503
	AUXILIARY AND ANCILLARY SYSTEMS	410711	227685981	227685981
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410712	656406542	652313077
	Capital Spares - Generating Plant and Machinery	410713	416441667	415390923
	GPM including Foundation - Windmill	413101	0	0
	SPV MODULES AND ACCESSORIES INCLUDING MOUNTING	413201	0	0
	POWER CONDITIONING UNITS- INVERTERS- SOLAR	413202	0	0
	CABLING SYSTEMS-SOLAR	413203	0	0
	POWER TRANSFORMERS- SOLAR	413204	0	0
	OTHER POWER TRANSFORMERS-SOLAR	413205	0	0
	DC SYSTEMS / BATTERY SYSTEMS- SOLAR	413206	0	0
	CONTROL, METERING AND PROTECTION SYSTEMS-SOLAR	413207	0	0
	SWITCHGEAR SYSTEMS-SOLAR	413208	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENT-SOLAR	413209	0	0
			<b>7752266825</b>	<b>7738758537</b>
viii)	<b>Plant and machinery- Sub station</b>			
	SUBSTATION-TRANSFORMERS	410801	2820271	2820271
	TRANSFORMER HOUSING, TRANSFORMER SUB STATION	410802	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	0	0
	LIGHTNING ARRESTORS	410804	0	0



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UNDERGROUND CABLE AND PILE SYSTEM	41090	10717107	10717107
CONTROL LIFTERS AND PROTECTION SYSTEM	41090	94297	94297
Capital Spares - Plant and Machinery-Sub Station	410907	0	0
		<b>13651961</b>	<b>13651961</b>
<b>Plant and machinery- Transmission lines</b>			
TRIPLEX TRANSMISSION LINES	410904	0	0
TRANSMISSION LINES FOR SUPPLY OF POWER TO	410905	16579859	16579859
MATERIAL DISTRIBUTION LINES IN TOWNSHIP AND VILL.	410904	12545422	12545422
STREET LIGHTING ETC	410905	1256008	1256008
Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0
		<b>34181289</b>	<b>34181289</b>
<b>Plant and machinery- Others</b>			
PLANT AND MACHINERY-OTHERS	411001	0	0
DIESEL GENERATING SETS	411002	17813697	17813697
		<b>17813697</b>	<b>17813697</b>
<b>Construction Equipment</b>			
EXCAVATORS	411101	170364	170364
LOADERS	411102	0	0
DUMPERS	411103	0	0
TIPERS	411104	0	0
DOZERS	411105	481920	481920
MOTOR GRADERS	411106	0	0
COMPACTORS	411107	0	0
WATER SPRINKLERS	411108	0	0
CRANES (Less than 100 tons)	411109	9604177	9614587
CONCRETING EQUIPMENT	411110	0	0
TUNNELING EQUIPMENT	411111	0	0
PUMPS	411112	486822	486822
DIESEL GENERATING SETS	411113	0	0
WELDING SETS	411114	24690	24690
AIR COMPRESSORS	411115	58265	58265
DRILLING EQUIPMENT	411116	42213	42213
ROAD ROLLERS	411117	0	0
FORK LIFTERS	411118	0	0
CRANES (More than 100 tons)	411119	0	0
OTHER EQUIPMENTS	411130	926764	616432
Capital Spares - Construction Equipment	411131	0	0
		<b>11795215</b>	<b>11495293</b>
<b>Water Supply System/Drainage and Sewerage</b>			
WATER SUPPLY	411201	10045511	10054256
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	11830546	7266179
Capital Spares - Water Supply System/Drainage and Sewerage	411203	0	0
		<b>21876057</b>	<b>17300465</b>
<b>Electrical Installations</b>			
POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0
POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	0	0
Capital Spares - Electrical Installation	411403	0	0
		<b>0</b>	<b>0</b>
<b>Vehicles</b>			
CARS	411501	0	0
JEeps-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	2485059	2485059
PICK UP VAN	411504	0	0
FIRE TENDERS	411505	6602778	6602778
AMBULANCE	411506	802960	802960
BUSES	411507	4234646	4234646
TRUCKS/TANKERS	411508	2078304	2078304
TRAILERS	411509	0	0
EXPLOSIVE VANS	411510	0	0
MOTOR CYCLES/SCOOTER	411511	17205	17205
CYCLES	411512	0	0
THREE-WHEELERS	411513	0	0
Capital Spares - Vehicles	411514	0	0
		<b>16220952</b>	<b>16220952</b>
<b>Aircraft/ Boats</b>			
AIRCRAFT	411601	0	0
BOATS	411603	0	0
HELICOPTER	411604	0	0
		<b>0</b>	<b>0</b>
<b>Furniture and fixture</b>			
FURNITURE-FIXTURES-OFFICE	411701	8034495	8034495
FURNITURE-FIXTURES-RESIDENTIAL	411702	598048	629045
FURNITURE-FIXTURES-CANTEEN	411703	0	0
FURNITURE-FIXTURES-SCHOOL	411704	0	0
FURNITURE-FIXTURES-CLUB	411705	39585	39585
FURNITURE-FIXTURES-HOSPITAL	411706	15719	15719
FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	5523559	5523559
		<b>14211406</b>	<b>14242406</b>
<b>Computers</b>			
COMPUTERS	411801	5397286	5397286
PRINTERS	411802	1243017	539526
OTHER EQUIPMENTS	411803	1619542	1619552
SATELLITE COMMUNICATIONS SYSTEMS	411805	204842	204842
Networking Devices and Service	411806	206768	650555
		<b>9505417</b>	<b>8367111</b>
<b>Communication Equipment</b>			
SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0
TELEPHONE TELEX MACHINES	411902	740655	748655
INTERIOR COMMUNICATION EQUIPMENTS	411903	1704880	1704880
TELEVISION SETS	411904	0	0
		<b>2453545</b>	<b>2453545</b>
<b>Office Equipments</b>			



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412001	TELEVISIONS/VIDEO SYSTEMS FOR OFFICE	412001		0
412002	LABORATORY TESTING EQUIPMENTS	412002	0	0
412003	LABORATORY TESTING EQUIPMENTS	412003	0	0
412004	LABORATORY TESTING EQUIPMENTS	412004	0	0
412005	LABORATORY TESTING EQUIPMENTS	412005	0	0
412006	LABORATORY TESTING EQUIPMENTS	412006	0	0
412007	LABORATORY TESTING EQUIPMENTS	412007	0	0
412008	LABORATORY TESTING EQUIPMENTS	412008	0	0
412009	LABORATORY TESTING EQUIPMENTS	412009	0	0
412010	LABORATORY TESTING EQUIPMENTS	412010	0	0
412011	LABORATORY TESTING EQUIPMENTS	412011	0	0
412012	LABORATORY TESTING EQUIPMENTS	412012	0	0
412013	LABORATORY TESTING EQUIPMENTS	412013	0	0
412014	LABORATORY TESTING EQUIPMENTS	412014	0	0
412015	LABORATORY TESTING EQUIPMENTS	412015	0	0
412016	LABORATORY TESTING EQUIPMENTS	412016	0	0
412017	LABORATORY TESTING EQUIPMENTS	412017	0	0
412018	LABORATORY TESTING EQUIPMENTS	412018	0	0
412019	LABORATORY TESTING EQUIPMENTS	412019	0	0
412020	LABORATORY TESTING EQUIPMENTS	412020	0	0
			14522162	14505162
412101	RESEARCH AND DEVELOPMENT EQUIPMENT	412101	0	0
412501	Other assets	412501		
412502	Televisions/Video Systems other than for office	412502	1507027	1506027
412503	LABORATORY TESTING AND METER TESTING EQUIPMENTS	412503	1201162	1201162
412504	MISC. ASSETS/EQUIPMENTS	412504	29540259	29533259
412505	TELEVISIONS/VIDEO SYSTEMS FOR OFFICE	412505	0	0
412506	Refrigerator other than for office	412506	100475	100475
			42349021	33422151
412601	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	0	0
412801	FIXED ASSETS OF MINOR VALUE >750<5000	412801	8547305	8580075
	Gross Block Adj. for Lease			
470001	Asset Reclassification Control Account-Adjustment for Lease	470001	0	0
470111	Land- Lease hold-Adjustment for Lease	470111	0	0
470201	Roads- Adjustment on account of Lease	470201	0	0
470208	Bridges and Culverts- Adjustment on account of Lease	470208	0	0
470204	Aerodromes, Helipad and Air Strip- Adjustment on account of	470204	0	0
470301	Building Containing Hydro Electric Generating Plant-	470301	0	0
470302	Building Containing Workshop- Adjustment on account of	470302	0	0
470303	Building Containing Transmission Plant-Equipment-	470303	0	0
470504	Office Buildings-Permanent- Adjustment on account of Lease	470504	0	0
470505	Office Buildings-Temporary- Adjustment on account of Lease	470505	0	0
470506	Stores and Godown Buildings- Adjustment on account of Lease	470506	0	0
470521	Transit Camp and Field Hostel- Adjustment on account of	470521	0	0
470522	School Buildings- Adjustment on account of Lease	470522	0	0
470523	Hospital Buildings- Adjustment on account of Lease	470523	0	0
470524	Club Building- Adjustment on account of Lease	470524	0	0
470525	Residential Building-Permanent- Adjustment on account of	470525	0	0
470526	Residential Building-Temporary- Adjustment on account of	470526	0	0
470527	Canteen Building- Adjustment on account of Lease	470527	0	0
470528	Buildings-Others- Adjustment on account of Lease	470528	0	0
470401	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	470401	0	0
470402	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	470402	0	0
470403	INTERNAL ELECTRIFICATION WORK -BUILDING CONTAINING	470403	0	0
470404	INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-	470404	0	0
470405	INTERNAL ELECTRIFICATION WORK -STORES AND GODDOWN	470405	0	0
470421	INTERNAL ELECTRIFICATION WORK -TRANSIT CAMP AND FIELD	470421	0	0
470422	INTERNAL ELECTRIFICATION WORK -SCHOOL BUILDINGS -	470422	0	0
470423	INTERNAL ELECTRIFICATION WORK -HOSPITAL BUILDINGS --	470423	0	0
470424	INTERNAL ELECTRIFICATION WORK -CLUB BUILDING --	470424	0	0
470425	INTERNAL ELECTRIFICATION WORK -RESIDENTIAL BUILDING-	470425	0	0
470427	INTERNAL ELECTRIFICATION WORK -CANTEEN- ADJUSTMENT	470427	0	0
470428	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS--	470428	0	0
470501	Railway Sidings- Adjustment on account of Lease	470501	0	0
470502	Dams and Barrages- Adjustment on account of Lease	470502	0	0
470503	Power Channels- Adjustment on account of Lease	470503	0	0
470504	Power Tunnels and Pipelines- Adjustment on account of Lease	470504	0	0
470505	Penstocks- Adjustment on account of Lease	470505	0	0
470506	Tailrace Channels- Adjustment on account of Lease	470506	0	0
470507	Tailrace Tunnels- Adjustment on account of Lease	470507	0	0
470508	Hydromechanical Works-Dams and Barrages- Adjustment on	470508	0	0
470510	Hydromechanical Works-Tunnels and Canals- Adjustment on	470510	0	0
470511	Hydromechanical Works-Tail Race Including Draft Tube Gates-	470511	0	0
470701	Main Generating Equipment- Adjustment on account of Lease	470701	0	0
470702	Generator Step Up Transformer- Adjustment on account of	470702	0	0
470703	Other Power Plant Transformer- Adjustment on account of	470703	0	0
470704	Cooling Water Systems- Adjustment on account of Lease	470704	0	0
470705	Eliv Switchgear Systems- Adjustment on account of Lease	470705	0	0
470707	Dc Systems/ Battery Systems- Adjustment on account of Lease	470707	0	0
470708	Power and Control Cables- Adjustment on account of Lease	470708	0	0
470709	Air Conditioning and Ventilation Systems- Adjustment on	470709	0	0
470710	Power Line Carrier Communication Systems- Adjustment on	470710	0	0
470711	Control, Metering and Protection System- Adjustment on	470711	0	0
470712	Auxiliary and Ancillary Systems- Adjustment on account of	470712	0	0
470713	Miscellaneous Power Plant Equipments- Adjustment on	470713	0	0
470714	Capital Spares - Generating Plant and Machinery-Adjustment	470714	0	0
470801	Substation-Transformers- Adjustment on account of Lease	470801	0	0
470802	Transformer Buses, Transformers Sub Station Equipments and	470802	0	0
470803	Switch Gear Including Cable Connections- Adjustment on	470803	0	0
470804	Lightening Arrestors- Adjustment on account of Lease	470804	0	0
470805	Underground Cable and Duct System- Adjustment on account	470805	0	0
470806	Control, Metering and Protection System- Adjustment on	470806	0	0



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Capital Spares - Plant and Machinery-Sub Station- Adjustment	47097	0	0
Trunk Transmission Lines- Adjustment on account of Lease	47098	0	0
Transmission Lines For Supply of Power To Construction Works-	47099	0	0
Internal Distribution Lines In Township and Work Sites, Etc -	47100	0	0
Street Lighting, Etc - Adjustment on account of Lease	47101	0	0
Capital Spares - Plant and Machinery-Transmission Lines-	47102	0	0
Plant and Machinery-Other- Adjustment on account of Lease	47103	0	0
Thermal Generating Sets- Adjustment on account of Lease	47104	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
Concrete Equipment- Adjustment on account of Lease	471110	0	0
Tunnelling 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
Welding 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
Forklifts- 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
Jeep-Station Wagons Including Inspection Vehicles-	471502	0	0
Pick Up Van- Adjustment on account of Lease	471503	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 Communication 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
MOBILE PHONES/CELLULAR PHONES- ADJUSTMENT ON	471904	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
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
Refrigerator For Office- Adjustment on account of Lease	472013	0	0
Televisions/Audio 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/Audio Systems-Other Than For Office, Projectors,	472501	0	0
Laboratory Testing and Meter Testing Equipments-	472502	0	0
Med. 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 NHP-	472601	0	0
SPV MODULES AND ACCESSORIES INCLUDING MOUNTING	472801	0	0
POWER CONDITIONING UNITS- INVERTERS- SOLAR	472802	0	0



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CREATING SYSTEMS-SOLAR-ADJUSTMENT ON ACCOUNT OF			
POWER TRANSFORMERS-SOLAR-ADJUSTMENT ON	40000		
CENTER POWER TRANSFORMERS-SOLAR-ADJUSTMENT ON	40000		
DC SYSTEMS / BATTERY SYSTEMS-SOLAR-ADJUSTMENT ON	17500		
CONTROL, METERING AND PROTECTION SYSTEMS-SOLAR-	25000		
SWITCHGEAR SYSTEMS-SOLAR-ADJUSTMENT ON ACCOUNT	25000		
MISCELLANEOUS POWER PLANT EQUIPMENT-SOLAR-	25000		
Fixed Assets of Minor Value > 750-5000/- Adjustment on	25000		
		0	0

<b>NON-CURRENT ASSETS CLASSIFIED AS HELD FOR SALE</b>			
PROPERTY PLANTS	419000	597172	597158
FIXED ASSETS	419000	0	0
OBsolete/SURPLUS ASSETS	429001	0	0
		597172	597158
<b>INPUT GST</b>			
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
CENTRAL GST - PROVISIONAL	662300	0	0
OUTPUT GST - PROVISIONAL	662310	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	662331	0	0
CENTRAL GST - DEDUCTED AT SOURCE BY OUTSIDER - STATE 2	662332	0	0
STATE GST - DEDUCTED AT SOURCE BY OUTSIDER - STATE 1	662333	0	0
STATE GST - DEDUCTED AT SOURCE BY OUTSIDER - STATE 2	662334	0	0
1	662335	0	0
2	662336	0	0
STATE 1	662337	0	0
STATE 2	662338	0	0
		0	0

**Annexure to Note No. 19 (g)**

<b>ACCUMULATED DEPRECIATION</b>			
<b>LAND- LEASE HOLD</b>	<b>420101</b>	<b>12053273</b>	<b>97721957</b>
<b>ROADS, BRIDGES, CULVERTS, AERODROMES</b>	<b>420201</b>	<b>9561491</b>	<b>6735930</b>
<b>BUILDING</b>	<b>420901</b>	<b>262382489</b>	<b>209468861</b>
<b>BUILDING-Internal Electrifications</b>	<b>420401</b>	<b>747743</b>	<b>2261511</b>
<b>RAILWAY SIDINGS</b>	<b>420501</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM,</b>	<b>420601</b>	<b>3389927344</b>	<b>2749316933</b>
<b>GENERATING PLANT AND MACHINERY (INCLUDING</b>	<b>420701</b>	<b>2176181820</b>	<b>1767476119</b>
<b>PLANT AND MACHINERY SUB STATION (INCLUDING</b>	<b>420801</b>	<b>3862841</b>	<b>3133593</b>
<b>PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING</b>	<b>420901</b>	<b>8510997</b>	<b>6625941</b>
<b>GPM - WINGHILL</b>	<b>423101</b>	<b>0</b>	<b>0</b>
<b>ACCUMULATED DEPRECIATION-GENERATING PLANT AND</b>	<b>423201</b>	<b>0</b>	<b>0</b>
	<b>423301</b>	<b>0</b>	<b>0</b>
<b>Construction equipments</b>			
PLANT AND MACHINERY OTHERS	421001	5328698	4313786
DIESEL GENERATING SETS	421002	0	0
		5328698	4313786
<b>CONSTRUCTION EQUIPMENT</b>			
	421101	2890780	2120952
<b>Water Supply System/Drainage and Sewerage</b>			
WATER SUPPLY & DRAINS/SEWERAGE PLANTS	421201	3501781	2780534
WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0
		3501781	2780534
<b>Electrical installations</b>			
POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0
POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	0	0
		0	0
<b>VEHICLE</b>			
	421501	5968260	4522715
<b>AIRCRAFT/BOATS</b>			
	421601	0	0
<b>FURNITURE, FIXTURES AND EQUIPMENT</b>			
	421701	1520390	2957266
<b>COMPUTERS</b>			
	421801	7521166	6554769



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COMMUNICATION EQUIPMENTS	423903	390730	286186
OFFICE EQUIPMENT	422003	3146766	2911513
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	422161	0	0
OTHER ASSETS	422501	5466600	3156235
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0
FIXED ASSETS OF MINOR VALUE >750<5000	422801	787223	3176916
		6014566904	4874417373

Note no. 2.2 Other Intangible Assets

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>GROSS BLOCK</b>			
LAND- RIGHT OF USE	410121	40090352	40090352
Land- Right of Use- Adjustment on account of Lease	470121	0	0
Intangible Assets-Computer Software- Adjustment on account	472201	0	0
<b>INTANGIBLE ASSETS-COMPUTER SOFTWARE</b>	412101	243944	223352
		40334296	40312704
<b>ACCUMULATED DEPRECIATION</b>			
LAND- RIGHT OF USE	420102	7326164	5987144
Dep. Prov. -Land- Right of Use- Adjustment on account of Lease	480102	0	0
Dep. Prov. -Intangible Assets-Computer Software- Adjustment	422201	0	0
<b>INTANGIBLE ASSETS-COMPUTER SOFTWARE</b>	422201	390238	208592
		7365180	6195736
<b>Accumulated Dep. A.II - Lease Accounting</b>			
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
<b>ACCUMULATED DEPRECIATION -INTERNAL ELECTRIFICATION</b>	480401	0	0
Dep. Prov. -Railway Sillings- 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	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
<b>ACCUMULATED DEPRECIATION-GENERATING PLANT AND</b>	483201	0	0
Dep. Prov. -Fixed Assets of Minor Value>750<5000- Adjustment	483601	0	0
		0	0

