

PETITION NO...../GT/2026

**PETITION FOR DETERMINATION OF
TARIFF OF SUBANSIRI LOWER HYDRO
ELECTRIC PROJECT (2000 MW) FOR THE
PERIOD 23.12.2025 TO 31.03.2029.**



Commercial Division

**NHPC Office Complex,
Sector33, Faridabad (Haryana)-121 003**

Volume-IV



Balance Sheet

Subansiri Lower HE Project

as on

30.06.2018



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Comp

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: Slp.hop@gmail.com.

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION PURSUANT TO CLAUSE 49(V) OF THE LISTING AGREEMENT

Name of Project: Subansiri Lower H.E. Project

- a) We have reviewed financial results for the period ended 30/06/2018 of the Subansiri Lower H.E. Project and that to the best of our knowledge and belief :
- This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
 - These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
- b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 30/06/2018 which are fraudulent, illegal or violative of the Company's Code of Conduct.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- d) We have indicated to the auditors and management
- Significant changes in internal control over financial reporting during the period ended 30/06/2018
 - significant changes in accounting policies during the period ended 30/06/2018 and that the same have been disclosed in the notes to the financial results; and
 - Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Head of the Finance
Subansiri Lower H. E. Project

Head of the Project
Subansiri Lower H. E. Project

Place: Gerukamukh

Date: 29.07.18



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

This is to certify that the Quarterly Accounts of **Subansiri Lower H.E. Project** for the period ended 30th June 2018 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Head of the Finance
Subansiri Lower H. E. Project

Head of the Project
Subansiri Lower H. E. Project

Place: Gerukamukh
Date:

SUBANSIRI LOWER HYDROELECTRIC PROJECT (2000MW)

CURRENT STATUS

Construction work of Subansiri Lower HE Project was got stalled in December'2011 due to agitation by some section of stakeholders/ pressure groups on pretext of safety related aspects and downstream issues. To clear the impasse, various committees such as Technical Expert Committee (TEC), Joint Steering Committee (JSC) and Dam Design Review Panel (DDRP) were constituted which gave their recommendations and NHPC have agreed for their implementation.

A Project Oversight Committee (POC) was constituted by Ministry of Power on 13th Jan 2015 to provide guidance/oversight to examine and resolve the various issues relating to Lower Subansiri Project as also to oversee their compliance along with project implementation. POC members have submitted their reports to Ministry of Power in Jan/ Feb 2016, one by POC members of Assam and another by POC members of Government of India to the Ministry of Power (MoP). After examination of both the reports, Govt. of India (GOI) has endorsed the POC report submitted by the POC (GOI) members.

Further, a case was filed before the National Green Tribunal (NGT), Eastern Bench, Kolkata related to uninterrupted downstream flow in the year 2013 pleading stay on resumption of works till settlement of issue. In May 2017, another case was filed before NGT on the ground that after the grant of Environmental clearance, changes have been made to the scope of the work of the project for which fresh appraisal is required. Hon'ble NGT pronounced common judgement for both the cases on 16.10.2017 and disposed off both the cases with following directions:

- i) The Ministry of Environment, Forest & Climate Change (MoEF&CC) shall constitute a Committee of three expert members who shall be selected from amongst accomplished experts and scientist who may be private individuals or from institutions of repute having undertaken studies on the Seismology, geology, hydrology of rivers and river-ecosystem of the Himalayas and the North Eastern region of the country. The committee may be a combination of experts from both the categories. Provided that one of such members shall be selected from the North Eastern Region.
- ii) The Committee shall be constituted within one month.
- iii) TOR of the committee shall be that of Project Oversight Committee (POC) as contained in OM dated 13.01.2015 along with an additional TOR to examine the alternative proposal submitted by the applicant.
- iv) The Committee shall technically examine the reports submitted by various Committees including both the POC reports as well as technically examine the alternate proposal submitted by the applicant and its feasibility.
- v) The Committee shall then submit its report along with its recommendations to MoEF within three months which shall be referred by MOEF&CC for stage IV appraisal by Expert Appraisal Committee (EAC) under Environment Impact Assessment (EIA) Notification, 2006. The EIA shall complete the appraisal within sixty days and place it before the competent authority for final decision.

In pursuance of the order dated 16.10.2017 of the Hon'ble NGT, Eastern Zone Bench, Kolkata, Ministry of Environment and Forest (MoEF & CC) vide order no. L-11011/09/2017-IA.I, November 2017, constituted a three member - Expert Committee as follows:

Sl no.	Name & Organization	Expertise
1	Dr. Prabhas Pande	Engineering Geology
2	Dr. I.D. Gupta	Seismology
3	Shri P. M. Scott	Hydrology (from North-East)

Dr. S. Kerketta, Director-IA.I (looking after River Valley Projects) from Ministry of Environment, Forest and Climate Change, New Delhi shall be the Convener of the above Committee.

The Term of Reference (ToR) of the Committee shall be as follows:

- i) Review of Safety aspect of the Dam in line with the recommendations made by the Expert Group and Technical Expert Committee.
- ii) Review of downstream impact as recommended by the Expert Group of Assam and Technical Expert Committee constituted by the erstwhile planning Commission, now NITI Ayog.
- iii) The Committee shall finalize its report within a period of three months from the date of issue of this order.
- iv) The Committee shall convene its meeting as soon as possible to address the issues and consider early resumption of work on the project.
- v) The committee shall visit the project site and its vicinity, hold meetings with both the constituents groups of POC i.e. the expert group of Assam and the expert group from Govt. of India and also hold similar meetings with experts of NHPC and the applicants or their representatives either separately with each of the groups or jointly with all.
- vi) The committee shall technically examine the reports submitted by various Committees including the ones submitted by both the groups of the POC.
- vii) The committee shall also technically examine the alternative proposal submitted by the applicants for its feasibility. The Applicants and/or his experts may be allowed to make presentation of their proposal. The committee may seek assistance of independent expert (National or International) on Hydel project, if required.
- viii) The Committee shall also be at liberty to obtain views of either National or International experts or both on the subject involving the Terms of Reference.

First meeting of the Expert Committee was held on 21.12.2017 and 22.12.2017 in MoEF & CC, New Delhi wherein meeting was held with NHPC Officials and the expert of Project Oversight Committee (POC), Govt. of India separately. Second meeting was held on 16th Jan 2018 wherein the committee met the experts of various institutions which have been involved in different studies related to Subansiri project such as CWC, CEA, IIT, Roorkee, CWPRS. The Expert Committee was scheduled to visit the Subansiri Project site during 15-18th February 2018, during which, it was also scheduled to meet the POC-Assam members, both the petitioners Sh. Aabhijeet Sharma and Sh. Tularam Gogoi and concerned officials in Govt. of Assam and Arunachal Pradesh.

Meanwhile, a miscellaneous Application and an Execution Application in the original application has been filed by Sh. Aabhijeet Sharma and Sh. Tularam Gogoi respectively

before NGT, Kolkata with prayer to quash the EC and constitute a new committee. NHPC has also filed a miscellaneous application No. 07/2018 in NGT with prayer to modify the order to the extent to refer the matter to EAC directly to consider the issues as per ToR set out in the judgment dtd. 16.10.2017.

Subsequently, Shri Aabhijeet Sharma has filed two Miscellaneous Applications No. 123/2018 and 140/2018 in OA 346/2013 before Principal Bench, New Delhi requesting transfer of the MA No. 05/2018 to Principal Bench, New Delhi and for deferment of the committee meetings till disposal of MA No. 05/2018. The matter was heard on 12.02.2018 and 15.02.2018 and Hon'ble NGT in its interim order dated 15.02.2018, differed the committee meeting till further order.

NHPC has filed its response on MA 5/2018 on 06.03.2018 and has also filed a Misc. Application for vacation/ modification of the interim order dtd. 15.02.2018 vide which Expert Committee meetings have been deferred till further orders.

The matter was heard on 07.03.18 and 21.03.2018. Hon'ble NGT vide order dtd. 21.03.2018 has directed to list OA 346/2013 along with all applications pending for consideration before the bench of Justice Jawad Rahim, Justice SP Wangdi and Expert Member Dr. Nagin Nanda on 18.04.2018.

In the NGT hearing dated 18.04.2018, serious issue was raised by the applicant regarding inclusion of certain members in the committee constituted by MOEFCC in pursuance to the directions from the Tribunal. Tribunal has suggested counsel of MOEF to resolve the issue amicably and to review the committee. Counsel of MOEF has sought two weeks time in order to seek instructions from Ministry. Tribunal directed applicant to suggest names to the Ministry to consider. The date of hearing was listed on 08.05.2018. NGT in its order dated 08.05.2018 has heard and reserved the order

Till date approximately 55% of works have been completed. The project is presently carrying out emergent protection works as required for safety of partially constructed dam blocks as well as the Powerhouse and water conductor structures including COW (Cut off Wall) work.

Other routine monitoring, preservation and maintenance works, at site like discharge measurement, instrumentation, monitoring, preservation of construction and permanent machinery/equipment, infrastructure maintenance, and CSR activities etc. are being carried out by the project.

To implement the recommendation of Joint Steering Committee (JSC) to mitigate the downstream impact, a downstream package of Rs.470 crores has been sanctioned, out of which Rs.145 crore is for downstream protection measures, Rs.320 crore for developmental works in downstream areas and Rs.5 crore for social awareness & mass awakening program. For development work in downstream areas, Institute of Rural Management, Anand (IRMA), Gujarat has been engaged as consultant for designing & strategizing implementation of sustainable livelihood interventions in Dhemaji & Lakhimpur districts of Assam. In this regard, a MoU has been signed between NHPC and IRMA on 26th December 2015 and baseline study has been completed. Based upon survey, initially Identified sectors are Sericulture, Piggery, Handloom, Horticulture, IT enabled services etc.

River bank protection/ erosion control measures are being implemented that cover the stretch upto 30km downstream of dam. River protection works along the identified stretches of both the left and right banks up to a reach of 23 km (d/s of dam) are in progress.

Numbers of schemes under NHPC's CSR-SD program have been implemented for welfare of the local populace of Assam and Arunachal Pradesh. Major CSR schemes are detailed as under:

1. Under "Swachh Vidyalaya Abhiyan" 3129 no of toilets have been constructed in schools of Assam and Arunachal Pradesh, which have improved sanitation standards of about 2 lakh students.
2. Under "KALASH"-Safe drinking water facility, 1620 locations have been finalized near Community/Public places and MoU signed with local bodies for construction. Out of 1620 no. 1570 Kalash has been fully operational and being used by local public. Remaining 70nos. the construction work are in progress. Also, RO based Community drinking water and sanitation facilities at 10 locations in Dhemaji & Lakhimpur District of Assam are being built.
3. Under "SPANDAN"-Mobile Healthcare Services are being provided through deployment of 20nos. Mobile Medical Units (MMUs) in rural areas of Assam through Piramal Swasthya Management and Research Institute (PSMRI). Beneficiaries of Services as on June 2018 has crossed figure of 6.70Lacs.
4. Under "DAKSH"-Skill Development Programs more than 350 local youth and women have been given various vocational training and other supports so far through. Job placement has been ensured in related industries and most of them have either been placed in suitable job or are self-employed earning their livelihood.
5. Under "UNNAYAN"-Rural Development Program various activities for development of basic amenities in rural areas have been taken up viz., Construction of Community Hall, Double Storey Rostrum, Culvert, Passenger sheds, flood protection works, etc.
6. Under "LAKSHYA"-Promotion of Sports, NHPC has taken initiative to promote the spirit of sportsmanship among students by distributing sports items.
7. Under "UDAY"-Aid to student, to promote education amongst the economically weaker sections of the society in and around the project area, NHPC has been providing scholarships to the deserving school children as well as providing computers, bicycles.
8. Under "SANSKRITI"-Promotion of art & culture, to maintain the rich cultural heritage of the states, various festivals/ traditions/ arts of the region are widely promoted through sponsorship of these programs.
9. Under "SANJEEVANI"-Medical camps are being organized in the remote & far-flung areas to provide health care service to the marginalized & needy citizens of the region. More than 5600 people since Jan'16 have been benefited till date (June'18). Under this scheme "Operation Smile" (Cleft lip/ Palate correction surgery) as well as Cataract and Eye surgery camps have been conducted.

Carrying out of above CSR activities have changed the mindset of local people and NHPC have earned a lot of goodwill amongst the local populace. As a result, no visible resistance in day to day working and perceptible opposition to the Project is seen now except some sporadic incidents by a few sections/ groups.

The estimated cost of the project is Rs.19,496.34 Crore at April' 2017 price level and as on Jun' 2018,expenditure amounting to Rs.10636.05 Crore have been incurred in the project.

A resolution has been passed in Assam Assembly in March 2017 in support of the project construction. In a comprehensive review meeting on 24.04.2017 at New Delhi by Union Power Minister on issues relating to power/ hydropower development of Arunachal Pradesh, Assam Chief Minister Sh Sarbananda Sonowal and Arunachal Pradesh Chief Minister Pema Khandu assured the centre that 2000MW Lower Subansiri Hydroelectric Project at Gerukamukh along the Assam- Arunachal boundary would be put back on track and there would be no further delay in the project.

The contractors for different work packages (Lot-SSL1, Lot-SSL-3, & Lot-SSL-4) have already been mobilised at site and ready to take up the balance work. For execution of Lot-SSL-6 (balance work of Lot-2 & 5), re-tendering is being done. The project shall require approximately 4 years for completion after start of work.


Head of the Project
Subansiri Lower H. E. Project

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(I) Reporting entity

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

(II) Basis of preparation

(A) Statement of Compliance

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

(B) Basis of Measurement

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

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

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

(C) Functional and presentation currency

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

(D) Use of estimates and management judgments

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

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

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

Critical judgments and estimates

a) Determining whether an arrangement contains a lease

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

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

- -the arrangement conveys a right to use the asset.

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

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

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

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

b) Useful life of Property, Plant and Equipment and Intangible Assets

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

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

approved, provisional rates are adopted considering the applicable CERC Tariff Regulations.

f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

1.0 Property, Plant and Equipment (PPE)

- a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company had elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner

intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.

- d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.
- e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.
- g) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.
- h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.
- i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as “stores & spares” forming part of the inventory.
- j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.
- k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

- a) Capital work in Progress up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company had elected to avail the exemption granted by IND AS 101, “First time adoption of IND AS” to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under “Expenditure Attributable to Construction (EAC)” and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.
- d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under “Expenditure Attributable to Construction” and carried under “Capital

Work in Progress” and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the “attributability” and the “Unit of Measure” concepts in Ind AS 16- “Property, Plant & Equipment”. Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.

3.0 Investment Property

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

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

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

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

4.0 Intangible Assets and Intangible Assets under Development

- a) Upto March 31, 2015, Intangible assets were carried in the Balance Sheet in accordance with Indian GAAP. The Company had elected to avail the exemption granted by IND AS 101, “First time adoption of IND ASs” to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

- a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.
- b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

- c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as “Deferred Foreign Currency Fluctuation Recoverable/ Payable Account” and adjusted from the year in which the same is recovered/ paid.
- d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as ‘Regulatory Deferral Account Balances’ during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

6.0 Regulatory Deferral Accounts

- a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as “Regulatory Deferral Account Balances.”
- b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as “Regulatory Deferral Account Balances.”
- c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.
- e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures

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

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

- (a) The entity's business model for managing the financial assets and
- (b) The contractual cash flow characteristics of the financial asset.

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

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

- i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of

the EIR. The EIR amortisation is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

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

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

- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

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

Equity investments:

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

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

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Trade Receivables:

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

d) Derecognition

A financial asset is derecognised only when:

- i) The Company has transferred the rights to receive cash flows from the financial asset, or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

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

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

e) Impairment of financial assets

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

- i) Financial assets that are debt instruments, and are measured at amortised cost.
- ii) Financial assets that are debt instruments and are measured as at FVTOCI
- iii) Contract Assets under Ind AS 11, Construction Contracts
- iv) Lease Receivables under Ind AS 17, Leases.
- v) Trade Receivables under Ind AS 18, Revenue.

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

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

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

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

11.0 Dividends

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

12.0 Financial liabilities

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

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement

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

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

c) Derecognition

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

d) Offsetting of financial instruments

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

13.0 Government Grants

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

14.0 Provisions, Contingent Liabilities and Contingent Assets

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

presented in the Statement of Profit and Loss or in the carrying amount of an asset if another standard permits such inclusion.

- b) If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
- c) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

- a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.
- b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.
- c) Recovery towards deferred tax items recognized till March 31,2009 are accounted for when the same materialises.
- d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- f) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.
- g) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is

determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".

- h) Dividend income is recognized when right to receive the same is established.
- i) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.
- j) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the Statement of Profit and Loss.

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

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

iii) Defined benefit plans

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

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

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

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting

period on government bonds that have terms approximating to the terms of the related obligation.

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

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

iv) Other long-term employee benefits

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

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

v) Termination benefits

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

17.0 Borrowing costs

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

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

18.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.
- c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d) below.

- ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
 - Construction Plant & Machinery
 - Computer & Peripherals
- ii) Based on management assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.
- h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.
- i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.
- j) PPE created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.
- k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.
- l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.
- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.
- n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life.
- o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

- a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable

amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

- b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
- c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.
- d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.
- e. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

20.0 Income Taxes

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

a) Current tax

- i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).
- ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

- i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary

differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

- ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.
- iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.
- iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.
- v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.
- vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period which forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.

21.0 Compensation from third parties

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

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

22.0 Segment Reporting

- a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.
- b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.
- c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

- i) Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.
- ii) Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

- i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.
- ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Material prior period errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated unless it is impracticable, in which case, the comparative information is adjusted to apply the new accounting policy prospectively from the earliest date practicable.

25.0 Earnings per share

- a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.
- b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.
- c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

26.0 Statement of Cash Flows

a) Cash and Cash Equivalents:

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term,

highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. However for Balance Sheet presentation, Bank overdrafts are shown within Borrowings under Current Liabilities.

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

27.0 Current versus non-current classification

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

- a) An asset is current when it is:

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

All other assets are classified as non-current.

- b) A liability is current when:

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

All other liabilities are classified as non-current.

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

28.0 Miscellaneous

- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.

(IV) Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 (the 'Rules') on 28 March 2018. The rules shall be effective from reporting periods beginning on or after 1 April 2018 and cannot be early adopted.

Standards issued but not yet effective

- a) **Appendix B to Ind AS 21, Foreign currency transactions and advance consideration:**

The appendix clarifies how to determine the date of transaction for the exchange rate to be used on initial recognition of a related asset, expense or income where an entity pays or receives consideration in advance for foreign currency-denominated contracts.

The appendix can be applied either retrospectively for each period presented applying Ind AS 8 or prospectively to items in scope of the appendix that are initially recognised on or after the beginning of the reporting period in which the appendix is first applied or from the beginning of a prior reporting period presented as comparative.

The Company has assessed the effects of applying the appendix to its foreign currency transactions for which consideration is received in advance.

The Company has evaluated the effect of this on the financial statements and impact is not material.

The Company intends to adopt the amendments prospectively to items in scope of the appendix that are initially recognised on or after the beginning of the reporting period in which the appendix is first applied (i.e. from 1 April 2018).

b) Ind AS 115- Revenue from Contract with Customers:

Ind AS 115, Revenue from contracts with customers deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognised when a customer obtains control of a promised good or service and thus has the ability to direct the use and obtain the benefits from the good or service in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The standard replaces Ind AS 18 Revenue and Ind AS 11 Construction contracts and related appendices.

The new standard is mandatory for financial years commencing on or after 1 April 2018 and early application is not permitted. The standard permits either a full retrospective or a modified retrospective approach for the adoption.

The Company will adopt the standard on April 1, 2018 by using the cumulative catch-up transition method and accordingly comparatives for the year ending or ended March 31, 2018 will not be retrospectively adjusted. The Company is in the process of assessing the detailed impact of Ind AS 115.

c) Amendments to Ind AS 40 Investment property - Transfers of investment property

The amendments clarify that transfers to, or from, investment property can only be made if there has been a change in use that is supported by evidence. A change in use occurs when the property meets, or ceases to meet, the definition of investment property. A change in intention alone is not sufficient to support a transfer. The amendment provides two transition options. Entities can choose to apply the amendment either retrospectively without the use of hindsight or prospectively to changes in use that occur on or after the date of initial application.

The Company has assessed the effects of the amendment on classification of existing property at 1 April 2018 and concluded that no reclassifications are required.

The Company has decided to apply the amendment prospectively to changes in use that occur after the date of initial application (i.e. 1 April 2018).



NHPC LIMITED

Name of the Unit : SUBANSIRI LOWER HE PROJECT

BALANCE SHEET AS AT 30TH JUNE, 2018

(Amount in ₹)

PARTICULARS	Note No.	As at 30th June, 2018	As at 31st March, 2018
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	715,911,279	723,641,591
b) Capital Work In Progress	2.2	64,392,831,586	63,173,851,978
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	5,778,895,734	5,778,825,202
e) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
f) Non Current Tax Assets (Net)	4	-	-
g) Other Non Current Assets	5	2,590,038,026	2,421,929,948
TOTAL NON CURRENT ASSETS		73,477,676,625	72,098,248,719
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	(60,942)	(5,602,202)
iii) Bank balances other than Cash & Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	18,365,915	18,122,178
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	210,641,042	162,445,209
TOTAL CURRENT ASSETS		228,946,015	174,965,185
(3) Regulatory Deferral Account Debit Balances	14	32,653,931,457	31,728,009,185
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		106,360,554,097	104,001,223,089
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	(25,252,104)	(216,876,623)
TOTAL EQUITY		(25,252,104)	(216,876,623)
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	160,639,557	206,496,512
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
TOTAL NON CURRENT LIABILITIES		160,639,557	206,496,512
(3) CURRENT LIABILITIES			
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		84,675,969	60,577,591
iii) Other financial liabilities	20.3	1,219,358,669	909,697,350
b) Other Current Liabilities	21	6,632,451	23,522,194
c) Provisions	22	1,989,834,880	1,989,834,880
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	102,924,664,675	101,027,971,185
TOTAL CURRENT LIABILITIES		106,225,166,644	104,011,603,200
TOTAL EQUITY & LIABILITIES		106,360,554,097	104,001,223,089

Significant Accounting Policies 1
Expenditure attributable to construction (EAC) during the period 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
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.

For Ray & Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(K.K GHOSH)
Partner
M.No. 59781



Chief (Finance)
H.P.C. Ltd

Head of Project

Place: - KOLKATA
Date: - 29.07.18

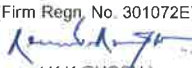
**NHPC LIMITED**

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30TH JUNE, 2018

(Amount in ₹)

	Note No.	For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
INCOME			
i) Revenue from Continuing Operations	24.1	-	-
ii) Other Income	24.2	211,794,278	75,626,659
TOTAL INCOME		211,794,278	75,626,659
EXPENSES			
i) Generation Expenses	25	-	-
ii) Employee Benefits Expense	26	195,671,358	266,043,889
iii) Finance Cost	27	767,712,254	848,566,496
iv) Depreciation & Amortization Expense	28	16,676,801	17,940,916
v) Other Expenses	29	182,908,241	196,252,103
TOTAL EXPENSES		1,162,968,654	1,328,803,404
Profit before Exceptional items, Rate Regulated Activities and Tax		(951,174,376)	(1,253,176,745)
Exceptional items		-	-
PROFIT BEFORE TAX		(951,174,376)	(1,253,176,745)
Tax Expenses	30		
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		(951,174,376)	(1,253,176,745)
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	925,922,272	1,227,667,965
PROFIT FOR THE PERIOD AFTER NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		(25,252,104)	(25,508,780)
Profit for the period from continuing operations (A)		(25,252,104)	(25,508,780)
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurement of the defined benefit plans		-	-
Less: Income Tax on remeasurement of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Remeasurement of defined benefit plans		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		-	-
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)		(25,252,104)	(25,508,780)
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 period 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			
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.			
For Ray & Ray Chartered Accountants (Firm Regn. No. 301072E)  (K.K. GHOSH) Partner M.No. 59781    Head of Finance  Head of Project			
Place: - KOLKATA Date: - 29.07.18			

NOTE NO. 2.1 Property, Plant and Equipment as on 30.06.2018

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 30th June, 2018	As at 01-Apr-2018	For the Period	Adjustments	As at 30th June, 2018	As at 30th June, 2018	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land – Freehold	4601155	0	0	0	0	0	4601155	0			0	4601155	4601155
ii)	Land – Leasehold	5986089	0	0	0	0	0	5986089	2055368	45901	0	2101269	3884820	3930721
iii)	Roads and Bridges	93470547	0	0	0	0	0	93470547	34094694	780504	0	34875198	58595349	59375853
iv)	Buildings	696085726	0	1280905	0	0	0	697366631	299560130	4879745	0	304439875	392926756	396525596
v)	Railway sidings	319794443	0	0	0	0	0	319794443	254129292	5458650	0	259587942	60206501	65665151
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Generating Plant and machinery	280262	0	0	0	0	0	280262	29786	3696	0	33482	246780	250476
viii)	Plant and machinery Sub station	21978397	0	0	0	0	0	21978397	11318586	289758	0	11608344	10370053	10659811
ix)	Plant and machinery Transmission lines	75087573	0	0	0	0	0	75087573	44262785	989701	0	45252486	29835087	30824788
x)	Plant and machinery Others	25059340	0	0	0	0	0	25059340	18941354	267846	0	19209200	5850140	6117986
xi)	Construction Equipment	48131059	0	98308	0	0	0	48229367	42726227	87489	0	42813716	5415651	5404832
xii)	Water Supply System/Drainage and Sewerage	74462584	0	0	0	0	0	74462584	26105509	621711	0	26727220	47735364	48357075
xiii)	Electrical installations	2505974	0	0	0	0	0	2505974	1678193	32595	0	1710788	795186	827781
xiv)	Vehicles	8898125	0	0	0	0	0	8898125	5577567	79323	0	5656890	3241235	3320558
xv)	Aircraft/ Boats	637395	0	0	0	0	0	637395	381457	9447	0	390904	246491	255938
xvi)	Furniture and fixture	46562810	0	774114	0	0	0	47336924	18668160	553582	0	19221742	28115182	27894650
xvii)	Computers	32450145	0	2342495	0	0	0	34792640	27852098	572645	0	28424743	6367897	4598047
xviii)	Communication Equipment	11205635	0	0	0	0	0	11205635	8097100	126824	0	8223924	2981711	3108535
xix)	Office Equipments	35462336	0	1349515	0	0	0	36811851	13206323	530092	0	13736415	23075436	22256013
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	58911552	0	2449150	0	0	0	61360712	29254173	695568	0	29949741	31410971	29657389
xxii)	Tangible Assets of minor value >750 and < Rs 5000	19439668	0	487795	0	0	0	19927463	19430432	487517	0	19917949	9514	9236
	Total	1581010825	0	8782282	0	0	0	1589793107	857369234	16512594	0	873881828	715911279	723641591
	Previous year	1554966455	39900	26359956	245596	98890	-11000	1581010825	793255237	64280883	-166886	857369234	723641591	761711218

Explanatory Note: -

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

1. b) Title deeds/title in respect of freehold land of Subansiri Upper Project amounting to Rs 36,04,155/- (Previous year Rs 36,04,155) covering an area of 12.94 hectare (Previous year 12.94 hectare), are yet to be executed/passed. This includes 12.62 hectares of Land comprising 37 Land owners of the said Land seeking enhanced compensation, which is subjudice.

2) Land - Leasehold includes 2.715 hectares taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/- Out of this area 1.060 hectares (previous year 1.060 hectares) has been handed over to ITBP. (Applicable for Subansari

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

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

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

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

7) Refer para no. 9 of Note No 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings. (For Corporate Office)



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

Class of Assets	For the period ended on 30.06.2018	For the year ended on 31.03.2018
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery		
Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-	-



Annexure to Note 2.1 & 2.4 as at
30.06.2018

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	PROVIDING OF CONCRETEWALKWAY BETWEEN VMS	410328	431980
2	FINISHING WORK OF FOUNTAIN AND SITTING AREA IN NANDAN KANAN PARK	410328	848925
3	HYDRAULIC CRIMPING TOOL, CRIMPING RANGE-50 SQ.MM-400 SQ. MM, WITH SUITABLE DIE SET	411130	22962
4	WELDING MACHINE PORTABLE	411130	56346
5	WELDING MACHINE PORTABLE	411130	19000
6	DINING TABLE WITH 6 SEATER(1800 X 800 X 850H)	411701	37760
7	DINING TABLE WITH 6 SEATER(1800 X 800 X 850H)	411701	37760
8	ELECTRIC DEEP FAT FRYER TABLE TOP (DOUBLE) S.S (SEF-EF82): 600L X 630W X 300H	411701	25960
9	WORK TABLE WITH 1 BS (500 X 900 X 850 H)	411701	14160
10	SPICE TABLE WITH 1 BS(500 X750 X850+50)	411701	17700
11	DOSA MIZA TABLE WITH 1 BS(500 X 750 X 850+50)	411701	15930
12	STORAGE RACK (4 TIER) (1200 X 600 X 1500 H)	411701	22420
13	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
14	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
15	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
16	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
17	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
18	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
19	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
20	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
21	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
22	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
23	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
24	BED SIDE TABLE (GODREJ/MORPHEUS)	411707	7004
25	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
26	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
27	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
28	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
29	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
30	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
31	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
32	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
33	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
34	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
35	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
36	DRESSING TABLE (GODREJ/MORPHEUS)	411707	19404
37	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
38	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
39	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
40	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
41	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
42	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
43	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
44	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
45	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
46	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
47	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
48	KING SIZE BED (GODREJ/MORPHEUS)	411707	23794
49	HP SPECTREX360 SERIAL NO-5CD8092FSN9(laptop plus	411801	111800
50	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
51	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
52	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
53	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
54	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
55	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
56	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
57	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
58	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
59	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
60	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
61	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
62	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
63	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
64	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
65	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576

66	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
67	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
68	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
69	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
70	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
71	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
72	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
73	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
74	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
75	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
76	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
77	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
78	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
79	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
80	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
81	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
82	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
83	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
84	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
85	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
86	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
87	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
88	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
89	DESKTOP COMPUTER, DELL OPTIPLEX 5050 SFF	411801	49576
90	Apple 13in macbook Pro MPXQ2 i5 128GB	411801	99655
91	SCANNER	411803	18500
92	SCANNER	411803	18500
93	SCANNER	411803	18500
94	SCANNER	411803	18500
95	SCANNER	411803	18500
96	SCANNER	411803	18500
97	SCANNER	411803	18500
98	SCANNER	411803	18500
99	DOUBLE SINK UNIT (1200 X 600 X 850+150)	412007	28910
100	SOILED DISH LANDING TABLE (24" X44" X34+6"H)	412007	15340
101	DOUBLE BURNER INDIAN COKING RANGE(1100 X 600 X	412007	25960
102	SALAMANDER(25" X21" X19")	412007	23010
103	SANDWICH GRILLER(SPG-GH-813A) (300 X 300 X 300)	412007	22420
104	ELECTRIC OVEN SINGLE COMPARTEMENT (35X2317),SHIVA KITCHEN	412007	52510
105	PROFESSIONAL BLENDER (SPS-9667) (11" X10"	412007	33920
106	SPLIT TYPE AIR CONDITIONER 2.0 (6000 K. CAL/HR)	412008	49755
107	SPLIT TYPE AIR CONDITIONER 2.0 (6000 K. CAL/HR)	412008	49755
108	SPLIT TYPE AIR CONDITIONER 2.0 (6000 K. CAL/HR)	412008	49755
109	SPLIT TYPE AIR CONDITIONER 2.0 (6000 K. CAL/HR)	412008	49755
110	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
111	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
112	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
113	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
114	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
115	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
116	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
117	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
118	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
119	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
120	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
121	1.5 TONNE,5 STAR,SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY	412008	39663
122	1 TON, 5 STAR,SPLIT AIR CONDITIONER - VOLTAS/ 185	412008	32443
123	1 TON, 5 STAR,SPLIT AIR CONDITIONER - VOLTAS/ 185	412008	32443
124	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
125	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
126	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
127	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
128	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053



129	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
130	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
131	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
132	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
133	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
134	1.5 TONNE,HOT & COLD,SPLIT AIR CONDITIONER - VOLTAS 18HSY AW	412008	37053
135	HOSPITAL MANAGEMENT SOWFTWARE, YASHRAJ SOFTWARE LTD	412201	82600
136	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	412503	24780
137	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	412503	24780
138	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	412503	24780
139	DINING TABLE WITH 4 SEATER (1200 X 800 X 850H)	412503	24780
140	SPICE TABLE WITH 1 BS(500 X750 X850+50)	412503	17700
141	S S TROLLY (HEAVY DUTY) WITH WHEELS, SIZE	412503	16520
142	ONION & POTATO BIN (900 X 600 X 850H)	412503	30680
143	STORAGE RACK (4 TIER) (2100 X 600 X 1500 H),SHIVA	412503	31860
144	AXIAL FLOW FAN (20" DIA, 1HP)	412503	41300
145	HEAVY DUTY EXHAUST FAN (18" DIA)	412503	9440
146	HEAVY DUTY EXHAUST FAN (18" DIA)	412503	9440
147	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
148	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
149	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
150	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
151	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
152	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
153	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
154	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
155	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
156	MECHANICAL FOAM TYPE FIRE EXTINGUISHER(50 LIT.), UNICARE, MODEL-AFFF IS-4989	412503	9440
157	RE-BAR THREAD CUT MACHINE THREADING DIA UP TO 40MM.WITH MOTOR 5HP, SURYA ENGINEERING MAKE	412503	805350
158	REBAR COLD FORGING MACHINE UP TO DIA 40MM MOTOR 7.5 HP, SURYA ENGINEERING MAKE	412503	708000
159	DOUBLE BURNER INDIAN COKING RANGE(1200 X 600 X 850),SHIVA KITCHEN	412503	25960
160	GAS STOVE ONE BURNER INDIAN COOKING RANGE(600 X 600 X 850)	412503	14160
161	DOUGH KNEADER (10KG)	412503	54280
162	CHAPPATI HOT PLATE WITH PROFFER(1100 X 650 X	412503	36580
163	HOT BAIN MARIE WITH G N PANS (54" X30" X 18")	412503	49560
164	DOSA HOT PLATE(900 X 650 X 850+100),SHIVA KITCHEN	412503	36580
165	IDLY STEAMER(54PC)	412503	27140
166	DOSA HOT PLATE(750 X 650 X 850+100)	412503	37760
167	IDLY STEAMER(54PC)	412503	27140
168	WET GRINDER(5KG)	412503	41300
169	S S HOOD WITH WAFELL FILTER(4800 X 750 X 500 H)	412503	113280
170	WORK TOP REFRIGERATOR(1800 X 700 X 850)	412503	121600
171	CEILING FAN-1200 MM BAJAJ (110 No's)	412801	147070
172	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY (30 No's)	412801	35160
173	FIRE EXTINGUISHER ABC TYPE 4 KGS (20 Nos)	412801	30540
174	FIRE EXTINGUISHER ABC TYPE, (2 KG) 10 No's	412801	10200
175	FIRE EXTINGUISHER-ABC POWDER-1 KG	412801	16500
176	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG 50 no's	412801	91450
177	AUTOMATIC VOLTAGE STABILIZER (SINGLE PHASE) CAPACITY 4 KVA	412801	155437
178	ELECTRIC KETTLE 1.2 LTR, 9303	412801	1438
	Total		8864882



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

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company e.g. 100 , 101	
	N/A					
	Total		0			

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)
	N/A		
	Total		0



Note no. 2.2 Capital Work In Progress

(Amount in ₹)							
	Particulars	Linkage		As at 01-Apr-2018	Addition	Adjustment	Capitalised As at 30th June, 2018
i)	Roads and Bridges	4302		-			-
ii)	Buildings	4303	4304	4662736273	33655836		1280905
iii)	Railway sidings	4305		-			-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306		24832308104	1191210156		26023518260
v)	Generating Plant and Machinery	4307	4331	19540899387	68636770		19609536157
vi)	Plant and Machinery - Sub station	4308		-			-
vii)	Plant and Machinery - Transmission lines	4309		-	4843011		4843011
viii)	Plant and Machinery - Others	4310		-			-
ix)	Construction Equipment	4311		-			-
x)	Water Supply System/Drainage and Sewerage	4312		-			-
xi)	Other assets awaiting installation	4414, 6114, 4318		1137204	(708533)		428671
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327		-			-
xiii)	Survey, investigation, consultancy and supervision charges	4340		225560826	678020		226238846
xiv)	Expenditure on compensatory Afforestation	4350		-			-
xv)	Expenditure attributable to construction *	4375, 4380, 4381		12952074590			12952074590
	Less: Provided for	350922		435224857			435224857
	Sub total (a)			61779491527	1298315260	-	1280905
	* For addition during the period refer Note No. 32						
	Construction Stores			1395698593		(78075503)	-
	Less : Provisions for construction stores			1338142		(20756)	-
	Sub total (b)			1394360451	-	(78054747)	-
	TOTAL			63173851978	1298315260	(78054747)	1280905
	Previous year			59213607326	3545638280	418883269	4276897
							63173851978

Please check the figures manually and make correction if required.
(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

- 1) Expenditure attributable to construction (EAC) includes Rs. NIL (Corresponding previous period Rs. NIL Crore) towards borrowing cost capitalised during the period. - **Only for construction projects.**
- 2) CWIP includes a cumulative expenditure of ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-) on projects under Survey & Investigation stage. Of this, a sum of ₹ 43,52,24,857/- pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount ₹ 43,52,24,857/- has been provided for in the books as an abundant precaution. Out of the balance of ₹ 43,52,24,857/- pertaining to projects with the company, a sum of ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - **Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).**
- 3) Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - **Only for Dibang & Subansiri Lower Project**
- 4) Underground Works amounting to ₹ 7622517629/- (Previous Year ₹ 7622517629/-) created on Land - Right to use, are included under respective heads of CWIP.
- 5) Refer para no-9 of Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. **(For Corporate Office)**
- 6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.



NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 30th June, 2018	As at 01-Apr-2018	For the Period	Adjustments	As at 30th June, 2018	As at 30th June, 2018	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year						0				0	0		

Please check the figures manually and make correction if required.

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

As at 30.06.2018 As at 31.03.2018

 Rental income
 Direct operating expenses from property that generated rental income
 Direct operating expenses from property that did not generate rental income

As at 30.06.2018 As at 31.03.2018

(ii) Fair Value of investment property

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

(iv) Valuation process

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

NOTE NO. 2.4 Other Intangible Assets

Please check the figures manually and make correction if required.

0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2018	Additions		Deductions		Other Adjustments	As at 30th June, 2018	As at 01-Apr-2018	For the Period	Adjustments	As at 30th June, 2018	As at 30th June, 2018	As at 31st March, 2018
			IUT	Others	IUT	Others								
i)	Land- Right to Use	5778804460	0	0	0	0	0	5778804460	0	0	0	0	5778804460	5778804460
ii)	Computer Software	8210749	0	82600	0	0	0	8293349	8190007	12068	0	8202075	91274	20742
	Total	5787015209	0	82600	0	0	0	5787097809	8190007	12068	0	8202075	5778895734	5778825202
	Previous year	5787015209	0	0				5787015209	7440271	749736	0	8190007	5778825202	5779574938



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

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Total		

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

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
- Unsecured - Considered Good	-	-
Total	-	-

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

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
a) Employees (at amortised Cost)		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Employees loans *1	-	-
Sub-total	-	-
b) Contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Against bank guarantee	-	-
- Others	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-
Sub-total	-	-
c) State Government in settlement of dues from customer		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful Loan to State Government *3	-	-
Sub-total	-	-
d) Government of Arunachal Pradesh		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Sub-total	-	-
e) Deposits		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *4	-	-
Sub-total	-	-
TOTAL	-	-

Provisions for doubtful Employees loans *1

Opening Balance
Addition during the year
Used during the year
Reversed during the year
Closing balance

Provisions for doubtful advances to Contractor/ Supplier *2

Opening Balance
Addition during the year
Used during the year
Reversed during the year
Closing balance

Provisions for doubtful Loan to State Government *3

Opening Balance
Addition during the year
Used during the year
Reversed during the year
Closing balance

Provision for Doubtful Deposits *4

Opening Balance
Addition during the year
Used during the year
Reversed during the year
Closing balance

Explanatory Note: -

i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - **For Corporate Office only**

ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - **For Corporate Office only**

iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.



NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS FINANCIAL ASSETS

PARTICULARS	As at 30th June, 2018	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:	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	-	-
E. Share Application Money-CVPPL (Pending Allotment)**	-	-
TOTAL	-	-

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security

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

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 5 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
A. CAPITAL ADVANCES		
Secured (considered good)	275,409,613	112,732,677
Unsecured (considered good)		
- Against bank guarantee	2,187,752,733	2,192,524,404
- Others	116,666,350	106,463,537
Less : Provision for expenditure awaiting utilisation certificate	-	-
Unsecured (considered doubtful)	37,961	37,961
Less : Provisions for doubtful advances *1	37,961	37,961
Sub-total	2,579,828,696	2,411,720,618
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	10,209,330	10,209,330
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	10,209,330	10,209,330
ii) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
	-	-
C. Others		
i) Deferred Foreign Currency Fluctuation Assets/Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	-
ii) Deferred Cost on Employee loans given		
Secured - Considered Good	-	-
Employee loans - Unsecured	-	-
	-	-
TOTAL	2,590,038,026	2,421,929,948
Provision for doubtful Advances *1		
Opening Balance	37,961	37,961
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	37,961	37,961
Provision for doubtful Deposits *2		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-



NOTE NO. 6 INVENTORIES

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	-	-
Stores in transit/ pending inspection	-	-
Loose tools	-	-
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-
TOTAL	-	-
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year #	-	-
Closing balance	-	-
Explanatory Note:		
i) During the period/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 30th June, 2018	As at 31st March, 2018
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
*1 Provision for doubtful debts		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
Explanatory Note: -		
i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only		
ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only		
iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.		



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

PARTICULARS		As at 30th June, 2018	As at 31st March, 2018
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	(162,942)	(5,602,202)
ii)	- In deposits account		
	(Deposits with original maturity of less than three months)	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash on hand		
	Cash on hand	102,000	-
TOTAL		(60,942)	(5,602,202)
Explanatory Note: -			
1) Cash on hand -(Includes stamps on hand)		-	-
2) Cash and Bank Balances on behalf of others and are not freely available for the business of the Company included in stated amount :-			
(a) held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies		-	-
(b) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim		-	-
(c) Others (Specify Nature)			

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

PARTICULARS		As at 30th June, 2018	As at 31st March, 2018
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
TOTAL		-	-
Explanatory Note: -			
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount		-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS		As at 30th June, 2018	As at 31st March, 2018
Loan to Related Parties			
-NHPTL (including accrued interest)			
- Unsecured (considered good)		-	-
		-	-
OTHER LOANS			
Employees (including accrued interest)			
- Secured (considered good)		-	-
- Unsecured (considered good)		-	-
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful Employee loans & advances *1		-	-
		-	-
Loan to State Government in settlement of dues from customer			
- Unsecured (considered good)		-	-
		-	-
Advances to Subsidiaries / JV's		-	-
TOTAL		-	-
*1 Provisions for doubtful Employee loans & advances			
Opening Balance		-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance		-	-
Explanatory Note: -			
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only			
Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only			



NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Others		
a) Claims recoverable	31,097,911	30,854,174
Less: Provisions for Doubtful Claims *1	12,731,996	12,731,996
Sub-total	18,365,915	18,122,178
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable (Finance Lease)-Current	-	-
f) Interest receivable on Finance lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	18,365,915	18,122,178
*1 Provisions for Doubtful Claims		
Opening Balance	12,731,996	12,731,996
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	12,731,996	12,731,996
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 June/March		
Sales due to revision of Tariff Order-Chutak Power Station		
Utranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others		
Total	-	-
2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Kiru & Kavar 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 30th June, 2018	As at 31st March, 2018
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-



NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	-	-
Less : Provision against demand raised by Govt. Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	3,462,390	-
- Unsecured (considered good)		
- Against bank guarantee	-	-
- Others	-	308,885
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	3,462,390	308,885
c) Other advances - Employees		
- Unsecured (considered good)	4,927,547	629,266
- Unsecured (considered doubtful)		
Sub-total	4,927,547	629,266
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	944,083,443	1,041,115,481
Less: Provisions for Doubtful Interest *3	944,083,443	1,041,115,481
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	40,755,523	51,295,773
Less: Provision for losses pending investigation/awaiting write off / sanction *5	40,755,523	51,295,773
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	1,939,111	37,565,151
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	2,125,882	2,125,882
h) Input GST	56,680,773	48,688,717
i) Others	141,505,339	73,127,308
TOTAL	210,641,042	162,445,209
*1 Provisions for Doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-



*3 Provisions for Doubtful Accrued Interest		
Opening Balance	1,041,115,481	1,041,115,481
Addition during the year	49,475,913	
Used during the year		
Reversed during the year	146,507,951	
Closing balance	944,083,443	1,041,115,481
*4 Provision for project expenses awaiting write off sanction		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction		
Opening Balance	51,295,773	51,295,773
Addition during the year	558,623	
Used during the year		
Reversed during the year	11,098,873	
Closing balance	40,755,523	51,295,773
Explanatory Note:-		
1 Loans and Advances due from Directors or other officers at the end of the year/ period - For Corporate Office only		
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	2,125,882	2,125,882

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
(i) Regulatory Deferral Account Balances i.r.o Subansiri Lower Project		
Opening Balance	31,728,009,185	31,728,009,185
Addition during the year	925,922,272	
Adjustment during the year		
Reversed during the year		
Closing balance	32,653,931,457	31,728,009,185
(ii) Wage Revision as per 3rd PRC		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
(iii) Exchange Differences on Monetary Items		
Opening Balance	-	-
Addition during the year	-	-
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A)=(i)+(ii)+(iii)	32,653,931,457	31,728,009,185
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
Total (B)	-	-
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	32,653,931,457	31,728,009,185

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



Note 15.2 Other Equity

PARTICULARS		As at 30th June, 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	(25,252,104)	(216,876,623)
	iii) Surplus	-	-
9	FVTOCI Reserve-	-	-
	- Equity Instruments	-	-
	- Debt Instruments	-	-
Total		(25,252,104)	(216,876,623)
* Surplus		(25,252,104)	(216,876,623)
Profit for the Period/Year as per Statement of Profit and Loss		-	-
Adjustment arising out of transition provisions for recognising Rate		-	-
Regulatory Assets		-	-
Balance brought forward		-	-
Add:		-	-
Amount Written Back From Bond Redemption Reserve		-	-
Write Back From Capital Reserve		-	-
Write Back From Other Reserve		-	-
Amount Utilised From Self Insurance Fund		-	-
Tax On Dividend Write Back		-	-
Write Back From Corporate Social Responsibility Fund		-	-
Write Back From Research & Development Fund		-	-
Balance available for Appropriation		(25,252,104)	(216,876,623)
Less:		-	-
Transfer to Bond Redemption Reserve		-	-
Transfer to Self Insurance Fund		-	-
Transfer to General Reserve		-	-
Transfer to Corporate Social Responsibility Fund		-	-
Transfer to Research & Development Fund		-	-
Dividend :		-	-
- Interim		-	-
- Final		-	-
Tax on Dividend		-	-
- Interim		-	-
- Final		-	-
Balance carried forward		(25,252,104)	(216,876,623)



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

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
FUNDS FROM CORPORATE OFFICE	100,811,094,562	92,639,456,672
C.O.(FDB)	771,366,780	3,577,700,112
IUT Closing Entries - CO	-	-
L.O. MUMBAI	33,600	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	(66,452)
RO-ITANAGAR	13,225,561	59,629,414
RO-SILIGURI	2,810,335	14,071,324
BAIRASIUL	(191,433)	99,956
RO-BANIKHET	2,510,931	7,873,715
LOKTAK	(33,489)	146,000
SALAL	-	63,701
TANAKPUR	(470)	(59,503)
CHAMERA-I	(29,354)	231
URI - I	-	-
RANGIT	-	(90,603)
CHAMERA-II	-	(325,158)
DULHASTI	-	240,903
DHAULIGANGA-I	-	-
TEESTA-V	(104,046)	4,555
CHAMERA-III	(1,730)	4,805
CHUTAK	-	-
TLDP-III	(1,854)	42,897
PARBATI -II	-	(47,752)
PARBATI-III	-	(2,606)
SEWA-II	(150,000)	-
URI - II	-	(45,978)
KISHANGANGA	-	(117,920)
NIMMO BAZGO	-	-
TLDP-IV	-	(118,450)
TEESTA-IV	-	(463)
SUBANSARI LOWER	-	-
DIBANG	(188,922)	123,392
TAWANG I & II	-	(45,000)
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	331,969,594	1,039,895,951
CHEQUE COLLECTED ACCOUNT	(6,548,542)	(28,847,678)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	171,252,205	414,965,050
CENTRALIZED VENDOR PAYMENT ACCOUNT	827,650,947	3,303,420,070
Total	102,924,664,675	101,027,971,185



NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
'- Secured	-	-
'- Unsecured	-	-
• From Other Parties		
'- Secured	-	-
'- Unsecured-From Government (Subordinate Debts)	-	-
'- Unsecured-From Others	-	-
TOTAL	-	-
Redemption / terms of repayment etc.		
i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33.		
ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-



NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Deposits/ retention money	160,639,557	206,496,512
TOTAL	160,639,557	206,496,512
Maturity Analysis of Deposit / Retention Money		
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years	212,911,096	281,243,421
TOTAL	212,911,096	281,243,421

NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
TOTAL	-	-

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

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

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others	-	-
b) Provision for employee benefit schemes	-	-
c) Other Items	-	-
Net Deferred Tax Assets	-	-
TOTAL	-	-
Explanatory Note: -		
1) Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/(Assets).-		
2) Movement in Deferred Tax Liability/(Assets) are shown in Annexure to Note No-18		



NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 30th June, 2018	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	-	-
TOTAL	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As per last Balance Sheet	-	-
Add: Received during the year	-	-
Less: Released to Statement of Profit and Loss	-	-
Closing Balance *	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

*** Grant includes:-**

- 1) Fair valuation of Subordinate Debts received from GOI for Chutak Power Station, Nimmoo Bazgo Power Station & Kishanganga HE Project accounted as Grant In Aid.
- 2) Funds (Grant in Aid) received from Government of India through SECI for setting up 50 MW Solar Power Project in Tamilnadu.

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 30th June, 2018	As at 31st March, 2018
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

* Repayment Term: The Loan amount may be repaid at any point of time and in part also.

** Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 30th June, 2018	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	84,675,969	60,577,591
TOTAL	84,675,969	60,577,591
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 30th June, 2018	As at 31st March, 2018
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	1,154,465,317	838,132,514
Liability against capital works/supplies-MSME **	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	62,816,063	52,332,736
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend ***	-	-
Unpaid interest ***	-	-
Other Payables-Payable to Employees	815,031	840,834
Other Payables-Payable to Others	1,262,258	18,391,266
TOTAL	1,219,358,669	909,697,350
* 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 30th June, 2018	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	6,632,451	23,522,194
Advances against the deposit works	-	-
Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities-Advance from Customers & Others.	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	6,632,451	23,522,194



NOTE NO. 22 PROVISIONS - CURRENT

PARTICULARS		As at 30th June, 2018	As at 31st March, 2018
A. PROVISION FOR EMPLOYEE BENEFITS			
i) <u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) <u>Provision for Wage Revision *1</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
Less: Advance paid		-	-
Closing Balance (Net of advance)		-	-
iii) <u>Provision for Performance Related Pay/Incentive</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
iv) <u>Provision for Superannuation / Pension Fund</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
v) <u>Provision For Wage Revision 3rd PRC</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
B. OTHERS			
i) <u>Provision For Tariff Adjustment</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) <u>Provision For Committed Capital Expenditure</u>			
As per last Balance Sheet		559,792,922	559,792,922
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Unwinding of discount		-	-
Closing Balance		559,792,922	559,792,922
iii) <u>Provision for Restoration expenses of Insured Assets</u>			
As per last Balance Sheet		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-



iv) <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	-	-
Closing Balance after Fair Value Adjustment	-	-
v) <u>Provision for exp in r/o arbitration award/ court cases</u>		
As per last Balance Sheet	89,342,592	89,342,592
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	89,342,592	89,342,592
vi) <u>Provision - Others</u>		
As per last Balance Sheet	1,340,699,366	1,340,699,366
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	1,340,699,366	1,340,699,366
TOTAL	1,989,834,880	1,989,834,880
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 30th June, 2018	As at 31st March, 2018
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets (Move to Note No-12)	-	-
TOTAL	-	-



PARTICULARS		For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
I	Operating Revenue		
A	SALES		
	SALE OF POWER	-	-
	ADVANCE AGAINST DEPRECIATION -Written back during the period	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub - Total (A)	-	-
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
	Sub-Total-I (A+B+C+D)	-	-
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	-	-
	Sub-Total-II	-	-
	TOTAL (I+II)	-	-
Explanatory Note: - 1) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. Accordingly, stated amount has been included in sale of power in relevant period. - For Corporate Office only 2) Based on deliberations and subsequent developments in the course of hearing in CERC on the tariff proposal of all 4 units of Parbati-III Power Station, management expects that keeping in view the current water availability and pending commissioning of Parbati-II Project which is under construction, revenue of 4th Unit recognised on estimated basis may not be realisable. Accordingly, unbilled revenue recognised till 31.03.2017 has been reversed in the books during the period on account of change in estimates.' - For Corporate Office only 3) 'Deemed generation' included in Sale of the Power as allowed by Central Electricity Regulatory Commission (CERC). For Corporate Office only 4) Tariff regulation notified by Central Electricity Regulatory Commission (CERC) vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the period as an abundant precaution. - For Corporate Office only 5) Amount of earlier year sales arising out of finalisation of tariff included in Sales. (For Corporate Office only) 6) Due to non payment of dues by one of the beneficiaries, share of power allocated to them had been regulated till 31 August 2016 in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. (For Corporate Office only) 7) Amount of sales not yet billed included in Sales. (For Corporate Office only)			



PARTICULARS		For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
A)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Interest from Financial Assets carried at Amortized Cost		
	- Loan to Government of Arunachal Pradesh	-	-
	- Deposit Account	-	-
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Interest from advance to contractors	49,475,913	49,519,588
	- Others	-	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	-	-
	Income From Sale of Self Generated VERs/REC	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	-	-
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #1	157,627,580	21,581,867
	Material issued to contractor		
	(i) Sale on account of material issued to contractors	89,338,594	-
	(ii) Cost of material issued to contractors on recoverable basis	(153,121,134)	-
	(iii) Adjustment on account of material issued to contractor	63,782,540	-
	Amortization of Grant in Aid	-	-
	Income on account of generation based incentive (GBI)	-	-
	Exchange rate variation (Net)	2,897,749	1,735,686
	Others	1,635,200	1,958,191
	Sub-total	211,636,442	74,795,332
	Add/(Less): C.O./Regional Office/PID Expenses	157,836	831,327
	Sub-total	211,794,278	75,626,659
	Less: Income transferred to Expenditure Attributable to Construction	-	-
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
	Less: Transfer of other income to grant	-	-
	Total carried forward to Statement of Profit & Loss	211,794,278	75,626,659
Explanatory Note: -			
# 1	Detail of Liability/Provisions not required written back		
	a) Bad & Doubtful Employees Loans (*1 under Note 3.3)	-	-
	b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.3)	-	-
	c) Bad & Doubtful Loan to State Government (*3 under Note 3.3)	-	-
	d) Bad & Doubtful Deposits (*4 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) Bad and doubtful debts (*1 under Note 7)	-	-
	i) Bad & Doubtful Employees Loans (*1 under Note 10)	-	-
	j) Provision for doubtful claims (*1 under Note No.11)	-	-
	k) Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	146,507,951	-
	l) Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
	m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
	n) Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
	o) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	11,098,873	-
	p) Provision for wage revision (SI.no-A(ii) of Note No-22)	-	-
	q) Provision for PRP / Incentive /Productivity Linked Incentive (SI.no-A(iii) of Note No-22)	-	-
	r) Provision for Superannuation/Pension Fund (SI.no-A(iv) of Note No-22)	-	-
	s) Provision for Retirement benefits(SI.no-A (i) of Note No-17 & 22)	-	-
	t) Provision for tariff adjustment (SI. No B(i) under Note 22)	-	-
	u) Provision for Committed Capital Expenditure (SI.no-B(i) of Note No-17 and SI.no-B(ii) of Note No.-22)	-	-
	v) Provision for Livelihood Assistance (SI.no-B(ii) of Note No-17 and SI.no-B(iv) of Note No.-22)	-	-
	w) Provision for Restoration expenses of Insured Assets (SI.no-B(iii) of Note No-22)	-	-
	x) Write back of Project expenses provided for	-	-
	y) Provision for 3rd PRC (SI. No-A(v) of Note No.-22)	-	-
	z) Others	20,756	21,581,867
	TOTAL	157,627,580	21,581,867
2	Total carried forward to Statement of Profit & Loss includes Rs211794278 (Previous period Rs75626659) relating to Subansari Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of Rs 211794278 pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		



NOTE NO. 25 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
Water Usage Charges	-	-
Consumption of stores and spare parts	-	-
Total carried forward to Statement of Profit & Loss	-	-

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
Salaries, wages, allowances	120,744,885	129,497,840
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	14,635,150	17,619,273
Staff welfare expenses	5,891,883	9,266,546
Leave Salary & Pension Contribution	-	-
Sub-total	141,271,918	156,383,659
Add/(Less): C.O./Regional Office Expenses	54,399,440	109,660,230
Sub-total	195,671,358	266,043,889
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	195,671,358	266,043,889

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 Period ended 30th June, 2018	For the Period ended 30th June, 2017
i)	6,908,260	5,801,346
ii)	6,628,557	7,648,003

3 Employee benefits expense for the period includes Rs. (Corresponding previous period Rs.) which is provided in the books of accounts towards expected hike in Employee Benefits based on notification of the Department of Public Enterprises, Government of India.

4 Total carried forward to Statement of Profit & Loss includes Rs195671358 (Previous period Rs 266043889) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of Rs195671358 pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



NOTE NO. 27 FINANCE COST

(Amount in ₹)

PARTICULARS		For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
A	Interest on Financial Liabilities at Amortized Cost :		
	Bonds	685,768,037	682,499,177
	Term loan	77,864,917	159,773,322
	Foreign loan	-	-
	Government of India loan	-	-
	Unwinding of discount-GOI Loan	-	-
	Sub-total	763,632,954	842,272,499
B	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	684,468
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	1,935,487
	Unwinding of discount-Provision & Financial Liabilities	4,079,300	3,671,051
	Sub-total	4,079,300	6,291,006
C	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	Sub-total	-	-
	Total (A + B + C)	767,712,254	848,563,505
	Add/(Less): C.O./Regional Office/PID Expenses	-	2,991
	TOTAL	767,712,254	848,566,496
	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	767,712,254	848,566,496
Explanatory Note: -			
¹ Total carried forward to Statement of Profit & Loss includes Rs 767712254 (Previous period Rs 848566496) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of Rs767712254 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 Period ended 30th June, 2018	For the Period ended 30th June, 2017
	Depreciation & Amortisation Expenses	16,524,662	16,221,316
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
	Add/(Less): C.O./Regional Office / PID Expenses	152,139	1,719,600
	Sub-total	16,676,801	17,940,916
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	16,676,801	17,940,916
Explanatory Note: -			
Total carried forward to Statement of Profit & Loss includes Rs 16676801 (Previous period Rs 17940916) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of Rs 16676801 pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".			



PARTICULARS		For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS & MAINTENANCE		
	- Building	9,893,401	10,939,492
	- Machinery	92,979	78,406
	- Others	12,199,264	24,661,676
C.	OTHER EXPENSES		
	Rent & Hire Charges	12,946,830	13,662,088
	Rates and taxes	327,065	359,805
	Insurance	366,551	10,596
	Security expenses	45,508,148	40,490,778
	Electricity Charges	7,587,036	3,818,670
	Travelling and Conveyance	2,505,950	3,963,887
	Expenses on vehicles	4,366,796	1,147,037
	Telephone, telex and Postage	1,845,516	1,165,120
	Advertisement and publicity	1,696,217	996,353
	Entertainment and hospitality expenses	25,200	12,400
	Printing and stationery	452,889	477,337
	Consultancy charges - Indigenous	1,161,314	1,384,015
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer explanatory note-3 below)	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	235,729
	Expenditure on land not belonging to company	378,904	74,010
	Loss on Assets (Net)	-	-
	Losses out of insurance claims (upto excess clause)	-	-
	Losses out of insurance claims (beyond excess clause)	-	-
	Books & Periodicals	-	500
	Donation	-	-
	CSR/ Sustainable Development	24,063,311	23,951,518
	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)	-	-
	Training Expenses	105,788	83,626
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	-	-
	Operational/Running Expenses of Kendriya Vidyalay	114,029	2,390,796
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	1,291,112	998,291
	Operating Expenses of DG Set-Other than Residential	-	1,997,403
	Other general expenses	2,797,156	1,913,466
	Sub-total	129,725,456	134,812,999
	Add/(Less): C.O./Regional Office/PID Expenses	3,148,249	11,963,348
	Sub-total	132,873,705	146,776,347
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	Sub-total (i)	132,873,705	146,776,347
D.	PROVISIONS		
	Bad and doubtful debts provided	-	-
	Expected Credit Loss Allowance-Trade Receivables	-	-
	Bad and doubtful advances / deposits provided	-	-
	Bad and doubtful claims provided	-	-
	Doubtful Interest Provided for	49,475,913	49,475,757
	Diminution in value of stores and spares	-	-
	Shortage in store & spares provided	-	-
	Provision against diminution in the value of investment	-	-
	Project expenses provided for	-	-
	Provision for fixed assets/ stores provided for	558,623	-
	Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Provision for catchment area treatment plan	-	-
	Provision for Interest to Beneficiary	-	-
	Provision for interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	50,034,536	49,475,757
	Add/(Less): C.O./Regional Office/PID Expenses	-	(1)
	Sub-total	50,034,536	49,475,756
	Less: Amount transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	50,034,536	49,475,756
	Total carried forward to Statement of Profit & Loss (i+ii)	182,908,241	196,252,103



Explanatory Note: -

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

(Amount in ₹)

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

For the Period ended
30th June, 2018

For the Period ended
30th June, 2017

(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

4 Total carried forward to Statement of Profit & Loss includes Rs182908241 (Previous period Rs196252103) relating to Subansiri Lower Project as explained in para 22 of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of Rs 182908241 pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



NOTE NO. 30 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Total current tax expenses	-	-
Deferred Tax- *		
Decrease (increase) in deferred tax assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Increase (decrease) in deferred tax liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of prior periods	-	-
Total deferred tax expenses (benefits)	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Net Deferred Tax	-	-
Total carried forward to Statement of Profit & Loss	-	-
Explanatory Notes:-		
i) Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
Accounting profit/loss before income tax	(951,174,376)	(1,253,176,745)
Applicable tax rate		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income		
CSR/ Sustainable Development/ Community Development Expenses		
Recoverable portion of Deferred Tax		
Exempt and Tax Free Income		
Tax Incentives		
Adjustment for current tax of prior periods		
MAT Credit Available/(utilization)		
Reversal of Deferred Tax Assets		
Other Items		
Income tax expense reported in Statement of P/L	-	-



NOTE NO. 31 Movement In Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
Movement In Regulatory Deferral Account Balances on account of:-		
(I) Subansiri Lower Project:-		
a) Employee Remuneration & Benefits	195,671,358	266,043,889
b) Generation & Other exps.	157,656,137	172,095,337
c) Depreciation	16,676,801	17,940,916
d) Finance Cost	767,712,254	848,566,496
e) Other Income	(211,794,278)	(76,978,673)
Sub Total (I)	925,922,272	1,227,667,965
(II) Wage Revision as per 3rd PRC	-	-
(iii) Exchange Differences on Monetary Items	-	-
TOTAL (A)=(I)+(ii)+(iii)	925,922,272	1,227,667,965
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.	-	-
TOTAL (B)	-	-
Total carried forward to Statement of Profit & Loss (A-B)	925,922,272	1,227,667,965



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

(Amount in ₹)

PARTICULARS		For the Period ended 30th June, 2018	For the Period ended 30th June, 2017
A.	<u>EMPLOYEE BENEFITS EXPENSE</u>		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	<u>FINANCE COST</u>		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WC DL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government- adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money- adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
C.	<u>DEPRECIATION AND AMORTISATION EXPENSES</u>	-	-
	Sub-total	-	-
D.	<u>OTHER EXPENSES</u>		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
E.	<u>PROVISIONS</u>	-	-
	Sub-total	-	-
F.	<u>C.O./Regional Office Expenses:</u>		
	Other Income	-	-
	Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
G.	<u>LESS: RECEIPTS AND RECOVERIES</u>		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit / retention money	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
TOTAL (A+B+C+D+E+F+G-H)		-	-





Balance Sheet

Subansiri Lower HE Project

as on

30.06.2017



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: ed.ro.kolaptukar@gmail.com.

NH/SLG/FIN/ 17-18/

Date : 18th July 2017

RAY & RAY,
CHARTERED ACCOUNTANTS
WEBLE Bhavan , Ground Floor,
Block-EP & GP, Sector-V,
Bidhan Nagar, Salt Lake,
Kolkatta-700001

Dear Sirs,

Letter of Representation:: Financial Statements for the quarter ended 30th June 2017.

This representation letter is provided in connection with your audit of financial statements of NHPC Limited: Subansiri Lower H.E. Project for the quarter ended **30th June 2017** for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the position of the Company as at **30th June 2017** and of the operational results for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the Companies Act, 2013 and recognised accounting policies and practices, including Accounting Standards notified by the Companies (Accounting Standards) Rules, 2006.

We hereby confirm that:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement for the preparation of the financial statements in accordance with Financial Reporting Standards; in particular, the financial statements give a true and fair view in accordance with the applicable standards in India.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable in terms of Standards on Auditing (SA) 540.
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of applicable accounting standards in India in terms of SA 550.
4. All events subsequent to the date of the financial statements and for which applicable accounting standards in India require adjustment or disclosure have been adjusted or disclosed in terms of SA 560.
5. To the best of our knowledge and belief there is no misstatement in the financial statements.

by 
1817



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: ed.ro.kolaptukar@gmail.com.

Accounting Policies

6. The accounting policies, which are material or critical in determining the results of operations for the year or financial position, are appropriate; these are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis.

Assets

7. The Company has a satisfactory title to all assets. There is no plan or intentions that may affect the carrying value or classification of assets.

Fixed Assets

8. The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified at least once in year. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of the assets.
9. The net book values at which fixed assets are stated in the Balance Sheet are arrived at after
- Taking into account all capital expenditure on additions thereto;
 - Eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed;
 - Providing adequate depreciation on fixed assets during the period; and
 - Ascertaining the impairment at the Balance Sheet date; impairment loss is recognised whenever the carrying amount of the fixed asset exceeds its recoverable amount.

Capital Commitments

10. The Company did not have any other commitment for capital expenditure as on the Balance Sheet date except those disclosed in note no: 2.2 to the financial statements.

Inventory

11. Inventories at the period-ended consisted of the following:

Raw Materials (including components)	Rs. NIL
Work-in-Progress	Rs. NIL
Finished Goods (including by-products)	Rs. NIL
Stores & Spare Parts	Rs. NIL

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Loose Tools

Rs. Nil

Others (Explosive materials)

Rs. Nil

Total Rs. Nil

12. All inventories owned by the entity, wherever located, have been recorded, including goods sent on consignment.

13. Inventories do not include goods sold to customers for which delivery is yet to be made.

14. Inventories have been valued on the following basis:

Category	Basis	Issue Valuation
Raw Materials (including components)		
Work-in-Progress		
Finished Goods (including by-products)		
Stores & Spare Parts		
Loose Tools		
Others (specify each major head separately)		

15. The following provisions have been made in respect of excess, slow-moving, non-moving, damaged or obsolete inventories and these in our view are appropriate:

Raw Materials (including components)	Rs. NIL
Work-in-Progress	Rs. NIL
Finished Goods (including by-products)	Rs. NIL
Stores & Spare Parts	Rs. NIL
Loose Tools	Rs. NIL
Others (specify each major head separately)	Rs. NIL

16. No item of inventories has a net realizable value in the ordinary courses of business which is less than the amount at which it is included in the inventories.

by 18/7



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Sundry Debtors, Loans and Advances and Deposits

17. The following items appearing in the books as at 30th June 2017 are considered good and fully recoverable with the exception of those specifically shown as 'doubtful' in the Balance Sheet.