Note no. 2.3 Capital Work In Progress

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>ROADS</b>			
ROADS	430201	16022658	41496838
BRIDGES AND CULVERTS	430202	0	0
AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0
		16022658	41496838
<b>BUILDINGS</b>			
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	4786866	32685786
BUILDING CONTAINING WARESHOP	430302	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0
OFFICE BUILDINGS-PERMANENT	430304	0	8803340
OFFICE BUILDINGS-TEMPORARY	430305	0	0
STORES AND GODDOWN BUILDINGS	430306	0	0
TRAMSHAY AND FIELD HOSTEL	430321	0	0
SCHOOL BUILDINGS	430322	0	0
HOSPITAL BUILDINGS	430323	0	0
CLUB BUILDING	430324	0	0
RESIDENTIAL BUILDING-PERMANENT	430325	10307548	16954468
RESIDENTIAL BUILDING-TEMPORARY	430326	0	0
CANTEEN	430327	0	0
BUILDINGS-OTHERS	430328	72810	2249340
<b>OTHER CIVIL WORKS</b>	430401	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



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		18620815	5028002
<b>Hydraulic Works (Dams, Water Conductor system)</b>			
DAMS AND PIERS	420601	527957	5028002
POWER CHANNELS	420602	0	0
POWER TUNNELS AND PIPELINES	420604	0	0
PERISTOLCS	420605	0	0
TAILRACE CHANNELS	420606	1227452	0
TAILRACE TUNNELS	420607	0	1005802
HYDROMECHANICAL WORKS-TUNNELS AND CAULS	420610	0	0
HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT	420611	0	0
		5514599	34340537
<b>Generating Plant and Machinery</b>			
MAIN GENERATING EQUIPMENT	430701	0	0
GENERATOR STEAM 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
AUXILIARY AND ANCILLARY SYSTEMS	430713	0	0
MISCELLANEOUS POWER PLANT EQUIPMENTS	430719	0	0
FOUNDATION WIND MILL	432101	0	0
		0	0
<b>Plant and machinery Sub station</b>			
SUBSTATION-TRANSFORMERS	430801	0	0
TRANSFORMER HOUSES, TRANSFORMER SUB STATION	430802	0	0
SWITCH GEAR INCLUDING CABLE CONNECTIONS	430805	0	0
LIGHTNING ARRESTORS	430804	0	0
UNDERGROUND CABLE AND DUCT SYSTEM	430806	0	0
CONTROL, METERING AND PROTECTION SYSTEM	430808	0	0
		0	0
<b>Plant and machinery- Transmission lines</b>			
TRUNK TRANSMISSION LINES	430901	0	0
TRANSMISSION LINES FOR SUPPLY OF POWER TO	430903	0	0
INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK	430904	0	0
STREET LIGHTING, ETC.	430905	0	0
		0	0
<b>Plant and machinery Others</b>			
PLANT AND MACHINERY-OTHERS	431001	0	0
CWIP-POWER SUPPLY SYSTEM-POWER PLANT	431401	0	0
CWIP-POWER SUPPLY SYSTEM-ADMINISTRATIVE BLDG.	431402	0	0
DIESEL GENERATING SETS	431002	0	0
		0	0
<b>Construction Equipment</b>			
CONCRETING EQUIP	431101	0	0
DIESEL GENERATING SETS	431113	0	0
		0	0
<b>Water Supply System/Drainage and Sewerage</b>			
WATER SUPPLY AND DRAINS	431201	1466686	0
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	0
		1466686	0
<b>ASSETS PENDING ISSUES</b>			
ASSETS PENDING ISSUES	441401	0	0
ASSETS PENDING ISSUES	611401	95196970	44568226
CAPITAL STORES IN TRANSIT	612701	0	0
CAPITAL STORES-PENDING GRN	612702	0	0
CONSTRUCTION STORES-CAPITAL IN TRANSIT	442701	0	0
CONSTRUCTION STORES-CAPITAL PENDING GRN	442702	0	0
CWIP-COMPUTERS/ SERVERS	431801	0	0
		95196970	44568226
<b>CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC</b>			
		0	0
<b>Survey, investigation, consultancy and supervision charges</b>			
EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA	454001	0	0
EXPENSES ON SURVEY	454002	0	0
EXPLORATORY DRIFTS, TRENCHES AND PIT	454005	0	0
DRILLING AND DRAFTING	454007	0	0
DESIGN AND CONSULTANCY CHARGES	454008	0	0
EXPENDITURE ON PREPARATION OF FINAL REPORT	454009	0	0



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INVESTMENT IN SECURITIES	38700	0	0
OTHER SHORT TERM INVESTMENT (CONSTRUCTION STORES)	38700	0	0
		0	0
<b>EXPENDITURE ON COMPENSATORY AFFORESTATION</b>	<b>-85011</b>	<b>0</b>	<b>0</b>
		0	0
<b>EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION</b>			
<b>SALARIES, ALLOWANCES AND BENEFITS</b>	<b>437501</b>	<b>1587940775</b>	<b>1589436825</b>
Gratuity Contribution to provident fund	437502	266896887	265626166
STAFF WELFARE EXPENSES	437507	205215479	205215479
LEAVE SALARY AND PENSION CONTRIBUTION	437508	14550	14580
REPAIR AND MAINTENANCE - BUILDINGS	437510	22954756	22954756
REPAIR AND MAINTENANCE - CONSTRUCTION PLANT	437511	15659994	15659994
REPAIR AND MAINTENANCE - OTHERS	437512	40322074	40322074
RENT/HIRING CHARGES	437514	46127642	46127642
RATES AND TAXES	437515	22716769	32716769
INSURANCE	437516	11494725	11494725
SECURITY EXPENSES	437517	420002111	420002111
ELECTRICITY EXPENSES	437518	21047617	21047617
TRAVELLING AND CONVEYANCE	437519	24119389	24419389
EXPENSE ON VEHICLES - STAFF CAR	437520	20517996	20517996
TELEPHONE TOLL AND POSTAGE - COMMUNICATION EXPENSES	437521	20496667	20496667
ADVERTISMENT PUBLICITY	437522	10694981	10694981
ENTERTAINMENT AND HOSTILITY EXPENSES	437523	216449	216449
PRINTING AND STATIONERY	437524	5728572	5728572
OTHER EXPENSES	437525	65771681	65771681
DESIGN AND CONSULTANCY - INDIGENOUS	437526	781145	781145
DESIGN AND CONSULTANCY - FOREIGN	437527	348	348
LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	84537	84537
LOSS ON SALE OF ASSET	437530	91744	91744
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT	437531	213799327	213799327
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	121129965	121129965
LAND ACQUISITION AND REHABILITATION	437533	0	0
INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF	437540	0	0
INT.ON BORROWED MONEY-BONDS	437541	106487967	106487967
INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0
INT.ON BORROWED MONEY-TERM LOAN (M/S)SIS	437543	3732577181	3732577181
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	1970552	1970552
COMMITMENT FEE	437547	10112048	10112048
GUARANTEE FEE ON LOAN	437548	0	0
OTHER FINANCE CHARGES	437549	12073961	12073961
EXCHANGE RATE VARIATION(Debit Bal)	437550	144708941	144708941
EXCHANGE RATE VARIATION(Credit Bal)	437551	-154748624	-154748624
Remuneration to Auditors	437552	250724	250724
Exchange difference regarded as adjustment to Interest Cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
<b>DEP. DURING CONSTRUCTION</b>	<b>437560</b>	<b>170369711</b>	<b>170369711</b>
Provisions	437561	37400	37400
PRIOR PERIOD EXPENSES	437565	26027022	26027022
INCOME FROM GENERATION OF ELECTRICITY -PRE-	437570	-41968445	-41968445
INTEREST ON LOANS AND ADVANCES	437571	-128897364	-128897364
MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-212875521	-212875521
PROFIT ON SALE OF ASSET	437573	-1235	-1235
PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-155280622	-155280622
Rent/Hire Charges	437575	-1482821	-1482821
PRIOR PERIOD INCOME	437579	199999518	199999518
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	540506008	540506008
CAPITALIZATION OF EDC-GENERAL ADMINISTRATION AND	438102	-1207723683	-1207723683
CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND	438103	-2063147141	-2049323006
CAPITALIZATION OF EDC-DEPRECIATION	438104	-170369711	-170369711
CAPITALIZATION OF EDC-INTEREST AND FINANCIAL CHARGES	438105	-3863221709	-3863221709
CAPITALIZATION OF EDC-PROVISIONS	438106	-37400	-37400
CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	439107	-236026540	-236026540
CAPITALIZATION OF EDC -EXCHANGE RATE VARIATION	438108	10039683	10039683
CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE	439109	-1367946016	-1333588063
Corporate/Regional Office Expenses (Net)	437599	1367946016	1333588063
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0	0
<b>PROVISION FOR PROJECT EXPENSES</b>	<b>350922</b>	<b>0</b>	<b>0</b>
		0	0
<b>Total CWIP (Excluding Construction Store)</b>	<b>134421528</b>	<b>204761684</b>	<b>204761684</b>
<b>Total CWIP (Excluding Construction Store) after Provision</b>	<b>134421528</b>	<b>204761684</b>	<b>204761684</b>
<b>CONSTRUCTION STORES</b>			
<b>Stores and spares</b>			
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 STORES -HEAVY	440701	0	0
SPARES FOR VEHICLES ACCOUNT	440801	0	0
OTHER GENERIC HARDWARE/MATERIAL ITEMS ACCOUNT	440901	0	0



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INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM - TRADE	510402	0	0
INVESTMENT IN GOVERNMENT SECURITIES - SOIL INSURANCE FUND	510403	0	0
INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM - PUBLIC ISSUE - IOB SHARES - LONG TERM	510404	0	0
INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510405	0	0
INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510406	0	0
INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510407	0	0
INVESTMENT IN PFC BONDS	510408	0	0
MUTUAL FUND INVESTMENT ACCOUNT - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510417	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	510202	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA EQUITY SHARES - SUBSIDIARY - INDC	510203	0	0
INVESTMENT IN CHEHRAB VALLEY POWER PROJECTS PRIVATE LIMITED	510205	0	0
EQUITY SHARES - SUBSIDIARY - LOITAN DOWNSTREAM	510105	0	0
EQUITY SHARES - SUBSIDIARY - INVESTMENT IN BUNDESHAHAD	510104	0	0
NATIONAL POWER EXCHANGE LIMITED	510202	0	0
INVESTMENT IN NATIONAL HIGH POWER TEST LABORATORY	510204	0	0
		0	0
<b>NON CURRENT INVESTMENTS - Fair Value Adjustment</b>			
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 - NON TAXABLE - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	680403	0	0
		0	0

**NOTE NO. 3.1 NON CURRENT INVESTMENTS (Cont 12)**

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM - TRADE	510402	0	0
INVESTMENT IN GOVERNMENT SECURITIES - SOIL INSURANCE FUND	510403	0	0
INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM - PUBLIC ISSUE - IOB SHARES - LONG TERM	510404	0	0
INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510405	0	0
INVESTMENT IN AAA PSU BOND - TAXABLE - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510406	0	0
INVESTMENT IN AAA PSU BOND - NON TAXABLE - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510407	0	0
INVESTMENT IN PFC BONDS	510408	0	0
MUTUAL FUND INVESTMENT ACCOUNT - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	510417	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	510202	0	0
INVESTMENT IN POWER TRADING CORPORATION OF INDIA EQUITY SHARES - SUBSIDIARY - INDC	510203	0	0
INVESTMENT IN CHEHRAB VALLEY POWER PROJECTS PRIVATE LIMITED	510205	0	0
EQUITY SHARES - SUBSIDIARY - LOITAN DOWNSTREAM	510105	0	0
EQUITY SHARES - SUBSIDIARY - INVESTMENT IN BUNDESHAHAD	510104	0	0
NATIONAL POWER EXCHANGE LIMITED	510202	0	0
INVESTMENT IN NATIONAL HIGH POWER TEST LABORATORY	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 - NON TAXABLE - LONG TERM - NON TRADE - FAIR VALUATION ADJUSTMENT	680403	0	0
		0	0

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

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
ADVANCE / LOAN TO CONTRACTORS (AGAINST BANK GUARANTEE IN INDIAN CURRENCY - UNSECURED)	450305	0	0

**NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES**

Trade Receivable - Adjustments of fair valuation	681101	0	0
Trade Receivable - Adjustments of fair valuation	681107	0	0
Trade Receivable - Adjustments of fair valuation	681101	0	0
		0	0

**Note 5.2 Lease rent recoverable**

Lease Rent recoverable - Non Current	681001	0	0
Lease Rent recoverable - Current	681002	0	0
Lease Rent recoverable - Total	681000	0	0
Lease recoverable - Total	681003	0	0



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<b>INTEREST RECEIVABLE AMOUNTS</b>			
Interest Receivable on Loans	611101	0	0
Interest Receivable on Lease Contracts	611102	0	0
Interest Receivable on Lease-Contract	611101	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS ADJUSTMENT	780902	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -IND AS ADJUSTMENT	781802	0	0
LAND FREE HOLD-IND AS ADJUSTMENT	470101	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -NON CURRENT	781601	0	0
PROVISION FOR LIVELIHOOD ASSISTANCE -CURRENT	781602	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0
DEPOSITS MADE FOR AVAILING SERVICES -CONTRACTUAL	650415	0	0
DEPOSITS MADE FOR AVAILING SERVICES -CONTRACTUAL	658416	0	0
CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/ELID	650400	-15336540	-15336540
EARNST MONEY DEPOSIT	650432	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0
EARNST MONEY DEPOSIT	658432	0	0
DEPOSIT WITH P&T	650410	0	0
DEPOSIT WITH RAILWAY	650411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	0	0
Other Deposits	650413	0	0
DEPOSIT WITH INSURANCE COMPANY	650431	0	0
DEPOSIT WITH P&T	658410	0	0
DEPOSIT WITH RAILWAY	658411	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	0	0
Other Deposits	658413	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	650414	15336540	15336540
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	658414	15336540	15336540
DEPOSIT WITH INSURANCE COMPANY	658431	0	0

**NOTE NO. 5 OTHER NON-CURRENT ASSETS**

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>- Unsecured (considered good)</b>			
BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0
CONTRIBUTION TO CUSTOMS, PORT TRUST	658400	0	0
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0
DEPOSITS OTHER THAN PERPETUAL NATURE	650415	0	0
DEPOSITS OTHER THAN PERPETUAL NATURE-NON CURRENT	658415	0	0
Deposits - Unsecured (Considered Doubtful) - Long Term	650440	0	0
Provision for Doubtful Deposits - Long Term	350914	0	0
Provision against demand raised by Govt. Dept (Short Term)	350612	0	0
Provision against demand raised by Govt. Dept (Long Term)	350622	0	0
<b>Employees (including accrued interest)</b>			
<b>-Secured</b>			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-	650120	0	0
Interest Accrued and due on employee advances-HBA-	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
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	650223	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



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FOR FAIR VALUATION ADJUSTMENT - SCOOTER ADVANCE	660107	0	0
FOR FAIR VALUATION ADJUSTMENT - COMPUTER FINANCE - SECURED	660108	0	0
HOUSE BUILDING ADVANCE - REFINANCE - SECURED - FAIR VALUATION ADJUSTMENT	660109	0	0
HOUSE BUILDING ADVANCE - REFINANCE - UNSECURED - FAIR VALUATION ADJUSTMENT	660110	0	0
CONTRA A/C - EMPLOYEES ADVANCES - SECURED	650300	0	0
CONTRA A/C - EMPLOYEES ADVANCES - UNSECURED	650301	0	0
		0	0
<b>Bonds - Fair Valuation Adjustment</b>	380101	0	0
<b>INTEREST ACCRUED ON BONDS - ADJUSTMENT ON ACCOUNT OF</b>	380102	0	0
<b>Term Loans - Secured - Fair Valuation Adjustment</b>	380201	0	0
<b>INTEREST ACCRUED ON TERM LOANS - SECURED - ADJUSTMENT</b>	380202	0	0
<b>Term Loan - Unsecured - Fair Valuation Adjustment</b>	380301	0	0
<b>INTEREST ACCRUED ON TERM LOANS - UNSECURED -</b>	380302	0	0
<b>Loans From Central Government - Unsecured - Fair Value</b>	380401	0	0
<b>Contra A/C - Grants In Aid - From Government - Deferred Income</b>	380500	0	0
<b>GRANT-IN-AID FROM GOVERNMENT - VGF FOR SOLAR POWER</b>	311704	0	0
<b>GRANT-IN-AID FROM GOVERNMENT - CONTRA</b>	311700	0	0
<b>Grants In Aid - From Government - Deferred Income</b>	380501	0	0
<b>Security Deposit - Retention Money - Capital Works - Capital -</b>	380601	-143897	-392275
<b>Security Deposit - Retention Money - Supplier - Capital - Indian</b>	380602	0	0
<b>Security Deposit - Retention Money - Others - Capital - Indian</b>	380603	0	0
<b>Security Deposit - Retention Money - Foreign Currency - Fair</b>	380604	0	0
<b>Security Deposit - Retention Money - Contractor - Other Than</b>	380701	-94180	-328740
<b>Security Deposit - Retention Money - Supplier - Other Than Capital -</b>	380702	0	0
<b>Security Deposit - Retention Money - Others - Other Than Capital -</b>	380703	0	0
<b>Security Deposit - Retention Money - Others - Other Than Capital -</b>	380704	0	0
<b>Provision For Impairment - Trade Receivables</b>	380901	0	0
<b>Deferred Tax Asset / (Liability) - OCI - Remeasurement Of Defined</b>	381001	0	0
<b>Deferred Tax Asset / (Liability) - OCI - Equity Instruments</b>	381002	0	0
<b>Deferred Tax Asset / (Liability) - OCI - Debt Instruments</b>	381003	0	0
<b>RE-MEASUR OF DEFINED BEN. PLAN (WAGE REVISION</b>	381004	0	0
<b>ACCOUNT BALANCES</b>	381005	0	0
<b>Deferred Tax Asset / (Liability)</b>	381101	0	0
<b>Bonds - Current - Fair Valuation Adjustment</b>	382101	0	0
<b>Term Loans - Secured - Current - Fair Valuation Adjustment</b>	382201	0	0
<b>Term Loan - Unsecured - Current - Fair Valuation Adjustment</b>	382301	0	0
<b>Loans From Central Government - Unsecured - Current - Fair Value</b>	382401	0	0
<b>Grants In Aid From Government - Deferred Income - Current</b>	382501	0	0
<b>Security Deposit - Retention Money - Capital Works - Capital -</b>	382601	-176039	-149651
<b>Security Deposit - Retention Money - Supplier - Capital - Indian</b>	382602	0	0
<b>Security Deposit - Retention Money - Others - Capital - Indian</b>	382603	0	0
<b>Security Deposit - Retention Money - Foreign Currency - Current -</b>	382604	0	0
<b>Security Deposit - Retention Money - Contractor - Other Than</b>	382701	-219225	-25666
<b>Security Deposit - Retention Money - Supplier - Other Than Capital -</b>	382702	0	0
<b>Security Deposit - Retention Money - Others - Other Than Capital -</b>	382703	0	0
<b>Security Deposit - Retention Money - Other Than Capital - Foreign</b>	382704	0	0
<b>Investment Properties - Freehold Land</b>	460101	0	0
		0	0
<b>Security Deposit - Fair Valuation</b>			
<b>Security Deposit - Leased Accommodation - Fair Valuation</b>	680501	0	0
<b>Security Deposit - Construction Contract - Fair Valuation</b>	680502	0	0
	680503	0	0
		0	0
<b>Deferred Cost - Employees Loans - Secured</b>			
<b>CONTRA A/C - DEFERRED EMPLOYEE COST DUE TO FAIR</b>	680600	0	0
<b>Deferred Employee Cost Due To Fair Valuation - House - Building</b>	680601	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Car Advance -</b>	680602	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Scooter /</b>	680603	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Computer</b>	680604	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680605	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680606	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680607	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680608	0	0
		0	0
<b>Deferred Cost - Employees Loans - Unsecured</b>			
<b>CONTRA A/C - DEFERRED EMPLOYEE COST DUE TO FAIR</b>	680700	0	0
<b>Deferred Employee Cost Due To Fair Valuation - House - Building</b>	680701	0	0
<b>Deferred Employee Cost Due To Fair Valuation Of Car Advance -</b>	680702	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Scooter /</b>	680703	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Computer</b>	680704	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Furniture</b>	680705	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680706	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680707	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680708	0	0
<b>Deferred Employee Cost Due To Fair Valuation - Due From</b>	680709	0	0
		0	0
<b>Non-Current - Fair Valuation Adjustment - Contractors /</b>			
<b>Loans To Contractors - Indian Currency - Secured - Non Current -</b>	680101	0	0
<b>Loans To Others - Indian Currency - Secured - Non Current - Fair</b>	680102	0	0
		0	0
<b>Non-Current - Fair Valuation Adjustment - Contractors /</b>			
<b>Loans To Contractors - Deposit Bank - Guaranteed - Indian Currency</b>	680201	0	0
<b>Loans To Others - Deposit Bank - Guaranteed - Indian Currency</b>	680202	0	0
		0	0
<b>Non-Current - Fair Valuation Adjustment - Employees -</b>			
<b>House Building Advance - Secured - Fair Valuation Adjustment</b>	680301	0	0



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Car Advance - Secured - Fair Valuation Adjustment	680801	0	0
Motor Cycle Advance - Secured - Fair Valuation	680802	0	0
Scooter / Motor Cycle Advance - Secured - Fair Valuation Adjustment	680803	0	0
Computer Advance - Secured - Fair Valuation	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 Valuation	680808	0	0
		0	0
<b>Non-Current - Fair Valuation Adjustment - Employees -</b>			
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
<b>Current - Fair Valuation Adjustment - Contractors/Suppliers -</b>			
Loans To Contractors (Against Currents)-Scooter / Current-Fair	682101	0	0
Loans To Others (Against Currents)-Scooter / Current-Fair	682102	0	0
		0	0
<b>Current - Fair Valuation Adjustment - Contractors/Suppliers -</b>			
Loans To Contractors (Against Bank Guarantees)-Indian Currency	682201	0	0
Loans To Others (Against Bank Guarantees)-Indian Currency	682202	0	0
		0	0
<b>Current - Fair Valuation Adjustment - Contractors/Suppliers -</b>			
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
Deferred Employee Cost Due To Fair Valuation - Due From	682609	0	0
		0	0
<b>Current - Deferred Cost - Employee - Unsecured</b>			
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
<b>ACCOUNT - CURRENT</b>			
FLUCTUATION ACCOUNT- CONTRA	650511	0	0
FLUCTUATION ACCOUNT - CURRENT	650520	0	0
	650522	0	0
<b>Current - Fair Valuation - Employees - Secured</b>			
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- Current	682808	0	0
		0	0
<b>Current - Fair Valuation - Employees - Unsecured</b>			
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
Due From Deputationists- Computer Advance- Unsecured-	682909	0	0
		0	0
<b>-Unsecured</b>			
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



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INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS	550100	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	550124	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSECURED	550140	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-	550141	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	550216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	550217	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	550224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	550225	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	550200	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	558216	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	558217	0	0
INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	558124	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	558224	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO	558225	0	0
		0	0
<b>Less : Provisions for doubtful other loans and advances - Long</b>			
PROVISION FOR BAD AND DOUBTFUL ADVANCES - EMPLOYEES -	350913	0	0
		0	0
PROVISION FOR BAD AND DOUBTFUL ADVANCES - OTHERS -	350912	0	0
		0	0
<b>Share Application Money (Pending Allotment)</b>			
SHARE APPLICATION MONEY -NHDC	662101	0	0
SHARE APPLICATION MONEY -LDHCL	662102	0	0
SHARE APPLICATION MONEY -BSUL	662103	0	0
SHARE APPLICATION MONEY -CVPL	662104	0	0
SHARE APPLICATION MONEY -NHPTL	662105	0	0
<b>Total</b>		<b>0</b>	<b>0</b>

**SHORT TERM LOANS & ADVANCES**

Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
Capital Advance			
Advance Govt Department-Current	459207	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>

**DEPOSITS**

DEPOSITS WITH CUSTODIANS, POET TRUST	659421	0	0
DEPOSITS OTHER THAN PERPETUAL MAT - REP-CURPANT	659435	0	0
		0	0
<b>DEPOSITS - UNSECURED (CONSIDERED DUE TO STATE GOVT)</b>	659420	0	0



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**Employees loans & advances (including accrued interest)**

**- Secured**

INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	651520	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-	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-HEAD	651519	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HEAD	<b>651529</b>	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-	<b>651645</b>	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-	<b>651613</b>	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	<b>651614</b>	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-	<b>651615</b>	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	<b>651628</b>	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	<b>651629</b>	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	<b>651630</b>	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT	<b>651631</b>	0	0
HOUSE BUILDING ADVANCE - SECURED	<b>661501</b>	0	0
CAR ADVANCE- SECURED	<b>661502</b>	0	0
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	<b>661503</b>	0	0
COMPUTER ADVANCE- SECURED	<b>661504</b>	0	0
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE -	<b>661505</b>	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	<b>661506</b>	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE	<b>661507</b>	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	<b>661508</b>	0	0
HOUSE BUILDING ADVANCE-RENOVATION- SECURED-	<b>661509</b>	0	0
DUE FROM DEPUTATIONISTS-HOUSE BUILDING ADVANCE -	<b>661510</b>	0	0
FAIR VALUATION ADJUSTMENT - HOUSE BUILDING ADVANCE	<b>722801</b>	0	0
FAIR VALUATION ADJUSTMENT - CAR ADVANCE - SECURED-	<b>722802</b>	0	0
FAIR VALUATION ADJUSTMENT - SCOOTER / MOTOR CYCLE	<b>722803</b>	0	0
FAIR VALUATION ADJUSTMENT - COMPUTER ADVANCE -	<b>722804</b>	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	<b>722805</b>	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	<b>722806</b>	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	<b>722807</b>	0	0
FAIR VALUATION ADJUSTMENT -DUE FROM DEPUTATIONISTS-	<b>722808</b>	0	0

**Employees loans & Advances (including accrued interest)**

INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HEAD	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

FURNITURE ADVANCE	660206	0	0
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660212	0	0



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		0	0
		0	0
OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	65911	0	0
DEPOSITS MADE FOR AVAILING SERVICES-CONTRACTUAL	65912	0	0
Deposits made for availing services-contractual nature-fair value adjustment-current		0	0
DEPOSIT WITH P&T	65913	0	0
DEPOSIT WITH RAILWAY	65914	0	0
DEPOSIT WITH OTHER GOVT. DEPTT	65915	0	0
Other Deposits	65916	0	0
DEPOSIT WITH INSURANCE COMPANY	65917	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	65918	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	65919	0	0
DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	65920	0	0
EARREST MONEY DEPOSIT	65921	0	0
Total		0	0
LOAN TO RELATED PARTIES			
LOAN TO JOINT VENTURES- UNSECURED - CURRENT -NHPTL	66201	0	0
INTEREST ACCRUED ON LOAN TO JOINT VENTURES	66202	0	0
		0	0
Advance to contractor / supplier			
Secured (considered good)			
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	66001	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	66002	0	0
ADVANCES TO SUPPLIERS-SECURED	66003	0	0
ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	66004	0	0
ADVANCES-FOREIGN CURRENCY-SECURED	66005	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
		0	0
ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660703	0	0
		0	0
- Others			
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660402	3707859	3714122
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660403	0	0
ADVANCES-FOREIGN CURRENCY-UNSECURED	660404	0	0
		3707859	3714122
ADVANCES TO CONTRACTOR / SUPPLIER - UNSECURED (TERM)	660440	0	0
	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	25400420	27585422
RENT PREPAID	650702	0	0
OTHER PRE-PAID EXP. - CURRENT	650703	0	127071
		25400420	27712493
<b>OTHER CURRENT ASSETS - EMPLOYEES</b>			
TRANSFER TRAVELLING ALLOWANCE ADVANCE	660201	350000	0
TOUR TRAVELLING ALLOWANCE ADVANCE	660202	16000	0
PAY ADVANCE	660203	0	0
LEAVE TRAVEL CONCESSION ADVANCE	660204	0	0
ADVANCE FOR MEDICAL TREATMENT	660205	0	0
DEATH RELIEF SCHEME PAYMENT	660206	0	0
INTERIM ADVANCE TO STAFF	660207	0	0
EMPLOYMENT ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST	660208	0	0
DEATH RELIEF SCHEME-EXECUTIVES	660209	0	0
DRS Control Account	660310	0	0
DRS-Executive Control Account	660311	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	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 A. ALLOWANCES	660330	0	0
		266000	0



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Other advances			
- Unsecured (considered good)			
Other Pre Paid Expenses - Non Current	450713	0	0
<b>Less : Provisions for doubtful other loans and advances - Short</b>			
PROVISION FOR DEDUCTIBLE DOUTIFUL ADVANCES - EMPLOYEES	550601	0	0
		<b>0</b>	<b>0</b>
PROVISION FOR DEDUCTIBLE DOUTIFUL ADVANCES - OTHERS	550602	0	0
PROVISION FOR EXPENDITURE ON WORK SUPPLY SERVICES	550603	0	0
<b>OTHER NON-CURRENT ASSETS</b>			
	<b>Linkage</b>	<b>As at 31st March, 2019</b>	<b>As at 31st March, 2018</b>
<b>LONG TERM LOAN AND ADVANCES</b>			
<b>CAPITAL ADVANCES</b>			
<b>Secured (considered good)</b>			
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	455101	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	455105	0	0
MECHANISM -PROVISIONAL	450401	0	0
CHARGE MECHANISM -PROVISIONAL	450400	0	0
ADVANCES- FOREIGN CURRENCY-SECURED	455106	0	0
		<b>0</b>	<b>0</b>
<b>Unsecured (considered good)- Against bank guarantee</b>			
ADVANCE 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)	455301	0	0
ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN	455302	0	0
ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-	455304	0	0
		<b>0</b>	<b>0</b>
<b>Unsecured (considered good)- Others</b>			
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		
		<b>14104897</b>	<b>23291547</b>
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0
ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	455201	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	455205	0	0
ADVANCES- FOREIGN CURRENCY-UNSECURED	455206	0	0
Advance/Deposit - Government Department	455207	0	0
		<b>14104897</b>	<b>23291547</b>
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	550915	0	0
DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS	650501	0	0
ACCOUNT- CONTRA	650510	0	0
DEFERRED EXPENDITURE ON FOREIGN CURRENCY	650502	0	0
<b>Note no OTHER NON-CURRENT ASSETS - REGULATORY ASSETS</b>			
Employee Remuneration & Benefits- Regulated Asset (For the	670101	0	0
Generation, Adm & Other exps - Regulated Asset (For the	670102	0	0
Provisions - Regulated Asset (For the period)	670103	0	0
Depreciation- Regulated Asset (For the period)	670104	0	0
Finance Cost -Regulated Asset (For the period)	670105	0	0
Regulatory Distort account Debit Balance-Provided For	672901	0	0
DIFFERENCES ON CONTRACTUAL OBLIGATIONS	670201	0	0
DIFFERENCES ON BORROWINGS- UP TO COD	670202	0	0
DIFFERENCES ON BORROWINGS- DURING O&M	670203	0	0
	670301	0	0
RETALIATIONS- EMPLOYEE REMUNERATION & BENEFITS	670111		
(WAGE REVISION)		<b>240700959</b>	<b>103950274</b>
REB ALANCES-RE-MEASUREMENT OF DEFERRED EMPLOYE	670112		
PLAN (WAGE REVISION)		<b>5776993</b>	<b>5776993</b>
Time Period Items (Net) - Regulated Asset (For the period)	670106	0	0
Other Income - Regulated Asset (For the period)	670100	0	0
		<b>246477962</b>	<b>174727367</b>



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		2019	2018
		0	0
<b>RECEIVABLE FINANCIAL ASSETS - BANK BALANCES OTHER THAN CASH &amp;</b>			
<b>Interest Accrued on Bank Deposits</b>			
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	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0	0
Interest accrued but not due on Corporate Bond Term Deposit	650207	0	0
INTEREST ACCRUED BUT NOT DUE ON OTHER	650207	0	0
		0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT III	650208	0	0
INR PROCEEDS	650210	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	650242	0	0
Total		0	0
<b>#REF! OTHER CURRENT ASSETS</b>			
Particulars	Linkage	As at 31st March, 2019	As at 31st March, 2018
<b>Interest accrued on:</b>			
<b>Loan to State Government in settlement of dues from</b>			
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	845700000	845700000
Fid to court-against arbitration award-unsecured	661402	1003350000	0
ADVANCE TO CONTRACTOR-AGAINST ARBITRATION AWARD-UNSECURED	661405	0	0
<b>Interest accrued on Others</b>			
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 FB	650205	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
<b>Receivable on account of unbilled revenue</b>			
Receivable on account of unbilled revenue	630105	0	0
S DEBTORS- CONSULTANCY UNBILLED	630202	0	0
		0	0
<b>Receivable from Subsidiaries / JV's</b>			
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-FIDGE/ TV ADVANCE-	651704	0	0
DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE	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	651708	0	0
DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE	651709	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY ION	651120	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY ITHCL	651121	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY ITHETA	651122	0	0
SI IMBELKHAID SAUR URJA LIMITED	651123	0	0
		0	0
Interest recoverable from beneficiary	650202	0	0



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NOTE (K) DEFERRED TAX ASSETS (NET)

REPORT	REVENUE FROM OPERATION	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
<b>A SALES</b>				
	SALE OF POWER	\$10000	7721296521	670427703
	SALE OF POWER REGULATED	\$10100	0	0
	SALE OF POWER THROUGH POWER	\$10100	0	0
	Sales Adjustment on account of Finance Lease	\$10101	0	0
	Sales Adjustment on account of Operating Lease	\$10102	0	0
	INCOME TAX RECOVERY FROM CUSTOMERS	\$10501	0	0
	FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	\$10701	0	0
	MISCHERPOWER INTERCHANGE	\$10801	74823552	61877187
	SALE OF POWER THROUGH SERVICES (FRAN-REVENUE)	\$10802	0	0
	CONGESTION CHARGES	\$10901	0	-33166
	ELECTRICITY DUTY CESS	\$11001	0	0
	ELECTRICITY CESS	\$11002	0	0
	OTHER CHARGES	\$11003	0	0
		\$12100	0	0
	SALE OF POWER (NOT BILLED)	\$12001	-478134180	201671695
	SALE OF POWER - FUTURE TRADE	\$10105	0	0
	SALE OF POWER - SHORT TERM MARKET	\$10107	0	0
	Earlier year Sales	\$12002	-1722291	-1251608
	<b>Total (Sales)</b>		<b>7721296521</b>	<b>6770427703</b>
				<b>95,08,68,813</b>
	Sales Adjustment of a/c of FERV	\$19001	0	0
	Sales adjustment of account of FERV	\$41801	0	0
	FOREIGN CURRENCY FLUCTUATION ADJUSTMENT (DEBIT)	\$24001	0	0
			0	0
	<b>Less :</b>			
	Tariff Adjustment	\$20105	31721131	273857802
	Provision for tariff adjustment Written Back	\$20107	0	0
	Regulated Power Adjustment	\$20105, \$20106	0	0
	<b>INCOME FROM GENERATION OF ELECTRICITY -PRE-</b>	<b>980170</b>	<b>0</b>	<b>0</b>
			<b>7589575383</b>	<b>6496769800</b>
	<b>Income from Financial Lease</b>	<b>\$10104</b>	<b>0</b>	<b>0</b>
	<b>Income from Operating Lease</b>	<b>\$10105</b>	<b>0</b>	<b>0</b>
	<b>B ADVANCE AGAINST DEPRECIATION -Written back during the</b>			
	ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE	\$20101	0	0
	ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE	\$20102	0	0
	<b>sub-total</b>		<b>0</b>	<b>0</b>
	<b>C OTHER OPERATING INCOME (Interest from Beneficiary States)</b>			
	Interest from Beneficiary States	\$41401	0	0
	Interest on UI charges Receivable	\$41403	28477	119288
	INTEREST ON CONGESTION CHARGES	\$41404	0	6058
	<b>sub-total</b>		<b>28477</b>	<b>125366</b>
	<b>D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND</b>			
	<b>CONTRACTS &amp; CONSULTANCY INCOME</b>			
	<b>CONTRACTS INCOME</b>			
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	\$30201	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	\$30207	0	0
	REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	\$30301	0	0
	<b>sub-total</b>		<b>0</b>	<b>0</b>
	<b>Consultancy Income</b>			
	REVENUE FROM CONSULTANCY-DOMESTIC	\$30101	0	0
	REVENUE FROM CONSULTANCY-OVERSEAS	\$30102	0	0
	<b>sub-total</b>		<b>0</b>	<b>0</b>
	<b>CONTRACTS &amp; CONSULTANCY INCOME</b>		<b>0</b>	<b>0</b>
	<b>Revenue from Power Trading Business</b>			
	<b>Sale of power</b>			
	Sale of Power- Power Trading (as Principal)	\$10301	0	0
	Rebate to Customer- Power Trading (as Principal)	\$26203	0	0
	<b>Net Impact</b>		<b>0</b>	<b>0</b>
	<b>Trading Margin</b>			
	Sale Of Power- Power Trading (As Agent)	\$10201	0	0
	Income on account of Trading Margin - Power Trading	\$10202	0	0
	Rebate to Customer- Power Trading	\$26103	0	0
	Purchase of Power- Power Trading (As Agent)	\$20101	0	0
	Rebate from Supplier- Power Trading	\$10203	0	0
	<b>Net Impact</b>		<b>0</b>	<b>0</b>
	<b>OTHER INCOME</b>			