Sundry Debtors	Rs. NIL
Loans and Advances	Rs. NIL
Deposits	Rs. NIL

18. The company has not granted during the year ended 30th June 2017 unsecured loan to a Company covered in the register maintained under section 301 of the Companies Act, 2013.

Bank Transactions

19. The Unit has obtained quarter-end balance confirmation certificates in respect of all bank accounts in which the Company had dealings during the accounting period under audit.

Other Current Assets

20. In the opinion of the Project/Unit, the current assets have a value on realisation in the ordinary course of the business of the Company and such value is at least equal to the amount at which they are stated in the Balance Sheet.

Liabilities

21. All known liabilities have been recorded in the financial statements.

Loans from Companies or Entities under the same management

22. The Unit has not taken any loans, secured or unsecured, companies, firms or other parties covered in the register maintained under the provisions of the Companies Act, 2013.

Provision for Claims and Losses

23. Adequate provisions have been made in the accounts for all known losses and claims of material amounts.

24. There have been no events subsequent to the Balance Sheet date, which require adjustment of or disclosure in the financial statements.

Profit and Loss Account

25. Except as disclosed in the accounts, the results for the accounting quarter / year were not materially affected by



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- a) Transactions of a sort not usually undertaken by the Company;
- b) Circumstances of an exceptional or non-recurrent nature;
- c) Charges or credits relating to earlier years; and
- d) Changes in accounting policies.

Post Balance Sheet Events

26. No event has occurred since the Balance Sheet date which would materially affect the accounts or which is of such importance that it should be disclosed in order to give full appreciation of the state of affairs of the Company.

Information Provided

27. We have provided you with:
- a) Access to all information which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - b) Additional information that you have requested from us for the purpose of the audit; and
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
28. All transactions have been recorded in the accounting records and are reflected in the financial statements and are free from material misstatements including omissions and manipulations.
29. We have disclosed to you the results of our assessment of the risk of the financial statements being materially misstated as a result of fraud in terms of SA 240 and confirm that no such risks exist to the best of our knowledge.
30. We do hereby acknowledge for the design, implementation and maintenance of internal control for the entire operations of our unit and periodical and systematic monitoring of the same.
31. We also hereby acknowledge that the management makes periodic assessment of the internal control system to prevent and detect fraud.
32. We confirm that timely actions are taken on the observations in internal audit reports.
33. We do not have any knowledge of fraud or suspected fraud affecting the unit that involves the management, employees having significant roles in internal control or others.
34. We confirm that no incentive or pressure is given to any employee of the unit by the management or the senior management by those charged with governance for misstatement resulting in fraud.

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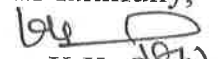
Arunachal Pradesh

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Email: ed.ro.kolaptukar@gmail.com.

35. We confirm that all the transactions recorded for preparation of financial statements have been properly authorised by designated executives and officials of the management and that no unauthorised transactions have been recorded.
36. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
- a) Management;
 - b) Employees who have significant roles in internal control; or
 - c) Others where the fraud could have a material effect on the financial statements in terms of SA 240.
37. We have disclosed to you all information in relation to allegations of fraud if any or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysis, regulations or others in terms of SA 240. There is, however, to the best of our knowledge and belief, no instance of fraud during the year.
38. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements in terms of SA 250. However, the Company has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
39. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware in terms of SA 550 and that the transactions with related parties have been undertaken at arm's length price.
40. We have disclosed to you all known deficiencies in the internal control system observed by us and as communicated by employees, former employees and analysis.
41. There is no instance of material failure to correct major weaknesses in the internal control system reported by the internal auditors of the Company.

Yours faithfully,


K.K. Gool

Chief (Finance)



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NH/SLG/FIN/ 17-18/

Date : 18th Jul 2017

RAY & RAY

CHARTERED ACCOUNTANTS

Webel Bhavan, Ground Floor

Block-EP & GP, Sector V

Bidhan Nagar, Salatlake

Kolkata-700091

Dear Sirs,

Sub: Financial Statements for the quarter ended 30th June 2017 - Letter of Representation for Fraud

This is to inform you that in relation to the captioned financial statements of the Company prepared and placed for audit, we would like to make our representation pertaining to prevention and detection of fraud as follows:

1. We do hereby acknowledge the responsibility for the design, implementation and maintenance of internal control for the entire operations of our Company and periodical and systematic monitoring of the same.
2. We also hereby acknowledge that the management makes periodic assessment of the internal control system to prevent and detect fraud.
3. We confirm that timely actions are taken on the observations in internal audit reports.
4. We have disclosed to you our assessment of the risk in the internal control system as a result of which the financial statements may be materially misstated as a result of fraud.
5. We do not have any knowledge of fraud or suspected fraud affecting the Company that involves the management, employees having significant roles in internal control or others.
6. We confirm that no incentive or pressure is given to any employee of the Company by the management or the senior management by those charged with governance for misstatement resulting in fraud.
7. We confirm that all the transactions recorded for preparation of financial statements have been properly authorised by designated executives and officials of the management and that no unauthorised transactions have been recorded.

Yours faithfully,
For NHPC Limited.


K.K. Goel
Chief (Finance)



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

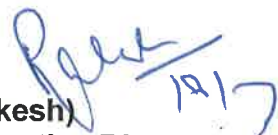
This is to certify that the Quarterly Accounts of **Subansiri Lower H.E. Project** for the period ended 30th June 2017 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.


(K.K.Goel)

Chief (Finance)

Subansiri Lower H. E. Project
Project


(Rakesh)
Executive Director
Subansiri Lower H. E.

Place: Kolaptukar

Date: 18.07.2017



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

This is to certify that the Quarterly Accounts of **Subansiri Lower H.E. Project** for the period ended 30th June 2017 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.


(K.K.Goel)
Chief (Finance)
Subansiri Lower H. E. Project
Project


(Rakesh)
Executive Director
Subansiri Lower H. E.

Place: Kolaptukar
Date: 18.07.2017



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Email: Slp.hop@gmail.com.

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION PURSUANT TO CLAUSE 49(V) OF THE LISTING AGREEMENT

Name of Project: Subansiri Lower H.E. Project

- a) We have reviewed financial results for the period ended 30/06/2017 of the Subansiri Lower H.E. Project and that to the best of our knowledge and belief :
- This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
 - These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
- b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 30/06/2017 which are fraudulent, illegal or violative of the Company's Code of Conduct.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and management, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- d) We have indicated to the auditors and management
- Significant changes in internal control over financial reporting during the period ended 30/06/2017
 - significant changes in accounting policies during the period ended 30/06/2017 and that the same have been disclosed in the notes to the financial results; and
 - Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.


(K.K. Goel)
Chief (Finance)
Subansiri Lower H. E. Project
Project


(Rakesh)
Executive Director
Subansiri Lower H. E.

Place: Kolaptukar
Date: 18.07.2017

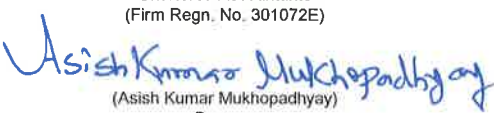


NHPC LIMITED

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

BALANCE SHEET AS AT 30TH JUNE, 2017

PARTICULARS	Note No.	As at 30th June, 2017	As at 31st March, 2017
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property Plant & Equipment	2.1	751,046,248	761,711,218
b) Capital Work In Progress	2.2	60,365,807,260	59,213,607,326
c) Investment Property	2.3	-	-
d) Other Intangible Assets	2.4	5,779,387,444	5,779,574,938
e) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	17,663	81,551
f) Non Current Tax Assets (Net)	12.1	-	-
g) Other Non Current Assets	4	2,754,287,560	2,793,626,630
(2) CURRENT ASSETS			
a) Inventories	5	-	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash & Cash Equivalents	8	18,863,696	3,915,004
iv) Bank balances	9	-	-
v) Loans	10	-	-
vi) Others	11	18,164,919	10,099,585
c) Current Tax Assets (Net)	12.2	-	-
d) Other Current Assets	13	24,209,410	40,590,114
TOTAL ASSETS		69,711,784,200	68,603,206,366
(3) Regulatory Deferral Account Debit Balances	14	28,103,942,728	26,979,775,494
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		97,815,726,928	95,582,981,860
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	(25,508,780)	(147,375,087)
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Trade Payables			
iii) Other financial liabilities	16.2	177,796,558	150,858,864
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
(3) CURRENT LIABILITIES			
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		54,341,751	74,713,752
iii) Other financial liabilities	20.3	769,188,745	626,118,296
b) Other Current Liabilities	21	75,916,210	78,225,055
c) Provisions	22	1,992,055,103	2,013,609,221
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	94,771,937,341	92,786,831,759
TOTAL EQUITY & LIABILITIES		97,815,726,928	95,582,981,860
Significant Accounting Policies	1		
Expenditure attributable to construction (EAC) during the period 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 SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.			
For Ray & Ray Chartered Accountants (Firm Regn. No. 301072E)			
 (Asish Kumar Mukhopadhyay) Partner M.No. 056359			
 Head of Finance			
 Head of Project			
Place: Guwahati			
Date: 19/7/2017			
			

**NHPC LIMITED**Name of the Unit : **SUBANSIRI LOWER HE PROJECT****STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30TH JUNE, 2017**

(Amount in ₹)

	Note No.	For the Period ended 30th June, 2017	For the Period ended 30th June, 2016
INCOME			
i) Revenue from Continuing Operations	24	-	-
ii) Other Income	25	76,202,436	67,063,214
TOTAL INCOME		76,202,436	67,063,214
EXPENSES			
i) Generation and Other Expenses	26	189,009,675	200,925,897
ii) Employee Benefits Expense	27	171,935,114	318,898,193
iii) Finance Cost	28	848,564,506	926,729,795
iv) Depreciation & Amortization Expense	29	16,369,155	20,498,087
TOTAL EXPENSES		1,225,878,450	1,467,051,972
Profit before Exceptional items, Rate Regulated Activities and Tax		(1,149,676,014)	(1,399,988,758)
Exceptional items		-	-
PROFIT BEFORE TAX		(1,149,676,014)	(1,399,988,758)
Tax Expenses	30	-	-
i) Current Tax		-	-
ii) Adjustments for Income Tax		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		(1,149,676,014)	(1,399,988,758)
Movement in Regulatory Deferral Account Balances	31	1,124,167,234	1,379,406,755
Impact of Tax on Regulatory Deferral Accounts		-	-
Movement in Regulatory Deferral Account Balances (Net of Tax)		1,124,167,234	1,379,406,755
PROFIT FOR THE PERIOD AND NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		(25,508,780)	(20,582,003)
Profit for the period from continuing operations (A)		(25,508,780)	(20,582,003)
Profit from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit from discontinuing operations after tax		-	-
(B) OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurements of the defined benefit plans		-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities on Regulatory Deferral Accounts		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of defined benefit plans		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		-	-
(b) Investment in Equity Instruments		-	-
Less: Income Tax on Equity Instruments		-	-
Sub total (b)		-	-
Total (I)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss			
- Investment in Debt Instruments		-	-
Less: Income Tax on investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)		(25,508,780)	(20,582,003)

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

Expenditure attributable to construction (EAC) during the period forming part of capital work in progress

Disclosure on Financial Instruments and Risk Management

Other Explanatory Notes to Accounts

Note 1 to 34 form integral part of the Accounts

SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.

For Ray & Ray

Chartered Accountants

(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay

Partner

M.No. 056359

Head of Finance

Head of Project

Place: Guwahati
Date:

NOTE NO. 1: COMPANY INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

(i) Reporting entity

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

(ii) Basis of preparation

(A) Statement of Compliance

These financial statements are prepared on accrual basis of accounting in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (The Act)[Companies (Indian Accounting Standards) Rules, 2015 & Companies (Indian Accounting Standards) Amendment Rules, 2016] and other applicable provisions of the Act, and the provisions of the Electricity Act, 2003 to the extent applicable.

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

(B) Basis of Measurement

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

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

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

(C) Functional and presentation currency

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

(D) Use of estimates and management judgements

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

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

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



Critical judgements and estimates

a) Determining whether an arrangement contains a lease

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

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

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

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

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

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

b) Useful life of Property, Plant and Equipment

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

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



f) Provisions and contingencies

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

g) Recoverable Amount of Rate Regulated Assets

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

h) Impairment of Trade Receivables

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

i) Investment in Subsidiaries and Joint Ventures

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

j) Insurance Claim Recoverable

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

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

1.0 Property, Plant and Equipment (PPE)

- a) Property, Plant and Equipment up to March 31, 2015 were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as



replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

- e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation awarded by the Court till the date of award), rehabilitation and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.
- g) Assets over which the Company has control, though created on land not belonging to the Company are included under Property, Plant and Equipment.
- h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.
- i) Spares parts (procured along with the Plant & Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as “stores & spares” forming part of the inventory.
- j) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.
- k) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

- a) Capital work in Progress up to March 31, 2015 was carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, “First time adoption of IND AS” to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress (CWIP). Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- c) Costs including employee benefits, professional fees, expenditure on maintenance and up-gradation of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under “Expenditure Attributable to Construction (EAC)” and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.
- d) Capital Expenditure incurred for creation of facilities, over which the Company does not have control but the creation of which is essential principally for construction of the project is accumulated under “Expenditure Attributable to Construction” and carried under “Capital Work in Progress” and subsequently allocated on a systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects, keeping in view the “attributability” and the “Unit of Measure” concepts in Ind AS 16- “Property, Plant & Equipment”. Expenditure of such nature incurred after completion of the project, is charged to the Statement of Profit and Loss.



3.0 Investment Property

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

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

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

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

4.0 Intangible Assets

- a) Upto March 31, 2015, Intangible assets were carried in the Balance Sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

- a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.
- b) Exchange differences relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/capital work-in-progress.
- c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.
- d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after 01.04.2016 to the extent



recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.

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

6.0 Regulatory Deferral Accounts

- a) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e. not allowed to be capitalized as part of cost of relevant PPE in accordance with the Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account Balances."
- b) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account Balances."
- c) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- d) Regulatory Deferral Account Balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account Balances are derecognised.
- e) Regulatory Deferral Account Balances are tested for impairment at each Balance Sheet date.

7.0 Fair value measurement

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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

8.0 Investments in subsidiaries and joint ventures

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



9.0 Financial assets other than investment in subsidiaries and joint ventures

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

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

a) Classification

The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

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

b) Initial recognition and measurement

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

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

c) Subsequent measurement

Debt instruments at amortised cost

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

- i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

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

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

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



- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent SPPI.

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

Equity investments:

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

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

Equity instruments included within the FVTPL category, if any, are measured at fair value with all changes recognized in the Statement of Profit and Loss.

d) Derecognition

A financial asset is derecognised only when:

- i) The Company has transferred the rights to receive cash flows from the financial asset, or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

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

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

e) Impairment of financial assets

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

- i) Financial assets that are debt instruments, and are measured at amortised cost.
- ii) Financial assets that are debt instruments and are measured as at FVTOCI
- iii) Contract Assets under Ind AS 11, Construction Contracts
- iv) Lease Receivables under Ind AS 17, Leases.
- v) Trade Receivables under IndAS 18, Revenue.

The Company follows 'simplified approach' permitted under Ind As 109, "Financial Instruments" for recognition of impairment loss allowance on contract assets, lease

receivables and trade receivables resulting from transactions within the scope of Ind AS 11, Ind AS 17 and Ind AS 18, which requires expected life time losses to be recognised from initial recognition of the receivables.

For recognition of impairment loss on other financial assets, the Company assesses whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL. The amount of expected credit loss (or reversal) for the period is recognized as expense/income in the Statement of Profit and Loss.

10.0 Inventories

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

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

11.0 Dividends

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

12.0 Financial liabilities

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

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement

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

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



c) Derecognition

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

d) Offsetting of financial instruments

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

13.0 Government Grants

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

14.0 Provisions, Contingent Liabilities and Contingent Assets

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



judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

- a) Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuous management involvement and the amount of revenue can be measured reliably. Revenue from the sale of power is measured at the fair value of the consideration received or receivable.
- b) Revenue from the sale of power (except for power stations which are considered as Finance/Operating Lease) is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Stations where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Customers are billed on aperiodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue). Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue. Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are accounted for on year to year basis.
- c) Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.
- d) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- e) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- f) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.
- g) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".
- h) Dividend income is recognized when right to receive the same is established.
- i) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.
- j) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the Statement of Profit and Loss.

16.0 Employee Benefits

i) Short-term employee benefits



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

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

ii) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by employees. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

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

iii) Defined benefit plans

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

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

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

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

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

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

iv) Other long-term employee benefits

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

The Company's net obligation in respect of long-term employee benefits is the amount of future benefits that employees have earned in return for their service in the current and prior periods. The benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is based on the prevailing market yields of Indian government securities as at the reporting date that have maturity dates



approximating the terms of the Company's obligations. The calculation is performed using the Projected Unit Credit Method. Contributions to the scheme and actuarial gains or losses are recognised in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the period in which they arise.

v) Termination benefits

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

17.0 Borrowing costs

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

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

18.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) Depreciation on Property, Plant and Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for Construction Plant & Machinery and Computer & Peripherals.
- c)
 - i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for Construction Plant & Machinery and Computer & Peripherals.
 - ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) Depreciation in respect of following items of PPE is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
 - (i) Construction Plant & Machinery
 - (ii) Computer & Peripherals
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Tangible Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.
- h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

- i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.
- j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.
- k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.
- l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.
- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.
- n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.
- o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

19.0 Impairment of non-financial assets other than inventories

- a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.
- b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
- c. In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.
- d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.



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

20.0 Income Taxes

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

a) Current tax

- i) The current tax is the expected tax payable on the taxable income for the year on the basis of the tax laws applicable at the reporting date and any adjustments to tax payable in previous years. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences).
- ii) Additional income taxes that arise from the distribution of dividends are recognised at the same time that the liability to pay the related dividend is recognised.

b) Deferred tax

- i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, unused tax losses and unused tax credits can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.
- ii) The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.
- iii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.
- iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.
- v) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.



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

21.0 Compensation from third parties

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

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

22.0 Segment Reporting

- a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.
- b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.
- c) The Company is having a single geographical segment as all its Power Stations are located within the Country.

23.0 Leases

a) Company as a Lessee:

- i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.
- ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

- i) For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate on the Lease Receivable outstanding.
- ii) In the case of Operating Leases or embedded operating leases, the lease income from the operating lease is recognised in revenue over the lease term to reflect the pattern of use benefit derived from the leased asset. The respective leased assets are included in the Balance Sheet based on their nature and depreciated over its economic life.

24.0 Statement of Cash Flows



a) **Cash and Cash Equivalents:**

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

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

25.0 Current versus non-current classification

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

- a) An asset is current when it is:

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

All other assets are classified as non-current.

- b) A liability is current when:

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

All other liabilities are classified as non-current.

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

26.0 Miscellaneous

- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.



NOTE NO. 2.1 Property, Plant and Equipment as on 30.06.2017

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 30th June, 2017	As at 01-Apr-2017	For the Period	Adjustments	As at 30th June, 2017	As at 30th June, 2017	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land -- Freehold	4601155	0	0	0	0	0	4601155	0			0	4601155	4601155
ii)	Land -- Leasehold	5986089	0	0	0	0	0	5986089	1824566	69776	0	1894342	4091747	4161523
iii)	Roads and Bridges	93470547	0	0	0	0	0	93470547	30972678	780504	0	31753182	61717365	62497869
iv)	Buildings	688824125	0	2062238	0	0	0	690886363	279968636	4820805	0	284789441	406096922	408855489
v)	Railway sidings	319794443	0	0	0	0	0	319794443	232294692	5458650	0	237753342	82041101	87499751
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Generating Plant and machinery	280262	0	0	0	0	0	280262	15002	3696	0	18698	261564	265260
viii)	Plant and machinery Sub station	21085457	0	446470	0	0	0	21531927	10178622	278039	0	10456661	11075266	10906835
ix)	Plant and machinery Transmission lines	75087573	0	0	0	0	0	75087573	40300351	990786	0	41291137	33796436	34787222
x)	Plant and machinery Others	25059340	0	0	0	0	0	25059340	17820166	282196	0	18102362	6956978	7239174
xi)	Construction Equipment	47851323	0	96366	0	0	0	47947689	42388841	81906	0	42470747	5476942	5462482
xii)	Water Supply System/Drainage and Sewerage	74462584	0	0	0	0	0	74462584	23618665	621711	0	24240376	50222208	50843919
xlii)	Electrical installations	2505974	0	0	0	0	0	2505974	1547813	32595	0	1580408	925566	958161
xlii)	Vehicles	8898125	0	0	0	0	0	8898125	5260275	79323	0	5339598	3558527	3637850
xv)	Aircraft/ Boats	637395	0	0	0	0	0	637395	343669	9447	0	353116	284279	293726
xvi)	Furniture and fixture	46646916	0	0	84106	0	0	46562810	16484841	552896	-19003	17018734	29544076	30162075
xvii)	Computers	32363258	39900	0	135096	0	0	32268062	25761782	636733	-28160	26370355	5897707	6601476
xviii)	Communication Equipment	11209135	0	0	3500	0	0	11205635	7391241	165088	-3499	7552830	3652805	3817894
xix)	Office Equipments	32679642	0	116058	15894	0	0	32779806	11265817	481359	-4306	11742870	21036936	21413825
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	44440440	0	2593814	0	0	0	47034254	26744024	490722	0	27234746	19799508	17696416
xxii)	Tangible Assets of minor value >750 and < Rs.5000	19082672	0	197636	7000	0	0	19273308	19073556	197590	-6998	19264148	9160	9116
	Total	1554966455	39900	5512582	245596	0	0	1560273341	793255237	16033822	-61966	809227093	751046248	761711218
	Previous year	1495728716	210679	76982049	189130	17765859	0	1554966455	746427816	63147891	-16320470	793255237	761711218	749300900

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to ₹997000/- (Previous year ₹997000/-) covering an area of 5hectare (Previous year 5 hectare) and lease deeds in respect of leasehold land amounting to ₹4500470/- (Previous year ₹1/-) covering an area of 8.23 hectare (Previous year 7.83 hectare) are yet to be executed/passed.'

2) Land - Leasehold includes 7.83 hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. (Applicable for Subansari Lower Project only)

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

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

5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

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

7) Refer para no-9 of Note no. 34 for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings. (For Corporate Office)



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

(Amount in ₹)

Class of Assets	For the period ended on 30.06.2017	For the year ended on 31.03.2017
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery		
Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		
	-	-



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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	SLIDING GATE(13 FTX10 FT) WITH PROFESSIONAL SLIDING GATE	410328	880001
2	GALVANISED PERFORATED ROLLING SHUTTER WITH	410328	381933
3	Fabrication, Fitting and Fixing of roof truss in Waste management shed	410328	176087
4	Construction of toilet and minor repair works in the project Central Store area,	410328	624217
5	VACUUM CIRCUIT BREAKER ,11 KV ,630 A , KIRLOSKAR MAKE, MODEL: M-	410806	446470
6	OPENWELL HORIZONTAL THREE PHASE SUBMERSIBLE PUMP, 5HP,	411130	19737
7	OPENWELL HORIZONTAL THREE PHASE SUBMERSIBLE PUMP, 5HP,	411130	19737
8	OPENWELL HORIZONTAL THREE PHASE SUBMERSIBLE PUMP, 5HP,	411130	19737
9	OPENWELL HORIZONTAL THREE PHASE SUBMERSIBLE PUMP, 5HP,	411130	19737
10	CIRCULAR SAW (184MM BLADE DIA , 1400W)	411130	8709
11	CIRCULAR SAW (184MM BLADE DIA , 1400W)	411130	8709
12	SEMI AUTOMATIC WASHING MACHINE, MAKE: WHIRLPOOL,	412007	9300
13	SEMI AUTOMATIC WASHING MACHINE, MAKE: WHIRLPOOL,	412007	9300
14	SEMI AUTOMATIC WASHING MACHINE, MAKE: WHIRLPOOL,	412007	9300
15	SEMI AUTOMATIC WASHING MACHINE, MAKE: WHIRLPOOL,	412007	9300
16	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
17	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
18	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
19	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
20	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
21	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
22	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
23	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
24	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
25	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
26	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
27	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
28	SMART CARD READER, 13.56 MHZ MILLION MOUNT CONTACTLESS	412020	6066
29	MARSH FUNNEL VISCOMETER FOR QUICK MEASURMENT OF FLUID	412502	7875
30	PRISM TARGET, MODEL ERT-10P2 COMPLETE WITH CONVERGENCE	412502	9307
31	PRISM TARGET, MODEL ERT-10P2 COMPLETE WITH CONVERGENCE	412502	9307
32	PRISM TARGET, MODEL ERT-10P2 COMPLETE WITH CONVERGENCE	412502	9307
33	GODREJ - STO18SD2XXX-SINGLE STATIC DRIVE COVER UNIT 2 BAY	412503	42929
34	GODREJ - STO18SD2XXX-SINGLE STATIC DRIVE COVER UNIT 2 BAY	412503	42929
35	GODREJ - STO18SD2XXX-SINGLE STATIC DRIVE COVER UNIT 2 BAY	412503	42929
36	GODREJ - GAIN 500W MAIN UNIT WITH METAL DOORS-STORAGE UNIT	412503	12203
37	GODREJ - GAIN 500W MAIN UNIT WITH METAL DOORS-STORAGE UNIT	412503	12203
38	GODREJ - GAIN 800W ADD ON UNIT WITH METAL DOORS- STORAGE UNIT	412503	17391
39	GODREJ - GAIN 800W ADD ON UNIT WITH METAL DOORS- STORAGE UNIT	412503	17391
40	GODREJ - GAIN 800W ADD ON UNIT WITH METAL DOORS- STORAGE UNIT	412503	17391
41	GODREJ - GAIN 800W ADD ON UNIT WITH METAL DOORS- STORAGE UNIT	412503	17391
42	GODREJ - STO18TD4XXX-TWIN MOBILE DRIVE UNIT 4 BAY FOR	412503	144758
43	GODREJ - STO18TD4XXX-TWIN MOBILE DRIVE UNIT 4 BAY FOR	412503	144758
44	GODREJ - STO18TD4XXX-TWIN MOBILE DRIVE UNIT 4 BAY FOR	412503	144758
45	GAIN 500W ADD ON UNIT WITH METAL DOORS- STORAGE UNIT	412503	11327



46	GAIN 500W ADD ON UNIT WITH METAL DOORS- STORAGE UNIT	412503	11327
47	GODREJ - STO18LD2XXX-SINGLE LAST DRIVE UNIT 2 BAY FOR	412503	55940
48	GODREJ - STO18LD2XXX-SINGLE LAST DRIVE UNIT 2 BAY FOR	412503	55940
49	GODREJ - STO18LD2XXX-SINGLE LAST DRIVE UNIT 2 BAY FOR	412503	55940
50	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
51	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
52	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
53	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
54	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
55	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
56	GODREJ - STO18TD2XXX-TWIN MOBILE DRIVE UNIT 2 BAY FOR	412503	79710
57	GODREJ - STO18SD3XXX-SINGLE STATIC DRIVE COVER UNIT 3 BAY	412503	60229
58	GODREJ - STO18SD3XXX-SINGLE STATIC DRIVE COVER UNIT 3 BAY	412503	60229
59	GODREJ - STO18SD3XXX-SINGLE STATIC DRIVE COVER UNIT 3 BAY	412503	60229
60	GODREJ - STO18LD3XXX-SINGLE LAST DRIVE UNIT 3 BAY FOR	412503	72553
61	GODREJ - STO18LD3XXX-SINGLE LAST DRIVE UNIT 3 BAY FOR	412503	72553
62	GODREJ - STO18LD3XXX-SINGLE LAST DRIVE UNIT 3 BAY FOR	412503	72553
63	GODREJ - STO18TD3XXX-TWIN MOBILE DRIVE UNIT 3 BAY FOR	412503	108471
64	GODREJ - STO18TD3XXX-TWIN MOBILE DRIVE UNIT 3 BAY FOR	412503	108471
65	GODREJ - STO18TD3XXX-TWIN MOBILE DRIVE UNIT 3 BAY FOR	412503	108471
66	GODREJ - STO18LD4XXX-SINGLE LAST DRIVE UNIT 4 BAY FOR	412503	100565
67	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	24889
68	DOOR FRAME AND METAL DETECTOR(DFMD)	412503	24889
69	FOUR READER CONTROLLER,MAKE-SOLUS ,MODEL- DAC 04-IPW V2	412503	45817
70	FOUR READER CONTROLLER,MAKE-SOLUS ,MODEL- DAC 04-IPW V2	412503	45817
71	FOUR READER CONTROLLER,MAKE-SOLUS ,MODEL- DAC 04-IPW V2	412503	45817
72	DOUBLE DOOR REFRIGERATOR, 360L, WHIRLPOOL, PRO375ELT 4STAR	412503	41000
73	DOUBLE DOOR REFRIGERATOR, 360L, WHIRLPOOL, PRO375ELT 4STAR	412503	41000
74	DOUBLE DOOR REFRIGERATOR, 360L, WHIRLPOOL, PRO375ELT 4STAR	412503	41000
75	SEMI-AUTOMATIC WASHING MACHINE, L.G. (9.5 KG CAPACITY)	412503	17990
76	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
77	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
78	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
79	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
80	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
81	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
82	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
83	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
84	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
85	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
86	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
87	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
88	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
89	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770
90	WOODEN CENTER TABLE SIZE 20X40 WITH 6MM BLACK GLASS	412801	4770



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

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number
				Name of Unit / Company	Code of Unit / Company	
1	SOFA SET (PARIS L SHAPE)	411701	50,000.00	KISHANGANGA PROJECT	120	IUA17-115-153801/Q13
2	DEWAN WITH MATTRESS	411701	34,106.00	CORPORATE OFFICE	100	IUA17-115-150101/Q14
3	LAPTOP HP MAKE MODEL NO HP ENVY	411801	61,716.00	CORPORATE OFFICE	100	IUA17-115-150101/Q112
4	DELL LATITUDE 3470 LAPTOP ,CORE I7,1TB HDD,8 GB RAM ,LED BACK LIT	411801	73,380.00	KISHANGANGA PROJECT	120	IUA17-115-153801/Q14
5	MOBILE HONE MICRO MAX	411902	3,500.00	CORPORATE OFFICE	100	IUA17-115-150101/Q116
6	LCD 26L V2130	412014	15,894.00	CORPORATE OFFICE	100	IUA17-115-150101/Q113
7	Gigaset C330 Corded & Cordless Combo Landline Phone	412801	3,500.00	KISHANGANGA PROJECT	120	IUA17-115-153801/Q15
8	SAMSUNG GALAXY CORE PRIMEG360H	412801	3,500.00	CORPORATE OFFICE	100	IUA17-115-150101/Q115
	Total		245596			

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



Note no. 2.2 Capital Work In Progress

(Amount in ₹)								
Particulars	Linkage		As at 01-Apr-2017	Addition	Adjustment	Capitalised	As at 30th June, 2017	
i) Roads and Bridges	4302		-					-
ii) Buildings	4303		4533740989	28815622		800304		4561756307
iii) Railway sidings	4305		-					-
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306		21487759678	973911745				22461671423
v) Generating Plant and Machinery	4307	4331	19474382710	30343341				19504726051
vi) Plant and Machinery - Sub station	4308		-					-
vii) Plant and Machinery - Transmission lines	4309		-	252132				252132
viii) Plant and Machinery - Others	4310		-					-
ix) Construction Equipment	4311		-					-
x) Water Supply System/Drainage and Sewerage	4312		8337716		(8337716)			-
xi) Other assets awaiting installation	4414, 6114, 4318		49778	2109027				2158805
xii) CWIP - Assets Under 5 KM Scheme Of the GOI	4327		-					-
xiii) Survey, investigation, consultancy and supervision charges	4340		225347256	213570				225560826
xiv) Expenditure on compensatory Afforestation	4350		-					-
xv) Expenditure attributable to construction *	4375, 4380, 4381		12952074590					12952074590
Less: Provided for	350922		435224857					435224857
Sub total (a)			58246467860	1035645437	(8337716)	800304		59272975277
* For addition during the period refer Note No. 32								
Construction Stores			968886135		125692517	-		1094578652
Less : Provisions for construction stores			1746669			-		1746669
Sub total (b)			967139466	-	125692517	-		1092831983
TOTAL			59213607326	1035645437	117354801	800304		60365807260
Previous year			56120124309	3519194262	(397691304)	28019941		59213607326

Please check the figures manually and make correction if required.

(Hide the Explanatory Notes which are not applicable)

Explanatory Note: -

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

2) CWIP includes a cumulative expenditure of ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-) on projects under Survey & Investigation stage. Of this, a sum of ₹ 43,52,24,857/- pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount ₹ 43,52,24,857/- has been provided for in the books as an abundant precaution. Out of the balance of ₹ 43,52,24,857/- pertaining to projects with the company, a sum of ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - **Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).**

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

4) Underground Works amounting to ₹ 7622517629/- (Previous Year ₹ 7622517629/-) created on Land - Right to use, are included under respective heads of CWIP.