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Particulars	Unit/Rate	For the Year ended 31st March, 2019	For the Year ended 31st March, 2015
<b>Income from Long Term Investments:</b>			
Trade			
Dividend from Subsidiary			
INCOME FROM INVESTMENT ON DEBT SECURITIES	11000	0	0
Dividend-Others			
Income from Investment on Long Term Debt	10000	0	0
<b>Interest</b>			
Government Securities (R 5% tax free bond) issued by the			
INTEREST INCOME FROM GOVT SECURITIES	10000	0	0
<b>Total (Trade)</b>			
<b>Non-Trade</b>			
<b>Dividend-Others</b>			
INCOME FROM MUTUAL FUND INVESTMENTS-DIVIDEND-NON	10000	0	0
Income from Investment-Dividend-(Non-Trade)	10000	0	0
<b>Interest-Self Insurance Fund</b>			
INTEREST INCOME ON TAX PSU BOND-TAXABLE-NON TRADE	10000	0	0
INTEREST INCOME ON TAX PSU BOND-NON TAXABLE-NON	10000	0	0
INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	10000	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Income from Others</b>			
<b>Interest</b>			
Subsidiary Company - No link in this sheet			
INCOME FROM SUBSIDIARY	10000	0	0
<b>Loan to State Government in settlement of dues from</b>			
Interest Income-Long Term Advances-Securitized	10000	0	0
<b>Advance to Government of Arunachal Pradesh</b>			
Interest on Advance to Government of Arunachal Pradesh	10000	0	0
<b>Public Deposit Account - No link in this sheet</b>			
Interest on Public Deposit Account	10000	0	0
<b>Indian Banks-Others</b>			
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF	10000	0	0
INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	10000	0	0
INTEREST INCOME-GOVERNMENT DEPOSITS	10000	0	0
INTEREST INCOME-SECURITIES	10000	0	0
INCOME FROM INVESTMENT-OTHERS	10000	0	0
INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	10000	0	0
INTEREST INCOME FROM BANK-TERM DEPOSIT	10000	0	0
Interest on Public Deposit Account	10000	0	0
INTEREST INCOME FROM BANK-OTHERS	10000	0	0
Interest on Corporate Liquid Term Deposit (Flex) A/C	10000	0	0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO	10000	0	0
INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLTDC)	10000	0	0
INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF	10000	0	0
INTEREST INCOME ALLOCATED TO UNITS	10000	0	0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO	10000	0	0
INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	10000	0	0
INTEREST INCOME FROM BANK ON GRANTS-VGF FOR SOLAR	10000	0	0
INTEREST RECEIVED FROM PGCIL HELD IN CORPORATE LIQUID	10000	0	0
TERM DEPOSIT (FLEX) A/C			
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Employee's Loans and Advances</b>			
INTEREST FROM EMPLOYEE ON HBA	10000	0	0
INTEREST FROM EMPLOYEE ON CAR ADVANCE	10000	0	0
INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE	10000	0	0
INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	10000	0	0
INTEREST FROM EMPLOYEE-OTHERS	10000	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
EXPENDITURE ON UPFRONT PROVISION FOR REBATE ON HBA	10000	0	0
INTEREST ON UNWINDING OF UPFRONT PROVISION ON HBA	10000	0	0
REBATE OF ADDITIONAL INTEREST ON HBA-ADJ FROM	10000	0	0
Rebate of Additional Interest On Hba	10000	0	0
<b>Others</b>			
INTEREST ON ADVANCES TO CONTRACTORS	10000	0	0
INTEREST ON ADVANCES TO CONTRACTORS ON WORK	10000	0	0
INTEREST ON LOAN TO JOINT VENTURES	10000	0	0
UNWINDING OF INTEREST ON TRADE RECEIVABLES-INTERESTED COST	10000	15511910	0
INTEREST INCOME EQUIDS	10000	0	0
INCOME FROM SUBSIDIARY	10000	0	0
Interest on Public Deposit Account	10000	0	0
<b>sub-total</b>		<b>15511910</b>	<b>0</b>
LATE PAYMENT SURCHARGE	10000	226085381	562082569
Expenditure on initial recognition of financial assets (HBA)	10000	0	-34516221
Late Payment Surcharge - Power Trading	10000	0	0
<b>sub-total</b>		<b>226085381</b>	<b>527566348</b>
<b>NET GAINS/LOSSES ON SALE OF MUTUAL FUND INVESTMENTS</b>	10000	0	0
PROFIT ON SALE OF INVESTMENTS - B-HOLD	10000	0	0



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INCOME FROM SALE OF SELF-GENERATED CEMENTS	44399	0	0
PROFIT ON SALE OF STORES	25211	0	0
PROFIT ON SALE OF OTHER ASSETS	25211	0	0
<b>Profit on sale of assets</b>			
ADJUSTMENT FOR DEPRECIATION - RETIREMENT OF ISSUED TO USE	21110	10075	11017
ADJUSTMENT FOR DEPRECIATION - RETIREMENT OF ISSUED TO USE	21110	0	0
ADJUSTMENT FOR DEPRECIATION - DISPOSAL/TRANSFER OF	21110	0	0
FIXED ASSET RECOGNISED AS FINANCE LEASE		0	0
<b>sub-total</b>		<b>10075</b>	<b>11017</b>
<b>Loss on assets</b>			
LOSS ON SALE OF ASSET	22075	22075	0
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE	22075	0	0
NORMAL LOSS ON STORES INVENTORIES	22040	0	0
STORE WRITTEN OFF	22040	0	0
FIXED ASSETS WRITTEN OFF	22040	0	0
BAD ADVANCES WRITTEN OFF	22040	0	0
BAD CLAIMS WRITTEN OFF	22040	0	0
FIXED ASSETS WRITTEN OFF	22040	0	0
PROJECT EXPENSES WRITTEN OFF	22040	0	0
PRELIMINARY EXPENSES WRITTEN OFF	22040	0	0
DEFERRED REVENUE EXPENSES WRITTEN OFF	22040	0	0
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	22040	0	0
OFFICE EXPENSES WRITTEN OFF	22040	0	0
ADJUSTMENT FOR DEPRECIATION - DISPOSAL/TRANSFER OF	22040	0	0
FIXED ASSET RECOGNISED AS FINANCE LEASE		0	0
<b>sub-total</b>		<b>15075</b>	<b>13757</b>
<b>Net Impact</b>		<b>(1900)</b>	<b>(28210)</b>
<b>Receipts on Account of Insurance Claim</b>	841504	0	0
<b>Liabilities/Provisions not required written back</b>			
LIABILITY NOT REQUIRED WRITTEN BACK	840901	0	939058
PROVISION NOT REQUIRED WRITTEN BACK	840902	34149	51551376
<b>sub-total</b>		<b>34149</b>	<b>52490434</b>
<b>Material issued to contractor</b>			
(i) Sale on account of material issued to contractors	842301	0	0
(ii) Less:-Cost of material issued to contractors on recoverable	924201	0	0
(iii) Less:-Adjustment on account of material issued to contractor	924202/842302	0	0
<b>INCOME ON ACCOUNT OF GENERATION BASED INCENTIVE (GBI)</b>	841003	0	0
<b>Others</b>			
RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	0
RENT/HIRE CHARGES EMPLOYEES	840702	0	0
RENT/HIRE CHARGES-OTHERS	840702	0	0
Sale of Scrap	840801	0	0
OTHER INCOME	841001	5687794	13434197
Receipt of Director's Sitting Fee From Other Organisation	841002	0	0
TOWNSHIP RECOVERIES	841201	95521	150354
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	623026	659797
ELECTRICITY RECOVERY	841703	2855	31376
TELEPHONE RECOVERY	841704	0	0
STAFF CAR RECOVERY	841705	0	0
CABLE CHARGES	841706	0	0
LIBRARY CHARGES/CO OF SHARE	841707	0	0
MISC CHARGES	841708	0	0
RECOVERIES FROM PHYSICAL VERIFICATION OF STORES	842401	0	0
GUEST HOUSE RECOVERY	913400	0	0
<b>sub-total</b>	<b>841710</b>	<b>628053</b>	<b>272878</b>
<b>Exchange rate variation (Credit)</b>			
EXCHANGE RATE VARIATION (GAIN)	841101	1880212	158239
GOODS BY PRODUCTS UNDER CONSTRUCTION	841102	0	0
TRAVEL AMOUNT ALLOCATED TO UNITS	900515	0	0



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*[Handwritten signature]*

INCOME FROM SALE OF SELF-GENERATED CERS/VEHIC	4230	0	0
INCOME FROM SALE OF STORES/INVENTORY	1921	0	200000
INCOME FROM SALE OF OTHER ASSETS	2200	0	0
<b>Profit on sale of assets</b>			
INCOME ON SALE OF INVESTMENT PROPERTY	41100	19075	49017
INCOME ON SALE OF INVESTMENT PROPERTY	41100	0	0
ADMINISTRATIVE ON THE RECEIPT - DISPOSAL - FORMER ON	22100	0	0
INCOME ON SALE OF INVESTMENT PROPERTY			
<b>sub-total</b>		<b>19975</b>	<b>41917</b>
<b>Loss on assets</b>			
LOSS ON SALE OF ASSET	23200	38075	4700
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE	23200	0	0
LOGICAL LOSS ON STORES/INVENTORIES	42300	0	0
STORE WRITTEN OFF	95090	0	0
LOAN DEBTS WRITTEN OFF	95090	0	0
BAD ADVANCES WRITTEN OFF	95090	0	0
BAD CLAIMS WRITTEN OFF	95090	0	0
FIXED ASSETS WRITTEN OFF	95090	0	2991
PROJECT EXPENSES WRITTEN OFF	95090	0	0
PRELIMINARY EXPENSES WRITTEN OFF	95510	0	0
DEFERRED REVENUE EXPENSES WRITTEN OFF	95510	0	0
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	95510	0	0
DIR EXPENSES WRITTEN OFF	95510	0	0
ADJUSTMENT FOR DEPRECIATION - DISPOSAL TRANSFER OF	91100	0	0
FIXED ASSET RECOGNISED AS FINANCE LEASE			
<b>sub-total</b>		<b>18075</b>	<b>13737</b>
<b>Net Impact</b>		<b>(1900)</b>	<b>(28210)</b>
<b>Receipts on Account of Insurance Claim</b>	841504	0	0
<b>Liabilities/Provisions not required written back</b>			
LIABILITY NOT REQUIRED WRITTEN BACK	840901	0	889058
PROVISION NOT REQUIRED WRITTEN BACK	840902	34149	51551376
<b>sub-total</b>		<b>34149</b>	<b>52490434</b>
<b>Material Issued to contractor</b>			
(i) Sale on account of material issued to contractors	842301	0	0
(ii) Less:-Cost of material issued to contractors on recoverable	924201	0	0
(iii) Less:-Adjustment on account of material issued to	924202/842302	0	0
contractor			
<b>INCOME ON ACCOUNT OF GENERATION BASED INCENTIVE (GIBI)</b>	841003	0	0
<b>Others</b>			
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	5687794	13434197
Receipt of Director'S Sitting Fee From Other Organisation	841002	0	0
TOWNSHIP RECOVERIES	841201	98581	150354
RECOVERIES FROM DEPUTATIONISTS-EI	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-OBTA-	841604	0	0
POST OFFICE RECURRING DEPOSIT	841701	0	0
LEASE RECOVERY	841702	628026	658787
ELECTRICITY RECOVERY	841703	2855	31176
TELEPHONE RECOVERY	841704	0	0
STAFF CAR RECOVERY	841705	0	0
CABLE CHARGES	841706	0	0
LIBRARY CHARGES/CO-OP SHARE	841707	0	0
MISC. CHARGES	841709	0	0
Contribution (Interest) From Trading	842401	0	0
	918400	0	0
GUEST HOUSE RECOVERY	841710	328058	272878
<b>sub-total</b>		<b>6755309</b>	<b>14548602</b>
<b>Exchange rate variation (Credit)</b>			
EXCHANGE RATE VARIATION (GAIN)	841101	1380812	148239
GT 04 2016 BY PROJECTS UNDER CONSTRUCTION	841102	0	0
TRV (GAIN) ALLOCATED TO UNITS	840515	0	0



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Exchange rate variation (Debit)		1330710	133289
Net EDC (Expenditure/ Income)		243526	1626540
<b>CO/ Regional Office Allocation to Units</b>			
Other Income (Corporate/Regional Office)	810004	2348073	13062505
Other Income (Corporate/Regional Office)	810006	0	0
Other Income (Corporate/Regional Office)	810003	0	0
	<b>Allocated to Units</b>	<b>2348073</b>	<b>13062505</b>
TRANSFER OF OTHER INCOME - IPO/UT/BACH	981101	0	0
NET FOR SOLAR POWER PROJECT	961201	0	0
	<b>Total (Other Income)</b>		
<b>Income transferred to EDC</b>			
	Less:		
INTEREST ON LOANS AND ADVANCES	900131	0	0
INVESTMENT RECEIPTS AND RECOVERIES	900132	0	0
PROFIT ON SALE OF ASSETS	900172	0	0
PROVISION/LIABILITY NOT WRITTEN BACK	900174	0	0
Rent/Hire Charges	900175	0	0
Exchange rate variation (Credit)	900151	0	0
Other Income (Corporate/Regional Office)	900191	0	0
	<b>Trf. To EDC</b>	<b>0</b>	<b>0</b>
<b>Income transferred to contract and consultancy expenses</b>			
	Less:		
RECEIPTS AND RECOVERIES (DEBIT)	900208	0	0
RECEIPTS AND RECOVERIES	900306	0	0
Other Income (Corporate/Regional Office)	900501	0	0
	<b>Trf. To Consultant</b>	<b>0</b>	<b>0</b>
<b>Income transferred to Advance Deposit from</b>			
TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM	980704	0	0
TRANSFER OF INCOME TO DEPOSIT WORKS	980705	0	0
	<b>Trf. To Deposit Work</b>	<b>0</b>	<b>0</b>
<b>REGULATORY EXPENSES / INCOME FOR THE CURRENT YEAR</b>			
Employee Remuneration & Benefits - Regulated Asset	870101	0	0
Generation, Adm & Other exps - Regulated Asset	870102	0	0
Provision - Regulated Asset	870103	0	0
Depreciation - Regulated Asset	870104	0	0
Finance Cost - Regulated Asset	870105	0	0
Prior Period Items (Net) - Regulated Asset	870106	0	0
Other Income - Regulated Asset	870100	0	0
Reversal of Regulatory Income-Other Income	912900	0	0
Reversal of Regulatory Income-Employee Cost	912901	0	0
Reversal of Regulatory Income-Generation & Other Expenses	912902	0	0
Reversal of Regulatory Income-Provision	912903	0	0
Reversal of Regulatory Income-Depreciation	912904	0	0
Reversal of Regulatory Income-Finance Cost	912905	0	0
REGULATORY INCOME - EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	870111	71750595	98712659
REGULATORY INCOME -RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	870112	0	3977134
	870301	0	0
DIFFERENCES- INCOME/EXPENSE	870201	0	0
		<b>71750595</b>	<b>102689793</b>
<b>GENERATION AND ADMINISTRATION EXPENSES</b>			
<b>Particulars</b>	<b>Linkage</b>	<b>For the Year ended 31st March, 2019</b>	<b>For the Year ended 31st March, 2018</b>
Water Usage Charges	920111	1322847149	1019658531
	<b>sub-total</b>	<b>1322847149</b>	<b>1019658531</b>
<b>Consumption of stores and spare parts</b>			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING	920101	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920102	0	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920103	1329697	0
CONSUMPTION OF STORES AND SPARES-POWER PLANT	920104	860422	0
	<b>sub-total</b>	<b>2190119</b>	<b>0</b>
Purchase of Power -Power Trading (Net of Rebate)			
Purchase of Power- Power Trading (as Principal)	920201	0	0
Rebate from Supplier- Power Trading (as Principal)	810303	0	0
<b>Net Impact</b>		<b>0</b>	<b>0</b>
<b>Repair and maintenance</b>			
<b>Building</b>			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER	920201	2657076	1235520
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920202	573437	100000
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT	920203	1023	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED	920204	52134	2659



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REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	920205	252094	151124
REPAIR AND MAINTENANCE- OTHER EXPENSES	920206	0	5075
REPAIR AND MAINTENANCE- MATERIAL CONSUMED	920210	88507	21522
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	325588	254342
REPAIR AND MAINTENANCE- OTHER EXPENSES- RESIDENTIAL	920212	0	82722
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- OTHER	920213	0	15070
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	94302	58076
REPAIR AND MAINTENANCE- OTHER EXPENSES- OTHER	920215	0	0
REPAIR AND MAINTENANCE- GUEST HOUSE BUILDING	920216	201652	174171
REPAIR AND MAINTENANCE- HOSPITAL BUILDINGS	920217	0	21221
REPAIR AND MAINTENANCE- CLUB BUILDING	920218	0	0
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	0	180125
<b>sub-total</b>		<b>13755809</b>	<b>11600895</b>
<b>Machinery</b>			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-	920401	55877	262963
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920402	0	0
REPAIR AND MAINTENANCE- OTHER EXPENSES- GPM-MAIN	920403	2126311	2093248
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- OTHER	920404	139917	280359
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	0	0
REPAIR AND MAINTENANCE- OTHER EXPENSES- OTHER POWER	920406	8258428	5885802
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-	920501	0	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	0	0
REPAIR AND MAINTENANCE- OTHER EXPENSES- CONSTRUCTION	920503	0	0
SPECIAL REPAIRS- MATERIAL CONSUMED- GENERATING PLANT	920810	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- GENERATING	920811	0	0
SPECIAL REPAIRS- OTHER EXPENSES- GENERATING PLANT AND	920812	0	0
<b>sub-total</b>		<b>30220234</b>	<b>30736672</b>
<b>Others</b>			
DESILTATION EXPENSES	920301	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- DAM AND	920304	5233	6229
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920305	0	50842
REPAIR AND MAINTENANCE- OTHER EXPENSES- DAM AND	920306	1501700	88766
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO	920307	3395263	7262797
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920308	3134825	4053645
REPAIR AND MAINTENANCE- OTHER EXPENSES- HYDRO	920309	0	0
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER	920310	2207101	202274
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920311	863651	489447
REPAIR AND MAINTENANCE- OTHER EXPENSES- WATER	920312	0	1165491
Repair and Maintenance DG Set-Other than Residential	920601	22777	1645403
REPAIR AND MAINTENANCE DG SET-Residential	920602	0	117364
REPAIR AND MAINTENANCE- COMPUTERS	920604	25447	18000
REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED	920605	804741	30000
REPAIR AND MAINTENANCE- WATER SUPPLY INSTALLATIONS	920613	768940	978814
REPAIR AND MAINTENANCE- ELECTRICAL INSTALLATIONS	920614	1541455	2241093
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- ROAD	920701	396038	0
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	-1	858388
REPAIR AND MAINTENANCE- OTHER EXPENSES- ROAD, BRIDGES,	920703	619058	-95633
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HEAVY	920710	738375	62750
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	70982	79422
REPAIR AND MAINTENANCE- OTHER EXPENSES- HEAVY VEHICLES	920712	19924	374336
Repair and Maintenance-materials consumed-Light Vehicles	920713	171665	87395
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	3838	90059
Repair and Maintenance-other expenses-Light Vehicles other	920715	5500	7173
REPAIR AND MAINTENANCE- OFFICE EQUIPMENTS	920716	185920	264464
REPAIR AND MAINTENANCE- FURNITURE AND FIXTURE	920719	49410	0
REPAIR AND MAINTENANCE- OTHERS	920731	2467115	2666913
Repair and Maintenance-materials consumed- Car/Jeep	920732	0	0
Repair and Maintenance-other expenses-Car/Jeep	920733	0	0
SPECIAL REPAIRS- MATERIAL CONSUMED- WATER REGULATING	920801	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- WATER	920802	0	0
SPECIAL REPAIRS- OTHER EXPENSES- WATER REGULATING	920803	0	0
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0
STATION	920901	0	0
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0
<b>sub-total</b>		<b>16929116</b>	<b>22624474</b>
<b>Direct Expenditure on Contract, Project Management and</b>			
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
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Miscellaneous operational expenses</b>			
<b>Rent</b>			
RENT OFFICE	921101	0	0
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	863596	956055
RENT RESIDENTIAL	921103	0	0
RENT LAND / LEASE RENTAL	921104	0	0
Hiring of Vehicles other than Car/Jeep	921105	0	20000
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	0	25104
Hiring of Vehicles-Car/Jeep	921108	21534612	20452012
Hiring of Electrical Equipment	921109	0	0
HIRING OF IT & COMMUNICATION SERVICES	921109	0	0
<b>sub-total</b>		<b>22428208</b>	<b>21466458</b>
<b>Fees and taxes</b>			



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Entertainment and hospitality expenses	sub-total	2513005	8748570
ENTERTAINMENT AND HOSPITALITY EXPENSES	922001	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES	922002	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES	922003	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES	922004	2513005	8748570
sub-total		2513005	8748570
Donation			
DONATION	922301	0	0
DONATION	922302	0	0
sub-total		0	0
Printing and stationery			
PRINTING AND STATIONERY	922401	681070	285288
PRINTING AND STATIONERY FOR FINANCIAL REPORTS	922402	0	0
REPORT PREPARATION OF TECHNOLOGIES	922403	0	0
PRINTING AND BINDING OF REPORT	922404	14428	0
COMPUTER STATIONERY	922405	0	0
COMPUTER CONSUMABLES	922406	82026	125443
PRINTING AND STATIONERY EXPENSES OF BOARD	922407	0	0
sub-total		780724	2011407
Books and periodicals			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	2440
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	74716	54523
sub-total		74716	57163
Consultancy charges			
-Indigenous			
LEGAL EXPENSES	922601	210237	40058
PAYMENT TO CONSULTANTS	922602	850522	154726
TRAVEL CHARGES FOR PREPARATION AND PRINTING OF	922605	0	0
PAYMENT TO INTERNAL AUDITORS	922608	0	0
OTHER CHARGES	922615	67116	0
sub-total		2519855	885395
-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	922901	0	630859
Expenditure on land not belonging to corporation			
Expenditure on land not belonging to corporation	922902	0	0
Losses out of self insurance claims (upto excess clause)	921802	0	-357295
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	0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND	922802	0	0
Interest	922803	0	0
sub-total		0	0
Interest to beneficiary states			
INTEREST TO BENEFICIARY STATES	941601	0	0
INTEREST ON CONGESTION CHARGES	941603	0	0
INTEREST ON UI CHARGES PAYABLE	941602	0	0
sub-total		0	0
Rebate to customers			
REBATE TO CUSTOMERS	941101	29704602	16056645
Expenditure on Upfront Provisions for Rebate to Customers	911201	-3167107	1646074
INCENTIVE TO BENEFICIARY STATES	941102	0	0
sub-total		26537495	17702719
COMMUNITY DEVELOPMENT EXPENSES	925101	0	0
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0
CSR & SD - Health Care and Sanitation Expenditure	925103	870498	209729
CSR & SD - Education & Skill Development	925104	0	0
CSR & SD - Women Empowerment / Saubh Citizen Expenditure	925105	0	0
CSR & SD - Environment Expenditure	925106	0	0
CSR & SD - Art & Culture Expenditure	925107	0	0
CSR & SD - Ex-Atom 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 - Rural Development Expenditure	925112	443340	516518
CSR & SD - Capacity Building	925113	0	0
CSR & SD - SWACHH VIDYALAY ABHIYAN	925114	172533	72677
CSR & SD-SWACHH BHARAT ABHIYAN	925115	0	0
COMMUNITY DEVELOPMENT EXPENSES	925003	0	0
sub-total		1486371	888954
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
DISTRIBUTION IN VALUE OF INVENTORY OF REC	924104	0	0
LOSS OF INVENTORY ON EXPIRY OF REC	924105	0	0



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TRAINING EXPENSES	925011	677900	835800
PETITION FEE, REGISTRATION FEE / OTHER FEE - To	925027	2607964	2607964
Operational/Running Expenses of Kendriya Vidyalaya	925006	1493402	16197652
Operational/Running Expenses of Guest House, Trainers Hostel	925005	790376	9220607
Operating Expenses of DG Set-Other than Residential	925001	3560205	5082693
Operational/Running Expenses of Other Schools	925007	0	0
<b>Other general expenses</b>			
OTHER PAYMENTS	925001	20441	503300
RECRUITMENT EXPENSES	925002	0	0
SCHOLARSHIPS	925010	0	0
EXPENSES ON INTERNAL EXAMINATION	925011	0	0
Grants to Others	925012	0	0
Participation Fee - Conference, Training	925017	0	0
Festive Celebration Expenses - other than	925018	188540	341134
Independence/Republic Day Celebration Expenses	925019	60050	98516
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	58985	82101
Expenditure on Food/Beverages - In-house training/other events	925018	220418	90122
Freight and incidental expenses on Inventory Balance Sheet	925024	0	0
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925029	0	0
OPERATIONAL/ RUNNING EXPENSES OF OFFICE	925030	0	0
Director's Reimbursement	925031	3000	16000
Charitable/Religious Expenditure of Hospital	925022	0	0
Stipend to Trainee	925033	857200	0
COMPENSATION PAID TO LAND EVACUATES	922701	0	0
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0
HORTICULTURE EXPENSES	925005	1685033	1011645
TENDER EXPENSES	925008	0	0
WATER CHARGES	925012	0	0
EXPENSES ON DEPARTMENTAL MEETING	925013	42354	44000
CONSUMPTION OF LOOSE TOOLS	925015	0	0
MISCELLANEOUS EXPENSES	925020	1161073	894579
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	444172	551798
LC CHARGES- INDIAN CURRENCY	925025	0	0
LC CHARGES- FOREIGN CURRENCY	925026	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	925027	12067	102467
OTHER BANK CHARGES- FOREIGN CURRENCY	925028	0	0
EXP. FOR BILATERAL TRADE SALE	925039	0	0
EXP. FOR SHORT TERM MARKET SALE	925040	0	0
Expenditure on purchase/sale of power- Power Trader	926102	0	0
	918200	0	0
<b>PRELIMINARY EXPENSES</b>	<b>710101</b>	<b>0</b>	<b>0</b>
<b>OTHER DEFERRED REVENUE EXPENDITURE</b>	<b>710201</b>	<b>0</b>	<b>0</b>
<b>IPO/ BUY BACK- Expenses</b>			
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
<b>Post Share Issue Expenses</b>			
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
<b>SHARE ISSUE EXPENSES</b>			
Firm 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
<b>sub-total</b>		<b>8994320</b>	<b>4041142</b>
<b>Auditors remuneration</b>			
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	102120	109269
STATUTORY AUDITORS' OUT-OF-POCKET EXPENSES	923107	0	0
COST AUDIT FEES	923108	129765	79975
COST AUDITORS' OUT-OF-POCKET EXPENSES	923109	0	0



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Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
<b>Expenses transferred to EDC</b>			
REPAIRS AND MAINTENANCE- BUILDING	980110	0	0
REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH	980111	0	0
REPAIRS AND MAINTENANCE- OTHERS	980112	0	0
RENT/RENTING 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
ADVERTISMENT PUBLICITY	980122	0	0
ENTERTAINMENT & HOSPITALITY 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
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Expense transferred to contract and consultancy expenses</b>			
REPAIRS AND MAINTENANCE	980202	0	0
ADMINISTRATION AND OTHER EXPENSES	980202	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
<b>Transfer to Consultants</b>		<b>0</b>	<b>0</b>
<b>Expenses transferred to Deposit Works</b>			
Generation, Adm & Other exps- Recoverable from Deposit	980701	0	0
<b>PROVISIONS</b>			
<b>Bad and doubtful debts provided</b>			
BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0
SURCHARGE	950504	0	0
BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0
BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/	950503	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Bad and doubtful advances / deposits provided</b>			
BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0
BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Bad and doubtful interest / claims provided</b>			
BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0
DOUBTFUL INTEREST PROVIDED FOR	950703	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Diminution in value of stores and spares</b>			
PROVISION FOR OBSOLESCENCE IN STORES	950802	0	0
PROVISION FOR OTHER LOSSES OF STORES	950804	0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Shortage in store &amp; spares provided</b>			
SHORTAGE IN STORE	950801	0	0
<b>Provision for contingencies- No link in this sheet</b>			
PROVISION FOR CONTINGENCIES	951001	0	0
PROVISION FOR INTEREST AGAINST COURT/ARBITRATION	951002	0	0
<b>Provision against diminution in the value of Investment</b>			



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Provision for project expenses	951201	0	0
Provision for loss on fixed assets/other	951202	0	285296
Diminution in value of Inventory of Self Generated (CERs)/ (VERs) Provided for	951501	0	0
Provision for expenditure on CAP Plan	951401	0	0
	951003	55025720	0
Others			
PROVISION FOR OTHER EXPENSES	952001	0	0
	952500	0	0
PROVISION FOR INTEREST TO BENEFICIARIES	951601	7992015	84529656
<b>CO/ Regional Office Allocation to Units</b>			
Provisions <Corporate/Regional Offices>	982900	0	2415
Provisions <RPOs>	982901	0	0
Provisions <Regional/Regional Offices>	982407	0	0
Allocated to Units		0	2415
Expense transferred to EDC	Less		
PROVISIONS	980161	0	0
Provisions <Corporate/Regional Offices>	980167	0	0
Transfer to EDC		0	0
Expense transferred to contract and consultancy expenses	Less		
Provisions	980211	0	0
PROVISIONS	980208	0	0
Provisions <Corporate/Regional Offices>	980507	0	0
Transfer to Consulia		0	0
Provisions transferred to Deposit Works	980707	0	0

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Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
<b>Salaries, wages, allowances</b>			
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	0	26457629
Expenditure for Wage Revision-3PRC-Supervisors	901121	0	255117
Expenditure for Wage Revision-3PRC-Workmen	901131	16095537	24736356
INCOME TAX ON PERQUISITES (ACCOMMODATION) BORNE BY	900110	0	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ RON	900111	112975476	36020752
DEARNESS ALLOWANCE (EXEC)	900112	4573994	42952717
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	0
HOUSE RENT ALLOWANCE (EXEC)	900114	8840052	2580864
INCENTIVE (EXEC)	900115	0	0
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	629765	5294206
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	0
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	182010	200015
NEWS PAPER ALLOWANCE(EXEC)	900119	0	0
HINDI ALLOWANCE (EXEC)	900120	2800	12300
CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	0
CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	0
COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	3075181	7254261
TRANSPORT ALLOWANCE (EXEC)	900124	0	0
ELECTRICITY SUBSIDY (EXEC)	900125	0	0
CAFETERIA SUBSIDY (EXEC)	900126	0	0
HONORARIUM (EXEC)	900127	32600	22000
Earned Leave Encashment (Executive)	900128	0	0
PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	3440577	30270568
WASHING ALLOWANCE (EXEC)	900130	0	0
SPECIAL DUTY ALLOWANCE (EXEC)	900131	0	0
CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	952496	875575
Casual/Optional Leave Encashment (Executive)	900133	0	0
HPL Encashment (Executive)	900134	0	0
OTHER ALLOWANCE (EXEC)	900135	0	0
INCOME TAX ON PERQUISITES (ACCOMMODATION) BORNE BY	900136	127438	0
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900140	0	315025
DEARNESS ALLOWANCE (SUPERVISOR)	900141	0	355593
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	0	0
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	0	29260
INCENTIVE (SUPERVISOR)	900144	0	0
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	0	50925

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CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900130	0	0
VEHICLE ALLOWANCE (SUPERVISOR)	900131	0	0
NIGHT SHIFT ALLOWANCE / OVERTIME (SUPERVISOR)	900132	0	0
NEWS PAPER ALLOWANCE (SUPERVISOR)	900133	0	0
HINDI ALLOWANCE (SUPERVISOR)	900134	0	0
CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900135	0	0
CONVEYANCE ALLOWANCE / CONVEYANCE MAINTENANCE	900136	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900137	0	0
TRANSPORT ALLOWANCE (SUPERVISOR)	900138	0	0
ELECTRICITY SUBSIDY (SUPERVISOR)	900139	0	0
CANTEEN SUBSIDY (SUPERVISOR)	900140	0	0
HONORARIUM (SUPERVISOR)	900141	0	0
Earned Leave Encashment (Supervisor)	900142	0	0
PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900143	0	23200
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900144	0	0
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900145	0	12185
Casual/Optional Leave Encashment (Supervisor)	900146	0	0
HPL Encashment (Supervisor)	900147	0	0
INCOME TAX ON PERQUISITES (ACCOMMODATION) BORNE BY	900148	0	0
OTHER ALLOWANCE (SUPERVISOR)	900149	0	0
FAMILY PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY	900150	29981740	28420810
DEARNESS ALLOWANCE (WORKMEN)	900151	32105204	32730006
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900152	0	0
HOUSE RENT ALLOWANCE (WORKMEN)	900153	2950312	2850000
INCENTIVE (WORKMEN)	900154	0	0
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900155	2202055	4510821
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900156	0	0
WASHING ALLOW (WORKMEN)	900157	0	0
NIGHT SHIFT ALLOWANCE / OVERTIME (WORKMEN)	900158	70540	35260
NEWS PAPER ALLOWANCE (WORKMEN)	900159	0	0
HINDI ALLOWANCE (WORKMEN)	900160	1500	2000
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900161	0	0
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE	900162	0	0
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900163	0	0
TRANSPORT ALLOWANCE (WORKMEN)	900164	0	0
ELECTRICITY SUBSIDY (WORKMEN)	900165	0	0
CANTEEN SUBSIDY (WORKMEN)	900166	0	0
HONORARIUM (WORKMEN)	900167	0	0
Earned Leave Encashment (Workmen)	900168	0	0
PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900169	14371710	15355596
OTHER ALLOWANCE (WORKMEN)	900170	0	0
SPECIAL DUTY ALLOWANCES (WORKMEN)	900171	0	0
CASH HANDLING ALLOWANCES	900172	0	0
CONVEYANCE REIMBURSEMENT (WORKMEN)	900173	13552	12104
Casual/Optional Leave Encashment (Workmen)	900174	0	0
HPL Encashment (Workmen)	900175	0	0
INCOME TAX ON PERQUISITES (ACCOMMODATION) BORNE BY	900176	0	0
WORKMEN COMPENSATION/OTHER COMPENSATION TO	900177	0	0
LEAVE ENCASHMENT ACTUARIAL VALUATION	900178	11375156	30991790
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 / Transport	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-News paper /	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-Lic Allowance	900616	0	0
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0
PERKS & ALLOWANCES (CAFETERIA)-DIRECTOR-FAMILY PAY	900618	0	0
PERKS & ALLOWANCES (CAFETERIA)-DIRECTOR- SODEXD MEAL	900619	0	0
VOUCHER (CAF)	900620	0	0
CAFETERIA PERQUISITES TAX ACCOMMODATION BORNE BY EMPLOYEES-	900621	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen	900626	1586120	1171524
Perks & Allowances (Cafeteria)-Executive-Children Education	900627	3444793	2056428
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	707332	295060
Perks & Allowances (Cafeteria)-Executive-Professional Updation	900629	1843957	1125977
Perks & Allowances (Cafeteria)-Executive-Conveyance /	900630	726149	2322650
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	1042486	542288
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair &	900632	1259718	650257
Perks & Allowances (Cafeteria)-Executive-Domestic Help	900633	856538	579952
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	772135	649024
Perks & Allowances (Cafeteria)-Executive-News paper /	900635	1485984	815719
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	1325633	826220
Perks & Allowances (Cafeteria)-Executive-House Upkeep	900637	691610	448909
Perks & Allowances (Cafeteria)-Executive-Self Development	900638	2101431	1167191
Perks & Allowances (Cafeteria)-Executive-Club Membership	900639	137762	34096
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	19316	72150
Perks & Allowances (Cafeteria)-Executive-Lic Allowance	900641	7091834	3148251
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	1141052	110125
PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-FAMILY PAY	900643	0	0



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PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-RESTROOM	900655	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-LOCKER	900656	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-ENERGY	900657	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-TRANSPORT	900658	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-VEHICLE	900659	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-FUEL	900660	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-UNIFORMS	900661	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-HOSTEL	900662	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-INTERNET	900663	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-SELF FITNESS	900664	0	14548
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR-PATIENT CASE	900665	0	0
CAFETERIA PERQUISITE TAX (ACCOMMODATION) & DINE BY	900671	0	0
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-WASHINGS	900675	1438372	1421788
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-NEWSPAPER	900677	777421	775575
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-HOUSE	900678	666683	617170
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-SELF	900679	698966	676066
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-LTC	900680	2875081	2902654
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-FESTIVAL	900681	1403988	1366877
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-GREEN	900682	390962	368541
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-ENERGY	900683	105702	10678
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-TRANSPORT	900684	461288	577612
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-VEHICLE	900685	135841	161470
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-GAS/FUEL	900686	857486	907566
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-CHILDREN	900687	1915543	1768453
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-HOSTEL	900688	246629	229504
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-INTERNET	900689	12725	12598
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-SELF FITNESS	900690	1003606	923335
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-UNIFORM	900691	194123	205676
PERKS & ALLOWANCES (CAFETERIA) WORKMAN-PATIENT CASE	900692	150729	139213
Perks & Allowances (CAFETERIA) Supervisor-Other Allowances	900698	0	0
PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR FAMILY PAY	900669	0	0
PERKS & ALLOWANCES (WORKMAN) EXECUTIVE FAMILY PAY	900694	0	0
CAFETERIA PERQUISITE TAX (ACCOMMODATION) & DINE BY EMPLOYEE- WORKMAN	900696	0	0
Perks & Allowances (CAFETERIA) Workman-Other Allowances	900693	0	0
<b>sub-total</b>		<b>320128470</b>	<b>326741699</b>
<b>Gratuity and contribution to provident fund (including</b>			
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	10905418	8204616
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	1023567	1086250
Company's Contribution to PF on Leave Encashment (Executives)	900213	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION / PENSION	900214	9266620	7728750
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	0	78541
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900241	0	0
Company's Contribution to PF on Leave Encashment	900242	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION / PENSION	900243	0	64745
COMPANY'S CONTRIBUTION TO PF (WORKMAN)	900250	8265364	5078706
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME	900251	1293642	1385003
Company's Contribution to PF on Leave Encashment (Workmen)	900252	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION / PENSION	900253	7270883	6088996
PF ADMINISTRATION CHARGES	900261	750065	701153
EQUITY DEPOSIT LINKED INSURANCE	900262	0	0
COMPANY'S CONTRIBUTION TO GRATUITY	900263	0	2506236
EPS ADMINISTRATION CHARGES	900265	0	0
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	7379280	3390952
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT	900267	0	0
GAIN ON ACTUARIAL VALUATION	842201	0	0
<b>sub-total</b>		<b>46152040</b>	<b>30533989</b>
<b>Staff welfare expenses</b>			
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	0	0
LEAVE TRAVEL CONCESSION TAXABLE	900402	431010	863752
MEDICAL REIMBURSEMENT OUTDOOR (NON-TAXABLE)	900411	1618543	1474037
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	2707807	2474562
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	2782952	4706843
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	412248	223241
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900415	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900416	0	0
MEDICAL REIMBURSEMENT-LIQUID 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	900423	504755	385542
EX-GRATIA PAYMENT	900423	0	0
GRANTS AND SUBSIDY TO SPORTS, CANTEN, CLUB	900424	0	0
LUNCH AND TEA SUBSIDY	900425	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-	900426	0	0
AWARDS TO EMPLOYEES	900427	0	0
NEW YEAR/OTHER GIFTS	900428	125800	1-1400
TRANSPORT FACILITY	900429	0	0
COST OF MEDICINE/APPL. (NON TAX)	900430	469564	749533