5) Refer para no-9 of Note no. 34 for information of non-current assets pledged with bank as security for related borrowings. **(For Corporate Office)**

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



Annexure to Note 2.2

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	30-06-2017	31-03-2017
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	2174976510	2174976510
Gratuity and contribution to provident fund (including administration fees)	437502	358087685	358087685
Staff welfare expenses	437503	230755343	230755343
Leave Salary & Pension Contribution	437504	4834074	4834074
Sub-total(a)		2768653612	2768653612
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		2768653612	2768653612
B. REPAIRS AND MAINTENANCE			
Building	437510	97474514	97474514
Machinery	437511	92705296	92705296
Others	437512	271135374	271135374
Rent	437514	111478570	111478570
Rates and taxes	437515	29960383	29960383
Insurance	437516	8958519	8958519
Security expenses	437517	358865189	358865189
Electricity Charges	437518	10547762	10547762
Travelling and Conveyance	437519	79779345	79779345
Expenses on vehicles	437520	73600481	73600481
Telephone, telex and Postage	437521	33705354	33705354
Advertisement and publicity	437522	16292091	16292091
Entertainment and hospitality expenses	437523	584113	584113
Printing and stationery	437524	18256712	18256712
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	11304076	11304076
- Foreign	437527	445844	445844
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	449750695	449750695
Expenditure on land not belonging to corporation	437532	984200521	984200521
Land acquisition and rehabilitation	437533	4160	4160
Loss on assets/ materials written off	437528	298592	298592
Losses on sale of assets	437530	107963	107963
Other general expenses	437525	175496545	175496545
Sub-total (b)		2824952099	2824952099
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		2824952099	2824952099
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	2598991637	2598991637
c) Foreign loan	437542	0	0
	437543		
d) Term loan	and 44	2901140839	2901140839
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	12952293	12952293
iii) Commitment fee	437547	11109558	11109558
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	97761213	97761213
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
Sub-total (c)		5621955540	5621955540
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		5621955540	5621955540



D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	269685855	269685855
Less: ii) ERV (Credit balance)	437551	-357695821	-357695821
Sub-total (d)		-88009966	-88009966
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		-88009966	-88009966
E. PROVISIONS			
Sub-total(e)	437561	194497646	194497646
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		194497646	194497646
F. DEPRECIATION & AMORTISATION			
Sub-total (f)	437560	582849363	582849363
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		582849363	582849363
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	27673481	27673481
Less Prior period income	437579	2983959	2983959
Sub-total (g)		24689522	24689522
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		24689522	24689522
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	1270555185	1270555185
iii) Miscellaneous receipts	437572	230464806	230464806
iv) Profit on sale of assets	437573	70	70
v) Provision not required written back	437574	560981272	560981272
vi) Hire charges/ outturn on plant and machinery	437575	57660555	57660555
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		2119661888	2119661888
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		2119661888	2119661888
I. C.O./Regional Office Expenses (i)			
Sub-total(I)	437599	3142148662	3142148662
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		3142148662	3142148662
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		12952074590	12952074590
Less: Capitalized During the year/Period		0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		12952074590	12952074590
Note : 11.1 EAC (CLOSING BALANCE)		12952074590	12952074590
Difference		0	0



NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in ₹)

STATE OF IS - INVESTMENT PROPERTY															Amount in ₹	
Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK			
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 30th June, 2017	As at 01-Apr-2017	For the Period	Adjustments	As at 30th June, 2017	As at 30th June, 2017	As at 31st March, 2017		
			IUT	Others	IUT	Others										
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Previous year							0				0	0			

Please check the figures manually and make correction if required.

(Amount in ₹)

i) Amounts recognised in profit or loss for investment property

	As at 30.06.2017	As at 31.03.2017
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 30.06.2017	As at 31.03.2017

(ii) Fair Value of investment property

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

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

Please check the figures manually and make correction if required.

0

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2017	Additions		Deductions		Other Adjustments	As at 30th June, 2017	As at 01-Apr-2017	For the Period	Adjustments	As at 30th June, 2017	As at 30th June, 2017	As at 31st March, 2017
			IUT	Others	IUT	Others								
i)	Land- Right to Use	5778804460	0	0	0	0	0	5778804460	0	0	0	0	5778804460	5778804460
ii)	Computer Software	8210749	0	0	0	0	0	8210749	7440271	187494	0	7627765	582984	770478
	Total	5787015209	0	0	0	0	0	5787015209	7440271	187494	0	7627765	5779387444	5779574938
	Previous year	5686344457	2186030	98484722				5787015209	5962497	587424	910350	7440271	5779574938	5680381960



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

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Total		

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

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
a) Employees (at amortised Cost) - Secured (considered good) - - Unsecured (considered good) - - Unsecured (considered doubtful) - Less : Provisions for doubtful Employees loans *1	- - -	- - -
Sub-total	-	-
b) Contractor / supplier - Secured (considered good) - - Unsecured (considered good) - - Against bank guarantee - - Others - - Unsecured (considered doubtful) - Less : Provisions for doubtful advances to Contractor/ Supplier *2	- - - - -	- - - - -
Sub-total	-	-
c) State Government in settlement of dues from customer - Secured (considered good) - - Unsecured (considered good) - - Unsecured (considered doubtful) - Less : Provisions for doubtful Loan to State Government *3	- - -	- - -
Sub-total	-	-
d) Government of Arunachal Pradesh - Secured (considered good) - - Unsecured (considered good) - - Unsecured (considered doubtful) -	- - -	- - -
Sub-total	-	-
e) Deposits - Unsecured (considered good) - - Unsecured (considered doubtful) - Less : Provision for Doubtful Deposits *4	- - -	- - -
Sub-total	-	-
TOTAL	-	-
Provisions for doubtful Employees loans *1 Opening Balance - Addition during the year - Used during the year - Reversed during the year - Closing balance	- - - -	- - - -
Provisions for doubtful advances to Contractor/ Supplier *2 Opening Balance - Addition during the year - Used during the year - Reversed during the year - Closing balance	- - - -	- - - -
Provisions for doubtful Loan to State Government *3 Opening Balance - Addition during the year - Used during the year - Reversed during the year - Closing balance	- - - -	- - - -
Provision for Doubtful Deposits *4 Opening Balance - Addition during the year - Used during the year - Reversed during the year - Closing balance	- - - -	- - - -
Explanatory Note: - i) Loan included in Other Loans (Employees) due from directors or other officers of the company at the end of the period - For Corporate Office only ii) Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only iii) Loans are non-derivative financial assets which generate a fixed or variable interest income for the company. The Carrying value may be affected by the changes in the credit risk of the counterparties.		



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

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
A. Bank Deposits with more than 12 Months Maturity	-	-
B. Lease Rent receivable	-	-
C. Interest receivable on lease	-	-
D. Interest accrued on:	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Bank Deposits with more than 12 Months Maturity	-	-
- Others	17,663	81,551
TOTAL	17,663	81,551

* Refer para-9 of Note No. 34-Other Explanatory Notes to Accounts for receivable mortgaged/hypothecated as security.

NOTE NO. 4 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
A. CAPITAL ADVANCES		
Secured (considered good)	11,459,803	2,930,266
Unsecured (considered good)		
- Against bank guarantee	2,634,321,723	2,647,732,622
- Others	98,296,704	132,754,412
Less : Provision for expenditure awaiting utilisation certificate	-	-
Unsecured (considered doubtful)	37,961	37,961
Less : Provisions for doubtful advances *1	37,961	37,961
Sub-total	2,744,078,230	2,783,417,300
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Unsecured (considered good)	10,209,330	10,209,330
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *2	-	-
	10,209,330	10,209,330
ii) Other advances		
- Unsecured (considered good)	-	-
- Unsecured (considered doubtful)	-	-
	-	-
C. Others		
i) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
	-	-
ii) Deferred Cost on Employee loans given		
Secured - Considered Good	-	-
Employee loans - Unsecured	-	-
	-	-
	-	-
TOTAL	2,754,287,560	2,793,626,630
Provision for doubtful Advances *1		
Opening Balance	37,961	37,961
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	37,961	37,961
Provision for doubtful Deposits *2		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-



NOTE NO. 5 INVENTORIES

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
(Valuation as per Significant Accounting Policy No.1(iii)(10))		
Stores and spares	-	-
Stores in transit/ pending inspection	-	-
Loose tools	-	-
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-
TOTAL	-	-
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year #		
Closing balance	-	-
Explanatory Note: i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss. ii) For details, refer para-9 of Note No. 34- Other Explanatory Notes to Accounts for information of assets mortgaged/hypothecated with banks as security for related borrowings. - For Corporate Office only # Excess provision made earlier has been reversed during the year which led to the reversal of Write down value of inventories.		

NOTE NO. 6 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Total		

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
- Unsecured - Considered Good	-	-
- Unsecured - Considered Doubtful	-	-
Less: Provision for doubtful debts *1	-	-
TOTAL	-	-
*1 Provision for doubtful debts		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
Explanatory Note: - i) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member.- For Corporate Office only ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above- For Corporate Office only iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.		



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

PARTICULARS		As at 30th June, 2017	As at 31st March, 2017
A	Balances with banks		
	• With scheduled banks		
i)	- In Current Account	18,762,352	3,903,160
ii)	- In deposits account (Deposits with original maturity of less than three months)	-	-
	• With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash on hand		
	Cash on hand	101,344	11,844
TOTAL		18,863,696	3,915,004
Explanatory Note: -			
1) Cash on hand -(Includes stamps on hand)		-	-
2) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount		-	-

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

PARTICULARS		As at 30th June, 2017	As at 31st March, 2017
A	Balances with Banks	-	-
B	Deposit account-Unpaid Dividend / Interest	-	-
TOTAL		-	-
Explanatory Note: -			
Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount			

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS		As at 30th June, 2017	As at 31st March, 2017
OTHER LOANS			
Employees (including accrued interest)			
- Secured (considered good)		-	-
- Unsecured (considered good)		-	-
- Unsecured (considered doubtful)		-	-
Less : Provisions for doubtful Employee loans & advances *1		-	-
Contractor / supplier			
- Secured (considered good)			
- Unsecured (considered good)			
- Against bank guarantee			
- Others			
- Unsecured (considered doubtful)		-	-
Loan to State Government in settlement of dues from customer			
- Unsecured (considered good)		-	-
Advances to Subsidiaries / JV's		-	-
TOTAL		-	-
*1 Provisions for doubtful Employee loans & advances			
Opening Balance		-	-
Addition during the year			
Used during the year			
Reversed during the year			
Closing balance		-	-
Explanatory Note: -			
Loan & Advances due from directors or other officers of the company at the end of the period - For Corporate Office only			
Advance due by firms or private companies in which any Director of the Company is a Director or member - For Corporate Office only			

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Others		
a) Claims recoverables	30,896,915	22,831,581
Less: Provisions for Doubtful Claims *1	12,731,996	12,731,996
Sub-total	18,164,919	10,099,585
b) Interest Income accrued on Bank Deposits	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Lease Rent receivable-Current	-	-
f) Interest receivable on lease	-	-
g) Interest Accrued on Bonds	-	-
h) Receivable on account of unbilled revenue	-	-
i) Interest accrued on Loan to State Government in settlement of dues from customers	-	-
j) Advance to Contractor against arbitration award	-	-
TOTAL	18,164,919	10,099,585
*1 Provisions for Doubtful Claims		
Opening Balance	12,731,996	51,260,560
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	38,528,564
Closing balance	12,731,996	12,731,996
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		
Utranchal Green & Water Cess		
Sales due to revision of Tariff Order-Parbati-III & Tanakpur Power Station		
Sales due to revision of Tariff Order-Chamera-III Power Station		
Sales due to revision of Tariff Order-Dhauliganga Power Station		
Recognition of Sale (Estimated) awaiting Tariff Order-Nimmo Bazgo Power Station		
Tax adjustment		
MEA Sales		
Parbati-III (4th Unit) Estimated Sale		
Recognition of Sale (Estimated) awaiting Tariff Order-Uri-II Power Station		
FERV		
Others	-	-
Total	-	-
2) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kawar HE Projects which have been transferred to M/s CVPPL (a joint venture company of NHPC, JKSPDC and PTC).		

NOTE NO. 12.1 NON CURRENT TAX ASSETS (NET)

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Advance Income Tax & Tax Deducted at Source	-	-
Less: Provision for Taxation	-	-
Total	-	-

NOTE NO. 12.2 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Total	-	-



NOTE NO. 13 OTHER CURRENT ASSETS

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
A. Advances other than Capital Advances		
a) Deposits		
- Unsecured (considered good)	-	-
Less : Provision against demand raised by Govt.Depts.	-	-
- Unsecured (considered doubtful)	-	-
Less : Provision for Doubtful Deposits *1	-	-
Sub-total	-	-
b) Advance to contractor / supplier		
- Secured (considered good)	-	-
- Unsecured (considered good)	-	-
- Against bank guarantee	-	-
- Others	-	-
Less : Provisions for expenditure awaiting utilization certificate	-	-
- Unsecured (considered doubtful)	-	-
Less : Provisions for doubtful advances *2	-	-
Sub-total	-	-
c) Other advances - Employees		
- Unsecured (considered good)	972,676	65,488
- Unsecured (considered doubtful)	-	-
Sub-total	972,676	65,488
d) Interest accrued on:		
Others		
- Considered Good	-	-
- Considered Doubtful	892,720,165	843,244,408
Less: Provisions for Doubtful Interest *3	892,720,165	843,244,408
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	51,295,773	51,295,773
Less: Provision for losses pending investigation/awaiting write off / sanction *5	51,295,773	51,295,773
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	21,095,566	38,383,458
e) Deferred Employee Costs		
Secured - Considered Good	-	-
Unsecured	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets	2,141,168	2,141,168
h) Others	-	-
TOTAL	24,209,410	40,590,114
*1 Provisions for Doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-



*3 Provisions for Doubtful Accrued Interest	858,613	
Opening Balance	843,244,408	646,211,129
Addition during the year	49,475,757	197,891,892
Used during the year		
Reversed during the year		858,613
Closing balance	892,720,165	843,244,408
*4 Provision for project expenses awaiting write off sanction		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
*5 Provision for losses pending investigation/awaiting write off / sanction		
Opening Balance	51,295,773	38,729,801
Addition during the year		12,565,972
Used during the year		
Reversed during the year		
Closing balance	51,295,773	51,295,773
Explanatory Note:-		
1 Loans and Advances due from Directors or other officers at the end of the year/ period -For Corporate Office only		
2 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
3 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.	2,141,168	2,141,168

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Opening Balance	26,979,775,494	21,812,736,886
Add: Movement in Regulatory Deferral Account Balances		
a) Employee Remuneration & Benefits	171,935,114	927,325,357
b) Generation & Other exps.	163,500,895	786,751,078
c) Depreciation	16,369,155	69,647,884
d) Finance Cost	848,564,506	3,653,186,040
e) Other Income	(76,202,436)	(269,871,751)
f) Exchange Differences on Monetary Items	-	-
g) Re-measurement of Defined Benefit Plan	-	-
Add: Adjustment during the year		
Less: Amortisation / Impairment during the year		
Closing Balance (A)	28,103,942,728	26,979,775,494
Deferred Tax Assets on Regulatory Deferral Account Balances	-	-
Less:-Deferred Tax Adjustments against deferred tax assets	-	-
Total (B)	-	-
Regulatory Deferral Account Balances net of Deferred Tax.(A-B)	28,103,942,728	26,979,775,494
1) For details refer para 25 of Note No.-34-Other Explanatory Notes to Accounts		



Note 15.2 Other Equity

PARTICULARS		As at 30th June, 2017	As at 31st March, 2017
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium Account	-	-
4	Bond Redemption Reserve	-	-
5	Research & Development Fund	-	-
6	General Reserve	-	-
7	Retained Earnings	-	-
	i) Reserves created on account of Ind AS Adjustment	-	85,667,788
	ii) Closing Balance Remeasurements of the defined benefit plans	-	-
	iii) Surplus	(25,508,780)	(233,042,875)
8	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
Total		(25,508,780)	(147,375,087)
* Surplus			
	Profit for the Year as per Statement of Profit and Loss	(25,508,780)	(233,042,875)
	Adjustment arising out of transition provisions for recognising Rate Regulatory Assets	-	-
	Balance brought forward	-	-
Add:			
	Amount Written Back From Bond Redemption Reserve	-	-
	Write Back From Capital Reserve	-	-
	Write Back From Other Reserve	-	-
	Amount Utilised From Self Insurance Fund	-	-
	Tax On Dividend Write Back	-	-
	Write Back From Corporate Social Responsibility Fund	-	-
	Write Back From Research & Development Fund	-	-
	Balance available for Appropriation	(25,508,780)	(233,042,875)
Less:			
	Transfer to Bond Redemption Reserve	-	-
	Transfer to Self Insurance Fund	-	-
	Transfer to General Reserve	-	-
	Transfer to Corporate Social Responsibility Fund	-	-
	Transfer to Research & Development Fund	-	-
	Dividend :		
	- Interim	-	-
	- Proposed	-	-
	Tax on Dividend		
	- Interim	-	-
	- Proposed	-	-
Balance carried forward		(25,508,780)	(233,042,875)



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

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
FUNDS FROM CORPORATE OFFICE	92,639,456,672	84,657,338,178
C.O.(FDB)	1,096,556,611	4,403,227,569
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	(1,827)	(94,610)
RO-ITANAGAR	15,175,209	54,294,383
RO-SILIGURI	3,588,755	8,876,482
BAIRASIUL	26,874	2,331
RO-BANIKHET	467,236	2,053,567
LOKTAK	146,000	47,888
SALAL	701	86,000
TANAKPUR	(43,664)	(13,842)
CHAMERA-I	231	(29,696)
URI - I	-	-
RANGIT	(89,539)	(91)
CHAMERA-II	(355,926)	37,600
DULHASTI	75,000	16,966
DHAULIGANGA-I	-	-
TEESTA-V	(4,144)	78,283
CHAMERA-III	4	(69,778)
CHUTAK	-	-
TLDP-III	44,964	1,974,592
PARBATI -II	(46,969)	(127,019)
PARBATI-III	(2,606)	(294,891)
SEWA-II	-	4,314
URI - II	(45,080)	-
KISHANGANGA	(110,985)	-
NIMMO BAZGO	-	-
TLDP-IV	(105,897)	(30,837)
TEESTA-IV	-	148
SUBANSARI LOWER	-	-
DIBANG	123,152	100,705
TAWANG I & II	(45,000)	694,870
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	134,744
CHEQUE PAID ACCOUNT	217,600,000	636,620,000
CHEQUE COLLECTED ACCOUNT	(3,106,750)	(16,090,939)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	91,467,767	386,081,876
CENTRALIZED VENDOR PAYMENT ACCOUNT	711,166,552	2,651,912,966
Total	94,771,937,341	92,786,831,759



NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Bonds		
- Secured	-	-
- Unsecured	-	-
Term Loans		
• From Banks		
- Secured	-	-
- Unsecured	-	-
• From Other Parties		
- Secured	-	-
- Unsecured	-	-
TOTAL	-	-
Redemption / terms of repayment etc. i) Debt Covenants : Refer point no. 3 (Capital Management) of Note no. 33. ii) Particulars of Redemption & Repayments: Refer Annexures to Note 16.1		
Maturity Analysis of Borrowings		
The table below summarises the maturity profile of the company's borrowings based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - OTHERS

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Deposits/ retention money	177,796,558	150,858,864
TOTAL	177,796,558	150,858,864
Maturity Analysis of Deposit / Retention Money		
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :		
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years	272,248,327	241,865,266
TOTAL	272,248,327	241,865,266



NOTE NO. 17 PROVISIONS - NON CURRENT

PARTICULARS		As at 30th June, 2017	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) <u>Provision for leave encashment</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
ii) <u>Provision for REHS</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
iii) <u>Provision for TTA (Baggage Allowance on Retirement)</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
iv) <u>Provision for Memento</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
B. OTHERS			
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		-	-
<u>Closing Balance</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		-	-
Unwinding of discount		-	-
<u>Closing Balance</u>		-	-
iii) <u>Provision For O&M Expenditure</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Unwinding of discount			
<u>Closing Balance</u>		-	-
TOTAL		-	-
Explanatory Notes:-			
Information about Provisions are given in para 24 of Note 34-Other explanatory Notes to Accounts.			



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

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Deferred Tax Liability		
a) Property, Plant and Equipments, Investment Property and Intangible Assets		
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Net Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for doubtful debts, inventory and others		
b) Provision for employee benefit schemes		
c) Other Items	-	-
Net Deferred Tax Assets	-	-
TOTAL	-	-
Explanatory Note: - 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.- 1) Deferred tax liability/(assets), in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 has been created as deferred tax liability/Assets.- 2) Movement in Deferred Tax Liability/Assets are shown in Annexure to Note No-18		



NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Income received in advance (Advance Against Depreciation)	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
As at the beginning of the year	-	-
Add: Received during the year	-	-
Less: Released to Statement of Profit and Loss	-	-
Balance as at the year end	-	-
Grants in Aid-from Government-Deferred Income (Current)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Borrowings-Other Loans-Secured		
From Banks	-	-
TOTAL	-	-

Repayment Term: The Loan amount may be repaid at any point of time and in part also.

Default in repayments (if any) : Nil

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Total outstanding dues of micro enterprise and small enterprise(s)	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	54,341,751	74,713,752
TOTAL	54,341,751	74,713,752
Explanatory Note: - Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.34- Other Explanatory Notes to Accounts.		

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Current maturities of long term debt *		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other Parties-Secured	-	-
- Other Parties-Unsecured	-	-
Bond application money	-	-
Liability against capital works/supplies	718,464,811	576,373,101
Liability against capital works/supplies-MSME	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Deposits/ retention money	50,723,934	49,745,195
Due to Subsidiaries	-	-
Unpaid dividend	-	-
Unpaid interest	-	-
TOTAL	769,188,745	626,118,296
* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Annexure to Note no. 16.1. (For C.O. only)		



NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
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	63,615,688	60,352,002
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Other liabilities	12,300,522	17,873,053
Grants in aid - pending utilization	-	-
Grants in aid-from Government-Deferred Income	-	-
TOTAL	75,916,210	78,225,055



PARTICULARS		As at 30th June, 2017	As at 31st March, 2017
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)			
i) <u>Provision for leave encashment</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
ii) <u>Provision for REHS</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
iii) <u>Provision for TTA (Baggage Allowance on Retirement)</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-
iv) <u>Provision for Memento</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-
v) <u>Provision for Gratuity</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-
vi) <u>Provision for Wage Revision</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-
<u>Less: Advance paid</u>		-	-
<u>Closing Balance (Net of advance)</u>		-	-
vii) <u>Provision for Performance Related Pay/Incentive</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-
viii) <u>Provision for Superannuation / Pension Fund</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-
ix) <u>Provision For Wage Revision 3rd PRC</u>			
As per last Balance Sheet		-	
Additions during the year			
Amount used during the year			
Amount reversed during the year			
<u>Closing Balance</u>		-	-
B. OTHERS			
i) <u>Provision For Tariff Adjustment</u>			
As per last Balance Sheet		-	
Additions during the year		-	
Amount used during the year		-	
Amount reversed during the year		-	
<u>Closing Balance</u>		-	-

ii) Provision For Committed Capital Expenditure		
As per last Balance Sheet	559,792,922	559,792,922
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	559,792,922	559,792,922
iii) Provision for Restoration expenses of Insured Assets		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
iv) Provision For Livelihood Assistance		
As per last Balance Sheet	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance after Fair Value Adjustment	-	-
v) Provision - Others		
As per last Balance Sheet	1,453,816,299	1,323,102,880
Additions during the year	6,091,563	244,451,785
Amount used during the year	27,645,681	113,738,366
Amount reversed during the year	-	-
Closing Balance	1,432,262,181	1,453,816,299
TOTAL	1,992,055,103	2,013,609,221

Explanatory Note: -

- 1) The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, personal pay advance of Rs NIL and Rs. NIL has been set-off against the balance of provision for wage revision as on 30th June 2017 and 31st March 2017 respectively. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary. Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 30.06.2017 under the head "Provision for Wage Revision" is Rs. NIL (including provision for the current period Rs. NIL) with corresponding amount shown as "Advance paid".

- 2) Information about Provisions are given in para 24 of Note 34 of Balance Sheet

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 30th June, 2017	As at 31st March, 2017
Income Tax		
As per last Balance Sheet		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Current Advance Tax	-	-
Net Current Tax Liabilities (Net)	-	-
Less: Current tax Assets	-	-
TOTAL	-	-



PARTICULARS		For the period ended 30th June, 2017	For the period ended 30th June, 2016
I	Operating Revenue		
A	SALES		
	SALE OF POWER	-	-
	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub - Total (A)	-	-
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
	Sub-Total-I (A+B+C+D)	-	-
E	OTHER OPERATING REVENUE		
	Interest from Beneficiary States (Revision of Tariff)	-	-
	Sub-Total-II	-	-
	TOTAL (I+II)	-	-

Explanatory Note: - 1) Amount of earlier year sales arising out of finalisation of tariff included in current period Sales. - For Corporate Office only 2) 'Deemed generation' included in Sales of the Power as allowed by 'CERC' - For Corporate Office only 3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly amount stated herein are included in sales towards regulated power, which has been sold through bidding at Power Exchange. ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. For Corporate Office only 4) Amount adjusted from sale of power on account of regulated power against the outstanding dues of those beneficiaries. - For Corporate Office only 5) Amount of sales not yet billed included in Sales. (For Corporate Office only) 6) Tariff regulation notified by CERC vide notification dated 21.02.2014 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, stated amount has been provided in the books during the year as an abundant precaution.(For Corporate Office only) 7) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21st February, 2014, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. Accordingly, stated amount has been included in sale of power in relevant period.(For Corporate Office only)		
--	--	--



PARTICULARS		For the period ended 30th June, 2017	For the period ended 30th June, 2016
A)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
B)	Interest Income		
	- Interest from Investments carried at FVTOCI	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	Adjustment on a/c of Effective Interest	-	-
	- Grant in aid	-	-
	Fair Value Gain - Security Deposit	-	6,152,406
	Fair Value Gain On Long Term Borrowings	-	-
	'Effective Interest On Investments - Debt Instruments	-	-
	Interest on	-	-
	- Loan to State Government in settlement of dues from customers	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account	-	-
	- Employee's Loans and Advances	-	-
	- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-
	- Others	49,519,588	49,413,248
	Non-Trade		
	- Dividend income -Others	-	-
C)	Other Non Operating Income		
	Late payment surcharge	-	-
	Income From Sale of Self Generated VERs	-	-
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of assets	-	4,749
	Income from Insurance Claim	-	-
	Liability/ Provisions not required written back #	21,581,867	1,180,000
	Others	1,958,191	2,285,778
	Exchange rate variation	3,087,700	-
	Sub-total	76,147,346	59,036,181
	Add/(Less): C.O./Regional Office/PID Expenses	55,090	8,027,033
	Sub-total	76,202,436	67,063,214
	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 - IPO/Buyback	-	-
	Total carried forward to Statement of Profit & Loss	76,202,436	67,063,214
1	Explanatory Note: -		
	Detail of Liability/Provisions not required written back #		
a)	Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-
b)	Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-
c)	Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-
d)	Bad & Doubtful Deposits (*4 under Note 3.2)	-	-
e)	Bad & Doubtful Capital Advances(*1 under Note No. 4)	-	-
f)	Bad & Doubtful Deposits(*2 under Note No. 4)	-	-
g)	Diminution in value of stores and spares (*1 under Note 5)	-	-
h)	Bad and doubtful debts (*1 under Note 7)	-	-
i)	Bad & Doubtful Employees Loans - current (*1 under Note 10)	-	-
j)	Provision for doubtful claims (*1 under Note No.11)	-	-
k)	Provisions for Doubtful Accrued Interest (*3 under Note No. 13)	-	-
l)	Provisions for Doubtful Deposits (*1 under Note No. 13)	-	-
m)	Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 13)	-	-
n)	Provision for project expenses awaiting write off sanction (*4 under Note No. 13)	-	-
o)	Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 13)	-	-
p)	Provision for O&M Expenses (Sl. No-B(iii) of Note No-17)	-	-
q)	Provision for wage revision (Sl.no-A(vi) of Note No-22)	-	-
r)	Provision for PRP / Incentive /Productivity Linked Incentive (Sl.no-A(vii) of Note No-22)	-	-
s)	Provision for Superannuation/Pension Fund (Sl.no-A(viii) of Note No-22)	-	-
t)	Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Memento etc) (Sl.no-A(i,ii,iii,iv) of Note No-17 and Sl.no-A(i,ii,iii,iv,v) of Note No-22)	-	-
u)	Provision for tariff adjustment [Sl. No B(i) under Note 22]	-	-
v)	Provision for Committed Capital Expenditure (Sl.no-B(i) of Note No-17 and Sl.no-B(ii) of Note No.-22)	-	-
w)	Provision for Livelihood Assistance (Sl.no-B(ii) of Note No-17 and Sl.no-B(iv) of Note No.-22)	-	-
x)	Provision for Restoration expenses of Insured Assets (Sl.no-B(iii) of Note No-22)	-	-
y)	Write back of Project expenses provided for	-	-
z)	Others	21,581,867	1,180,000
	TOTAL	21,581,867	1,180,000
2	Total carried forward to Statement of Profit & Loss includes ₹76202436 (Previous period ₹ 67063214) relating to Subansiri Lower Project as explained in para 25(A) of Note no-34. However Regulatory Defferal Account Balances for an equivalent amount of ₹76202436 pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		

PARTICULARS	For the period ended 30th June, 2017	For the period ended 30th June, 2016
A. GENERATION EXPENSES		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	-	-
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	10,939,492	11,992,779
- Machinery	78,406	393,454
- Others	24,661,676	12,140,784
D. OTHER EXPENSES		
Rent & Hire Charges	13,662,088	10,297,245
Rates and taxes	359,805	360,271
Insurance	10,596	64,732
Security expenses	40,490,778	44,043,923
Electricity Charges	3,818,670	4,926,824
Travelling and Conveyance	3,963,887	2,909,536
Expenses on vehicles	1,147,037	894,927
Telephone, telex and Postage	1,165,120	533,659
Advertisement and publicity	996,353	617,271
Entertainment and hospitality expenses	12,400	39,900
Printing and stationery	477,337	221,878
Consultancy charges - Indigenous	1,384,015	1,492,601
Consultancy charges - Foreign	-	-
Audit expenses (Refer explanatory note-3 below)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	235,729	-
Expenditure on land not belonging to company	74,010	467,871
Loss on Assets	-	48,145
Losses out of insurance claims (upto excess clause)	-	-
Losses out of insurance claims (beyond excess clause)	-	-
Books & Periodicals	500	49,514
Donation	-	-
CSR/ Sustainable Development	23,951,518	21,996,426
Community Development Expenses	-	98,470
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	-	6,197,932
Interest to beneficiary states	-	-
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation	1,352,014	7,858
Other general expenses	7,383,582	7,924,498
Sub-total	136,165,013	127,720,498
Add/(Less): C.O./Regional Office/PID Expenses	3,368,905	23,818,657
Sub-total	139,533,918	151,539,155
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Less: Transfer of Generation & other expenses - IPO/Buyback	-	-
	139,533,918	151,539,155
E. PROVISIONS		
Bad and doubtful debts provided	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	-	-
Doubtful Interest Provided for	49,475,757	49,357,032
Diminution in value of stores and spares	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Provision for Interest to Beneficiary	-	-
Others	-	-
Sub-total	49,475,757	49,357,032
Add/(Less): C.O./Regional Office/PID Expenses	-	29,710
Sub-total	49,475,757	49,386,742
Less: Amount transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
	49,475,757	49,386,742
Total carried forward to Statement of Profit & Loss	189,009,675	200,925,897

Explanatory Note: -

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

(Amount in ₹)

For the period ended 30th June, 2017	For the period ended 30th June, 2016

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

(Amount in ₹)

For the period ended 30th June, 2017	For the period ended 30th June, 2016

- 3 Detail of audit expenses are as under: -

i) Statutory auditors**As Auditor**

Audit Fees

Tax Audit Fees

In other Capacity

Taxation Matters

Company Law Matters

Management Services

Other Matters/services

Reimbursement of expenses**ii) Cost Auditors**

Audit Fees

Reimbursement of expenses

Total Audit Expenses

- 4 Total carried forward to Statement of Profit & Loss includes ₹ 189009675 (Previous period ₹ 200925897) relating to Subansiri Lower Project as explained in para 25(A) of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ 189009675 pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".



NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2017	For the period ended 30th June, 2016
Salaries, wages, allowances	129,497,840	104,292,945
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	17,619,273	18,316,108
Staff welfare expenses	9,266,546	8,269,747
Leave Salary & Pension Contribution	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-
Sub-total	156,383,659	130,878,800
Add/(Less): C.O./Regional Office Expenses	15,551,455	188,019,393
Sub-total	171,935,114	318,898,193
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	171,935,114	318,898,193
Explanatory Note: - 1 The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for residential use of employees included in Salaries, wages, allowances. 2 Gratuity, Contribution to provident fund & pension scheme include contributions: i) towards Employees Provident Fund ii) towards Employees Defined Contribution Superannuation Scheme 3 Total carried forward to Statement of Profit & Loss includes ₹ 171935114 (Previous period ₹ 318898193) relating to Subansiri Lower Project as explained in para 25(A) of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ 171935114 pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		

	For the period ended 30th June, 2017	For the period ended 30th June, 2016
i) towards Employees Provident Fund	5,801,346	5,949,043
ii) towards Employees Defined Contribution Superannuation Scheme	7,648,003	10,382,428

NOTE NO. 28 FINANCE COST

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2017	For the period ended 30th June, 2016
A Interest on :		
Government of India loan	-	-
Bonds	682,499,177	719,106,880
Foreign loan	-	-
Term loan	159,773,322	202,683,891
Adjustment on account of effective Interest - Grant in Aid	-	-
Sub-total	842,272,499	921,790,771
B Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	684,468	637,980
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	1,935,487	1,081,953
Adjustment on account of effective Interest	3,671,051	3,207,824
Provisions-Adjustment For Time Value	-	-
Sub-total	6,291,006	4,927,757
C Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	848,563,505	926,718,528
Add/(Less): C.O./Regional Office/PID Expenses	1,001	11,267
TOTAL	848,564,506	926,729,795
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	848,564,506	926,729,795
Explanatory Note: - 1 Total carried forward to Statement of Profit & Loss includes ₹ 848564506 (Previous period ₹ 926729795) relating to Subansiri Lower Project as explained in para 25(A) of Note no-34. However Regulatory Deferral Account Balances for an equivalent amount of ₹ 848564506 pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		



NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2017	For the period ended 30th June, 2016
Depreciation & Amortisation Expenses	16,221,316	15,212,066
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	147,839	5,286,021
Sub-total	16,369,155	20,498,087
Less: Depreciation & Amortisation Expenses transferred to Expenditure	-	-
Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	16,369,155	20,498,087
Explanatory Note: - Total carried forward to Statement of Profit & Loss includes ₹ 16369155(Previous period ₹ 20498087) relating to Subansiri Lower Project as explained in para 25(A) of Note no-34. However Regulatory Defferal Account Balances for an equivalent amount of ₹16369155 pertaining to Subansari Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".		