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Term loan			
INTEREST ON GOVT. SECURITIES - EQUIP	920100	0	0
Interest on Govt. Securities - Allocation to units	920100	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Cash credit facilities /WCBL</b>			
INTEREST ON CASH CREDIT FACILITIES - EQUIP	920500	0	0
Interest on Cash Credit facilities - WCBL Allocation to units	920500	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Other Interest charges</b>			
INTEREST FID. ON APPLICATION MONEY ACCOUNT	940901	0	0
Interest charges allocated to units	940901	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Loss on Hedging Transactions</b>			
Loss on Hedging Transactions	940801	0	0
Loss on Hedging Transactions allocated to units	940801	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Bond issue/service expenses</b>			
BOND ISSUE	941001	0	0
COMMITMENT FEES	941002	0	0
FEES OF MANAGER TO ISSUE	941003	0	0
STATUTORY FRESH ANNOUNCEMENT	941004	0	0
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0
LISTING FEE	941006	0	81087
PRINTING AND STATIONERY	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	815471
BOND EXPENSES - CREDIT RATING FEE	941016	0	0
BOND EXPENSES - TRUSTEEHIP FEE	941017	0	0
BOND EXPENSES - SECURITY CREATION CHARGES	941018	0	0
Bond issue / service expenses allocated to units	941001	0	0
		0	896558
<b>sub-total</b>		<b>0</b>	<b>896558</b>
<b>Royalty</b>			
ROYALTY	941401	0	0
Royalty allocated to units	941401	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Commitment fee</b>			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	0
Commitment fee allocated to units	941201	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Guarantee fee on loan</b>			
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	941301	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Other finance charges</b>			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0
OTHER CHARGES	942002	0	452551
Other finance charges allocated to units	942001	0	0
LC CHARGES- INDIAN CURRENCY	941501	0	0
LC CHARGES- FOREIGN CURRENCY	941502	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	941503	0	0
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0
BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0
Bank charges allocated to units	941501	0	0
		0	452551
<b>sub-total</b>		<b>0</b>	<b>452551</b>
Exchange difference regarded as adjustment to Interest Cost	940701	0	0
Exchange difference regarded as adjustment to Interest Cost	940701	0	0
		0	0
<b>sub-total</b>		<b>0</b>	<b>0</b>
<b>Interest adjustment on account of FERV</b>	949001	0	0
<b>CO/ Regional Office Allocation to Units</b>			
Interest and Finance Charges <Corporate/Regional Office>	949999	167329	150920
Interest and Finance Charges <PID>	949995	0	0
Interest and Finance Charges <Corporate/Regional Office>	949999	167329	150920
<b>Allocated to Units</b>		<b>167329</b>	<b>150920</b>
<b>Total (Interest and Finance charges)</b>			
<b>Expense transferred to EDC</b>			
INTT ON BORROWED FUNDS- INTT ON GOVT. OF INDIA LOAN	980100	0	0
INTT ON BORROWED FUNDS- IN BODIES	980111	0	0
INTT ON BORROWED FUNDS- FOREIGN CURRENCY	980112	0	0



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NET BORROWED MONEY-TERM LOANS ETC	980118	0	0
NET BORROWED MONEY-SHORT TERM LOANS	980119	0	0
NET BORROWED MONEY-CASH CREDIT TERM LOANS	980140	0	0
FORM ISSUE SERVICE EXPENSES	980146	0	0
COMPLIANCE FEE	980147	0	0
SURCHARGE FEE ON LMAN	980148	0	0
OTHER FINANCE CHARGES	980149	0	0
Interest and Finance Charges <Corporate, Regional Office>	980198	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>	980305	0	0
EXCHANGE RATE VARIATION	980205	0	0
Transfer to Consulta		0	0
Expense transferred to Deposit Work			
INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT	980705	0	0
<b>DEPRECIATION</b>			
Particulars	Linkage	For the Year ended 31st March, 2019	For the Year ended 31st March, 2018
<b>DEPRECIATION</b>			
LAND- LEASE HOLD	930121	22841216	22841216
LAND/RIGHT TO USE	930122	1339020	1339020
ROADS, BRIDGES, CANALS, AERODROMES	930201	2825561	2174947
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	31145338	36484966
BUILDING CONTAINING WORKSHOP	930302	0	0
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	10694856	10694856
OFFICE BUILDINGS-PERMANENT	930304	2488925	1710238
OFFICE BUILDINGS-TEMPERARY	930305	0	0
STORES AND GODOWN BUILDINGS	930306	67536	67536
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD)	930321	856645	10085786
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	521592	226151
<b>RAILWAY SIDINGS</b>			
RAILWAY SIDINGS	930501	0	0
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM,	930601	640610411	637047651
GENERATING PLANT AND MACHINERY	930701	408705701	407794888
PLANT AND MACHINERY-SUB STATION	930801	730248	730248
TRANSMISSION LINES	930901	1825056	1661900
PLANT AND MACHINERY-OTHERS	931001	1014912	1014912
CONSTRUCTION PLANT AND EQUIPMENT	931101	709927	699010
WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	370586	369774
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	350661	254748
POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	0	0
Vehicles other than Motor Car/Jeep	931501	1240590	1313298
Motor Car/Jeep	931502	134952	264463
AIRCRAFT/BOATS	931601	0	0
FURNITURE, FIXTURES AND EQUIPMENT	931701	1043141	919598
COMPUTERS	931801	767391	1513651
COMMUNICATION EQUIPMENTS	931901	194244	194244
OFFICE EQUIPMENTS	932001	1001139	960595
RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN	932101	0	0
AMORTISATION OF INTANGIBLE ASSETS	932201	21624	14760
OTHER ASSETS	932501	2408365	1720965
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0
(INCLUDING FOUNDATION)- WIND MILL	933101	0	0
DEPRECIATION-GENERATING PLANT AND MACHINERY -SOLAR	933201	0	0
	933301	0	0
FIXED ASSETS OF MINOR VALUE >750<5000	932801	401226	515499
Depreciation for the		1141971291	114262010
Depreciation-Adjustment on account of Lease	911001	0	0
Depreciation adjustment of account of FERV	939001	0	0
<b>CD/ Regional Office Allocation to Units</b>			
Depreciation <Corporate/Regional Office>	939959	5331837	7876597
Depreciation <RID>	939965	0	4558
Depreciation <Corporate/Regional Office>	980404	0	0
Allocated to units		5331837	7881295
Total (Depreciation)		1147303128	1150509305
DEPRECIATION DURING CONSTRUCTION	980160	0	0
Depreciation <Corporate/Regional Office>	980194	0	0
Transfer to EDC		0	0
<b>Depreciation transferred to contract and consultancy</b>			
DEPRECIATION	980206	0	0
DEPRECIATION	980305	0	0
Depreciation <Corporate/Regional Office>	980504	0	0
Transfer to Contract & Con		0	0



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	Sub-total	22024141	0
<b>REPAIRS &amp; MAINTENANCE</b>			
Repairs	980110	0	0
Electricity	980111	0	0
Oil	980112	0	0
	Sub-total	0	0
<b>ADMINISTRATION &amp; OTHER EXPENSES</b>			
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
<b>Design and Consultancy charges:</b>			
Indigenous	980126	0	0
Foreign	980127	0	0
Expenses on compulsory allocation/ 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
Asset's Claims written off	980135-NA	0	0
Remuneration to Auditors	980136	0	0
Exchange rate variation (Debit)	980150	0	0
Other general expenses	980125	0	0
	Sub-total	0	0
<b>FINANCE COST</b>			
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 /WCCL	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 ON FINANCE FOR TIME VALUE	980185	0	0
	Sub-total	0	0
<b>PROVISIONS</b>			
	Sub-total	0	0
<b>DEPRECIATION &amp; AMORTISATION</b>			
	Sub-total	0	0
<b>PRIOR PERIOD EXPENSES</b>			
Prior Period Expenses	980165	0	0
Less: Prior Period Income	980179	0	0
	Sub-total	0	0
<b>C.O./Regional Office Expenses:</b>			
Other Income	980191	0	0
Generation, Administration and Other Expenses	980193	0	0
Employees Benefits Expenses	980192	34437953	0
Depreciation & Amortisation	980194	0	0
Finance Cost	980195	0	0
Provisions	980197	0	0
Prior Period Adjustment (Net)	980196	0	0
	Sub-total	34437953	0
<b>LESS: RECEIPTS AND RECOVERIES</b>			
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
Wear 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
<b>Profit/Loss on assets net Impact</b>			
Profit on sale of assets	980173-NA	0	0
Losses on sale of assets	980130-NA	0	0
	Net Position	0	0
<b>GRAND TOTAL</b>			
		57262094	0



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 ACCOUNT	970604	0	0
TAX ON DIVIDEND WRITE BACK	970605	0	0
WRITE BACK FROM CSR/SD RESERVE	970606	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	970901	0	0
FINAL DIVIDEND	970503	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
INTEREST ON LOANS TO CONTRACTORS/OTHERS-ADJUSTMENT	880201	0	0
INTEREST -SECURITY DEPOSIT-ADJUSTMENT ON ACCOUNT OF	880301	0	0
AMORTISATION OF DEFERRED INCOME-GRANTS IN AID-FROM	880401	0	0
SOLAR POWER PROJECT	880402	0	0
FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY	880501	465244	332124
		<b>465244</b>	<b>332124</b>
FAIR VALUE GAIN ON LONG TERM BORROWING	880601	0	0
FAIR VALUE GAIN ON PROVISION FOR COMMITTED CAPITAL	880701	2526863	3507481
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
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
INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	910401	685892	452189
INTEREST EXPENSES ON LOANS TO CONTRACTORS/ OTHERS-FAIR VALUE LOSS	910801	0	0
		<b>685892</b>	<b>452189</b>
COMMITTED CAPITAL EXPENSES-ADJUSTMENT FOR TIME VALUE	910501	4910612	6019170
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	910501	0	0



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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<b>OTHER LOANS</b>		
a) <b>Employees (at amortised Cost)</b>		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
Less: Fair Value Adjustments (Secured)	-	-
Less: Fair Value Adjustments (Unsecured)	-	-
<b>Sub-total</b>	-	-
b) <b>Contractor / supplier</b>		
- Against bank guarantee		
Add/ Less: Fair value adjustment	-	-
<b>Sub-total</b>	-	-
c) <b>Deposits</b>		
- Unsecured (considered good)	15336540	15336540
Add/ Less: Fair value adjustment	-	-
<b>Sub-total</b>	<b>15336540</b>	<b>15336540</b>

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

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

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

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<u>Bonds</u>		
- Secured	-	-
- Unsecured	-	-
<u>Term Loans</u>		
- From Banks		
- Secured	-	-
- Unsecured	-	-
- From Other Parties		
- Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Unsecured-From Others	-	-
Fair value Adjustment	-	-
<b>TOTAL</b>	-	-

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SUB-NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	3184642	6287976
Less: Fair value adjustment - Deposits/ retention money	(338077)	(721015)
<b>TOTAL</b>	<b>2846565</b>	<b>5566961</b>

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SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2019	As at 31st March, 2018
i) <u>Provision For Committed Capital Expenditure</u>		
As per last Balance Sheet	-	-
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<u>Closing Balance</u>	-	-
Less: Fair Value Adjustment	-	-
<u>Closing Balance after Fair Value Adjustment</u>	-	-
ii) <u>Provision For Livelihood Assistance</u>		
As per last Balance Sheet	-	-
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<u>Closing Balance</u>	-	-
Less: Fair Value Adjustment	-	-
<u>Closing Balance after Fair Value Adjustment</u>	-	-

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<b>Fair Value Adjustment-Provision for Committed Capital Expenditure</b>		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
<b>Closing balance</b>	0	0
<b>Fair Value Adjustment-Provision For Livelihood Assistance</b>		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
<b>Closing balance</b>	0	0

**NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT**

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
Deposits/ retention money	28779878	18618082
Less: Fair value adjustment - Deposits/ retention money	(395324)	(175315)

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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
<b>B. OTHERS</b>		
<b>ii) Provision For Committed Capital Expenditure</b>		
As per last Balance Sheet	75627279	57777442
Additions during the year	-	17849837
Amount used during the year	10859287	
Amount reversed during the year	-	
<b>Closing Balance</b>	<b>64767992</b>	<b>75627279</b>
Less: Fair Value Adjustment	(1270047)	(3653796)
<b>Closing Balance after Fair Value Adjustment</b>	<b>63497945</b>	<b>71973483</b>
<b>v) Provision For Livelihood Assistance</b>		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
<b>Closing Balance</b>	-	-
Less: Fair Value Adjustment	-	-
<b>Closing Balance after Fair Value Adjustment</b>	-	-
<b>TOTAL</b>	<b>63497945</b>	<b>71973483</b>

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<b>Fair Value Adjustment-Provision for Committed Capital Expenditure</b>		
Opening Balance	3653796	3194656
Addition during the year	2526863	6508610
Used during the year		
Reversed during the year		
Unwinding of discount	4910612	6049470
<b>Closing balance</b>	<b>1270047</b>	<b>3653796</b>
<b>Fair Value Adjustment-Provision For Livelihood Assistance</b>		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Unwinding of discount		
<b>Closing balance</b>	<b>0</b>	<b>0</b>

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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	21,42,85,714	2,14,28,57,140	-	-
Closing number of shares outstanding	(21,42,85,714)	(2,14,28,57,140)	-	-

- 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			7,64,34,06,901	74.50%
- LIC			90,61,83,502	8.83%

- g) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts : NIL
- h) In preceding five financial years immediately preceding 31.3.2019, 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.



URI - II POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1) Fair Value Measurement

A) Financial Instruments by category

Financial assets	Notes	As at 31st March, 2019		As at 31st March, 2018	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
<b>Non-current Financial assets</b>					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
<b>Sub-total</b>		-	-	-	-
(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		1,53,36,540		1,53,36,540
(iv) Others					
-Lease Receivables including interest	3.4		-		-
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4		-		-
<b>Total Non-current Financial assets</b>		-	1,53,36,540	-	1,53,36,540
<b>Current Financial assets</b>					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		42,237		(25,667)
(iii) Bank balances	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to JV (NHPTL)			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		15,96,29,841		14,35,93,482
(vi) others ( Lease Receivables including interest)	11		-		-
<b>Total Current Financial Assets</b>		-	15,96,72,078	-	14,35,67,815
<b>Total Financial Assets</b>		-	17,50,08,618	-	15,89,04,355

Financial Liabilities	Notes	As at 31st March, 2019		As at 31st March, 2018	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		28,46,565		55,66,961
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		2,71,81,871		3,74,20,959
(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		37,01,43,433		35,53,48,238
<b>Total Financial Liabilities</b>			40,01,71,869		39,83,36,150

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(Amount in `)

3) FAIR VALUATION MEASUREMENT

(i) Fair Value Hierarchy

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

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

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

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

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

	Note No.	As at 31st March, 2019 Level 1	As at 31st March, 2018 Level 1
<b>Financial Assets at FVTOCI</b>			
<b>(i) Investments-</b>			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
<b>Total:</b>		-	-

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 `)

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

Particulars	Note No.	As at 31st March, 2019			As at 31st March, 2018		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
<b>Financial Assets</b>							
(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			1,53,36,540			1,53,36,540
(iii) Others							
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	0			0		
<b>Total Financial Assets</b>		<b>0</b>	<b>0</b>	<b>1,53,36,540</b>	<b>-</b>	<b>-</b>	<b>1,53,36,540</b>
<b>Financial Liabilities</b>							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2			28,78,285			61,12,594
<b>Total Financial Liabilities</b>		<b>0</b>	<b>0</b>	<b>28,78,285</b>	<b>0</b>	<b>0</b>	<b>61,12,594</b>

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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, 2019		As at 31st March, 2018	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>Financial assets</b>					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees	3.3	-	-	-	-
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 & 3.4	-	-	-	-
c) Others		1,53,36,540	1,53,36,540	1,53,36,540	1,53,36,540
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)	3.4	-	-	-	-
<b>Total Financial Assets</b>		<b>1,53,36,540</b>	<b>1,53,36,540</b>	<b>1,53,36,540</b>	<b>1,53,36,540</b>
<b>Financial Liabilities</b>					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-	-	-	-
(ii) Other Long Term Financial Liabilities	10.2	28,46,565	28,78,285	55,66,961	61,12,594
<b>Total Financial Liabilities</b>		<b>28,46,565</b>	<b>28,78,285</b>	<b>55,66,961</b>	<b>61,12,594</b>

Notes:-

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

(i) 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:

(a) Quoted market price or dealer quotes for similar instruments.

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

(c) 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.

(d) 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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**URI - II POWER PLANT**

(2) Financial Risk Management

(A) Financial risk factors

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
Credit risk	Cash & Cash equivalents, Other Bank Balances, Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Aging analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices	Investment in equity and debt securities	Sensitivity Analysis	Portfolio diversification
Market Risk- foreign exchange	Recognised financial liabilities not denominated in INR.	Sensitivity Analysis	Foreign exchange rate variation is recovered through tariff as per CERC Regulation.

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

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

1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above Foreign Currency Exchange variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation in interest rate, currency exchange rate variations and other price risk variations are recoverable from tariff and do not impact the profitability of the company.

(B) Credit Risk

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

Trade Receivables & lease receivables :-

The Company extends credit to customers in normal course of business. The Company monitors the payment track record of the customers. Outstanding receivables are regularly monitored. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are mainly state government authorities and operate in largely independent markets.

Lease receivables of the company are with regard to Power Purchase Agreements classified as deemed lease as per Appendix C of Ind AS 17- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

**Employee Loans:** The Company has given loans to employees at concessional rates as per Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. The loans are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

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

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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
<b>Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)</b>		
Non-current investments	0	0
Loans -Non Current (including interest)	15336540	15336540
Other Non Current Financial Assets	0	0
Current Investments	0	0
Cash and cash equivalents	42237	-25667
Bank balances	0	0
Loans -Current	0	0
Other Financial Assets (Excluding Lease Receivables)	159629841	143593182
<b>Total (A)</b>	<b>175008618</b>	<b>158904355</b>
<b>Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)</b>		
Trade Receivables	0	0
Lease Receivables (including Interest)	0	0
<b>Total (B)</b>	<b>0</b>	<b>0</b>
<b>TOTAL (A+B)</b>	<b>175008618</b>	<b>158904355</b>

**(ii) Provision for expected credit losses :-**

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

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

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

ERC 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	37978524	0	37978524
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2019	0	37978524	0	37978524

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(C) Liquidity Risk:

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

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

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

	As at 31st March, 2019	As at 31st March, 2018
At Floating Rate		
fixed rate		
Total	-	-

ii) Maturities of Financial Liabilities:

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

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	37,37,23,399	37,05,38,757	31,84,642	-	-
Trade Payables	20.2	2,71,81,871	2,71,81,871	-	-	-
<b>Total Financial Liabilities</b>		<b>40,09,05,270</b>	<b>39,77,20,628</b>	<b>31,84,642</b>	-	-

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	36,18,11,529	35,55,23,553	62,87,976	-	-
Trade Payables	20.2	3,74,20,959	3,74,20,959	-	-	-
<b>Total Financial Liabilities</b>		<b>39,92,32,488</b>	<b>39,29,44,512</b>	<b>62,87,976</b>	-	-



Financial 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, 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 PTC )

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Investment in Equity shares of:				
PTC India Ltd				
Indian Overseas Bank				

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

for investment in Debt Instruments (Investments in Govt and PSU Bonds)

The table below summarises the impact of increase/decrease of the market value of the debt instruments on company's equity for the 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
	<b>Financial Liabilities:</b>	
Foreign Currency Loans		
Other Financial Liabilities	44,71,981	43,95,529
<b>Net Exposure to foreign currency (liabilities)</b>	<b>4471981</b>	<b>4395529</b>

(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.



## URI - II POWER STATION

### (3) Capital Management

#### (a) Capital Risk Management

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

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

Statement of Gearing Ratio		
Particulars	As at 31st March, 2019	As at 31st March, 2018
(a) Total Debt		
(b) Total Capital	2,96,67,61,363	3,16,04,99,192
Gearing Ratio (a/b)	0.00	0.00

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

#### (b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Company shall maintain credit rating AAA and if rating comes down, rate of interest shall be increased by 25 basis point for each notch below AAA rating.
2. Debt to net worth should not exceed 2:1.
3. Interest coverage ratio should be more than 2 times and should be calculated as ((Net Profit+Non Cash Expenditures+Interest Payable-Non Cash Income)/Interest Payable).
4. First Charge on Assets with 1:1.33 coverage on pari passu basis.