PARTICULARS		For the period ended 30th June, 2017	For the period ended 30th June, 2016
Current Tax			
Income Tax Provision		-	-
Adjustment Relating To Earlier periods		-	-
Total current tax expenses		-	-
Deferred Tax- *			
Decrease (increase) in deferred tax assets			
- Relating to origination and reversal of temporary differences		-	-
- Relating to change in tax rate		-	-
- Adjustments in respect of deferred tax of prior periods		-	-
Decrease (increase) in deferred tax liabilities			
- Relating to origination and reversal of temporary differences		-	-
- Relating to change in tax rate		-	-
- Adjustments in respect of deferred tax of prior periods		-	-
Total deferred tax expenses (benefits)		-	-
Less: Recoverable for tariff period upto 2009		-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities		-	-
Net Deferred Tax		-	-
Total carried forward to Statement of Profit & Loss		-	-
Explanatory Notes:-			
i)	Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the period ended 30th June, 2017	For the period ended 30th June, 2016
	Accounting profit/loss before income tax	(25,508,780)	(20,582,003)
	Applicable tax rate		
	Computed tax expense	-	-
	Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
			
			
			
			
			
	Change in rate of tax		
	Adjustment Relating To Earlier periods	-	-
	Income tax expense reported in Statement of P/L	-	-
ii)	Amounts recognised directly in Equity		
	Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity:		
	Current Tax	.....	.....
	Deferred tax	.....	.....
	Total		
iii)	Tax losses		
	Unused tax losses for which no deferred tax asset has been recognised	.....	.....
	Potential tax benefit @ 30%	.....	.....
	Note: The unused tax losses were incurred by a .....that is not likely to generate taxable income in the foreseeable future.		
iv)	Unrecognised temporary differences		
	Temporary differences relating to investments in subsidiaries for which deferred tax liabilities have not been recognised.		
	Undistributed Earnings	.....	.....
	Unrecognised deferred tax liabilities relating to the above temporary differences	.....	.....
	Certain subsidiaries of the group have undistributed earnings of Rs.....(31st March 2016 Rs.....) which , if paid out as dividends, would be subject to tax in the hands of the recipient. An assessable temporary difference exists, but no deferred tax liability has been recognised as the parent entity is able to control the timing of distributions from the subsidiary and is not expected to distribute these profits in the foreseeable future.		



NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2017	For the period ended 30th June, 2016
Movement on account of:-		
a) Employee Remuneration & Benefits	171,935,114	318,898,193
b) Generation & Other exps.	163,500,895	177,394,563
c) Depreciation	16,369,155	20,498,087
d) Finance Cost	848,564,506	923,521,971
e) Other Income	(76,202,436)	(60,906,059)
f) Exchange Differences on Monetary Items		
TOTAL	1,124,167,234	1,379,406,755



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

		(Amount in ₹)	
PARTICULARS		For the period ended 30th June, 2017	For the period ended 30th June, 2016
A.	<u>EMPLOYEE BENEFITS EXPENSE</u>		
	Salaries, wages, allowances	-	-
	Gratuity and contribution to provident fund	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
B.	<u>REPAIRS & MAINTENANCE</u>		
	Building	-	-
	Machinery	-	-
	Others	-	-
	Sub-total	-	-
C.	<u>ADMINISTRATION & OTHER EXPENSES</u>		
	Rent	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	-	-
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	-	-
	Exchange rate variation (Debit)	-	-
	Sub-total	-	-
D.	<u>FINANCE COST</u>		
	Interest on :		
	Government of India loan	-	-
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Cash credit facilities /WCDL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Transfer of expenses to EAC- Interest on loans from Central Government- adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-Interest on security deposit/ retention money- adjustment on account of effective interest	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
E.	<u>PROVISIONS</u>		
	Sub-total	-	-
F.	<u>DEPRECIATION AND AMORTISATION EXPENSES</u>		
	Sub-total	-	-
G.	<u>C.O./Regional Office Expenses:</u>		
	Other Income	-	-
	Generation, Administration and Other Expenses	-	-
	Employee Benefits Expense	-	-
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	-
H.	<u>LESS: RECEIPTS AND RECOVERIES</u>		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	-	-
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	-	-
	Hire charges/ outturn on plant and machinery	-	-
	Miscellaneous receipts	-	-
	Sub-total	-	-
TOTAL (A+B+C+D+E+F+G-H)		-	-



SUBANSIRI LOWER HE PROJECT

Note-33: Disclosure on Financial Instruments and Risk Management

(1) Fair Value Measurement

A) Financial Instruments by category

Financial assets	Notes	As at 30th June, 2017		As as 31st March, 2017	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1	-	-	-	-
b) In Debt Instruments (Govt./PSU)-Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Loans	3.2				
a) Employees			-		-
b) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2 & 3.3		-		-
c) Others			-		-
(iii) Others					
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3		17,663		81,551
Total Non-current Financial assets		-	17,663	-	81,551
Current Financial assets					
(i) Current Investments	6		-		-
(ii) Trade Receivables	7		-		-
(iii) Cash and cash equivalents	8		18,863,696		3,915,004
(iv) Bank balances	9		-		-
(v) Loans	10		-		-
(vi) others (Excluding Lease Receivables)	11		18,164,919		10,099,585
Total Current Financial Assets		-	37,028,615	-	14,014,589
Total Financial Assets		-	37,046,278	-	14,096,140
		As at 30th June, 2017		As as 31st March, 2017	
Financial Liabilities	Notes	FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Other Financial Liabilities	16.2		177,796,558		150,858,864
(iii) Borrowing -Short Term	20.1		-		-
(iv) Trade Payables including MSME	20.2		54,341,751		74,713,752
(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		769,188,745		626,118,296
Total Financial Liabilities			1,001,327,054		851,690,912



SUBANSIRI LOWER HE PROJECT

(Amount in `)

B) FAIR VALUATION MEASUREMENT

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

		As at 30th June, 2017	As at 31st March, 2017
	Note No.	Level 1	Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Govt./PSU)- Quoted	3.1	-	-
Total		-	-

Note:

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

(Amount in `)

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

Particulars	Note No.	As at 30th June, 2017			As at 31st March, 2017		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans	3.2						
a) Employees			0			0	
b) Loan to Government of Arunachal Pradesh (including Interest Accrued)			0			0	
Others			0			0	
(ii) Others	3.3						
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)		17663			81551		
Total Financial Assets		17663	0	0	81551	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Other Long Term Financial Liabilities	16.2						0
Total Financial Liabilities		0	0	0	0	0	0



STATEMENT OF CHANGES IN EQUITY AS AT 30TH JUNE, 2017

OTHER EQUITY

(Amount in ₹)

Attributable to equity holders	Reserve & Surplus							Other Comprehensive Income		Total
	Capital Reserve	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	Research & Development Fund	General Reserve	Suplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	
Balance as at 1st April, 2017	-	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-25,508,780	-	-	-25,508,780
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-	-25,508,780	-	-	-25,508,780
Transfer to Retained Earning	-	-	-	-	-	-	-	-	-	-
Amount written back from Bond Redemption Reserve	-	-	-	-	-	-	-	-	-	-
Tax on Dividend - Write back	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Transfer from Retained Earning	-	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-	-
Tax on Dividend	-	-	-	-	-	-	-	-	-	-
Transfer to Bond Redemption Reserve	-	-	-	-	-	-	-	-	-	-
Transfer to Research & Development Fund	-	-	-	-	-	-	-	-	-	-
Trfr to General Reserve	-	-	-	-	-	-	-	-	-	-
Total as on 30.06.2017	-	-	-	-	-	-	-25,508,780	-	-	-25,508,780

For Ray & Ray
Chartered Accountants
(Firm Regn. No. 301072E)

Asish Kumar Mukhopadhyay
(Asish Kumar Mukhopadhyay)
Partner
M.No. 056359

9/12
Head of Finance

[Signature]
Head of Project



SUBANSIRI LOWER HE PROJECT

(2) Financial Risk Management

(i) 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.

For period Ended 30th June 2017

(Amount in `)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 30.06.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	1,041,419,280	769,170,953	-	-	272,248,327
Trade Payables	20.2	54,341,751	54,341,751	-	-	-
Total Financial Liabilities		1,095,761,031	823,512,704	-	-	272,248,327

For year Ended 31st March 2017

(Amount in `)

Contratual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2017	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	868,003,544	626,138,278	-	-	241,865,266
Trade Payables	20.2	74,713,752	74,713,752	-	-	-
Total Financial Liabilities		942,717,296	700,852,030	-	-	241,865,266

(ii) Foreign Currency Financial Liabilities

(a) Foreign Currency Exposure:

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

(Amount in `)

Particulars	30.06.2017	31.03.2017
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	21,469,994	91,374,437
Net Exposure to foreign currency (liabilities)	21469994	91374437

For Ray & Ray
Chartered Accountants

(Firm Regn. No. 301072E)



Asish Kumar Mukhopadhyay
(Asish Kumar Mukhopadhyay)

Partner

M.No. 056359

(Head of Finance)

(Head of Project)



Balance Sheet

of

Subansiri Lower HE Project

as on

30.09.2016



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: Slp.hop@gmail.com.

Management Responsibility Statement

This is to certify that the Quarterly Accounts of Subansiri Lower Project for the Period ending on 30th Sep 2016 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(Anuj Kapoor)

Chief (Finance)

Subansiri Lower H. E. Project

(Rakesh)

Executive Director

Subansiri Lower H. E. Project

Place: Kolaptukar

Date:



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District: Lower Subansiri,

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Email: Slp.hop@gmail.com.

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION PURSUANT TO CLAUSE 49(V) OF THE LISTING AGREEMENT

Name of Project: Subansiri Lower H.E. Project

a) We have reviewed financial results for the period ended 30/09/2016 of the Subansiri Lower H. E. Project and that to the best of our knowledge and belief :

- i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
- ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 30/09/2016 which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

d) We have indicated to the auditors and management

- i. Significant changes in internal control over financial reporting during the period ended 30/09/2016
- ii. significant changes in accounting policies during the period ended 30/09/2016 and that the same have been disclosed in the notes to the financial results; and
- iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

(And) Kapoor)

Chief (Finance)

Subansiri Lower H. E. Project

(Rakesh)

Executive Director

Subansiri Lower H. E. Project

Place: Kolaptukar

Date: 23-10-16



NHPC LIMITED
Name of the Unit : SUBANSIRI LOWER HE PROJECT

BALANCE SHEET AS AT 30TH SEP, 2016

(Amount in Rupees)

PARTICULARS	Note No.	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 01st Apr, 2015
ASSETS					
(1) NON-CURRENT ASSETS					
a) Property Plant & Equipment	2.1	767,183,174	749,300,900	783,455,027	813,700,177
b) Capital Work In Progress	2.2	57,362,581,269	56,138,973,617	54,790,787,190	54,215,053,446
c) Investment Property	2.3	-	-	-	-
d) Other Intangible Assets	2.4	5,706,997,951	5,680,381,960	5,393,885,615	5,393,904,772
e) Financial Assets					
i) Investments	3.1	-	-	-	-
ii) Loans	3.2	-	42,949,159	48,509,855	38,409,966
iii) Others	3.3	-	-	-	-
f) Other Non Current Assets	4	2,763,468,396	2,755,246,808	2,843,919,496	2,790,778,049
(2) CURRENT ASSETS					
a) Inventories	6	-	-	-	-
b) Financial Assets					
i) Investments	7	-	-	-	-
ii) Trade Receivables	8	-	-	-	-
iii) Cash & Cash Equivalents	9	6,297,235	2,109,186	267,915	816,082
iv) Bank balances other than (iii) above	10	-	-	-	-
v) Loans	11	-	15,098,126	10,591,620	16,103,174
vi) Others	12	13,993,500	15,045,825	15,717,698	13,475,619
c) Current Tax Assets (Net)	13	-	-	-	-
d) Other Current Assets	14	3,438,757	4,442,978	2,723,880	2,071,471
TOTAL ASSETS		66,623,960,282	65,403,548,559	63,889,858,296	63,284,312,756
(3) Regulatory Deferral Account Debit Balances	5	24,366,641,474	21,803,206,960	18,996,553,390	16,303,833,611
Total assets and regulatory deferral account debit balances		90,990,601,756	87,206,755,539	82,886,411,686	79,588,146,367
EQUITY AND LIABILITIES					
(1) EQUITY					
(a) Equity Share Capital	15.1	-	-	-	-
(b) Other Equity	15.2	(39,391,861)	(418,067,017)	(299,671,971)	(172,962,437)
(2) LIABILITIES					
NON-CURRENT LIABILITIES					
a) Financial Liabilities					
i) Borrowings	16.1	-	-	-	-
ii) Trade Payables					
Total outstanding dues of micro enterprises and small enterprises					
Total outstanding dues of Creditors other than micro enterprises and small enterprises					
iii) Other financial liabilities other than those specified in item i & ii	16.2	117,303,195	130,662,242	93,753,602	91,414,391
b) Provisions	17	-	-	-	-
c) Deferred Tax Liabilities (Net)	18	-	-	-	-
d) Other non-current Liabilities	19	-	-	-	-
(3) CURRENT LIABILITIES					
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		27,312,377	37,764,881	28,819,018	35,049,539
iii) Other financial liabilities (other than those specified in item i & ii)	20.3	441,811,872	409,555,997	316,081,806	499,365,399
b) Other Current Liabilities	21	34,253,561	33,055,772	11,077,255	50,123,451
c) Provisions	22	1,707,738,943	1,843,391,279	2,087,212,597	1,910,099,654
d) Current Tax Liabilities (Net)	23	-	-	-	-
(4) FUND FROM C.O.	15.3	88,701,573,669	85,170,392,385	80,649,139,379	77,175,056,370
TOTAL EQUITY & LIABILITIES		90,990,601,756	87,206,755,539	82,886,411,686	79,588,146,367
Significant Accounting Policies	1				
Expenditure attributable to construction (EAC) during the period forming part of capital work in progress	31				
Other Explanatory Notes to Accounts	32				
Note 1 to 32 form integral part of the Accounts					
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.					
For Ray & Ray Chartered Accountants (Firm Regn. No. 301072E) Asish Kumar Mukhopadhyay Partner M.No. 056359					
Chief (Finance)					
Executive Director					

Place: KOLAPTUKAR
Date: 23.10.2016



NHPC LIMITED

Name of the Unit : SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30TH SEP, 2016

(Amount in Rupees)

	Note No.	For the period ended 30th September, 2016	For the year ended 31st March, 2016	For the period ended 30th September, 2015
INCOME				
i) Revenue from Operations	24	-	-	-
ii) Other Income	25	103643939	276428060	145702259
TOTAL INCOME		103643939	276428060	145702259
EXPENSES				
i) Generation, Administration and Other Expenses	26	455848671	1166094104	712140882
ii) Employee Benefits Expense	27	449203506	1074888641	464602613
iii) Finance Cost	28	1859882303	3962164481	2009385375
iv) Depreciation & Amortization Expense	29	36523004	76389008	37632927
TOTAL EXPENSES		2801457484	6279536234	3223761797
Profit before Exceptional items, Rate Regulated Activities and Tax		(2697813545)	(6003108174)	(3078059538)
Exceptional items		-	-	-
PROFIT BEFORE TAX		(2697813545)	(6003108174)	(3078059538)
Tax Expenses	30			
i) Current Tax		-	-	-
ii) Adjustments relating to earlier years		-	-	-
iii) Deferred Tax		-	-	-
Total Tax Expenses		-	-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		(2697813545)	(6003108174)	(3078059538)
Profit from discontinued operations		-	-	-
Tax expense of discontinued operations		-	-	-
Profit from discontinuing operations after tax		-	-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		(2697813545)	(6003108174)	(3078059538)
Rate Regulatory Income / (Expenses)		2563434494	5499373369	2692719779
Impact of Tax on Regulatory Deferral Accounts		-	-	-
Rate Regulatory Income/ Expense (Net of Tax)		2563434494	5499373369	2692719779
PROFIT FOR THE PERIOD AND NET MOVEMENTS IN NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES.		(134379051)	(503734805)	(385339759)
Profit for the period from continuing operations		(134379051)	(503734805)	(385339759)
Profit from discontinued operations		-	-	-
Tax expense of discontinued operations		-	-	-
Profit from discontinuing operations after tax		-	-	-
II OTHER COMPREHENSIVE INCOME				
A (I) Items that will not be reclassified to profit or loss				
- Remeasurements of the defined benefit plans		-	-	-
Less: Income Tax on remeasurements of the defined benefit plans		-	-	-
- Equity Investment		-	-	-
Less: Income Tax on Equity Investment		-	-	-
B (I) Items that will be reclassified to profit or loss				
- Investment in Debt Instruments		-	-	-
Less: Income Tax on investment in Debt Instruments		-	-	-
Other Comprehensive Income (A+B)		-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I+II)		(134,379,051)	(503,734,805)	(385,339,759)
Earning per share before Regulatory Income (Equity shares, face value of 10/- each)				
Basic & Diluted				
Earning per share after Regulatory Income (Equity shares, face value of 10/- each)				
Basic & Diluted				
Significant Accounting Policies	1			
Expenditure attributable to construction (EAC) during the period forming part of capital work in progress	31			
Other Explanatory Notes to Accounts	32			
Note 1 to 32 form Integral part of the Accounts				
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.				
For Ray & Ray Chartered Accountants (Firm Regn. No. 301072E) <i>Asish Kumar Mukhopadhyay</i> (ASISH KUMAR MUKHOPADHYAY) Partner M.No. 056359 <i>[Signature]</i> Chief Finance <i>[Signature]</i> Executive Director				
Place: KOLAPATUKAR				
Date: 23.10.2016				

NOTE NO. 1:**SIGNIFICANT ACCOUNTING POLICIES****1.0 Property, plant and equipment (PPE)**

- a) Property, Plant and Equipment up to March 31, 2015 were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- c) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to the acquisition/construction of the asset. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.
- d) Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life of the power station resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.
- e) After initial recognition, Property, Plant & Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Payments made/ liabilities created provisionally towards compensation, rehabilitation and other expenses relatable to land in possession are treated as cost of land.
- g) Spares parts procured along with the Plant & Machinery or subsequently which meets the recognition criteria are capitalized and added in the carrying amount of such item. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as "stores & spares" forming part of the inventory.
- h) If the cost of the replaced part or earlier inspection is not available, the estimated cost of similar new parts/inspection is used as an indication of what the cost of the existing part/ inspection component was when the item was acquired or inspection carried out.
- i) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

2.0 Capital work in Progress

- a) Expenditure incurred on assets under construction (including a project) is carried at cost under Capital work in Progress. Such costs comprises purchase price of asset including import duties and non-refundable taxes after deducting trade discounts and rebates and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- b) Cost directly attributable to projects under construction include costs of employee benefits, expenditure in relation to survey and investigation activities of the projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, professional fees, expenditure on maintenance and up-gradation etc. of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs including administrative and general overhead costs if attributable to construction of projects. Such costs are accumulated under "Capital works in progress" and subsequently allocated on systematic



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

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

3.0 Investment Property

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

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

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

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

4.0 Intangible Assets

- a) Upto March 31, 2015, Intangible assets were carried in the balance sheet in accordance with Indian GAAP. The Company has elected to avail the exemption granted by IND AS 101, "First time adoption of IND ASs" to regard those amounts as deemed cost at the date of the transition to IND AS (i.e. as on April 1, 2015).
- b) Intangible assets acquired separately are measured on initial recognition at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuees or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre-condition for the acquisition of the land for the purpose of the project, are accounted for as Land-Right to use.
- d) Software (not being an integral part of the related hardware) acquired for internal use, is stated at cost of acquisition less accumulated amortisation and impairment losses if any.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

5.0 Foreign Currency Transactions

- a) The Company has elected to avail the exemption available under IND AS 101, First time adoption of IND AS with regard to continuation of policy for accounting of exchange differences arising from translation of long term foreign currency monetary liabilities.
- b) Transactions in foreign currency are initially recorded at exchange rate prevailing on the date of transaction. At each Balance Sheet date, monetary items denominated in foreign currency are translated at the exchange rates prevailing on that date.
- c) Exchange differences arising on translation or settlement of monetary items are recognised as income or expenses in the period in which they arise in Profit or loss in case of operational



power stations and added to the carrying amount of capital work in progress in case of projects under construction. However, exchange differences in respect of liabilities relating to fixed assets/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress.

- d) The price which the Company can charge from its customer for the electricity sold by it is determined by CERC in accordance with CERC tariff regulations. The ibid tariff regulation provide that generating company can recover the foreign exchange rate variation on actual basis i.e. when foreign currency loan is repaid after commercial operation date (COD). As the financial statements are prepared on accrual basis, exchange difference resulting from restating long term foreign currency monetary items on the reporting date are charged to statement of profit and loss. However right/obligation of recovery/payment of the same on actual basis arising out of CERC tariff regulations is recognized through deferred foreign currency fluctuation recoverable/payable account thereby resulting into no impact on the profit or loss of the period.

6.0 Rate Regulated Activities

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

7.0 Fair value measurement

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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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

8.0 Investments in subsidiaries and joint ventures

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

9.0 Financial assets other than investment in subsidiaries and joint ventures.

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

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

a) Classification

The Company classifies its financial assets in the following categories:

- at amortised cost,
- at fair value through other comprehensive income, and
- at fair value through profit or loss

The classification depends on the following:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

b) Initial recognition and measurement

All financial assets except trade receivables are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in Statement of Profit or Loss. Where transaction price is not the measure of fair value and fair value is determined using a valuation method that uses data from observable market, the difference between transaction price and fair value is recognized in Statement of Profit or Loss and in other cases spread over life of the financial instrument using effective interest method.

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

c) Subsequent measurement

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

Financial assets at fair value through other comprehensive income are at each reporting date at fair value. Fair value changes are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the income statement. On derecognition of the financial asset other than equity instruments, cumulative gain or loss previously recognised in OCI is reclassified to income statements.

Any financial asset that does not meet the criteria for classification as at amortized cost or as financial assets at fair value through other comprehensive income, is classified as financial assets at fair value through profit or loss. Financial assets at fair value through profit or loss are fair valued at each reporting date with all the changes recognized in the income statement.

d) Derecognition

A financial asset is derecognised when the all cash flows associated with the financial asset has been realised or such rights have expired.

e) Impairment of financial assets

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

- i. Financial assets that are measured at amortised cost.
- ii. Financial assets that are debt instruments and are measured as at FVTOCI.
- iii. Contract assets and trade receivables under Ind-AS 11, Construction contracts and Ind AS-18, Revenue.

The company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables or contract assets resulting from transactions within the scope of Ind-AS 11 and Ind-AS 18.



The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets, the company determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has increased significantly, lifetime ECL is provided. For assessing increase in credit risk and impairment loss, the company assesses the credit risk characteristics on instrument-by-instrument basis.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

Impairment loss allowance (or reversal) recognized during the period is recognized as expense/income in the statement of profit and loss.

10.0 Inventories

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

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

11.0 Share capital and share premium

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction, net of tax, from the proceeds.

Par value of the equity share is recorded as share capital and the amount received in excess of the par value is classified as share premium.

12.0 Dividend Distribution

Dividend distribution to the Company's shareholders is recognised as a liability in the company's financial statements in the period in which the dividends are approved by the Company's shareholders.

13.0 Financial liabilities

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

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

a) Classification, initial recognition and measurement

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

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

b) Subsequent measurement



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

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

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

d) Offsetting of financial instruments

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

14.0 Government Grants

- a) Grants in the form of non-monetary assets such as land and other resources are recognised at fair value and presented as deferred income which is recognized in the Statement of Profit and Loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset.
- b) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

15.0 Provisions, Contingent Liabilities and Contingent Assets

- a) Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Such provisions are determined based on management estimate of the amount required to settle the obligation at the balance sheet date. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a standalone asset only when the reimbursement is virtually certain.
- b) 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.
- c) Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.
- d) Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable.

16.0 Revenue Recognition and Other Income

- a) Sale of power is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sale is recognized on provisional rates worked out by the Company based on the parameters and method adopted by the appropriate authority. Further, recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards deferred tax items recognized till March 2009 qualifying as current tax items during the current year are accounted for on year to year basis.



- b) Incentives/Disincentives are recognised as per Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations. In case of Power Stations where tariff have not been notified, incentives/disincentives are recognized provisionally on assessment of the likelihood of acceptance of the same.
- c) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- d) Advance against depreciation considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after 31st March of the year closing after a period of 12 years from the date of commercial operation of the project, considering the total useful life of the project as 35 years.
- e) Revenue on Project Management / Construction Contracts/ Consultancy assignments is recognized on percentage of completion method. The percentage of completion is determined as proportion of "cost incurred up to reporting date" to "estimated cost to complete the concerned Project Management / Construction Contracts and Consultancy assignment".
- f) Dividend income is recognized when right to receive the same is established.
- g) Interest/Surcharge recoverable from customers and liquidated damages /interest on advances to contractors is recognised when no significant uncertainty as to measurability and collectability exists.
- h) Interest income on financial assets as subsequently measured at amortized cost and Bonds as subsequently measured at FVTOCI is recognised on a time-proportion basis using the effective interest method. Interest income on impaired loans/bonds/receivable is recognised using the original effective interest rate.
- i) When a receivable is impaired, the Company reduces the carrying amount to its recoverable amount, being the estimated future cash flows discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest income. Interest income on impaired loans is recognised using the original effective interest rate.

17.0 Employee Benefits

- i. Employee benefits consist, inter-alia, of provident fund, pension, gratuity, post retirement medical facilities, leave benefits (including compensated absences) and other terminal benefits.
- ii. Company contribution paid/payable during the year to Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits, contribution to Retired Employees Health Scheme (REHS) and Provident Fund Scheme are accounted for and paid to respective funds which are administered through separate trusts. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the Balance Sheet date and any shortfall in the fund size maintained by the Trust set up by the Company is additionally provided for.
- iii. The liability in respect of Gratuity, EDCSS and REHS are ascertained at the year end on the basis of actuarial valuation and paid to the respective trusts.
- iv. The liability for leave benefits (including compensated absences), allowance on retirement/death and memento on superannuation to employees is ascertained at the year end on the basis of actuarial valuation.
- v. The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to profit or loss in the year of incurrence of such expenses.
- vi. Service cost & net interest on the net defined benefit liability (asset) are recognized in Profit or loss unless another Standard permits inclusion in the cost of asset.
- vii. Remeasurements comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability),



are recognised immediately in the OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

18.0 Borrowing costs

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

19.0 Depreciation and amortization

- a) Depreciation on additions to /deductions from Property, Plant & Equipment during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) Depreciation on Property, Plant & Equipment of Operating Units of the Company is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology as notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.
- c) i) Depreciation on Property, Plant & Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in policy no. 19(d) below.
ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) Depreciation in respect of following items of PPE is charged on straight line method based on the life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
 - (i) Construction Plant & Machinery
 - (ii) Computer & Peripherals
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) Assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated during the year in which asset is made available for use with Re. 1/- as WDV.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs. 750/- are not capitalized and charged off to revenue in the year of use.
- h) Leasehold Land, in case of operating units, is amortized over the period of lease or 35 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.
- i) Leasehold Land, in case of units other than operating units, is amortized over the period of lease or 35 years whichever is lower.
- j) Tangible Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.
- k) Land-Right to use is amortized over a period of 30 years from the date of commercial operation of the project in line with CERC tariff regulations notified for tariff fixation.
- l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three financial years, whichever is earlier, starting from the year in which it is acquired.
- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the

unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.

- n) Where the life and / or efficiency of an asset is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively over the revised / remaining useful life determined by technical assessment.
- o) Spares parts procured along with the Plant & Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.

20.0 Impairment of non-financial assets other than inventories

- a. The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets of the Company. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The resulting impairment loss is recognised in the Statement of Profit or Loss.
- b. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
- c. In case of expenditure on survey & investigation, it is decided to abandon such a project under survey & investigation, expenditure incurred thereon is charged to Statement of Profit and Loss in the year in which it is decided to abandon the project.
- d. In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.

21.0 Income Taxes

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income. In this case the tax is also recognised directly in equity or in other comprehensive income.

a) Current income tax

The current tax is based on taxable profit for the year under the Income Tax Act, 1961. Taxable profit differs from profit as reported in the Statement of Profit and Loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible (permanent differences). The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in India where the Company operates and generates taxable income.

b) Deferred tax

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



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

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

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

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

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

22.0 Compensation from third parties

Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up and other claims is included in profit or loss on the basis of certainty of their realization.

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

23.0 Segment Reporting

- a) Electricity generation is the principal business activity of the company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Ind AS -108 - 'Operating Segments'.
- b) The company is having a single geographical segment as all its Power Stations are located within the Country.

25.0 Leases

a) Company as a Lessee:

- i. Leases of property, plant and equipment (mainly land acquired through lump sum upfront payments), where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance lease. Such finance leases are generally capitalised at the lease's inception at the fair value of the leased property which equals the transaction price i.e. lump sum upfront payments.
- ii. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to Statement of Profit and Loss over the period of lease.

b) Company as a Lessor:

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

- i. For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance income so as to achieve a constant rate on the Lease Receivable outstanding.
- ii. In the case of operating leases or embedded operating leases, the lease income from the operating lease is recognised in revenue on a straight-line basis over the lease term. The respective leased assets are included in the balance sheet based on their nature.

26.0 Statement of Cash Flows

a) Cash and Cash equivalent:

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

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

27.0 Current versus non-current classification

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

a) An asset is current when it is:

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

All other assets are classified as non-current.

b) A liability is current when:

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

All other liabilities are classified as non-current.

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

28.0 Miscellaneous

- a) Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- b) Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Company.



NOTE NO. 2.1 Property, Plant and Equipment as on 30.09.2016

(Amount in Rupees)

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 30th Sep, 2016	As at 01-Apr-2016	For the Period	Adjustments	As at 30th Sep, 2016	As at 30th Sep, 2016	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land – Freehold	4601155	0	0	0	0	0	4601155	0			0	4601155	4601155
ii)	Land – Leasehold	5986089	0	0	0	0	0	5986089	1545460	139554	0	1685014	4301075	4440629
iii)	Roads and Bridges	93470547	0	0	0	0	0	93470547	27850662	1561008	0	29411670	64058877	65619885
iv)	Buildings	667505760	0	7775780	0	0	0	675281540	260924856	9374801	0	270299657	404981883	406580904
v)	Railway sidings	313556348	0	6238095	0	0	0	319794443	210536065	10803456	0	221339521	98454922	103020283
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Generating Plant and machinery	64600	0	215662	0	0	0	280262	4714	2896	0	7610	272652	59886
viii)	Plant and machinery Sub station	20689189	0	396268	0	0	0	21085457	9077074	545600	0	9622674	11462783	11612115
ix)	Plant and machinery Transmission lines	75087573	0	0	0	0	0	75087573	36337207	1981572	0	38318779	36768794	38750366
x)	Plant and machinery Others	24987016	0	0	0	0	0	24987016	16515562	657636	0	17173198	7813818	8471454
xi)	Construction Equipment	47246127	0	1384321	0	0	0	48630448	42845282	149130	0	42994412	5636036	4400845
xii)	Water Supply System/Drainage and Sewerage	72776418	0	1222685	0	0	0	73999103	21166132	1215377	0	22381509	51617594	51610286
xiii)	Electrical installations	2213285	0	322950	0	30261	0	2505974	1437240	64811	-19428	1482623	1023351	776045
xiv)	Vehicles	5660466	0	3237659	0	0	0	8898125	5043027	58602	0	5101629	3796496	617439
xv)	Aircraft/ Boats	637395	0	0	0	0	0	637395	305881	18894	0	324775	312620	331514
xvi)	Furniture and fixture	22475747	45250	17857766	0	0	0	40378763	15557894	421233	10112	15989239	24389524	6917853
xvii)	Computers	40039622	10929	1941547	0	248373	0	41843725	33665987	1136174	-140590	34661571	7182154	6373635
xviii)	Communication Equipment	12252442	0	0	0	0	0	12252442	7543048	361258	0	7904306	4348136	4709394
xix)	Office Equipments	23741678	46500	6669406	0	116098	0	30341486	10195701	803535	-82987	10916249	19425237	13545977
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	42372402	0	854099	0	41122	0	43185379	25520961	972077	-33586	26459452	16725927	16851441
xxii)	Tangible Assets of minor value >750 and < Rs.5000	20364857	8000	658901	0	3500	0	21028258	20355063	658556	4499	21018118	10140	9794
	Total	1495728716	210679	48775139	0	439354	0	1544275180	746427816	30926170	-261980	777092006	767183174	749300900
	As at 01/04/2016	1552988188	29152	14542391	237632	71693383	0	1495728716	739288011	60941374	-53801569	746427816	749300900	813700177

Explanatory Note: -

1) Title deeds/title in respect of freehold land amounting to Rs 997000/- (Previous year Rs 997000/-) covering an area of 5 hectare (Previous year 5 hectare) and lease deeds in respect of leasehold land amounting to Rs 4500470/- (Previous year Rs 0.63 crore) covering an area of 8.23 hectare (Previous year 8.23 hectare) are yet to be executed/passed.

2) Land - Leasehold includes 7.83 hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ` 1/-.

3) Title deeds/title in respect of freehold land of Subansiri Upper Project amounting to Rs 36,04,155/- (previous year Rs 36,04,155) covering an area of 12.94 hectare (Previous year 12.94 hectare), are yet to be executed/passed. This includes 12.62 hectare of Land which is subjudice since 37 Land owner of the said Land are asking for enhanced compensation.

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

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

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

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



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

Class of Assets	For the period ended on 30.09.2016 (Amount in Rupees)	As on 31.03.2016 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		

NOTE NO. 2.3 INVESTMENT PROPERTY

(Amount in Rupees)

NOTE NO. 23 - INVESTMENT PROPERTY														
Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 30th Sep, 2016	As at 01-Apr-2016	For the Period	Adjustments	As at 30th Sep, 2016	As at 30th Sep, 2016	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

i) Amounts recognised in profit or loss for investment property

Rental income	Nil
Direct operating expenses from property that generated rental income	Nil
Direct operating expenses from property that did not generate rental income	Nil
	Rs.

(ii) Fair Value of investment property

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

(iv) Valuation process

The above land is carried in the financial statements at cost. However, the fair value of investment property has been arrived on the basis of circle rates notified by the state govt. prevailing in the locality where property is situated.

NOTE NO. 2.4 Other Intangible Assets

0 (Amount in Rupees)

NOTE NO. 24 Other Intangible Assets														
Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2016	Additions		Deductions		Other Adjustments	As at 30th Sep, 2016	As at 01-Apr-2016	For the Period	Adjustments	As at 30th Sep, 2016	As at 30th Sep, 2016	As at 31st March, 2016
			IUT	Others	IUT	Others								
i)	Land- Right to Use	5680381960	0	25522500	0	0	0	5705904460	0	0	0	0	5705904460	5680381960
ii)	Computer Software	5962497	2186030	0	0	0	0	8148527	5962497	182189	910350	7055036	1093491	0
	Total	5686344457	2186030	25522500	0	0	0	5714052987	5962497	182189	910350	7055036	5706997951	5680381960
	Previous year	5686344457	0	0	0	0	0	5686344457	5924185	38312	0	5962497	5680381960	5680420272



Annexure to Note 2.1 & 2.4 as at 30.09.2016

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	bachelor accommodation of block-1/5 (six units) at NHPC colony, Gerukamukh (Pkg-1)	410321	3898598
2	bachelor accommodation of block-2/5 (six units) at NHPC colony, Gerukamukh (Pkg-2)	410321	3877182
3	Railway sidings-EARTH FILLING AT RAILWAY SIDING AT SENCHOA	410501	6238095
4	REQUENCY GENERATOR/ CONVERTER FOR VIBRATING	410713	107831
5	REQUENCY GENERATOR/ CONVERTER FOR VIBRATING NEEDLE, 3PH-2 OUTLET, MODEL	410713	107831
6	LT DISTRIBUTION PANEL, INCOMER-MCCB-630A ,415V,3 PHASE	410806	396268
7	WELDING MACHINE PORTABLE	411114	50138
8	THYRISTORISED MMA WELDING POWER SOURCE, ESAB INDIA	411114	74288
9	MICRO PROCESSOR BASED INTELLIGENT ANALOGUE	411130	282107
10	CUT OFF MACHINE CC14SF, HITACHI MAKE	411130	13000
11	BAR CUT. MACHINE (HEAVY DUTY),JAYMAC/C-42	411130	160436
12	STEEL BAR BENDING MACHINE (AUTOMATIC MACHINE)	411130	165118
13	AUTOMATIC DECOILING, STRAIGHTENING AND CUTTING	411130	639234
14	ORGANIC WASTE COMPOSTING SYSTEM WITH ACCESSORIES	411202	1222685
15	TNSFORMER OIL FILTRATION PLANT 300 LPH/TWO STAGE	411402	322950
16	FIRE TENDER WITH ASSESSORIES, ASHOK LEYLAND	411505	3237659
17	STAINLESS STEEL CHAIRS WITH HIGH DENSITY CUSHION (27 No's @ Rs.8369/-)	411701	233253
18	GODREJ - FU9P01AX069SXXXX-KAREENA HIGH BACK CHAIR (15 No's @ Rs.213810/-)	411701	213810
19	GODREJ - FU9P02TC069SXXXX-KAREENA MID BACK	411701	11386
20	GODREJ - FU9P02TC069SXXXX-KAREENA MID BACK CONFERENCE CHAIR (54 No's @	411701	614844
21	GODREJ - FUPULSTL555SXXXX-PULSE MID BACK WITH FIXED ARM REST AND LARGER SEAT (250 No's @Rs. 10099/-)	411701	2672840
22	DINING TABLE SET (WITH SIX CHAIRS) (02 No'S @ Rs.14155/-)	411701	29858
23	DISCUSSION TABLE (1050X1050X750MM) (09 No's @ Rs. 15458/-)	411701	139122
24	EXECUTIVE TABLE (2250X2100X750)MM INCLUDING LOW HEIGHT STORAGE OF SIZE 1200LX450DX650H MM (10 No's @ Rs.52052/-)	411701	520520
25	EXECUTIVE TABLE (1800X900X750MM) (15 No's @ Rs.25750/-)	411701	386250
26	LOW HEIGHT STEEL STORAGE (750X450X725MM) (36 No's @ Rs.12770/-)	411701	459720
27	WORKSTATION FP-10 (1200X600)(FOUR SEATER-ZIG-ZAG) (03 No's @ Rs.150131/-)	411701	450393



28	WORKSTATION FP-2 (3000X1500MM-TEE SHAPE) (14 No's @ Rs. 103359/-)	411701	1447026
29	WORKSTATION FP-3 (3000X3000MM-SQUARE SHAPE) (03 No's @ Rs.170116/-)	411701	510348
30	WORKSTATION FP-4 WITH CABIN (1500X1800MM) (17 no's @ Rs. 97402/-)	411701	1655834
31	WORKSTATION FP-5 WITH CABIN (1500X1800MM) (COMBINATION OF FP-4) (04 No's @ Rs.173865/-)	411701	695460
32	WORKSTATION FP-6 (1200X600MM EACH-THREE SEATER) (07 No's @ Rs.128852/-)	411701	773112
33	WORKSTATION FP-7 (1200X600MM EACH-SIX SEATER)	411701	216470
34	WORKSTATION FP-8 (1200X600MM) (07 @ Rs.48947/-)	411701	342629
35	WORKSTATION FP-9 (1500X600MM) (07 No's @	411701	377244
36	WORKSTATION FP-11 (1200X600MM EACH-TWO SEATER) (07 No's @ 86325/-)	411701	604275
37	WORKSTATION FP-1 (1500X1500MM) (50 No's @ Rs. 60133/-)	411701	3006650
38	STORAGE FOR EXECUTIVE TABLE(1200X450X650) (25 No's @ Rs. 11005)	411701	275125
39	STEEL STORAGE (750X450X1200MM) (63 No's @ Rs. 19883/-)	411701	1252629
40	GODREJ - FUIDEATE08OC01XX- IDEATE CONFERENCE TABLE 8 SEATER WITH WIRE MANAGER (02 No's @ Rs.25008/-)	411701	50016
41	VERTICAL FILING CABINET (STEEL)-4 DRAWER (450X560X1200MM) (16 No's @	411701	360480
42	VERTICAL FILING CABINET (STEEL)-2 DRAWER (450X560X660MM) (21 No's @ Rs.	411701	232722
43	PEDASTAL UNIT FOR EXECUTIVE TABLE(420X450X650) (25 No's @ Rs.13030/-)	411701	325750
44	PERSONAL COMPUTER (DESKTOP) (30 No's @ Rs. 54485/-)	411801	1634550
45	LENOVO 80E5021EIN/G50-80 LAPTOP (RESO)	411801	40990
46	DRY PIX PRINTER MAKE:FUJIFILM. MODEL: DRYPIX LITE	411803	210000
47	ONLINE UPS 3 KVA WITH 15 MIN BACK UP - MAKE: APC	411804	31500
48	15 U AMPLIFIER RACK MAKE PRESIDENT	411804	24507
49	COBAS C 111 ANALYZER	412005	1499400
50	CONDUCTIVITY METER FOR ANALYZER, ELCO/CM180	412005	13000
51	FDR D-EVO C35S WIRED PANEL WITH ACCESSORIES - MAKE : FUJIFILM. MODEL:FDR D-EVO	412005	2478000



52	600 MA X-RAY MACHINE (MODEL HELIOPHOS D) WITH MOTORISED TABLE (MODEL KLINOSKOP H) - MAKE SIEMENS	412005	706860
53	MICROWAVE OVEN, IFB, 30SC4	412007	15299
54	AIR FRYER HD 9220, MAKE PHILIPS	412007	12745
55	1.5 TONNE, 5 STAR, SPLIT AIR CONDITIONER - VOLTAS & 1.5 T 185 CY (25 No's @ Rs. 40759/-)	412008	1018975
56	DEEP FREEZER 500L DOUBLE DOOR, VOLTAS, 500 L DD (03 No's @ Rs.30490/-)	412013	91470
57	PA AMPLIFIER 100W WITH USB, MAKE-STRANGER, MODEL-MCU 100	412014	6975
58	PA AMPLIFIER 300W WITH USB, MAKE-STRANGER, MODEL-MCU	412014	12938
59	PA SYSTEM DIGITAL CONTROLLER MAKE	412014	122534
60	CALL STATION FOR PA SYSTEM, MAKE BOSCH, MODEL PVA-15CST	412014	31213
61	2X500 WATT DIGITAL AMPLIFIER, MAKE BOSCH, MODEL-PVA 2P500	412014	122534
62	FULL HD LED TV 32INCH MODEL KLV-32W562D (16 No's @	412014	528000
63	HAND OPERATED SIREN 2KM	412020	9463
64	BREAKERS, HILTI: TE 700 AVR 230V	412503	75923
65	RE-BAR THREAD CUT MACHINE THREADING DIA UP TO	412503	320425
66	REBAR COLD FORGING MACHINE UP TO DIA 40MM MOTOR 7.5 HP,	412503	457751
67	BI-CYCLE 24, B.S.A. MAKE	412801	4900
68	BED SIDE TABLE - DECOSTYLE-FBA 2005 (12 No's @ Rs.990/-)	412801	12540
69	CANE CENTER TABLE (12 No's @ Rs.2600/-)	412801	31200
70	SINGLE BED (METAL)-SIZE 78 X 36 - KRAFT-FK 2024 (12 No's @	412801	53688
71	CEILING FAN (05 No's @ Rs. 1452/-)	412801	7260
72	CEILING FAN 1200MM WITHOUT REGULATOR (90 No's @ Rs.1342/-)	412801	120780
73	WALL FAN 400 MM SWEEP (06 No's @ Rs. 2174/-)	412801	13044
74	PEDESTAL FAN 400 MM SWEEP (04 No's @ Rs. 2561/-)	412801	10244
75	EXHAUST FAN 230 MM SWEEP, METAL BODY (55 No's @ Rs. 1151/-)	412801	63305
76	EXHAUST FAN 300 MM SWEEP, METAL BODY (30 No's @ Rs.1307/-)	412801	39210
77	EXHAUST FAN 150 MM SWEEP, PLASTIC BODY (50 No's @	412801	57500
78	STABILIZER 0.5 KVA (25 No's @ Rs. 4500/-)	412801	112500
79	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77 (05 No's @ Rs. 2699/-)	412801	2699
80	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2699
81	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2699
82	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2699
83	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	2699
84	1 TB USB EXTERNAL HARD DISK (02 No's @ Rs. 4500/-)	412801	9000
85	LAN SWITCH 8 PORT (05 No's @ Rs 850/-)	412801	4250
86	MIXER GRINDER	412801	4415
87	ELECTRIC RICE COOKER	412801	2970



88	WATER PURIFIER WITH JAR MAKE: RUPALI INDUSTRIES	412801	87500
89	samsung galaxy j2-4g black	412801	3000
90	BI-CYCLE 24, B.S.A. MAKE	412801	4600
91	SAMSUNG GALAXY ON 7 MOBILE PHONE	412801	3500
92	resettlement & rehabilitation works of project affected people of subansiri	410121	5470500
93	construction/improvement of road from taramori village to tango	410121	20052000
	Total		74297639

0

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

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

1.3 Addition on account of inter unit transfers

Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company	
					e.g. 100 , 101	
1	ALMIRAH THREE LEAVES	411702	13650	CHAMERA-II POWER STATION	108	IUA16-108-154701/Q1-1
2	DIVAN 6 FT BY 4 FT WITH MATRESS	411702	10125	CHAMERA-II POWER STATION	108	IUA16-108-154701/Q1-3
3	DIVAN 6 FT BY 4 FT WITH MATRESS.	411702	9100	CHAMERA-II POWER STATION	108	IUA16-108-154701/Q1-4
4	SOFA 3 SEATER	411702	12375	CHAMERA-II POWER STATION	108	IUA16-108-154701/Q1-2
5	LAPTOP HP MAKE MODEL NO HP ENVY	411801	61716	CORPORATE OFFICE	100	IUA16-100-154701/Q1-46
6	HP PAVILION DV7 6010 TX LAPTOP (17.3 INCHES LED DISPLAY,640 GB SATA HARD	411801	49213	CHAMERA-II POWER STATION	108	IUA16-108-154701/Q1-6
7	HITACHI AIR CONDITIONER	412008	46500	CORPORATE OFFICE	100	IUA16-100-154701/Q1-42
8	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	CORPORATE OFFICE	100	IUA16-100-154701/Q2-100
9	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	CORPORATE OFFICE	100	IUA16-100-154701/Q2-101
10	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	CORPORATE OFFICE	100	IUA16-100-154701/Q2-102
11	MICROSOFT OFFICE STD 2016 SNGL OLP C	412201	18370	CORPORATE OFFICE	100	IUA16-100-154701/Q2-103



Note no. 2.2 Capital Work In Progress

		(Amount in Rupees)			
Particulars	As at 01-Apr-2016	Addition	Adjustment	Capitalised	As at 30th Sep, 2016
i) Roads and Bridges	-				-
ii) Buildings	4210710095	149329581		7775780	4352263896
iii) Railway sidings	-	6238095		6238095	-
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	18422578667	1047904876			19470483543
v) Generating Plant and Machinery	19380599515	35421407			19416020922
vi) Plant and Machinery - Sub station	-				-
vii) Plant and Machinery - Transmission lines	-	4851005			4851005
viii) Plant and Machinery - Others	-				-
ix) Construction Equipment	-				-
x) Water Supply System/Drainage and Sewerage	1523648	8969977			10493625
xi) Other assets awaiting installation	49778	1186699			1236477
xii) CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiii) Survey, investigation, consultancy and supervision charges	222982103	1285837			224267940
xiv) Expenditure on compensatory Afforestation	-				-
xv) Expenditure attributable to construction *	12952074590				12952074590
Less: Provided for	435224857				435224857
* For addition during the period refer Note No. 31	54755293539	1255187477	-	14013875	55996467141
Construction Stores (for valuation refer Accounting Policy no.7)	1385180313	(17555307)			1367625006
Less : Provisions for construction stores	1500235	10643			1510878
TOTAL	1383680078	-17565950	-	-	1366114128
Previous year	56138973617	1237621527		14013875	57362581269
	54215053446	1979212932	(53957926)	1334835	56138973617

Explanatory Note: -

- 1) Expenditure attributable to construction (EAC) includes Rs. NIL (Corresponding previous period Rs. NIL Crore) towards borrowing cost capitalised during the period. - Only for construction projects.
- 2) CWIP includes a cumulative expenditure of ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-) on projects under Survey & Investigation stage. Of this, a sum of ₹ 43,52,24,857/- pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount ₹ 43,52,24,857/- has been provided for in the books as an abundant precaution. Out of the balance of ₹ 43,52,24,857/- pertaining to projects with the company, a sum of ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and ₹ 43,52,24,857/- (Previous Year ₹ 43,52,24,857/-), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).
- 3) Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Project
- 4) Underground Works amounting to ₹ 7622517629/- (Previous Year ₹ 7622517629/-) created on Land - Right to use, are included under respective heads of CWIP.
- 5) Refer appendix C to note no. 32 for information of non-current assets pledged with bank as security for related borrowings. (For Corporate Office)
- 6) Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.



Annexure to Note 2.2

CUMMULATIVE EDC

Particulars	Linkage	30-09-2016	31-03-2016	30-09-2015	01-04-2015
A. EMPLOYEES BENEFITS EXPENSES					
Salaries, wages, allowances	437501	2174976510	2174976510	2174976510	2174976510
Gratuity and contribution to provident fund (including administration fees)	437502	358087685	358087685	358087685	358087685
Staff welfare expenses	437503	230755343	230755343	230755343	230755343
Leave Salary & Pension Contribution	437504	4834074	4834074	4834074	4834074
<i>Sub-total(a)</i>		2768653612	2768653612	2768653612	2768653612
<i>Less: Capitalized During the year/Period</i>	438103	0	0	0	0
<i>Sub-total(A)</i>		2768653612	2768653612	2768653612	2768653612
B. REPAIRS AND MAINTENANCE					
Building	437510	97474514	97474514	97474514	97474514
Machinery	437511	92705296	92705296	92705296	92705296
Others	437512	271135374	271135374	271135374	271135374
Rent	437514	111478570	111478570	111478570	111478570
Rates and taxes	437515	29960383	29960383	29960383	29960383
Insurance	437516	8958519	8958519	8958519	8958519
Security expenses	437517	358865189	358865189	358865189	358865189
Electricity Charges	437518	10547762	10547762	10547762	10547762
Travelling and Conveyance	437519	79779345	79779345	79779345	79779345
Expenses on vehicles	437520	73600481	73600481	73600481	73600481
Telephone, telex and Postage	437521	33705354	33705354	33705354	33705354
Advertisement and publicity	437522	16292091	16292091	16292091	16292091
Entertainment and hospitality expenses	437523	584113	584113	584113	584113
Printing and stationery	437524	18256712	18256712	18256712	18256712
Remuneration to Auditors	437552	0	0	0	0
<i>Design and Consultancy charges:</i>					
- Indigenous	437526	11304076	11304076	11304076	11304076
- Foreign	437527	445844	445844	445844	445844
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	449750695	449750695	449750695	449750695
Expenditure on land not belonging to corporation	437532	984200521	984200521	984200521	984200521
Land acquisition and rehabilitation	437533	4160	4160	4160	4160
Loss on assets/ materials written off	437528	298592	298592	298592	298592
Losses on sale of assets	437530	107963	107963	107963	107963
Other general expenses	437525	175496545	175496545	175496545	175496545
<i>Sub-total (b)</i>		2824952099	2824952099	2824952099	2824952099
<i>Less: Capitalized During the year/Period</i>	438102	0	0	0	0
<i>Sub-total(B)</i>		2824952099	2824952099	2824952099	2824952099
C. FINANCE COST					
i) Interest on :					
a) Government of India loan	437540	0	0	0	0
b) Bonds	437541	2598991637	2598991637	2598991637	2598991637
c) Foreign loan	437542	0	0	0	0
	437543				
d) Term loan	and 44	2901140839	2901140839	2901140839	2901140839
e) Cash credit facilities /WCDL	437545	0	0	0	0
	437554				
g) Exchange differences regarded as adjustment to interest cost		0	0	0	0
Loss on Hedging Transactions	437555	0	0	0	0
ii) Bond issue/ service expenses	437546	12952293	12952293	12952293	12952293
iii) Commitment fee	437547	11109558	11109558	11109558	11109558
iv) Guarantee fee on loan	437548	0	0	0	0
v) Other finance charges	437549	97761213	97761213	97761213	97761213
vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0	0	0	0
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	0	0
<i>Sub-total (c)</i>		5621955540	5621955540	5621955540	5621955540
<i>Less: Capitalized During the year/Period</i>	438105	0	0	0	0
<i>Sub-total (C)</i>		5621955540	5621955540	5621955540	5621955540



D. EXCHANGE RATE VARIATION (NET)					
i) ERV (Debit balance)	437550	269685855	269685855	269685855	269685855
Less: ii) ERV (Credit balance)	437551	-357695821	-357695821	-357695821	-357695821
Sub-total (d)		-88009966	-88009966	-88009966	-88009966
Less: Capitalized During the year/Period	438108	0	0	0	0
Sub-total(D)		-88009966	-88009966	-88009966	-88009966
E. PROVISIONS					
Sub-total(e)	437561	194447285	194447285	194497646	194497646
Less: Capitalized During the year/Period	438106	0	0	0	0
Sub-total(E)		194447285	194447285	194497646	194497646
F. DEPRECIATION & AMORTISATION					
Sub-total (f)	437560	582849363	582849363	582849363	582849363
Less: Capitalized During the year/Period	438104	0	0	0	0
Sub-total(F)		582849363	582849363	582849363	582849363
G. PRIOR PERIOD EXPENSES (NET)					
Prior period expenses	437565	27723842	27723842	27673481	27673481
Less Prior period income	437579	2983959	2983959	2983959	2983959
Sub-total (g)		24739883	24739883	24689522	24689522
Less: Capitalized During the year/Period	438107	0	0	0	0
Sub-total (G)		24739883	24739883	24689522	24689522
H. LESS : RECEIPTS AND RECOVERIES					
i) Income from generation of electricity – precommissioning	437570	0	0	0	0
ii) Interest on loans and advances	437571	1270555185	1270555185	1270555185	1270555185
iii) Miscellaneous receipts	437572	230464806	230464806	230464806	230464806
iv) Profit on sale of assets	437573	70	70	70	70
v) Provision not required written back	437574	560981272	560981272	560981272	560981272
vi) Hire charges/ outturn on plant and machinery	437575	57660555	57660555	57660555	57660555
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0	0	0
viii) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0	0	0
Sub-total (h)		2119661888	2119661888	2119661888	2119661888
Less: Capitalized During the year/Period	438101	0	0	0	0
Sub-total (H)		2119661888	2119661888	2119661888	2119661888
I. C.O./Regional Office Expenses (i)					
Sub-total(i)	437599	3142148662	3142148662	3142148662	3142148662
Less: Capitalized During the year/Period	438109	0	0	0	0
Sub-total(I)		3142148662	3142148662	3142148662	3142148662
GRAND TOTAL (a+b+c+d+e+f+g-h+i)					
Less: Capitalized During the year/Period		0	0	0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		12952074590	12952074590	12952074590	12952074590
Note : 11.1 EAC (CLOSING BALANCE)		12952074590	12952074590	12952074590	12952074590
Difference		0	0	0	0



NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS				
PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Total				
NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - LOANS				
PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
OTHER LOANS				
a) Employees (at amortised Cost)				
- Secured (considered good)	-	39077383	40443568	35501615
- Unsecured (considered good)	-	3871776	8066287	2908351
- Unsecured (considered doubtful)	-	-	-	-
Less : Provisions for doubtful Employees loans *1	-	-	-	-
Sub-total	-	42949159	48509855	38409966
b) Contractor / supplier				
- Secured (considered good)	-	-	-	-
- Unsecured (considered good)	-	-	-	-
- Against bank guarantee	-	-	-	-
- Others	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
Less : Provisions for doubtful advances to Contractor/ Supplier *2	-	-	-	-
Sub-total	-	-	-	-
c) State Government in settlement of dues from customer				
- Secured (considered good)	-	-	-	-
- Unsecured (considered good)	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
Less : Provisions for doubtful Loan to State Government *3	-	-	-	-
Sub-total	-	-	-	-
d) Government of Arunachal Pradesh				
- Secured (considered good)	-	-	-	-
- Unsecured (considered good)	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
Interest accrued on:	-	-	-	-
- Loan to Government of Arunachal Pradesh	-	-	-	-
- Others	-	-	-	-
Sub-total	-	-	-	-



e) Deposits	- Unsecured (considered good)	-	-	-	-
	- Unsecured (considered doubtful)	-	-	-	-
	Less : Provision for Doubtful Deposits *4	-	-	-	-
	Sub-total	-	-	-	-
	TOTAL	-	42949159	48509855	38409966
Provisions for doubtful Employees loans 1*					
Opening Balance		-	-	-	-
Addition during the year		-	-	-	-
Used during the year		-	-	-	-
Reversed during the year		-	-	-	-
Closing balance		-	-	-	-
Provisions for doubtful advances to Contractor/ Supplier *2					
Opening Balance		-	-	-	-
Addition during the year		-	-	-	-
Used during the year		-	-	-	-
Reversed during the year		-	-	-	-
Closing balance		-	-	-	-
Provisions for doubtful Loan to State Government *3					
Opening Balance		-	-	-	-
Addition during the year		-	-	-	-
Used during the year		-	-	-	-
Reversed during the year		-	-	-	-
Closing balance		-	-	-	-
Provision for Doubtful Deposits *4					
Opening Balance		-	-	-	-
Addition during the year		-	-	-	-
Used during the year		-	-	-	-
Reversed during the year		-	-	-	-
Closing balance		-	-	-	-
Explanatory Note: - Loan & Advances included in Other Loans (Employees) due from directors or other officers of the company at the end of the period For Corporate Office only Advance due by firms or private companies in which any Director of the Company is a Director or member 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 FINANCIAL ASSETS - OTHERS (NON-CURRENT)

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A. Bank Deposits with more than 12 Months Maturity	-	-	-	-
B Lease Rent receivable	-	-	-	-
c Interest receivable on lease	-	-	-	-
TOTAL	-	-	-	-

NOTE NO. 4 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A. CAPITAL ADVANCES				
Secured (considered good)	30181239	391167	951	85200870
Unsecured (considered good)				
- Against bank guarantee	2660022297	2646988571	2655148632	2657230957
- Others	75503180	104586342	185489185	45867834
Less : Provision for expenditure awaiting utilisation certificate	2400000	-	-	802340
Unsecured (considered doubtful)	37961	37961	-	-
Less : Provisions for doubtful advances *1	37961	37961	-	-
Sub-total	2763306716	2751966080	2840638768	2787497321
B. ADVANCES OTHER THAN CAPITAL ADVANCES				
i) DEPOSITS				
- Unsecured (considered good)	161680	3280728	3280728	3280728
- Unsecured (considered doubtful)	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	-	-	-
Less : Provision for Doubtful Deposits *2	-	-	-	-
	161680	3280728	3280728	3280728
ii) Other advances				
- Unsecured (considered good)	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
	-	-	-	-
C. Others				
i) Defferred Foreign Currency Fluctuation				
Deferred Foreign Currency Fluctuation Assets	-	-	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-	-	-
	-	-	-	-
ii) Deferred Cost on Employee loans given				
Secured - Considered Good	-	-	-	-
Employee loans - Unsecured	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL	2763468396	2755246808	2843919496	2790778049



Provision for doubtful Advances *1				
Opening Balance	37961	-	-	-
Addition during the year	-	37961	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	37961	37961	-	-
Provision for doubtful Deposits *2				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-
NOTE NO. 5 REGULATORY DERERRAL ACCOUNTS DEBIT BALANCE				
PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Opening Balance	21803206980	16303833611	16303833611	16303833611
Add: Addition during the year	2563434494	5499373369	2692719779	-
Add: Adjustment during the year	-	-	-	-
Less: Amortisation / Impairment during the year	-	-	-	-
Closing Balance	24366641474	21803206980	18996553390	16303833611
NOTE NO. 6 INVENTORIES				
PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
(Valuation as per Accounting Policy No. 10)				
Stores and spares	-	-	-	-
Stores in transit/ pending inspection	-	-	-	-
Loose tools	-	-	-	-
Scrap inventory	-	-	-	-
Material at site	-	-	-	-
Material issued to contractors/ fabricators	-	-	-	-
Inventory for Self Generated VER's	-	-	-	-
Less: Provision for Obsolescence & Diminution in Value *1	-	-	-	-
TOTAL	-	-	-	-
*1 Provision for Obsolescence & Diminution in Value				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-
i) During the period/year, inventories written down to net realisable value (NRV) and recognised as an expense in profit or loss.	-	-	-	-
ii) Refer Appendix-C to Note No. 32 for information of non-current assets pledged with bank as security for related borrowings.				
iii) Events/cicumstances led to the reversal of Write down of inventories				



NOTE NO. 7 FINANCIAL ASSETS - CURRENT - INVESTMENTS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Total				

NOTE NO. 8 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment				
- Secured - Considered good	-	-	-	-
- Unsecured - Considered Good	-	-	-	-
- Unsecured - Considered Doubtful	-	-	-	-
Less: Provision for doubtful debts *1	-	-	-	-
Other Trade Receivables				
- Secured - Considered good	-	-	-	-
- Unsecured - Considered Good	-	-	-	-
- Unsecured - Considered Doubtful	-	-	-	-
Less: Provision for impairment	-	-	-	-
TOTAL	-	-	-	-
*1 Provision for doubtful debts				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-

Explanatory Note: -

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

ii) Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point(i) above

iii) Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

iv) Refer Appendix-C to Note No. 32 for receivable pledged as security.-For Corporate Office only



NOTE NO. 9 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A Balances with banks				
• With scheduled banks				
I) - In Current Account	6217801	2098765	196761	800928
II) - In deposits account (Deposits with maturity of three months or less)	-	-	-	-
• With other banks				
- In current account	-	-	-	-
Bank of Bhutan	-	-	-	-
B Cheques, drafts on hand	-	-	-	-
C Cash on hand				
Cash on hand (includes stamps on hand of Rs. Nil ,Previous year Rs. Nil)	79434	10421	71154	15154
D Other Bank Balances	-	-	-	-
TOTAL	6297235	2109186	267915	816082
Explanatory Note: -				
1) Cash and Bank Balances held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company included in stated amount				
2) Reconciliation to Cash Flow Statement				
The above figures reconcile to the amount of cash shown in the statement of cash flows at the end of the financial year as follows				
(For Corporate Office only)				
Balances as above	6297235	2109186	267915	816082
Adjustments(if any)				
Balances as per statement of cash flows	6297235	2109186	267915	816082



NOTE 10 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH & CASH EQUIVALENTS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A Balances with Banks				
Deposits with maturity of more three months but less than / upto 12 months	-	-	-	-
B Deposit account-Unpaid Dividend / Interest	-	-	-	-
Total	-	-	-	-
Explanatory Note: -				
1) 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. 11 FINANCIAL ASSETS - CURRENT - LOANS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
OTHER LOANS				
Employees (including accrued interest)				
- Secured (considered good)	-	5770955	527625	4761997
- Unsecured (considered good)	-	9327171	10063995	11341177
- Unsecured (considered doubtful)	-	-	-	-
Less : Provisions for doubtful Employee loans & advances *1	-	-	-	-
	-	15098126	10591620	16103174
Loan to State Government in settlement of dues from customer				
- Secured (considered good)	-	-	-	-
- Unsecured (considered good)	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
Advances to Subsidiaries / JV's	-	-	-	-
TOTAL	-	15098126	10591620	16103174
*1 Provisions for doubtful Employee loans & advances				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-



NOTE NO. 12 FINANCIAL ASSETS - OTHERS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Others				
a) Claims recoverables	65038086	66306385	65785409	63543330
Less: Provisions for Doubtful Claims *1	51044586	51260560	50067711	50067711
Sub-total	13993500	15045825	15717698	13475619
b) Interest Income accrued on Investments				
- Unsecured (considered good)	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
Less : Provision for Doubtful Interest Accrued *2	-	-	-	-
c) Interest Income accrued on Bank Deposits	-	-	-	-
d) Receivable from Subsidiaries / JV's	-	-	-	-
e) Interest recoverable from beneficiary	-	-	-	-
f) Lease Rent receivable-Current	-	-	-	-
g) Interest receivable on lease	-	-	-	-
TOTAL	13993500	15045825	15717698	13475619
*1 Provisions for Doubtful Claims				
Opening Balance	51260560	50067711	50067711	50067711
Addition during the year	964026	1192849	-	-
Used during the year	-	-	-	-
Reversed during the year	1180000	-	-	-
Closing balance	51044586	51260560	50067711	50067711
*2 Provisions for doubtful Interest Accrued				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-

NOTE NO. 13 CURRENT TAX ASSETS (NET)

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Advance Income Tax & Tax Deducted at Source	-	-	-	-
Less: Provision for Taxation	-	-	-	-
Net Income Tax Advance	-	-	-	-



NOTE NO. 14 OTHER CURRENT ASSETS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A. Advances other than Capital Advances				
a) DEPOSITS				
- Unsecured (considered good)	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-
Less : Provision against demand raised by Govt.Depts.	-	-	-	-
Less : Provision for Doubtful Deposits *1	-	-	-	-
Sub-total	-	-	-	-
b) Advance to contractor / supplier				
- Secured (considered good)	-	-	-	300000
- Unsecured (considered good)	-	-	-	-
- Against bank guarantee	-	-	-	-
- Others	-	67102	-	-
- Unsecured (considered doubtful)	-	-	-	-
Less : Provisions for expenditure awaiting utilization certificate	-	-	1240202	-
Less : Provisions for doubtful advances *2	-	-	-	-
Sub-total	-	67102	(1240202)	300000
c) Other advances - Employees				
- Unsecured (considered good)	930206	780948	1342171	1196714
- Unsecured (considered doubtful)	-	-	-	-
Sub-total	930206	780948	1342171	1196714
d) Interest accrued on:				
Loan to State Government in settlement of dues from customers	-	-	-	-
Others				
- Considered Good	745151506	646211129	746692863	611265892
- Considered Doubtful	-	-	-	-
Less: Provisions for Doubtful Interest *3	745151506	646211129	746692863	611265892
Sub-total	-	-	-	-
B. Others				
a) Expenditure awaiting adjustment	-	-	-	-
Less: Provision for project expenses awaiting write off sanction *4	-	-	-	-
Sub-total	-	-	-	-
b) Losses awaiting write off sanction/pending investigation	38729801	38729801	23816904	23816904
Less: Provision for losses pending investigation/awaiting write off / sanction *5	38729801	38729801	25009753	23816904
Sub-total	-	-	(1192849)	-



PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
c) Work In Progress				
Construction work in progress(on behalf of client)	-	-	-	-
Consultancy work in progress(on behalf of client)	-	-	-	-
d) Receivable on account of unbilled revenue	-	-	-	-
e) Prepaid Expenditure	382668	1469045	3199066	285111
f) Deferred Employee Costs				
Secured - Considered Good	-	-	-	-
Unsecured	-	-	-	-
g) Surplus / Obsolete Assets held for disposal	2125883	2125883	615694	289646
h) Others	-	-	-	-
TOTAL	3438757	4442978	2723880	2071471
*1 Provisions for Doubtful Deposits				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-
*2 Provisions for doubtful advances (Contractors & Suppliers)				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-
*3 Provisions for Doubtful Accrued Interest				
Opening Balance	646211129	611265892	611265892	611265892
Addition during the year	98940377	103997924	135426971	-
Used during the year	-	-	-	-
Reversed during the year	-	69052687	-	-
Closing balance	745151506	646211129	746692863	611265892
*4 Provision for project expenses awaiting write off sanction				
Opening Balance	-	-	-	-
Addition during the year	-	-	-	-
Used during the year	-	-	-	-
Reversed during the year	-	-	-	-
Closing balance	-	-	-	-



*5	Provision for losses pending investigation/awaiting write off / sanction				
	Opening Balance	38729801	23816904	23816904	23816904
	Addition during the year	-	14912897	1192849	-
	Used during the year	-	-	-	-
	Reversed during the year	-	-	-	-
	Closing balance	38729801	38729801	25009753	23816904
Explanatory Note: -					
1	Loans and Advances due from Directors or other officers at the end of the year/ period - For Corporate Office only				
2	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only				
3	Receivable on account of unbilled revenue represents Difference of grossing up of ROE J&K water cess RLDC Charges Tax adjustment MEA Sales Others (For Corporate Office Only)				
4	Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kavar HE Projects which has been transferred to M/s CVPPPL (a joint venture company of NHPC, JKSPDC and PTC). (For Corporate Office Only)				
5	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.				