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



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

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		(Amount in ₹)
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	
Balance as at 1st April, 2018	-	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	2,963,921,643	-	-	2,963,921,643
Total Comprehensive Income	-	-	-	-	-	-	2,963,921,643	-	-	2,963,921,643
Share Application Money received during the year	-	-	-	-	-	-	2,966,761,363	-	-	2,966,761,363
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	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Tax on Dividend	-	-	-	-	-	-	-	-	-	-
Transfer to Bond Redemption Reserve	-	-	-	-	-	-	-	-	-	-
Transfer to Research & Development Fund	-	-	-	-	-	-	-	-	-	-
Trf to General Reserve	-	-	-	-	-	-	-	-	-	-
Total as on 31st March 2019	-	-	-	-	-	-	2,966,761,363	-	-	2,966,761,363

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

(CA Ashwani Aggarwal)  
Partner  
M.No.013833

(Diip Kumar)  
Head of Finance

(J.R Choudhary)  
Head of Project  
25/4/19



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3. 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 ₹ 3,69,85,53,307 (Previous year ₹ 3,58,78,43,029) 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 ₹ 2,95,89,82,512 (Previous year ₹ 2,78,67,88,009) 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 ₹ 98,90,49,646 (Previous year ₹ 98,67,72,522) based on probability of outflow of resources embodying economic benefits and estimated ₹ 98,90,49,646 (Previous year ₹ 98,67,72,522) as the amount of contingent liability i.e. amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other miscellaneous matters amount to ₹ NIL (Previous year ₹ NIL). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ NIL (Previous year ₹ NIL) based on probability of outflow of resources embodying economic benefits and estimated ₹ NIL (Previous year ₹ 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.



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The above is summarized as at 31.03.2019 as below:

(Amount in ₹)

Sl. No.	Particulars	Claims as on 31.03.2019	up to date Provision against the claims/paid	Contingent liability as on 31.03.2019	Contingent liability as on 31.03.2018	Addition/ (deduction) from 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	3698553367	989049646	2678422216	2569989002	108433214	Nil
2.	Land Compensation cases						
3.	Disputed tax matters						
4.	Others						
	Total	3698553367	989049646	2678422216	2569989002	108433214	Nil

- (b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (c) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (d) There is possibility of reimbursement to the company of ₹ NIL (Previous year ₹ NIL) towards above contingent liabilities.
- (e) (i) An amount of ₹ 84,57,00,000 (Previous year ₹ 84,57,00,000) stands paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors in arbitral proceedings and such awards/orders have been further challenged by the Company in a Court of Law, towards 75% of the arbitral award (including interest payable as per such award) subject to contractors fulfilling the terms and conditions laid down in the Standard Operating Procedures framed by the Company in this regard. The amount so paid is being shown as Other Non-Current Assets (Note No. 5).
- (ii) An amount of ₹ 1,00,33,50,000 (Previous year ₹ Nil) stands paid /deposited with courts towards above contingent liabilities to contest the cases and are being shown as Other Non-Current/ Current Assets.
- (f) The company's management does not expect that the above claims/obligations (including under litigation), when ultimately concluded and determined, will have a material and adverse effect on the company's results of operations or financial condition.



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(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						
3	CPSEs						
4	Others	3698553367	989049646	2678422216	2569989002	108433214	Nil
	<b>TOTAL.</b>	<b>3698553367</b>	<b>989049646</b>	<b>2678422216</b>	<b>2569989002</b>	<b>108433214</b>	<b>Nil</b>

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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- c) Revenue to the extent not recognised in respect of power stations: (Provided at CO level)  
 Truing up order of 2009-14 and/or Tariff Order for 2014-19 are pending in respect of ..... Power stations pending approval of revised cost estimate. Management has assessed the impact of these expenditures on tariff and considers that inflow of ₹ ..... (Previous year ₹ .....) is probable.
- d) Business Interruption Losses  
 Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Management has assessed that claim on account of Business Interruption losses aggregating to ₹ Nil, (Previous Year ₹ 1,46,27,00,000) 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 ₹ 14,49,37,405 (Previous year ₹ 5,23,76,452). Management has assessed these claims and estimates that inflow of economic benefits of ₹ 14,49,37,405 (Previous year ₹ 5,23,76,452) 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		
2.	Late Payment Surcharge		
3.	Revenue to the extent not recognised in respect of power stations		
4.	Business Interruption Losses		1,46,27,00,000
5.	Other cases	14,49,37,405	5,23,76,452
	<b>Total</b>	<b>14,49,37,405</b>	<b>1,51,50,76,452</b>

**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)	23,42,00,403	10,69,67,949
2.	Intangible Assets		
	<b>Total</b>		

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

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)	2,43,826	16,28,540
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*		
(iii)	Amount charged to Capital Work in Progress (as FERV)		
(iv)	Amount adjusted by addition to the carrying amount of property, plant & equipment		
(v)	Amount recognised to Regulatory Deferral Account Balances		

\* 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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2. Disclosures under Ind AS-24 "Related Party Disclosures":

(A) List of Related parties:

(i) Subsidiaries:

Name of Companies	Principle place of operation
NHDC LTD	India
Loktak downstream Hydroelectric Corporation Limited	India
Bundelkhand Saur Urja Limited	India

(ii) Joint Ventures:

Name of Companies	Principal place of operation
National High Power Test Laboratory (P) Ltd.	India
Chenab Valley Power Projects Private Ltd.	India

(iii) Key Managerial Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Post-Employment Benefit Plans: Disclosure shall be dealt at Corporate Office Level.

(v) Other entities with joint-control or significant influence over the Company:

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. Pursuant to Paragraph 25 & 26 of Ind AS 24, entities over which the same government has control or joint control of, or significant influence, shall be regarded as related parties. The Company has applied the exemption available for government related entities and has made limited disclosures in the financial Statements in accordance with Ind AS 24. Therefore, party-wise details of such transactions have not been given since such transactions are carried out in the ordinary course of business at normal commercial terms and are not considered to be significant.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over company
2	EESL, MTNL, SJVNL, NTPC Ltd, PGCIL, BHEL, BSNL, IIT, VSNL, POSOCO, SAIL, New India Assurance Company, Oriental Insurance Co., KV, HPCL, IOCL etc.	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) Transactions with related parties are as follows:

(i) Transactions with Subsidiaries: Disclosure shall be dealt at Corporate Office Level.

(ii) Transactions with Joint Ventures: Disclosure shall be dealt at Corporate Office Level.



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(iii) Compensation to Key Management Personnel: Disclosure shall be dealt at Corporate Office Level.

(iv) Transactions with other related parties- Post Employment Benefit Plans : Disclosure shall be dealt at Corporate Office Level

(v) Transactions with Government that has control over the Company- Central Govt. (This includes transactions with various Ministries, CISF etc.)

(Amount in ₹)

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
(i)	(ii)	(iii)
Services Received by the Company	19,94,19,593	18,88,13,235
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	4,47,32,474	3,93,23,506
Purchase of goods/Inventory	73,06,527	78,24,922
Services Received by the Company	5,52,85,491	85,65,44,684
Services Provided by the Company		
Sale of goods/Inventory made by the company		
Dividend Received by the company		
Settlement Amount received by the company against Insurance Claims		

(C) Outstanding balances and guarantees with Related Parties:

(Amount in ₹)

Particulars	As at 31.03.2019	As at 31.03.2018
(i)	(ii)	(iii)



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Balances with Government that has control over the Company		
▪ Payables by the Company	1,29,56,084	1,70,00,000
▪ Receivables by the Company	1,49,75,100	1,49,75,100
Balances with Entities controlled by the same Government that has control over the Company		
▪ Payables by the Company	13,92,978	1,38,026
▪ Receivables by the Company	13,58,66,155	13,64,95,325

(D) Other notes to related party transactions:

(i) Terms and conditions of transactions with the related parties:

Transactions with the state governments and entities controlled by the Govt. of India are carried out at market terms on arms-length basis (except subordinate debts received from Central Govt. at concessional rate) through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items.

9. Disclosure regarding Particulars of Security (carrying amount of assets mortgaged/hypothecated as security) for borrowings shall be made in the Standalone accounts of the Company.
10. Disclosures under Ind AS-19 "Employee Benefits" shall be dealt at Corporate Office.
11. Other disclosures as per Schedule-III of the Companies Act, 2013 are as under:-

(Amount in ₹)

Sl. No.	Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
a)*	Value of imports calculated on CIF basis:	NIL	NIL
	i) Capital Goods		
b)*	Expenditure in Foreign Currency	NIL	NIL
	i) Interest		
	ii) Other Misc. Matters		
c)*	Value of spare parts and Components consumed in operating units.	NIL	NIL
	i) Imported		
	ii) Indigenous		
d)*	Earnings in foreign currency	NIL	NIL
	-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 and others.

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Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives. In the opinion of the management, unconfirmed balances shall not have any material impact.

(b) The confirmation from external parties in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors is sought for outstanding balances of ₹ 5,00,000 or above in respect of each party as at 31st December of every year. Status of confirmation of balances as at December 31, 2018 as well as amount outstanding as on 31.03.2019 is as under:

(Amount in ₹)

Particulars	Outstanding amount as on 31.12.2018	Amount confirmed	Outstanding amount as on 31.03.2019
Trade receivable	Nil	Nil	Nil
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	3,25,56,897	1,99,75,152	3,31,49,296
Trade/Other payables	31,41,24,136	25,10,68,907	34,42,25,103
Security Deposit/Retention Money payable	1,77,93,505	72,54,266	2,97,75,440

(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	8,70,498	2,99,729
2	Education & Skill Development		
3	Women Empowerment /Senior Citizen		
4	Environment		
5	Art & Culture		
6	Ex-Armed Forces		
7	Sports		

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8	National Welfare Fund		
9	Rural Development	4,43,340	5,16,548
10	Capacity Building		
11	Swachh Vidyalaya Abhiyan	1,72,533	72,677
12	Swachh Bharat Abhiyan		
	Total amount	14,86,371	8,88,954

(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	10,43,031	4,43,340	14,86,371
(ii)	On purpose other than (i) above			
	Total			

(b) As stated above, a sum of ₹ 4,43,340, out of total expenditure of ₹ 14,86,371 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 dated 11.10.2018 (Refer Note no. 20.2 and 20.3 of the Balance Sheet) are as under:

(Amount in ₹)

Sl. No.	Particulars	As at 31.03.2019	As at 31.03.2018
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date: a) Trade Payables: -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.		
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.		



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(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.	-	-
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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 ₹ 30,75,131 (Previous period ₹ 72,54,261) 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 ₹ 8,93,596 (Previous period ₹ 9,58,055) 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 ₹ 2,15,34,612 (Previous period ₹ 2,04,53,212) 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 URI II Power Station as on 31.03.2019 is as under:

(Amount in ₹)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at Mar 31, 2019	As at March 31, 2018
Against material damage	62,48,58,237	47,10,00,000	3,12,42,912	12,26,15,325	12,26,15,325
Claim for damaged Road to MAT	3,62,50,830	30,00,000	2,00,00,000	1,32,50,830	1,35,00,000
<b>Total</b>	<b>66,11,09,067</b>	<b>47,40,00,000</b>	<b>5,12,42,912</b>	<b>13,58,66,155</b>	<b>13,61,15,325</b>

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

(i) General:

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

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

(ii) Provision for employee benefits (Other than provisions for defined contribution and defined benefit plans which have been disclosed as per Ind AS-19 at S. No. 10 of Note No. 34):

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees for the year 2018-19 (Previous Year 2017-18) on the basis of Management Estimates as per company's rules in this regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

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

Short term provision for wage revision of the employees of the company has been recognised in the accounts for the period 1.01.2017 to 31.03.2019 as per notification of the Department of Public Enterprises, Government of India.

(iii) Other Provisions:

a) Provision For Tariff Adjustment:

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

b) Provision for Livelihood Expenses:

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

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

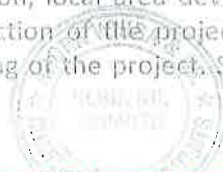
c) Provision for Committed Capital Expenditure:

Provision has been recognised at discounted value for Capital Expenditure to be incurred towards environment, compensatory afforestation, local area development, etc. which was a pre-condition for granting approval for construction of the project and expenditure towards which had not been completed till commissioning of the project. Such provisions are adjusted



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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. Regulatory Deferral Account balances in respect of expenditure recognised due to 3rd Pay Revision of CPSUs:**

Pay of employees of CPSUs have been revised from 1st January, 2017. As approved by the Government of India, in addition to enhancing Basic Pay, DA and allowances w.e.f. 01.01.2017, the ceiling limit of Gratuity has been enhanced from the existing ₹0.10 crores to ₹0.20 crores w.e.f. 01.01.2017. Pay revision for all employees have been implemented during F.Y. 2018-19.

CERC Tariff Regulations 2014-19 read with the Statement of Reasons CERC (Terms and Conditions of Tariff) Regulations, 2014 provides that the impact of actual increase in employee cost on account of wage revision of operational Power Stations is recoverable from the beneficiaries in future through tariff. Further, during the tariff period 2004-09, CERC had allowed recovery of the actual increase in employee cost on account of wage revision (w.e.f. 01.01.2007) upto 50% of the salary and wages (Basic + DA) of the employees of the petitioner company as on 31.12.2006 from the beneficiaries in twelve equal monthly instalments. Tariff Regulations for the period 2019-2024 read with corrigendum dated 15th March 2019 notified by the CERC also provide for recoverability of pay revision from the beneficiaries in future through tariff.



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Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts" as regards recognition and CERC Tariff Regulations 2014-19 as regards recoverability, additional expenditure on employee benefits due to pay revision, to the extent charged to the Statement of Profit & Loss and to Other Comprehensive Income and further considered recoverable from the beneficiaries in subsequent periods as per Tariff Regulations and earlier approval of the CERC, have been recognized as 'Regulatory Deferral Account balances'. These balances are to be adjusted from the year in which they become recoverable from the beneficiaries as per approval of the CERC.

The Regulatory Deferral Account Balance (assets) recognized in the books to be recovered from the beneficiaries in future periods are as follows:

Regulatory Deferral Account Balances relating to items recognised in the Statement of Profit & Loss:

(Amount in ₹)

Sl. No.	Particulars	Regulatory Deferral Account Balances
A	Opening balance as on 01.04.2018	16,89,50,374
B	Addition during the year (+)	7,17,50,595
C	Amount collected during the year (-)	-
D	Regulatory income recognized in the Statement of Profit & Loss (B+C)	7,17,50,595
E	Closing balance as on 31.03.2019 (A+D)	24,07,00,969

Regulatory Deferral Account Balances relating to items recognised in Other Comprehensive Income:

(Amount in ₹)

Sl. No.	Particulars	Regulatory Deferral Account Balances
A	Opening balance as on 01.04.2018	57,76,993
B	Addition during the year (+)	-
C*	Amount collected during the year (-)	-
D	Regulatory income recognized in Other Comprehensive Income (B+C)	-
E	Closing balance as on 31.03.2019 (A+D)	57,76,993



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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	
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.)	Financial 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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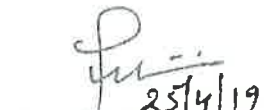


c) Details of Immovable Properties (land and other than land) for which title deeds are not held in the name of the company (The detail shall tally with foot note given under Note No. 2.1 "Property Plant & Equipment"):

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				
2	Land-Leasehold	19,47,57,500	15,57,16,028	28.13 Hectare	Non availability of Revenue records of said land due to pending enquiry by various state Govt agencies. No Payment against this land has been made so far.
3	Other than Land-				

For Arora Vohra & Co.  
Chartered Accountants  
(Firm Regn. No. 008487N)  
(CA Ashwani Aggarwal)  
Partner  
M. No. 013833

  
(Dilip Kumar)  
Head of Finance

  
(J R Chaudhary)  
Head of Project

Date: 24/4/19  
Place:





Details of Contingent Liabilities as on 31/03/2019

Sr. No.	Particulars of the Claim	Particulars of Claim	Name of Party	Category of Agency (Contractor, Govt. Department or Local Body, etc. CPSE, etc. Others)	Claim Amount				Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/c)			Amount of claim where probability of outflow is not ascertained as Provision not Disclosed as Contingent Liability	Contingent Liability (Partly reliable estimate can be made)		Reduction from Opening Contingent Liability during the period/year	Liability Made/Reversed during the period/year	Provision for the Contingent Liability	Remarks	
					Original Claim Amount till the Party	Opening Amount of claims as on 01/01/2018	Addition of claims during the period on account of new claims/repayment of old claims including interest	Settlement/Adjustment/Reduction of claim during the period/year	Closing balance of claims as on 31/03/2019	Opening Provision as on 01/01/2018	Addition (Reduction) in provision during the period/year		Closing Provision as on 31/03/2019	Opening Contingent Liability as on 01/01/2018					Closing Contingent Liability as on 31/03/2019
<b>A CAPITAL WORKS</b>																			
<b>B CASES AGAINST WHICH ARBITRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER</b>																			
1	Construction of Substation Road	M/s Shah & Co. Ghaziabad	d		4,816,000	4,816,000	1,538,025	3,000,000	2,745,925	1,207,000		1,207,000	3,600,000	1,538,025	2,079,075				Substantiated
2	Investigation, Design & Construction of Bandi Padma	M/s Jaddish Chand Gupta	d		49,682,314	57,204,080			57,204,080	2,455,353		2,455,353	25,220,103	29,522,504	19,522,504				Substantiated
3	Investigation, Design & Construction of Dakhil Bridge	M/s Jaddish Chand Gupta	d		6,094,155	6,094,155			6,094,155	238,813		238,813	5,855,342						Substantiated
4	Design & Construction of Bridge No 1	HCC Limited	d		3,793,060,730	1,268,417,537	68,858,985		1,337,276,502	340,876,649		340,876,649	921,540,838	990,209,851					Substantiated
5	Design & Construction of Bridge No 2	HCC Limited	d		2,519,823,600	730,438,938			730,438,938				730,438,938	730,438,938					Substantiated
6	Design & Construction of Bridge No 3	HCC Limited	d		1,906,406,743	710,817,299	87,465,075		778,282,374	598,388,259		598,388,259	112,431,049	179,896,115					Substantiated
7	Construction of Bandi Padma	Vidcoch Enterprises Ltd	d		98,777,680		37,940,538		37,940,538					37,940,538					Substantiated
<b>SUB TOTAL</b>					<b>2,786,788,009</b>	<b>175,803,503</b>	<b>3,800,000</b>	<b>2,958,982,512</b>	<b>949,164,074</b>	<b>949,164,074</b>	<b>31,081,505</b>	<b>1,806,542,430</b>	<b>1,978,730,933</b>						
<b>C CASES UNDER ARBITRATION/JUDICIATION</b>																			
8	Share certificate	Shareefa Jan & Others	d		4,000,000	4,000,000			4,000,000				4,000,000	4,000,000					Substantiated
9	Share certificate	Smt Padma Devi	d		1,200,000	1,200,000			1,200,000				1,200,000	1,200,000					Substantiated
10	Share certificate	Mohd Amin Hajam	d		1,500,000	1,500,000			1,500,000				1,500,000	1,500,000					Substantiated
11	Share certificate	Mohd Arif Seer	d		3,000,000	3,000,000			3,000,000				3,000,000	3,000,000					Substantiated
12	Share certificate	Tariq Ahmad Nazari	d		2,000,000	2,000,000			2,000,000				2,000,000	2,000,000					Substantiated
13	Share certificate	Raza Adnan	d		2,500,000	2,500,000			2,500,000				2,500,000	2,500,000					Substantiated
14	Construction of Bandi Padma	Mulhota Construction Company	d		12,200,000	12,200,000	3,706,619		8,493,351		133,876	133,876	12,200,000	2,359,476	3,840,525				Substantiated
15	Construction of Bandi Padma	Alakhya Construction Company	d		5,867,000	5,867,000	3,358,838		9,225,838		1,975,874	1,975,874	5,867,000	7,242,964					Substantiated
16	Construction of Bandi Padma	Vidcoch Enterprises Ltd	d		98,777,680	80,899,297	86,899,297						80,899,297						Substantiated
<b>SUB TOTAL</b>					<b>119,166,297</b>	<b>3,358,838</b>	<b>90,605,940</b>	<b>31,919,189</b>			<b>2,109,750</b>	<b>2,109,750</b>	<b>119,166,297</b>	<b>79,009,430</b>					