STATEMENT OF CHANGES IN EQUITY AS AT 30TH SEP, 2016

OTHER EQUITY

Attributable to equity holders	Reserve & Surplus Suplus/ Retained Earnings	Other Comprehensive Income		Total
		Equity Instruments through OCI	Debt instruments through OCI	
Balance as at 1st April, 2016	94,987,190	-	-	94,987,190
Change in Accounting Policy				-
Prior Period errors (Net)	-			-
Restated Balance at the Beginning of the Reporting Period (A)	94,987,190	-	-	94,987,190
Profit for the year	-134,379,051	-	-	-134,379,051
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-134,379,051	-	-	-134,379,051
Transfer to Retained Earning				
Amount written back from Bond Redemption Reserve	-			-
Amount written back from Corporate Social Responsibility	-			-
Tax on Dividend - Write back	-			-
Amount utilised from Self Insurance Fund	-			-
Transfer from Retained Earning				
Dividend	-			-
Tax on Dividend	-			-
Transfer to Bond Redemption Reserve	-			-
Transfer to Self Insurance Fund	-			-
Transfer to Research & Development Fund	-			-
Trfr to General Reserve	-			-
Total as on 30.09.2016	-39,391,861	-	-	-39,391,861



RECONCILIATION STATEMENT OF EQUITY

Appendix A to Note No-32

Attributable to equity holders	Share Capital	Reserve & Surplus		Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Other Comprehensive Income			Total
		Capital Reserve	Capital Redemption Reserve								Equity Instruments through OCI	Debt instruments through OCI	Remeasurements of the defined benefit plans	
Balance as at 1st April, 2015 as per Indian GAAP	-	-	-	-	-	-	-	-	-	-258,610,225				-258,610,225
IND AS adjustments on Date of Transition														
Fair value Gain on Investments											0	0		
Fair value Gain/Loss on Non- Current financial liabilities (Retention Money and Provisions)										85,667,788				85,667,788
Rectification of Depreciation										-				-
Reversal of Proposed Dividend for 2014-15	-	-	-	-	-	-	-	-	-	-				-
Reversal of Tax on Proposed Dividend for 2014-15	-	-	-	-	-	-	-	-	-	-				-
Balance as at 1st April, 2015 as per Ind AS	-	-	-	-	-	-	-	-	-	-172,942,437	-	-	-	-172,942,437

Attributable to equity holders	Share Capital	Reserve & Surplus		Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Other Comprehensive Income			Total
		Capital Reserve	Capital Redemption Reserve								Equity Instruments through OCI	Debt instruments through OCI	Remeasurements of the defined benefit plans	
Balance as at 30th Sep, 2015 as per Indian GAAP	-	-	-	-	-	-	-	-	-	-379,541,865				-379,541,865
IND AS adjustments on date of transition:														
Fair value Gain on Investments											0	0	0	
Fair value Gain/Loss on Non- Current financial liabilities (Retention Money and Provisions)										85,667,788				85,667,788
Rectification of Depreciation										-				-
Reversal of Proposed Dividend for 2014-15	-	-	-	-	-	-	-	-	-	-				-
Reversal of Tax on Proposed Dividend for 2014-15	-	-	-	-	-	-	-	-	-	-				-
IND AS adjustments During the period:														
Other Income										-1,097,108				-1,097,108
Generation, Administration and Other Expenses										-				-
Employee Benefits Expense										-				-
Finance Cost										-4,698,786				-4,698,786
Depreciation & Amortization Expense										-				-
Balance as at 30th Sep, 2015 as per Ind AS	-	-	-	-	-	-	-	-	-	-299,671,971	-	-	-	-299,671,971

Attributable to equity holders	Share Capital	Reserve & Surplus		Securities Premium	Bond Redemption Reserve	Self Insurance Fund	Corporate Social Responsibility Fund	Research & Development Fund	General Reserve	Surplus/ Retained Earnings	Other Comprehensive Income			Total
		Capital Reserve	Capital Redemption Reserve								Equity Instruments through OCI	Debt instruments through OCI	Remeasurements of the defined benefit plans	
Balance as at 31st March, 2016 as per Indian GAAP	0	0	0	0	0	0	0	0	0	-513054207				-513054207
IND AS adjustments on date of transition:														
Fair value Gain on Investments											0	0	0	
Fair value Gain/Loss on Non- Current financial liabilities (Retention Money and Provisions)										85,667,788				85,667,788
Rectification of Depreciation										-				-
Reversal of Proposed Dividend for 2015-16	0	0	0	0	0	0	0	0	0	0				0
Reversal of Tax on Proposed Dividend for 2015-16	0	0	0	0	0	0	0	0	0	-				0
Other Income										188,49,308				188,49,308
Generation, Administration and Other Expenses										0				0
Employee Benefits Expense										0				0
Finance Cost										-2529906				-2529906
Depreciation & Amortization Expense										0				0
Balance as at 31st March, 2016 as per Ind AS	0	0	0	0	0	0	0	0	0	-418,067,017	0	0	0	-418,067,017



SUBANSIRI LOWER HE PROJECT

As at 31st March, 2016

RECONCILIATION OF BALANCE SHEET ITEMS	Old Note	New Note	Indian GAAP	Presentation Changes	IndAS Adjustments	IndAS
Equity Share Capital	2	15.1	-	-	-	-
Other Equity / (Reserve & Surplus	3	15.2	(513,054,207)	-	94,987,190	(418,067,017)
i) Borrowings / (Long Term Borrowings	4	16.1	-	-	-	-
ii) Other financial liabilities other than those specified in item (b), to be specified) (New Note)	NEW	16.2	-	225,647,652	(94,985,410)	130,662,242
Provisions/ (Long Term Provisions)	7A	17	-	-	-	-
Deferred Tax Liabilities (Net)	5	18	-	-	-	-
Other non-current Liabilities	6	19	225,647,652	(225,647,652)	-	-
i) Borrowings / (Short Term Borrowings)	-	20.1	-	-	-	-
ii) Trade Payables	8	20.2	37,764,881	-	-	37,764,881
iii) Other financial liabilities (other than those specified in item c)	NEW	20.3	-	409,555,997	-	409,555,997
Other Current Liabilities	9	21	442,613,549	(409,555,997)	(1,780)	33,055,772
Provisions / (Short Term Provisions)	7	22	1,843,391,279	-	-	1,843,391,279
Current Tax Liabilities (Net)	NEW	23	-	-	-	-
Funds from Corporate Office	2A	15.3	85,170,392,385	-	-	85,170,392,385
			87,206,755,539	-	-	87,206,755,539
Property Plant & Equipment / (Tangible Assets)	10.1	2.1	749,300,900	-	-	749,300,900
Other Intangible Assets / (Other Intangible Assets)	10.2	2.4	5,680,381,960	-	-	5,680,381,960
Capital Work In Progress	11.1	2.2	56,138,973,617	-	-	56,138,973,617
Investment Property	New	2.3	-	-	-	-
Financial Assets						
i) Investments	12	3.1	-	-	-	-
ii) Loans / (Long Term Loans & Advances)	13	3.2	2,798,195,967	(2,755,246,808)	-	42,949,159
iii) Others	0	3.3	-	-	0	-
Deferred Tax Assets (net)			-	2,755,246,808	-	2,755,246,808
Other Non Current Assets	14.1	4	-	-	-	-
Non Current Assets - Regulatory Assets	0	0	21,803,206,980	-	-	21,803,206,980
Inventories	16	6	-	-	-	-
i) Investments / (Current Investments)	15	7	-	-	-	-
ii) Trade Receivables	17	8	-	-	-	-
iii) Cash & Cash Equivalents	18	9	2,109,186	-	-	2,109,186
iv) Bank balances other than (iii) above	New	10	-	-	-	-
v) Loans / (Short Term Loans & Advances)	13	11	17,415,221	(2,317,095)	-	15,098,126
vi) Others	New	12	-	15,045,825	0	15,045,825
Current Tax Assets (Net)	New	13	-	-	-	-
Other Current Assets	19	14	17,171,708	(12,728,730)	-	4,442,978
			87,206,755,539	-	-	87,206,755,539

As at 30th Sep, 2015

Indian GAAP	Presentation Changes	IndAS Adjustments	IndAS
		0	
(379,543,865)	-	79,871,894	(299,671,971)
	173,625,496	(79,871,894)	93,753,602
173,625,496	(173,625,496)	-	-
28,819,018	-	-	28,819,018
	316,081,806	-	316,081,806
327,159,061	(316,081,806)	-	11,077,255
2,087,212,597	-	-	2,087,212,597
80,649,139,379	-	-	80,649,139,379
82,886,411,686	-	-	82,886,411,686
783,455,027	-	-	783,455,027
5,393,885,615	-	-	5,393,885,615
54,790,787,190	-	-	54,790,787,190
2,892,429,351	(2,843,919,496)	-	48,509,855
	2,843,919,496	-	2,843,919,496
18,996,553,390	-	-	18,996,553,390
267,915	-	-	267,915
13,892,655	(3,301,035)	-	10,591,620
	15,717,698	0	15,717,698
15,140,543	(12,416,663)	0	2,723,880
82,886,411,686	-	-	82,886,411,686

As at 01st Apr, 2015

Indian GAAP	Presentation Changes	IndAS Adjustments	IndAS
		0	0
(258,630,225)	-	85,667,788	(172,962,437)
	177,082,179	(85,667,788)	91,414,391
177,082,179	(177,082,179)	-	-
35,049,539	-	-	35,049,539
	499,365,399	-	499,365,399
549,488,850	(499,365,399)	-	50,123,451
1,910,099,654	-	-	1,910,099,654
77,175,056,370	-	-	77,175,056,370
79,588,146,367	-	-	79,588,146,367
813700177	-	-	813700177
5393904772	-	-	5393904772
54215053446	-	-	54215053446
0	-	-	0
0	-	-	0
2829188015	(2,790,778,049)	-	38409966
	2,790,778,049	-	2790778049
16303833611	-	-	16303833611
0	-	-	0
0	-	-	0
0	-	-	0
816082	-	-	816082
17884999	(1,781,825)	-	16103174
	13475619	0	13475619
13765265	-11693794	0	2071471
79,588,146,367	-	-	79,588,146,367

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Other Equity / (Reserve & Surplus)	3	15	(513,054,207)			(418,067,017)
Proposed Dividend				0		
Tax on Dividend				0		
Opening IndAS Adj - Fair Value Gain					85667788	
OTHER EQUITY - PRIOR PERIOD ADJUSTMENT					0	
OTHER EQUITY - IND AS ADJUSTMENT					0	
FVTOCI RESERVE- EQUITY INSTRUMENTS					0	
FVTOCI RESERVE- DEBT INSTRUMENTS					0	
Remeasurement - Defined benefit plan					0	
Effect of lease accounting					0	
Fair Value Gain - Security Deposit					9319402	
Reclassification of actuarial gains/(losses) in respect of employee benefit schemes through OCI					0	
Change in policy for recognition of Property, Plant & Equipment					-84578	
Others					0	
Rectification of Prior period					84578	
					0	
			-513054207	0	94987190	(418,067,017)

ITEMWISE RECONCILIATION

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
i) Borrowings / (Long Term Borrowings)	4	16	-		0	-
			-	-	-	-

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Other non-current Liabilities (No Change)	6	19	225,647,652		0	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME TAX	19			(225,647,652)		
Deposit / Retention Money	16.2					
Deposit / Retention Money (Rectification entries - Manual)	20.3					
			225,647,652	(225,647,652)	-	-

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
iii) Other financial liabilities other than those specified in Note 15	NEW 6	16.2	-	225,647,652	-94985410	130,662,242
Deposit / Retention Money (Regrouping)			-	225,647,652	(94,985,410)	130,662,242

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
DTL on Fair Valuation	0	18.0	-	-	0	-
			-	-	0	-

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Provisions/ (Long Term Provisions)	7A	17	0		0	0
Provision for Committed capital					0	
Provision For Livelihood Assistance					0	
Rectification / Regrouping (ST to LT - Committed Capital Exp)					0	
			-	-	-	-

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Provisions / (Short Term Provisions)	7	17	1,843,391,279			1,843,391,279
Current Tax Liabilities - Income Tax (Net) / (New Note)	23			0		
Provision for Wealth Tax (New grouping in Note 23 - C Tax)	23			0		
Provision for Dividend	15.2			0		
Tax on Dividend	15.2			0		
Rectification / Regrouping (ST to LT)				0		
Provision - Committed Capital	17				0	
Provision For Livelihood Assistance					0	
Provision - Others				0		
			1,843,391,279	-	-	1,843,391,279

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Other Current Liabilities / (No Change)	9	21	442613549			33055772

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
(379,543,865)			(299,671,971)
	0		
	0	85667788	
		0	
		0	
		0	
		0	
		0	
		-5795894	
		0	
		801110	
		0	
		-801110	
		0	
-379543865	0	79871894	-299671971

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
-			-
-	-	-	-

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
173,625,496			-
	(173,625,496)		
173,625,496	(173,625,496)	-	-
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
-			93,753,602
	173,625,496	-79871894	
-	173,625,496	(79,871,894)	93,753,602

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
-		0	-
-		0	-

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
		0	
	0		
-	-	-	-

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
2,087,212,597			2,087,212,597
	0		
	0		
	0		
	0		
	0		
		0	
		0	
2,087,212,597	-	-	2,087,212,597

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
327159051			11077255

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
(258,630,225)			(172,962,437)
	0		
	0	85667788	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
-258630225	0	85667788	-172962437

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
-			-
-	-	-	-

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
177,082,179			-
	(177,082,179)		
177,082,179	(177,082,179)	-	-
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
-			91,414,391
	177,082,179	-85667788	
-	177,082,179	(85,667,788)	91,414,391

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
-		0	-
-		-	-

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
		0	
	0		
-	-	-	-

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
1,910,099,654			1,910,099,654
	0		
	0		
	0		
	0		
	0		
		0	
1,910,099,654	-	-	1,910,099,654

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
549488550			50123451

Grants in aid (From Government) - Fair Valuation					0	
iii) Other financial liabilities (other than those specified in the Deposit / Retention Money (Rectification entries - Manual)	20.3	20.3		-409555997	-1780	
			442613548	-409555997	-1780	33055772
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
iii) Other financial liabilities (other than those specified in the Current Maturities LT debt + others		20.3	0			409555997
			0	409555997		
			0	409555997	0	409555997
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Current Tax Liabilities (Net) / (New Note)	NEW	23	0			0
Provision for Taxation (A)		23		0		
ST- L&A - Advance Income Tax (B)		23				
Provision for Wealth Tax		23				
			0	0	0	0
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Property Plant & Equipment / (Tangible Assets)	10.1	2.1	749300900			749300900
Investment Property / (New Note)		2.3		0	0	
Lease assets						
Capital Spares Rectification - New Policy			749300900	0	-	749300900
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Capital Work In Progress	11	2.2	56,138,973,617			56,138,973,617
EAC-FAIR VALUE GAIN					0	
			56138973617	0	-	56138973617
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Property Plant & Equipment / (Tangible Assets)	13	3.2	5,680,381,960			5,680,381,960
Investment Property / (New Note)		4			0	
Lease assets						
Capital Spares Rectification - New Policy			5680381960	0	0	5680381960
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Investment Property / (New Note)	New	2.3	0			0
Trf from Tangible Assets (Land Freehold)	10.1			0		
			0	0	0	0

	-316081806	0	
327159061	-316081806	0	11077255
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0	316081806		316081806
0	316081806	0	316081806
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
0		0	0
0	0	0	0
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
783,455,027			783,455,027
783,455,027	0	0	783,455,027
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
54,790,787,190			54,790,787,190
54,790,787,190	0	0	54,790,787,190
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
5,393,885,615			5,393,885,615
5,393,885,615	0	0	5,393,885,615
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
0	0		0
0	0	0	0

	-499365399		
549488850	-499365399	0	50123451
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0	499365399		499365399
0	499365399	0	499365399
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
0		0	0
0	0	0	0
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
813,700,177		0	813,700,177
813,700,177	0	0	813,700,177
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
54,215,053,446			54,215,053,446
54,215,053,446	0	0	54,215,053,446
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
5,393,904,772		0	5,393,904,772
5,393,904,772	0	0	5,393,904,772
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
0	0		0
0	0	0	0

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
i) Investments / (No Change)	12	3.1	0		0	0
			0	0	0	0

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
ii) Loans / (Long Term Loans & Advances)	13	3.2	2798195967	0.00		42949159
Deduction on a/c of transfer to other Notes		4.0		-2751966080		
Other NCA - Capital Advances		4.0		-3280728		
Other NCA - Deposits		14.1		0		
Other NCA - Other Advances				0		
Employee Advances Current- Non current - Rectification		11.0		0		
Deposits - Current- Non current - Rectification				0		
Advance Income Tax(Net)		4.0		0		
Addition on a/c of transfer in from other Notes		14.1		0	0	
Other Non-Current Assets						
			2798195967	-2755246808	0	42949159

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
iii) Lease rent receivable	0	3.2	0		0	0
			0	0	0	0

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Other Non Current Assets / (No Change)	14.10	4	0		0	2755246808
Deduction on a/c of transfer to other Notes		3.2		0		
NCA-Interest Accrued on Adv to Arunachal Pradesh		3.2		0		
NCA- Others						
Addition on a/c of transfer in from other Notes		4.0		2751966080		
Other NCA - Capital Advances		4.0		3280728		
Other NCA - Deposits		4.0		0		
Other NCA - Other Advances				0		
			0	2755246808	0	2755246808

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
i) Inventory	16	6	0			0
Addition on a/c of transfer in from other Notes				0	0	
			0	0	0	0

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
i) Investments / (Current Investments)	15	7	0			0
Addition on a/c of transfer in from other Notes		14		0		
Interest Accrued and Due on SEB Bonds GL 650111, 650122, 650208, 650209						
			0	0	0	0

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
iii) Cash & Cash Equivalents / (No Change)	18	9	2109186			2109186
Deduction on a/c of transfer to other Notes		Old Note		0		
Unpaid Interest / Dividend		10		0		
iv) Bank balances other than (iii) above (3>M<12)						
			2109186	0	0	2109186

PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
iv) Bank balances other than (iii) above / (New Note)		10	0			0
Deduction on a/c of transfer to other Notes				0		
Unpaid Interest / Dividend				0		
Addition on a/c of transfer in from other Notes		18		0		
Bank Deposits - (3>M<12)						

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
2892429351	0		48509855
	-2840638768		
	-3280728		
	0		
	0		
	0		
	0	0	
2892429351	-2843919496	0	48509855

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	2843919496
	0		
	0		
	2840638768		
	3280728		
	0		
0	2843919496	0	2843919496

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0	0	
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
267915			267915
	0		
	0		
267915	0	0	267915

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
	0		

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
2829188015			38409966
	-2787497321		
	-3280728		
	0		
	-38409966		
	38409966		
	0	0	
2829188015	-2790778049	0	38409966

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	0
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0		0	2790778049
	0		
	0		
	2787497321		
	3280728		
	0		
0	2790778049	0	2790778049

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
0	0	0	0

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
816082			816082
	0		
	0		
816082	0	0	816082

Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
	0		

Interest Accrued on Deposits - Bank	19		0	0	0	0
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
v) Loans / (Short Term Loans & Advances)	13	11	17415221	0		15098126
Deduction on a/c of transfer to other Notes		14		-780948		
Other advances - Employees				0		
Employee Advances Current- Non current - Rectification		11.0		0		
Other CA - Advance to Contractor / supplier		14		-67102		
Other CA - Prepaid Expenses		14		-1469045		
ST L&A - Others (Part figure - some gl heads)		14		0		
Other CA - Deposits		14.0		0		
Deposits - Current- Non current - Rectification				0		
CTaxLiabilities(Net) - Advance Income Tax		13.D			0	
Fair Value Adjustments						
Rectification of Provision						
			17415221	-2317095	0	15098126
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Financial Assets - vi) Others	0	12	0			15045825
Claims recoverables				66306385		
Less: Provisions for Doubtful Claims *1				-51260560		
Interest Income accrued on Bank Deposits	19			0		
Receivable from Subsidiaries / JV's	19			0		
Interest recoverable from beneficiary	19			0		
Lease Rent receivable-Current					0	
Interest recievable on lease					0	
			0	15045825	0	15045825
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Current Tax Assets (Net)	0	13	0	0		0
				0		
			0	0		0
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
Other Current Assets / (No Change)	19	14	17171708			4442978
Deferred Employee Costs					0	
Secured - Considered Good					0	
Unsecured						
Deduction on a/c of transfer to other Notes				-66306385		
Claims recoverables				51260560		
Less: Provisions for Doubtful Claims *1						
FA-Investments - Interest Accrued on Bonds		7		0		
Interest Accrued on Bank Deposits		12		0		
Receivable from Subsidiaries / JV's				0		
Interest recoverable from beneficiary				0		
Additon on a/c of transfer in from other Notes						
Other CA - Advances to Contractors Suppliers		14		67102		
Other CA - Other Advances		14		0		
Other CA - Prepaid Expenses		14		1469045		
Other CA - Employees		14		780948		
Other CA - Deposits		14		0		
			17171708	-12728730	0	4442978
PARTICULARS	Old Note	New Note	Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE	0	0	0			0
Additon on a/c of transfer in from other Notes				0		
Obsolete & Surplus Transferred from CA				0		
			0	0	0	0

Please Reconcile the above Statement manually.

0	0	0	0
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
13892655	0		10591620
	-1342171		
	0		
	1240202		
	-3199066		
	0		
	0		
	0		
	0	0	
13892655	-3301035	0	10591620
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			15717698
	65785409		
	-50067711		
	0		
	0		
	0		
	0	0	
0	15717698	0	15717698
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		0
	0		
0	0	0	0
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
15140543			2723880
		0	
		0	
	-65785409		
	50067711		
	0		
	0		
	0		
	-1240202		
	0		
	3199066		
	1342171		
	0		
15140543	-12416653	0	2723880
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
0	0	0	0

0	0	0	0
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
17884999			16103174
	-1196714		
	0		
	-300000		
	-285111		
	0		
	0		
	0		
	0	0	
	0		
17884999	-1781825	0	16103174
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			13475619
	63543330		
	-50067711		
	0		
	0		
	0		
	0	0	
0	13475619	0	13475619
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		0
0	0	0	0
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
13765265			2071471
		0	
		0	
	-63543330		
	50067711		
	0		
	0		
	0		
	300000		
	0		
	285111		
	1196714		
	0		
13765265	-11693794	0	2071471
Amount Rs.) Old	Presentation Changes	IndAS Adjustments	Amount Rs.) Ind AS
0			0
	0		
0	0	0	0

NOTE N Note 15.2 Other Equity

(Amount in Rupees)

PARTICULARS		As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 01st Apr, 2015
1	Capital Reserve	-	-	-	-
2	Capital Redemption Reserve	-	-	-	-
3	Securities Premium Account	-	-	-	-
4	Bond Redemption Reserve	-	-	-	-
5	Self Insurance Fund	-	-	-	-
6	Corporate Social Responsibility Fund	-	-	-	-
7	Research & Development Fund	-	-	-	-
8	General Reserve	-	-	-	-
9	Retained Earnings	-	-	-	-
	i) GENERAL RESERVE - OPENING IND AS ADJUSTMENT	85667788	85667788	85667788	85667788
	ii) OTHER EQUITY - IND AS ADJUSTMENT	-	-	-	-
	iii) IND AS - SURPLUS (IND AS ADJUSTMENT - PROFIT/LOSS ENTRIES - F.Y 2015-16)	9319402	-	-	-
	Provision for Proposed Dividend	-	-	-	-
	Tax on Proposed Dividend	-	-	-	-
	iv) Opening balance Remeasurements of the defined benefit plans	-	-	-	-
	Transferred from OCI	-	-	-	-
	Closing Balance Remeasurements of the defined benefit plans	-	-	-	-
	v) Profit for the Period	(134379051)	(503734805)	(385339759)	(258630225)
10	FVTOCI RESERVE-				
	- EQUITY INSTRUMENTS	-	-	-	-
	- DEBT INSTRUMENTS	-	-	-	-
	Total	(39391861)	(418067017)	(299671971)	(172962437)



NOTE I NOTE 15.3 FUNDS FROM CORPORATE OFFICE (INTER UNIT BALANCES)

(Amount in Rupees)

PARTICULARS		As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 01st Apr, 2015
	FUNDS FROM CORPORATE OFFICE	84657338178	76916426145	76916426145	57630418985
	C.O.(FDB)	2152020004	4860335057	2283668647	16730518843
	IUT Closing Entries - CO	-	-	-	-
	L.O. MUMBAI	-	-	-	-
	L.O. LUCKNOW	-	(24017)	(1264)	-
	RO-JAMMU	(69216)	-	-	-
	RO-ITANAGAR	26696532	53560112	25170576	(979832)
	RO-SILIGURI	(3316)	(1586185)	236262	152263
	BAIRASIUL	(5546)	136106	(175617)	-
	RO-BANIKHET	(3020)	-	-	2709213
	LOKTAK	(5552)	(633485)	(9805)	1809272
	SALAL	90000	-	-	(139074)
	TANAKPUR	(3974)	256210	-	(1260)
	CHAMERA-I	(29696)	(1215575)	-	(74786)
	URI - I	-	-	-	-
	RANGIT	(91)	(282)	(611)	(476303)
	CHAMERA-II	37600	178067	403	38664
	DULHASTI	16966	-	-	(138120)
	DHAULIGANGA-I	-	-	-	240
	TEESTA-V	76949	191988	191988	455
	CHAMERA-III	-	(1938)	(1938)	(47)
	CHUTAK	-	-	-	-
	TLDP-III	1487755	226666	-	(142061)



(Amount in Rupees)

PARTICULARS		As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 01st Apr, 2015
	PARBATI -II	(127019)	409018	410418	(1448802)
	PARBATI-III	(270764)	(2080217)	(1923547)	-
	SEWA-II	2416	994622	471	36745
	URI - II	-	-	-	-
	KISHANGANGA	-	93994	-	-
	BURSUR	-	-	-	-
	NIMMO BAZGO	-	-	-	-
	TLDP-IV	94	(2586)	(2586)	(2296659)
	TEESTA-IV	148	2703800	65458	(246652)
	SUBANSARI LOWER	-	-	-	-
	DIBANG	60362	1000	1000	(192960)
	TAWANG I & II	329574	1160118	236209	562805
	KOTLIBHEL 1A	-	2259422	-	-
	INVESTIGATION PROJECTS, UTTRAKHAND	-	-	-	-
	RE CELL	-	-	-	176086
	Wind Power Projects, Jaisalmer	-	-	-	-
	BRRP	34609	102208	29807	238406
	CHEQUE PAID ACCOUNT	295000000	1045400000	724900000	481500000
	CHEQUE COLLECTED ACCOUNT	(5507617)	(41077777)	(16543988)	(17452807)
	COMMERCIAL - IUT	-	-	-	-
	CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	189393133	385858538	190215086	380663895
	CENTRALIZED VENDOR PAYMENT ACCOUNT	1385015160	1946721376	526246265	1969819861
		88701573669	85170392385	80649139379	77175056370



NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Bonds				
- Secured	-	-	-	-
- Unsecured	-	-	-	-
Term Loans				
• From Banks				
- Secured	-	-	-	-
- Unsecured	-	-	-	-
• From Other Parties				
- Secured	-	-	-	-
- Unsecured	-	-	-	-
TOTAL	-	-	-	-

Redemption / terms of repayment etc.				
ii) Debt Covenants				
iii) Weighted Average Interest Rate				
Maturity Analysis of Borrowings				
The table below summarises the maturity profile of the company's borrowings based on contractual payments :				
Particulars				
Within one year	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
3-4 Years	-	-	-	-
4-5 Years	-	-	-	-
More than 5 Years	-	-	-	-
TOTAL	-	-	-	-

NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

	Non-current (After Adj)	Non-current (After Adj)	Non-current (After Adj)	Non-current (After Adj)
Deposits/ retention money	117303195	130662242	93753602	91414391
TOTAL	117303195	130662242	93753602	91414391
Maturity Analysis of Deposit / Retention Money				
The table below summarises the maturity profile of the deposits/retention money based on contractual payments :				
Particulars				
Within one year	-	-	-	-
1-2 Years	-	-	-	-
2-5 Years	117303195	130662242	93753602	91414391
More than 5 Years	-	-	-	-
TOTAL	117,303,195.00	130,662,242.00	93,753,602.00	91,414,391.00



NOTE NO. 17 NON CURRENT - PROVISIONS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)				
i) <u>Provision for leave encashment</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
ii) <u>Provision for REHS</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
iii) <u>Provision for TTA (Baggage Allowance on Retirement)</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
iv) <u>Provision for Memento</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-



B. OTHERS				
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	-	-	-
	Closing Balance	-	-	-
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	-	-	-
	Closing Balance	-	-	-
TOTAL		-	-	-
Maturity Analysis of Non-Current Provisions for Committed Capital Expenditure				
Within one year		-	-	-
1-2 Years		-	-	-
2-3 Years		-	-	-
3-4 Years		-	-	-
4-5 Years		-	-	-
More than 5 Years		-	-	-
Total		-	-	-
Maturity Analysis of Non-Current Provisions for Livelihood Expenses				
Within one year		-	-	-
1-2 Years		-	-	-
2-3 Years		-	-	-
3-4 Years		-	-	-
4-5 Years		-	-	-
More than 5 Years		-	-	-
Total		-	-	-



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

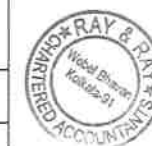
PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Deferred Tax Liability				
Depreciation				
Less: Deferred Tax Assets				
Provision for doubtful debts, inventory and others				
Provision for employee benefit schemes				
Deferred Tax Liability	-	-	-	-
Less: Recoverable for tariff period upto 2009	-	-	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-	-	-
Total Recoverable	-	-	-	-
Deferred Tax Liability on Fair Valuation	-	-	-	-
TOTAL	-	-	-	-

Explanatory Note: -

Amounts created as deferred tax liability/assets, in compliance to the Ind AS 12 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 Act, 2013 has been created as deferred tax liability.-**For Corporate Office Only**

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Income received in advance	-	-	-	-
(Advance Against Depreciation)	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-	-
TOTAL	-	-	-	-
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME				
As at the beginning of the year	-	-	-	-
Add: Received during the year	-	-	-	-
Less: Released to Statement of Profit and Loss	-	-	-	-
Balance as at the year end	-	-	-	-
Current	-	-	-	-
Non-Current	-	-	-	-



NOTE NO. 20.1 BORROWINGS (CURRENT)

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
From Banks				
TOTAL	-	-	-	-

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Total outstanding dues of micro enterprise and small enterprise(s)	-	-	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises	27312377	37764881	28819018	35049539
TOTAL	27312377	37764881	28819018	35049539

Explanatory Note: -

1. Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No.32.13- Other Explanatory Notes to Accounts.



NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Current maturities of long term debt *	-	-	-	-
- Bonds	-	-	-	-
- Term Loan	-	-	-	-
- Other Parties	-	-	-	-
Bond application money	-	-	-	-
Liability against capital works/supplies	414735952	371399948	288979083	481212423
Deposits	-	-	-	-
Interest accrued but not due on borrowings	-	-	-	-
Interest accrued and due on borrowings	-	-	-	-
Deposits/ retention money	27075920	38156049	27102723	18152976
Due to Subsidiaries	-	-	-	-
Unpaid dividend	-	-	-	-
Unpaid interest	-	-	-	-
TOTAL	441811872	409555997	316081806	499365399

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

NOTE NO. 21 OTHER CURRENT LIABILITIES

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Income received in advance (Advance against depreciation)	-	-	-	-
Unspent amount of deposit/agency basis works	-	-	-	-
Statutory dues payables	19154837	15733426	8576785	34461312
Advances against the deposit works	-	-	-	-
Less: Amount Spent on Deposit Works	-	-	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-	-	-
Less: Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-	-	-
Other liabilities	15098724	17322346	2500470	15662139
Grants in aid - pending utilization	-	-	-	-
Grants in aid-from Government-Deferred Income	-	-	-	-
TOTAL	34253561	33055772	11077255	50123451



NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
A. PROVISION FOR EMPLOYEE BENEFITS (provided for on basis of actuarial valuation)				
i) <u>Provision for leave encashment</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	3779665	16337898	6001400	14623442
Amount used during the year	3779665	16337898	6001400	14623442
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
ii) <u>Provision for REHS</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	106555	267653	297737
Amount used during the year	-	106555	267653	297737
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
iii) <u>Provision for TTA (Baggage Allowance on Retirement)</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	-	-	-	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
iv) <u>Provision for Memento</u>				
As per last Balance Sheet	-	-	-	-
Additions during the year	20000	70000	20000	70000
Amount used during the year	20000	70000	20000	70000
Amount reversed during the year	-	-	-	-
Closing Balance	-	-	-	-
v) <u>Provision for Wage Revision</u>				
As per last Balance Sheet	1626526	8704831	8704831	8704831
Additions during the year	(1626526)	-	462629	-
Amount used during the year	-	-	-	-
Amount reversed during the year	-	7078305	-	-
Closing Balance	-	1626526	9167460	8704831
Less: Advance paid	-	1626526	9167460	8704831
Closing Balance (Net of advance)	-	-	-	-



vi)	Provision for Performance Related Pay/Incentive				
	As per last Balance Sheet	33395477	34442148	34442148	34442148
	Additions during the year	(33395477)	33395477	13629482	-
	Amount used during the year	-	25534055	-	-
	Amount reversed during the year	-	8908093	-	-
	Closing Balance	-	33395477	48071630	34442148
vii)	Provision for Superannuation / Pension Fund				
	As per last Balance Sheet	-	-	-	-
	Additions during the year	-	-	-	-
	Amount used during the year	-	-	-	-
	Amount reversed during the year	-	-	-	-
	Closing Balance	-	-	-	-
B.	OTHERS				
i)	Provision For Tariff Adjustment				
	As per last Balance Sheet	-	-	-	-
	Additions during the year	-	-	-	-
	Amount used during the year	-	-	-	-
	Amount reversed during the year	-	-	-	-
	Closing Balance	-	-	-	-
ii)	Provision For Committed Capital Expenditure				
	As per last Balance Sheet	486892922	268292922	268292922	268292922
	Additions during the year	-	218600000	-	-
	Amount used during the year	-	-	-	-
	Amount reversed during the year	-	-	-	-
	Unwinding of discount	-	-	-	-
	Closing Balance	486892922	486892922	268292922	268292922
iii)	Provision for Restoration expenses of Insured Assets				
	As per last Balance Sheet	-	-	-	-
	Additions during the year	-	-	-	-
	Amount used during the year	-	-	-	-
	Amount reversed during the year	-	-	-	-
	Closing Balance	-	-	-	-
iv)	Provision - Others				
	As per last Balance Sheet	1323102880	1607364584	1607364584	1607364584
	Additions during the year	17416411	119172433	217268000	-
	Amount used during the year	119673270	403434137	53784539	-
	Amount reversed during the year	-	-	-	-
	Closing Balance	1220846021	1323102880	1770848045	1607364584
v)	Provision For Livelihood Assistance				
	As per last Balance Sheet	-	-	-	-
	Additions during the year	-	-	-	-
	Amount used during the year	-	-	-	-
	Amount reversed during the year	-	-	-	-
	Unwinding of discount	-	-	-	-
	Closing Balance	-	-	-	-
	TOTAL	1707738943	1843391279	2087212597	1910099654



Explanatory Note: -

The Board has resolved to implement the directions of the Ministry of Power (MoP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has confirmed vide letter no. 11/17/2009-NHPC-Vol. III dated 25th Feb., 2016 that the recovery of personal pay adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. Accordingly, personal pay advance of Rs NIL and Rs NIL has been set-off against the balance of provision for wage revision as on 30th Sep 2016 and 31st march 2016 respectively.. However, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary.