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CASES UNDER EXAMINATION BY THE MANAGEMENT																	
17	Unit 2 - CASE WORKS - Cost Cases No. 6	Mr. Akbar	4	149,665,256	152,820,330	550,450	153,378,750	33,709,629	167,374	93,927,903		110,059,801	115,242,830				
18	Unit 3 - CASE WORKS - Cost Cases No. 7	Mr. Chir Edrath S.P. No. 20	8	109,838,707	106,309,100		150,309,100	2,837,619		1,847,914		126,452,221	126,452,211				
19	Unit 4 - CASE WORKS - Cost Cases No. 8	Mr. Chir Edrath S.P. No. 21	8	915,156,415	382,921,304	25,212,514	407,223,000					380,031,504	407,223,000				
20	Unit 5 - CASE WORKS - Cost Cases No. 9	Mr. Chir Edrath S.P. No. 22	4	10,741,809	16,741,809		10,741,809					20,741,809	10,741,809				
<b>UNIT TOTAL</b>					<b>681,009,772</b>	<b>25,212,842</b>	<b>707,651,664</b>	<b>37,666,046</b>	<b>150,374</b>	<b>37,775,222</b>	<b>2</b>	<b>644,280,275</b>	<b>689,679,544</b>				
<b>TOTAL - CAPITAL WORKS (A)</b>					<b>1,597,843,029</b>	<b>204,925,264</b>	<b>84,214,848</b>	<b>3,898,583,367</b>	<b>936,772,522</b>	<b>2,277,124</b>	<b>989,049,610</b>	<b>31,061,505</b>	<b>2,589,989,002</b>	<b>2,679,429,219</b>			
<b>B. LAND COMPENSATION CASES</b>																	
<b>TOTAL - LAND COMPENSATION CASES (B)</b>																	
<b>C. DEPUTED TAX MATTERS</b>																	
<b>TOTAL - Deputed Tax Matters (C)</b>																	
<b>D. OTHER CASES</b>																	
<b>TOTAL - OTHER CASES (D)</b>																	
<b>GRAND TOTAL (A+B+C+D)</b>					<b>1,681,843,029</b>	<b>204,925,264</b>	<b>84,214,848</b>	<b>3,898,583,367</b>	<b>936,772,522</b>	<b>2,277,124</b>	<b>989,049,610</b>	<b>31,061,505</b>	<b>2,589,989,002</b>	<b>2,679,429,219</b>			



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I. Summary of Contingent Liabilities as on 31/03/2019

(Amount in Rupees)

Sf. 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	3,698,553,367	989,049,646	2,678,422,216	2,569,989,002	108,433,214	-
B.	Land Compensation cases	-	-	-	-	-	-
C.	Disputed tax matters	-	-	-	-	-	-
D.	Others	-	-	-	-	-	-
	<b>Total</b>	<b>3,698,553,367</b>	<b>989,049,646</b>	<b>2,678,422,216</b>	<b>2,569,989,002</b>	<b>108,433,214</b>	<b>-</b>

II. Summary of Contingent Liabilities (Category of Agency wise) as on 31/03/2019

(Amount in Rupees)

Sf. 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	-	-	-	-	-	-
3	CPSEs	-	-	-	-	-	-
4	Others	3,698,553,367	989,049,646	2,678,422,216	2,569,989,002	108,433,214	-
	<b>TOTAL</b>	<b>3,698,553,367</b>	<b>989,049,646</b>	<b>2,678,422,216</b>	<b>2,569,989,002</b>	<b>108,433,214</b>	<b>-</b>



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DETAILS OF CONTINGENT ASSETS AS ON 31.03.2019										
Amount in Rupees										
Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2018	Addition of claims during the period on account of new claims/ updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2019	Up to date Amount of claim where inflow is probable disclosed as Contingent asset	Amount of claim where no Probability of inflow -(not disclosed as contingent asset)	Total	Present Status
	1	2	3	4	5	(3+4-5)=6	7	8	(7+8)=9 (figure in column 6 & 9 must be equal)	10
<b>A. COUNTER CLAIMS LODGED BY THE COMPANY</b>										
1										
2										
3										
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
<b>B. Surcharge billed on debtors</b>										
	SUB TOTAL- (B)									
<b>C Revenue to the extent not recognised in respect of power stations</b>										
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
<b>D BUSINESS INTRUPTION LOSSES</b>										
	SUB TOTAL- (D)		1462700000	0	1462700000	0	0	0	0	
<b>E Other Cases- (if any )-specify</b>										
1	Arbitration claim filed by HCC in r/o Lot-1 works on account of claims of additional costs incurred during the period of contract from 29.09.2009 to 31.10.2011	M/s HCC Limited	52376452	89788203		142164655	142164655		142164655	Award pronounced on 18.09.2015. NHPC has filed a petition challenging award in district Court of Faridabad on 12.02.2016. Next Hearing due on 11.07.2019. 75% of Arbitration award amounting to Rs. 84.57 Crore has been released on 01.09.2017 as per NHA/Asyg guidelines.
2	Dispute No. 2: Arbitration Claim in connection with disputes and differences arising out of contract agreement dated 17th October 2005	M/s HCC Limited		2772750.00		2772750	2772750		2772750	Award pronounced on 06.05.2016. NHPC has filed a petition challenging award in district Court of Faridabad on 12.02.2016. Next hearing due on 16.05.2019. An amount of Rs. 55.455 Crore has been released on 26.09.2018 to High Court, Delhi as per court directions.
	SUB TOTAL- OTHER CASES (E)		52376452	92560953	-	144937405	144937405	-	144937405	
<b>GRAND TOTAL (A+B+C+D+E)</b>			1515076452	92560953	1462700000	144937405	144937405	-	144937405	



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Name of Unit : URI-II POWER STATION

Annexure -XVI

(Amount in Rs.)

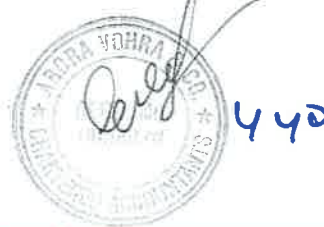
## Statement of Capital Work In Progress (only Road &amp; Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2019)

1	2	3	4	5	6
Sl. No.	HOA	Name of the contract under which work is being executed	Amount (Rs)	Scheduled date of completion as per contract.	Reason for non-capitalisation
1	430201	Providing & laying of Batch Mix Concrete / RMC on Road & C/o Footpath & Drains at Residential & Office Complex	1,60,22,658	01.06.2014	Work in progress
		<b>Sub Total (430201)</b>	<b>1,60,22,658</b>		
2	430301	Providing Toe Protection, fencing & gate at approach road to Power House from NH-1A of Power Station	22,87,058	11.08.2019	Work in progress
3	430301	Construction of approach path gate at Power House	6,49,577	07.05.2019	Work in progress
4	430301	Balance Protection work and Chain link fencing of DTGH Portal of Uri-II	8,72,593	12.08.2019	Work in progress
5	430301	Protection Works in MAT to Power House	7,72,638	05.07.2018	Work in progress
6	430301	Construction of 02 Nos. Morcha at CISF Camp (Salamabad)	2,05,000	20.05.2018	Work in progress
		<b>Sub Total (430301)</b>	<b>47,86,866</b>		
7	430325	Construction of D-Type Quarters (6 Nos) at Uri-II Residential Cum Office Complex	1,02,28,131	24.11.2010	Case is under process for termination
8	430325	Construction of 8 No's B-Type quarters for CISF Persons in Nowpora Colony of Uri-II Power Station	79,417	02.11.2019	Work in progress
		<b>Sub Total (430325)</b>	<b>1,03,07,548</b>		
9	430328	Construction of Boundry Wall at Salamabad around area where workshop, fire station & store building of Power station constructed	7,26,101	01.05.2019	Work in progress
		<b>Sub Total (430328)</b>	<b>7,26,101</b>		
10	430601	Construction of Store Shed at Dam Area	13,43,603	25.08.2018	Work in progress
11	430601	Providing 100mm thick shotcrete with wire mesh in right bank of Dam Top RD (-)50 to 100 from Dam axis & EL varying from 1230/1242 m to EL 1300m	32,83,434	26.02.2019	Work in progress
		<b>Sub Total (430601)</b>	<b>46,27,037</b>		
12	430606	Providing Toe Protection to right side slope of Goltha Nallah at TRT	12,87,662	12.04.2019	Work in progress
		<b>Sub Total (430606)</b>	<b>12,87,662</b>		
13	431201	RCC Water Tank Platform for C Type, D Type, D Spl, E Type Nowpora	9,08,793	19.09.2018	Work in progress
14	431201	Providing water Supply at Pothead Yard, Surge Shaft and additional Pipeline for Power House	5,57,893	23.03.2019	Work in progress
		<b>Sub Total (431201)</b>	<b>14,66,686</b>		
		<b>GROSS TOTAL</b>	<b>3,92,24,558</b>		

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

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

Signature  
Head of Finance



Signature  
Head of Project/Power  
Station/Unit



Name of Unit : URI-II 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	450207	Collector Land Acquisition	Legal Expenses	04.06.2012	1,00,000	90,400	9,600	Advance taken for continuing legal expenses / court fee
		Project Office-CAT II	CAT Plan	13.02.2017	1,46,83,000	1,40,91,661	5,91,339	
			Biodiversity Conservation / Mgt Plan	09.12.2017	84,50,000	79,55,547	4,94,453	Adjustment awaited from concerned agencies.
				30.03.2018	30,10,000		30,10,000	
		Comm. Secy - Forest & Fisheries	Fisheries Dev.Plan under EMP	31.03.2011	50,00,000	49,99,948	52	Adjustment awaited from concerned agencies
				31.12.2012	50,00,000	-	50,00,000	
		Divisional Soil Conservation Officer	Reservior Treatment Plan	22.12.2016	32,60,000	-	33,08,326	Adjustment awaited from concerned agencies
Block Medical Officer, Uri		22.12.2016	33,91,490	33,73,000	18,490	Only Interest amount is recoverable from BMO		
	450207	Project Office-CAT II	For Shifting of Transformer	30.03.2019	16,72,637	-	16,72,637	Shifting of GSU Transformer in underway.
		<b>Sub Total</b>					<b>1,41,04,897</b>	
2	660403	Indian Oil Corp. OD Clean	POL Supply	29.11.2016	859		859	Pending Reconciliation
		GE Power India Limited	Purchase of Runner	26.12.2017	37,00,000		37,00,000	Completion Period is Aug, 2019
		AO (Cash) BSNL	Inmarsat Phone	31.05.2018	1,03,850	96,850	7,000	For Inmarsat GST Reduced from 28% to 18%
		<b>Sub Total</b>					<b>37,07,859</b>	

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

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

Signature  
Head of Finance



Signature  
Head of Project/Power  
Station/Unit



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# **ANNEXURE-XIII**



एनएचपीसी लिमिटेड  
(भारत सरकार का उधम)

No. NH/CS/8(427) | 54)

दिनांक: 17.10.2019

विषय: निदेशक मण्डल द्वारा लिए गए निर्णयों के संबंध में।

निदेशक मण्डल की दिनांक 17.09.2019 को आयोजित 427वीं बैठक के निम्नलिखित मद संख्या पर कार्यवृत्त (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 कार्यवृत्त में दिये गए आदेशों पर कि गयी कार्यवाही के बारे में अपेक्षित समय सीमा अथवा 15 दिन के भीतर इस विभाग को अवगत करवाएँ। यदि कार्यवृत्त में कोई आदेश नहीं है तो शून्य कार्यवाही तथा कार्यवृत्त की पावती भेजे।

आपसे यह भी अनुरोध किया जाता है कि यदि कोई कार्यवाही या आदेश आपके विभाग से संबंधित नहीं है तो उस परिस्थिति में उद्धरण (Extract) की प्रति कार्यवाही हेतु संबंधित 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। संबंधित विभाग के द्वारा सूचना न भेजे जाने पर शून्य रिपोर्ट भेजी जाएगी, जिसकी जिम्मेदारी संबंधित विभागाध्यक्ष की होगी।

(नीलम सिंह)

सहायक प्रबंधक (क.स.)

कॉपी: म.प्र.-II  
उप. महा. उ. I  
उप. महा. उ. II

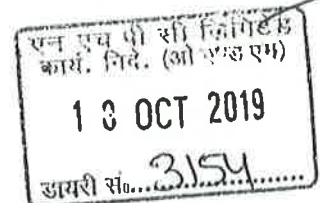


प्रबंधक (वित्त)- क.स. विपन जैन  
17/10/19  
कंपनी सचिव - दृष्टी पर

कार्यपालक निदेशक(ओ एवं एम)

442

मि. प्र. (प्रभारी)  
17/10/19



18/10/19



EXTRACTS OF THE MINUTES OF THE 427<sup>TH</sup> 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



*Neelam*

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*Vipar*

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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.

XXXXX

*Vipam*  
17/10/19

*Neelam*



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R

# 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 7<sup>th</sup> 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 374<sup>th</sup> meeting vide Item No 374.2.32. Tariff



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)

SI No A	Power Station	Projected Add Cap					Total
		2019-20	2020-21	2021-22	2022-23	2023-24	
1	Kishanganga	1958	6237	4810	7216	6240	26462
	<b>Sub Total-A</b>	<b>1958</b>	<b>6237</b>	<b>4810</b>	<b>7216</b>	<b>6240</b>	<b>26462</b>



B. Old Power Stations

(Rs in Lakhs)

SI 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
	<b>Sub Total-B</b>	<b>14732</b>	<b>17261</b>	<b>12092</b>	<b>12726</b>	<b>10684</b>	<b>67496</b>
	<b>Total (A+B)</b>	<b>16690</b>	<b>23498</b>	<b>16903</b>	<b>19943</b>	<b>16924</b>	<b>93958</b>



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



SI 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
<b>TOTAL</b>		<b>23046</b>	<b>24969</b>	<b>19480</b>	<b>67496</b>

- 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



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 1<sup>st</sup> 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.





**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.

*T. D. Bhatnagar*  
10/9/19  
DIRECTOR (TECHNICAL)



## Check List - HYDRO GENERATING STATIONS

(Uri-II Power Station)

Ref: - CERC order dtd. 06. 05. 2016 in Petition no. 8 / SM / 2016

S. No.	Particulars	Yes/No/NA	Page No./ Remarks
<b>Procedural</b>			
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	457
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.
<b>CAPITAL COST</b>			
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	318-441
10.	Whether the details of liabilities discharged and un-discharged as on COD of each unit as well as on 31st March of subsequent years of tariff	Yes	99 to 107 & 208 to 213

452



	period submitted		
11	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	Yes	99 to 107 & 208 to 213
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	
<b>Time Overrun</b>			
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	
<b>Interest During Construction (IDC)</b>			
19	Detailed calculation of FERV claimed, if submitted	NA	
20	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	NA	
21	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	
<b>Return on Equity (ROE)</b>			
22	Whether the details of the actual deployment of loan and equity	Yes	60 & 122

453



	submitted		
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	-	
<b>Additional Capital Expenditure</b>			
24	Whether Form-9 pertaining to additional capitalization after COD is complete in all respects including; (i) Justification for incurring projected additional capital expenditure (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner  (vi) Documentary evidence like test results carried out by Independent Agency /OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	Yes Yes Yes Yes Yes NA	64 to 74 and 127 to 175  76 & 187  78  442 to 451 (Board of Directors approval for projected add cap for the period 2019-24 )
25	Whether additional capital expenditure is within the original scope of work and if so details given?	No	
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-64 to 74 and page-127 to 175.
27	Whether relaxation in cut-off date claimed. If so, whether detailed	NA	

	reasons/justifications submitted		
<b>Interest on Loan</b>			
28	Whether loan agreement submitted	No	
29	Whether documents relating to interest rate reset from the first drawl submitted	No	
30	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NA	
31	Details of prepayment of loan, if any, submitted	NA	
32	Whether calculation of IOL as per Form- 13 for each year submitted	Yes	84 to 87 and 195 to 197
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	91 & 200
<b>Depreciation</b>			
37	Whether justification for claiming the working capital margin as per Form- 5A submitted	NA	
38	Whether calculation of rate of depreciation for each year as per Form- 11 submitted	Yes	82 and 193
39	Whether calculation of depreciation for each year as per Form-12 submitted	Yes	83 and 194
<b>Interest on Working Capital</b>			
40	Whether details of component- wise IWC as per Form-13B Submitted	Yes	92 & 201

<b>General</b>			
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	99 to 107 & 208 to 213
45	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA	
<b>O&amp;M Expenses</b>			
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	47 and 215
48	In case relaxation claimed, whether details submitted	NA	



Speed Post Receipt

1382

The Chairman,  
Punjab State Power Corporation Ltd.,  
The Mall, Near Kali Badi Mandir, Patiala-147001 (Punjab).



EH670379286IN

1383

Harayana Power Purchase Centre  
Shakti Bhawan , Sector-6,  
Panchkula-134109 (Haryana).



EH670379326IN

1384

The Chairman,  
Uttar Pradesh Power Corporation Ltd.,  
Shakti Bhawan, 14-Ashok Marg, Lucknow-226001  
(Uttar Pradesh).



EH670379255IN

1385

The Chief Engineer & Secretary,  
Engineering Dept. 1st Floor,  
UT Chandigarh, Sector-9 D, Chandigarh-160009.



EH670379241IN

1386

The Chief Executive Officer,  
BSES Rajdhani Power Ltd., BSES Bhawan,  
Nehru Place, New Delhi-110019.



EH670379272IN

1387

The Chief Executive Officer,  
BSES Yamuna Power Ltd.,  
Shakti Kiran Building ,Karkadooma, Delhi-110072



EH670379312IN

1388

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.



EH670379343IN

1389

The Chairman-Cum-Managing Director,  
Uttaranchal Power Corporation Ltd., Urja Bhawan,  
Kanwali Road, Dehradun - 248 001 (Uttarakhand).



EH670379290IN

1390

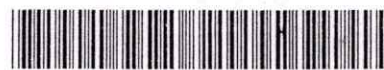
The Managing Director,  
Jaipur Vidyut Vitaran Nigam Ltd. (JVNL) ,Vidyut Bhawan,  
Janpath, Jyoti Nagar, Jaipur-302005 ( Rajasthan).



EH670379238IN

1391

The Managing Director,  
Ajmer Vidyut Vitaran Nigam Ltd. Old Power House,  
Hatthi Bhatta, Jaipur Road, Ajmer - 305 001 (Rajasthan).



EH670379207IN

1392

The Managing Director,  
Jodhpur Vidyut Vitaran Nigam Ltd., New Power House,  
Industrial Area, Jodhpur - 342 003(Rajasthan).



EH670379309IN

1393

The Principal Secretary,  
Power Development Department, New Secretariat  
Jammu (J&K)-180001.



EH670379224IN



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