Thus, the cumulative amount provided towards the Personal Pay Adjustment w.e.f 01/02/2014 to 30.09.2016 under the head "Provision for Wage Revision" is Rs NIL (including provision for the current period Rs NIL) with corresponding amount shown as "Advance paid".

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

PARTICULARS	As at 30th Sep, 2016	As at 31st March, 2016	As at 30th Sep, 2015	As at 1st April, 2015
Income Tax				
As per last Balance Sheet				
Additions during the year				
Amount adjusted during the year				
Amount used during the year				
Amount reversed during the year				
Closing Balance	-	-	-	-
Less: Current Advance Tax	-	-	-	-
Net Current Tax Liabilities (Net)	-	-	-	-
Wealth Tax	-	-	-	-
TOTAL	-	-	-	-



NOTE NO. 24 REVENUE FROM OPERATIONS

PARTICULARS		For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
A	SALES			
	SALE OF POWER	-	-	-
	Less :			
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-	-
	Tariff Adjustments	-	-	-
	Regulated Power Adjustment	-	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-	-
	Rebate to customers	-	-	-
	Sub - Total (A)	-	-	-
B	Income from Finance Lease	-	-	-
C	Income from Operating Lease	-	-	-
D	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-	-
E	OTHER OPERATING INCOME			
	Interest from Beneficiary States (Revision of Tariff)	-	-	-
F	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Contract Income	-	-	-
	Revenue from Project management/ Consultancy works	-	-	-
	Sub - Total (D)	-	-	-
	TOTAL (A-B+C+D)	-	-	-



NOTE NO. 25 OTHER INCOME

PARTICULARS	For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
A) Income from Non-Current Investments			
Trade			
- Dividend from subsidiaries	-	-	-
- Dividend -Others	-	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-	-
Non-Trade			
- Dividend income -Others	-	-	-
- Interest	-	-	-
B) Other Income			
Interest			
- Loan to State Government in settlement of dues from customers	-	-	-
- Loan to Government of Arunachal Pradesh	-	-	-
- Deposit Account	-	-	-
- Employee's Loans and Advances	-	2925156	1342909
- Employee's Loans and Advances-Adjustment on a/c of Effective Interest	-	-	-
- Others	98996593	202745237	135426971
Late payment surcharge	-	-	-
Income From Sale of Self Generated VERs	-	-	-
Realization of Loss Due To Business Interruption	-	-	-
Profit on sale of investments	-	-	-
Profit on sale of assets	11054	65772	-
Income from Insurance Claim	-	-	-
Liability/ Provisions not required written back #	1180000	8935651	4539
Others	4269269	11361528	3998526
Exchange rate variation	-	3802858	(31778)
Adjustment on a/c of Effective Interest			
- Others	-	-	-
- Grant in aid	-	-	-
Fair Value Gain - Security Deposit	(8884935)	18849308	(1097108)
Fair value gain on long term borrowing	-	-	-
Effective interest on investments - debt instruments	-	-	-
Fair value gain on long term provisions	-	-	-
Sub-total	95571981	248685510	139644059
Add/(Less): C.O./Regional Office/PID Expenses	8071958	27742550	6058200
Sub-total	103643939	276428060	145702259
Less: Income transferred to Expenditure Attributable to Construction	-	-	-
Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-	-
Total carried forward to Statement of Profit & Loss	103643939	276428060	145702259



Explanatory Note: -			
1) Detail of Liability/Provisions not required written back #			
a) Bad & Doubtful Employees Loans (*1 under Note 3.2)	-	-	-
b) Bad & Doubtful Advances to Contractor/ Supplier (*2 under Note 3.2)	-	-	-
c) Bad & Doubtful Loan to State Government (*3 under Note 3.2)	-	-	-
d) Bad & Doubtful Deposits (*4 under Note 3.2)	-	-	-
e) Bad & Doubtful Capital Advances(*1 under Note No. 4)	-	-	-
f) Bad & Doubtful Deposits(*2 under Note No. 4)	-	-	-
g) Diminution in value of stores and spares (*1 under Note 6)	-	-	-
h) Bad and doubtful debts (*1 under Note 8)	-	-	-
i) Bad & Doubtful Employees Loans - current (*1 under Note 11)	-	-	-
j) Provision for doubtful claims (*1 under Note No.12)	1180000	-	-
k) Bad & Doubtful Interest accrued(*2 under Note No.12)	-	-	-
l) Provisions for Doubtful Deposits (*1 under Note No. 14)	-	-	-
m) Provisions for doubtful advances (Contractors & Suppliers) (*2 under Note No. 14)	-	-	-
n) Provisions for Doubtful Accrued Interest (*3 under Note No. 14)	-	69052687	-
o) Provision for project expenses awaiting write off sanction (*4 under Note No. 14)	-	-	-
p) Provision for losses pending investigation/awaiting write off / sanction (*5 under Note No. 14)	-	-	-
q) Provision for wage revision	-	7078305	-
r) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 22]	-	8908093	-
s) Provision for Superannuation/Pension Fund [Item (a) vii under Note 22]	-	-	-
t) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)	-	-	-
u) Provision for tariff adjustment [Item b (i) under Note 22]	-	-	-
v) Provision for Committed Capital Expenditure [Item b (ii) under Note 22]	-	-	-
w) Write back of Project expenses provided for	-	(76103434)	4539
x) Others	-	-	-
TOTAL	1180000	8935651	4539
2) Total carried forward to Statement of Profit & Loss includes ` 103643939 (Previous period ` 145702259) relating to Subansiri Lower Project as explained in para no. However Rate Regulatory Assets for an equivalent amount of ` 112517820 pertaining to Subansari Lower Project has been recognised in compliance to IND AS-114-Regulatory Deferral Accounts.			



NOTE NO. 26 GENERATION, ADMINISTRATION AND OTHER EXPENSES

PARTICULARS	For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
A. <u>GENERATION EXPENSES</u>			
(i) Water Usage Charges	-	-	-
(ii) Consumption of stores and spare parts	-	-	-
B. <u>Direct Expenditure on Contract, Project Management and Consultancy Works</u>	-	-	-
C. <u>REPAIRS & MAINTENANCE</u>			
- Building	22892121	42192866	15712332
- Machinery	393454	243446	81585
- Others	25025902	61367953	22808721
D. <u>ADMINISTRATION EXPENSES</u>			
Rent & Hire Charges	23511840	42924062	22398234
Rates and taxes	835644	3213149	2487703
Insurance	189141	301850	128412
Utilization of Self Insurance Fund	-	-	-
Security expenses	91220493	130397814	61760671
Electricity Charges	9030815	18101130	7561174
Travelling and Conveyance	6558620	17142007	8780173
Expenses on vehicles	2000784	5475603	2518995
Telephone, telex and Postage	2339819	6151308	3404051
Advertisement and publicity	1867169	33318826	5482720
Entertainment and hospitality expenses	56100	82750	43650
Printing and stationery	536889	2448761	1156990
Consultancy charges - Indigenous	4545548	4653908	2279374
Consultancy charges - Foreign	-	-	-
Audit expenses (Refer detail below)	-	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	45181	45181
Expenditure on land not belonging to company	467871	1023829	587653
Loss on Assets	48145	778610	-
Losses out of self insurance claims (upto excess clause)	-	-	-
Books & Periodicals	49514	-	-
Donation	50000000	-	-
CSR/ Sustainable Development/ Community Development Expenses	63178546	471386311	368381317
Directors' expenses	-	-	-
Research and development expenses	-	-	-
Interest on Arbitration/ Court Cases	6232028	4137335	4137335
Interest to beneficiary states	-	-	-
Expenditure on Self Generated VER's	-	-	-
Expenses for Regulated Power	-	-	-
Less: - Exp Recoverable on Regulated Power	-	-	-
Exchange rate variation	31429	2108269	1276740
Other general expenses	18069412	29817702	15607319
Sub-total	329081284	877312670	546640330



Add/(Less): C.O./Regional Office/PID Expenses	26822631	69455128	28880732
Sub-total	355903915	946767798	575521062
Less: Amount transferred to Expenditure Attributable to Construction	-	-	-
Less: Recoverable from Deposit Works	-	-	-
	355903915	946767798	575521062
E. PROVISIONS			
Bad and doubtful debts provided	-	-	-
Expected Credit Loss Allowance-Trade Receivables	-	-	-
Bad and doubtful advances / deposits provided	-	37961	-
Bad and doubtful claims provided	99904403	202745237	135426971
Diminution in value of stores and spares	10643	437362	-
Shortage in store & spares provided	-	-	-
Provision against diminution in the value of investment	-	-	-
Project expenses provided for	-	-	-
Provision for fixed assets/ stores provided for	-	16105746	1192849
Diminution in value of Inventory of Self Generated VER's	-	-	-
Provided for	-	-	-
Provision for catchment area treatment plan	-	-	-
Others	-	-	-
Sub-total	99915046	219326306	136619820
Add/(Less): C.O./Regional Office/PID Expenses	29710	-	-
Sub-total	99944756	219326306	136619820
Less: Amount transferred to Expenditure Attributable to Construction	-	-	-
Less: Recoverable from Deposit Works	-	-	-
	99944756	219326306	136619820
Total carried forward to Statement of Profit & Loss	455848671	1166094104	712140882

Explanatory Note: -

- The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guest houses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest houses & transit camps are shown in Rent.
- Pending notification of revision order by CERC in respect of trueing up application filed by the company under CERC notification dated 19.01.2009, stated amount has been provided in the books during the year/period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.





NOTE NO. 27 EMPLOYEE BENEFITS EXPENSE

PARTICULARS	For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
Salaries, wages, allowances	199649712	387952407	185581652
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	36528313	62214095	29584888
Staff welfare expenses	15345999	33149279	18363509
Leave Salary & Pension Contribution	-	-	-
Amortisation Expenses Of Deferred Employee Cost	-	-	-
Sub-total	251524024	483315781	233530049
Add/(Less): C.O./Regional Office Expenses	197679482	591572860	231072564
Sub-total	449203506	1074888641	464602613
Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-	-
Less: Recoverable from Deposit Works	-	-	-
Total carried forward to Statement of Profit & Loss	449203506	1074888641	464602613

Explanatory Note: -

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

2) Gratuity, Contribution to provident fund & pension scheme include contributions:			
i) towards Employees Provident Fund	11887411	22406786	10876128
ii) towards Employees Defined Contribution Superannuation Scheme	20673041	39723629	17051172

3) Total carried forward to Statement of Profit & Loss includes ` 44,92,03,506 relating to Subansiri Lower Project (Previous period ` 46,46,02,613) as explained in para no. ----- . However Rate Regulatory Assets for an equivalent amount of ` 44,92,03,506 pertaining to Subansari Lower Project has been recognised in compliance to IND AS-114-Regulatory Deferral Accounts.



NOTE NO. 28 FINANCE COST

PARTICULARS	For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
a) Interest on :			
Government of India loan	-	-	-
Bonds	1446116034	3064456912	1547269530
Foreign loan	-	-	-
Term loan	402307826	880063630	454990949
Cash credit facilities /WCDL	-	-	-
Other interest charges	-	-	-
Adjustment on account of effective Interest - Grant in Aid	-	-	-
Sub-total	1848423860	3944520542	2002260479
b) Other Borrowing Cost			
Loss on Hedging Transactions	-	-	-
Bond issue/ service expenses	637980	659483	637594
Royalty	-	-	-
Commitment fee	-	-	-
Guarantee fee on foreign loan	-	-	-
Other finance charges	3976079	7422575	1764787
Adjustment on account of effective Interest	6832304	9529906	4698786
Unwinding of discount on provisions-Adjustment For Time Value	-	-	-
Sub-total	11446363	17611964	7101167
c) Applicable net gain/ loss on Foreign currency transactions and translation			
Exchange differences regarded as adjustment to interest cost	-	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-	-
Sub-total	-	-	-
Total (A + B + C)	1859870223	3962132506	2009361646
Add/(Less): C.O./Regional Office/PID Expenses	12080	31975	23729
TOTAL	1859882303	3962164481	2009385375
Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-	-
Less: Recoverable from Deposit Works	-	-	-
Total carried forward to Statement of Profit & Loss	1859882303	3962164481	2009385375

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ` -185,98,82,303 relating to Subansiri Lower Project Project (Previous period ` 200,93,85,375) as explained in para no. ----- . However Rate Regulatory Assets for an equivalent amount of ` 185,30,49,999 pertaining to Subansari Lower Project has been recognised in compliance to IND AS-114-Regulatory Deferral Accounts.



NOTE NO. 29 DEPRECIATION AND AMORTIZATION EXPENSES

PARTICULARS	For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
Depreciation & Amortisation Expenses	31108359	60979686	31642879
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-	-
Add/(Less): C.O./Regional Office / PID Expenses	5414645	15409322	5990048
Sub-total	36523004	76389008	37632927
Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-	-
Less: Recoverable from Deposit Works	-	-	-
Total carried forward to Statement of Profit & Loss	36523004	76389008	37632927

Explanatory Note: -

Total carried forward to Statement of Profit & Loss includes ` -3,65,23,004 relating to Subansiri Lower Project (Previous period ` 3,76,32,927) as explained in para no. -----. However Rate Regulatory Assets for an equivalent amount of ` 3,65,23,004 pertaining to Subansari Lower Project has been recognised in compliance to IND AS-114-Regulatory Deferral Accounts.

NOTE NO. 30 TAX EXPENSES

PARTICULARS	For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
Current Tax			
Income Tax Provision	-	-	-
Adjustment Relating To Earlier periods	-	-	-
Impact of Tax on Regulatory Deferral Accounts	-	-	-
Deferred Tax	-	-	-
Less: Recoverable for tariff period upto 2009	-	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-	-
Net Deferred Tax	-	-	-
Total Tax Expenses	-	-	-



NOTE NO. 31 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION DURING THE PERIOD

PARTICULARS		For the period Ended 30th Sep, 2016	For the period Ended 31st March, 2016	For the period Ended 30th Sep, 2015
A.	<u>EMPLOYEE BENEFITS EXPENSE</u>			
	Salaries, wages, allowances	-	-	-
	Gratuity and contribution to provident fund	-	-	-
	Staff welfare expenses	-	-	-
	Leave Salary & Pension Contribution	-	-	-
	Sub-total	-	-	-
B.	<u>REPAIRS & MAINTENANCE</u>			
	Building	-	-	-
	Machinery	-	-	-
	Others	-	-	-
	Sub-total	-	-	-
C.	<u>ADMINISTRATION & OTHER EXPENSES</u>			
	Rent	-	-	-
	Rates and taxes	-	-	-
	Insurance	-	-	-
	Security expenses	-	-	-
	Electricity Charges	-	-	-
	Travelling and Conveyance	-	-	-
	Expenses on vehicles	-	-	-
	Telephone, telex and Postage	-	-	-
	Advertisement and publicity	-	-	-
	Entertainment and hospitality expenses	-	-	-
	Printing and stationery	-	-	-
	Design and Consultancy charges:			
	- Indigenous	-	-	-
	- Foreign	-	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-	-
	Expenditure on land not belonging to company	-	-	-
	Assets/ Claims written off	-	-	-
	Losses on sale of assets	-	-	-
	Other general expenses	-	-	-
	Remuneration to Auditors	-	-	-
	Exchange rate variation (Debit)	-	-	-
	Sub-total	-	-	-



D. <u>FINANCE COST</u>			
Interest on :			
Government of India loan	-	-	-
Bonds	-	-	-
Foreign loan	-	-	-
Term loan	-	-	-
Cash credit facilities /WCDL	-	-	-
Exchange differences regarded as adjustment to interest cost	-	-	-
Loss on Hedging Transactions	-	-	-
Bond issue/ service expenses	-	-	-
Commitment fee	-	-	-
Guarantee fee on loan	-	-	-
Other finance charges	-	-	-
TRANSFER OF EXPENSES TO EAC- INTEREST ON LOANS FROM CENTRAL	-	-	-
GOVERNMENT-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	-	-	-
TRANSFER OF EXPENSES TO EAC-INTEREST ON SECURITY DEPOSIT/ RETENTION	-	-	-
MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	-	-	-
TRANSFER OF EXPENSES TO EAC-COMMITTED CAPITAL EXPENSES-	-	-	-
ADJUSTMENT FOR TIME VALUE	-	-	-
Sub-total	-	-	-
E. <u>PROVISIONS</u>			
Sub-total	-	-	-
F. <u>DEPRECIATION AND AMORTISATION EXPENSES</u>			
Sub-total	-	-	-
G. <u>PRIOR PERIOD EXPENSES</u>			
Prior Period Expenses	-	-	-
Less: Prior Period Income	-	-	-
Sub-total	-	-	-
H. <u>C.O./Regional Office Expenses:</u>			
Other Income	-	-	-
Generation, Administration and Other Expenses	-	-	-
Employee Benefits Expense	-	-	-
Depreciation & Amortisation Expenses	-	-	-
Finance Cost	-	-	-
Provisions	-	-	-
Prior Period Adjustment (Net)	-	-	-
Sub-total	-	-	-
I. <u>LESS: RECEIPTS AND RECOVERIES</u>			
Income from generation of electricity – precommissioning	-	-	-
Interest on loans and advances	-	-	-
Profit on sale of assets	-	-	-
Exchange rate variation (Credit)	-	-	-
Provision/Liability not required written back	-	-	-
Hire charges/ outturn on plant and machinery	-	-	-
Miscellaneous receipts	-	-	-
TRANSFER OF FAIR VALUE GAIN TO EAC- SECURITY DEPOSIT /	-	-	-
RETENTION MONEY	-	-	-
TRANSFER OF FAIR VALUE GAIN TO EAC - ON PROVISIONS FOR	-	-	-
COMMITTED CAPITAL EXPENDITURE	-	-	-
Sub-total	-	-	-
TOTAL (A+B+C+D+E+F+G+H - I)	-	-	-





Balance Sheet

of

Subansiri Lower HE Project

as on

30.09.2015



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: Slp.hop@gmail.com.

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION PURSUANT TO CLAUSE 49(V) OF THE LISTING AGREEMENT

Name of Project: Subansiri Lower H.E. Project

a) We have reviewed financial results for the period ended 30/09/2015 of the of the Subansiri Lower H. E. Project and that to the best of our knowledge and belief :

- i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
- ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 30/09/2015 which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

d) We have indicated to the auditors and management

- i. Significant changes in internal control over financial reporting during the period ended 30/09/2015
- ii. significant changes in accounting policies during the period ended 30/09/2015 and that the same have been disclosed in the notes to the financial results; and
- iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.


Chief (Finance)
Subansiri Lower H. E. Project


Executive Director
Subansiri Lower H. E. Project

Place: Kolaptukar

Date:



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: Slp.hop@gmail.com.

Management Responsibility Statement

This is to certify that the Quarterly Accounts of Subansiri Lower Project for the Period ending on 30th Sep 2015 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.


Chief (Finance)
Subansiri Lower H. E. Project


Executive Director
Subansiri Lower H. E. Project

Place: Kolaptukar

Date:



NHPC LIMITED
Name of the Unit : SUBANSIRI LOWER HE PROJECT

BALANCE SHEET AS AT 30TH SEPTEMBER, 2015

(Amount in Rupees)

PARTICULARS	Note No.	As at 30th September, 2015	As at 31st March, 2015
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	(379543865)	(258630225)
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	173625496	177082179
(d) Long Term Provisions	7	-	-
(3) CURRENT LIABILITIES			
(a) Trade Payables	8	28819018	35049539
(b) Other Current Liabilities	9	327302111	549488850
(c) Short Term Provisions	7	1869944597	1910099654
(4) FUND FROM C.O.	2A	80668493429	77175056370
TOTAL		82688640786	79588146367
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	783455027	813700177
(ii) Intangible Assets	10.2	5393885615	5393904772
(iii) Capital Work In Progress	11.1	54573519190	54215053446
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	2892429351	2829188015
(d) Other Non Current Assets	14.1	-	-
Sub-total		63643289183	63251846410
(e) Non Current Assets - Regulatory Assets	14.2	19015907440	82659196623
			16303833611
			79555680021
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	-	-
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	410965	816082
(e) Short Term Loans and Advances	13	13892655	17884999
(f) Other Current Assets	19	15140543	13765265
TOTAL		82688640786	79588146367
Significant Accounting Policies	1		
Expenditure During Construction (EDC) forming part of Capital Work in Progress for the year	28		
Other Explanatory Statements to Accounts	29		
Note 1 to 29 form integral part of the Accounts			
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.			
For Ray and Ray Chartered Accountants (Firm Regn. No. 301072E) (AMITAVA CHOWDHURY) Partner M.No. 56060 (M. Patra) Sr. Manager(Finance) (Prayakar Das) Chief(Finance) (Rakesh) Executive Director			
Place: Kolkata			
Date: 21-10-2015			



NHPC LIMITED
Name of the Unit : SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2015

(Amount in Rupees)

	Note No.	For the period ended 30th September, 2015	For the period ended 30th September, 2014
INCOME			
i) Revenue from Operations	20	-	-
ii) Other Income	21	146281247	184192785
TOTAL REVENUE		146281247	184192785
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	714296572	351724490
ii) Employee Benefits Expense	23	481267403	564762500
iii) Finance Cost	24	2004680749	2045259115
iv) Depreciation & Amortization Expense	25	38517107	41601092
TOTAL EXPENDITURE		3238761831	3003347197
Profit before Prior Period items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		(3092480584)	(2819154412)
Prior Period Items (net)	26	(862890)	347067
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		(3091617694)	(2819501479)
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		(3091617694)	(2819501479)
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		(3091617694)	(2819501479)
Rate Regulatory Income / (Expenses)		2712073829	-
PROFIT BEFORE TAX		(379543865)	(2819501479)
Tax Expenses	27	-	-
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the period from continuing operations		(379543865)	(2819501479)
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the period		(379543865)	(2819501479)

Significant Accounting Policies 1

Expenditure During Construction (EDC) forming part of Capital Work in Progress for the period 28

Other Explanatory Statements to Accounts 29

Note 1 to 29 form integral part of the Accounts

SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.

For Ray and Ray
Chartered Accountants
(Firm Regn. No. 301072E)

(AMITAVA CHOWDHURY)

Partner
M.No. 56060



(M. Patra)
Sr. Manager (Finance)

(Pravakar Das)
Chief (Finance)

(Rakesh)
Executive Director

Place: Kolkata
Date: 21-10-2015

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
NIL		

NOTE NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	76916426145	57630418985
C.O.(FDB)	2303022697	16730518843
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	(1264)	-
RO-JAMMU	-	-
LO-BANIKHET	-	2709213
LO-KOLKATA	-	187077
LO-CHANDIGARH	-	-
RO-ITANAGAR	25170576	(979832)
RO-SILIGURI	236262	(34814)
LO-DEHRADUN	-	-
BAIRASIUL	(175617)	-
LOKTAK	(9805)	1809272
SALAL	-	(139074)
TANAKPUR	-	(1260)
CHAMERA-I	-	(74786)
URI - I	-	-
RANGIT	(611)	(476303)
CHAMERA-II	403	38664
DULHASTI	-	(138120)
DHAULIGANGA-I	-	240
TEESTA-V	191988	455
CHAMERA-III	(1938)	(47)
CHUTAK	-	-
TLDP-III	-	(142061)
PARBATI -II	410418	(1448802)
PARBATI-III	(1923547)	-
SEWA-II	471	36745
URI - II	-	-
KISHANGANGA	-	-
BURSUR	-	-
NIMMO BAZGO	-	-
TLDP-IV	(2586)	(2296659)
TEESTA-IV	65458	(246652)
SUBANSARI LOWER	-	-
DIBANG	1000	(192960)
TAWANG I & II	236209	562805
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTARAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE CELL	-	176086
Wind Power Projects, Jaisalmer	-	-
RE-PATNA	-	40372
PORT BLAIR	-	-
BRRP	29807	198034
CHEQUE PAID ACCOUNT	724900000	481500000
CHEQUE COLLECTED ACCOUNT	(16543988)	(17452807)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	190215086	380663895
CENTRALIZED VENDOR PAYMENT ACCOUNT	526246265	1969819861
Total	80668493429	77175056370



PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
	NIL	

NOTE NO. 2A FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
FUNDS FROM CORPORATE OFFICE	76916426145	57630418985
C.O.(FDB)	2303022697	16730518843
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	(1264)	-
RO-JAMMU	-	-
LO-BANIKHET	-	2709213
LO-KOLKATA	-	187077
LO-CHANDIGARH	-	-
RO-ITANAGAR	25170576	(979832)
RO-SILIGURI	236262	(34814)
LO-DEHRADUN	-	-
BAIRASIUL	(175617)	-
LOKTA	(9805)	1809272
SALAL	-	(139074)
TANAKPUR	-	(1260)
CHAMERA-I	-	(74786)
URI - I	-	-
RANGIT	(611)	(476303)
CHAMERA-II	403	38664
DULHASTI	-	(138120)
DHAULIGANGA-I	-	240
TEESTA-V	191988	455
CHAMERA-III	(1938)	(47)
CHUTAK	-	-
TLDP-III	-	(142061)
PARBATI -II	410418	(1448802)
PARBATI-III	(1923547)	-
SEWA-II	471	36745
URI - II	-	-
KISHANGANGA	-	-
BURSUR	-	-
NIMMO BAZGO	-	-
TLDP-IV	(2586)	(2296659)
TEESTA-IV	65458	(246652)
SUBANSARI LOWER	-	-
DIBANG	1000	(192960)
TAWANG I & II	236209	562805
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTARAKHAND	-	-
KOTLIBHEL IB & II	-	-
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	-
RE CELL	-	176086
Wind Power Projects, Jaisalmer	-	-
RE-PATNA	-	40372
PORT BLAIR	-	-
BRRP	29807	198034
CHEQUE PAID ACCOUNT	724900000	481500000
CHEQUE COLLECTED ACCOUNT	(16543988)	(17452807)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	190215086	380663895
CENTRALIZED VENDOR PAYMENT ACCOUNT	526246265	1969819861
Total	80668493429	77175056370



PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
Capital Reserve		
<u>Capital Redemption Reserve</u>		
<u>Securities Premium Account</u>		
<u>General Reserve</u>		
As per last Balance Sheet		
Add: Transfer from Surplus		
As at Balance Sheet date		
Bond Redemption Reserve		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year / period		
As at Balance Sheet date		
Self Insurance Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year/period		
As at Balance Sheet date		
Corporate Social Responsibility Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year/period		
As at Balance Sheet date		
Research & Development Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Write back during the year/period		
As at Balance Sheet date		
Surplus *	(379543865)	(258630225)
Total	(379543865)	(258630225)
* Surplus		
Profit for the Year as per Statement of Profit and Loss	(379543865)	(258630225)
Adjustment arising out of transition provisions for recognising Rate Regulatory Assets		
Balance brought forward		
Add:		
Amount Written Back From Bond Redemption Reserve		
Write Back From Capital Reserve		
Write Back From Other Reserve		
Amount Utilised From Self Insurance Fund		
Tax On Dividend Write Back		
Write Back From Corporate Social Responsibility Fund		
Write Back From Research & Development Fund		
Balance available for Appropriation	(379543865)	(258630225)
Less:		
Transfer to Bond Redemption Reserve		
Transfer to Self Insurance Fund		
Transfer to General Reserve		
Transfer to Corporate Social Responsibility Fund		
Transfer to Research & Development Fund		
Dividend :		
- Interim		
- Proposed		
Tax on Dividend		
- Interim		
- Proposed		
Balance carried forward	(379543865)	(258630225)



NOTE NO. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015			As at 31st March, 2015		
	Total Borrowings	Less: - Current Maturities	Long Term Borrowing	Total Borrowings	Less: - Current Maturities	Long Term Borrowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors			-			-
Aggregate amount of loans guaranteed by Govt. of India			-			-
Amount of default in repayment of loans and interest as at 30.09.2015			-			-
Period of default in repayment of loans and interest as at 30.09.2015			-			-

NOTE NO. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability		
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment against Deferred Tax Liabilities	-	-
Deferred Tax Liability (Net)		
Explanatory Note: -		
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Act, 2013 ₹ (Previous Year ₹) has been created as deferred tax liability/assets for the period ended 30.09.2015.		

NOTE NO. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015			As at 31st March, 2015		
	Total Liability	Less: - Current Liability	Long Term Liability	Total Liability	Less: - Current Liability	Long Term Liability
Deposits/ retention money	200728219	27102723	173625496	195235155	18152976	177082179
Income received in advance (Advance Against Depreciation)	-	-	-	-	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-	-	-	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-	-	-	-	-
	200728219	27102723	173625496	195235155	18152976	177082179



PARTICULARS	As at 30th September, 2015			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) PROVISION FOR EMPLOYEE BENEFITS						
(provided for on basis of actuarial valuation)						
i) Provision for leave encashment						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	6001400	-	-	14623442	-
Amount used during the year/period	-	6001400	-	-	14623442	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
ii) Provision for REHS						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	267653	-	-	297737	-
Amount used during the year/period	-	267653	-	-	297737	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iii) Provision for TTA (Baggage Allowance on Retirement)						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	-	-	-	-	-
Amount used during the year/period	-	-	-	-	-	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
iv) Provision for Memento						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	20000	-	-	70000	-
Amount used during the year/period	-	20000	-	-	70000	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
Others						
v) Provision for Wage Revision						
As per last Balance Sheet	-	8704831	-	-	6958775	-
Additions during the year/period	-	462629	-	-	1746056	-
Amount used during the year/period	-	-	-	-	-	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	9167460	-	-	8704831	-
Less: Advance paid	-	9167460	-	-	8704831	-
Closing Balance (Net of advance)	-	-	-	-	-	-
vi) Provision for Performance Related Pay/Incentive						
As per last Balance Sheet	-	34442148	-	-	20404311	-
Additions during the year/period	-	13629482	-	-	34442148	-
Amount used during the year/period	-	-	-	-	12277675	-
Amount reversed during the year / period	-	-	-	-	8126636	-
Closing Balance	-	48071630	48071630	-	34442148	34442148
vii) Provision for Superannuation / Pension Fund						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	-	-	-	-	-
Amount used during the year/period	-	-	-	-	-	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
b) Provision for Taxation						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	-	-	-	-	-
Amount adjusted during the year/period	-	-	-	-	-	-
Amount used during the year/period	-	-	-	-	-	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
c) Provision for Proposed Dividend						
As per last Balance Sheet	-	-	-	-	-	-
Additions during the year/period	-	-	-	-	-	-
Amount used during the year/period	-	-	-	-	-	-
Amount reversed during the year / period	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-

PARTICULARS	As at 30th September, 2015		As at 31st March, 2015	
d) <u>Tax on Proposed Dividend</u>				
As per last Balance Sheet	-		-	
Additions during the year/period	-		-	
Amount used during the year/period	-		-	
Amount reversed during the year / period	-		-	
Closing Balance	-		-	
e) <u>Provision For Tariff Adjustment</u>				
As per last Balance Sheet	-		-	
Additions during the year/period	-		-	
Amount used during the year/period	-		-	
Amount reversed during the year / period	-		-	
Closing Balance	-		-	
f) <u>Provision For Committed Capital Expenditure</u>				
As per last Balance Sheet	-	268292922	-	268292922
Additions during the year/period	-		-	268292922
Amount used during the year/period	-		-	
Amount reversed during the year / period	-		-	
Closing Balance	-	268292922	-	268292922
g) <u>Provision for Restoration expenses of Insured Assets</u>				
As per last Balance Sheet	-		-	
Additions during the year/period	-		-	
Amount used during the year/period	-		-	
Amount reversed during the year / period	-		-	
Closing Balance	-		-	
g) <u>Provision - Others</u>				
As per last Balance Sheet	-	1607364584	-	1184958578
Additions during the year/period	-		-	894623605
Amount used during the year/period	-	53784539	-	472217599
Amount reversed during the year / period	-		-	
Closing Balance	-	1553580045	-	1607364584
Total	-	1869944597	-	1910099654

Explanatory Note: -

The Board has resolved to implement the directions of the Ministry of Power (MOP) vide its letter no. 11/17/2009-NHPC/Vol. III dated 27th December 2013 conveying the approval of Competent Authority about pay scales in respect of below Board level Executives that the pay scales shall be fixed w.e.f. 01.01.2007 after correcting the aberrations in pay scales fixed w.e.f. 01.01.1997 and the deviant pay scales fixed w.e.f. 01.01.1997 shall not be regularized. The MoP has been intimated vide letter no.PWA-504-Vol-IV/62 dated 14.05.2014 to confirm that the recovery of personal adjustment w.e.f. 01.02.2014 is in conformity with the said directive of the Competent Authority. In the meanwhile, NHPC Officers Association has got a stay from Hon'ble High Court of Delhi against the implementation of stoppage of Personal Pay Adjustment (fitment benefits). In view of the directions of the Hon'ble High Court, Personal Pay Adjustments to the employees is continued to be paid along with the Salary.

Thus, the cumulative amount provided towards the Personal Pay Adjustment under the head "Provision for Wage Revision" is Rs 9167460/- (including provision for the current period Rs 462629/-) with corresponding amount shown as "Advance paid".



NOTE NO. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
For goods and services	28819018	35049539
Total	28819018	35049539
Explanatory Note: -		
Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given in Note No. 29 - Other Explanatory Notes to Accounts.		

NOTE NO. 9 OTHER CURRENT LIABILITIES

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
Current maturities of long term debt (Refer Note no. 4) *	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance (Advance against depreciation) (refer Note No. 6)	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	288979083	481212423
Deposits/ retention money	27102723	18152976
Due to Subsidiaries	-	-
Unspent amount of deposit/agency basis works	-	-
Bond application money	-	-
Statutory dues payables	8576785	34461312
Liabilities toward Self Insurance Fund	-	-
Other liabilities	2643520	15662139
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Works	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Works	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works	-	-
Grants in aid - pending utilization	-	-
Total	327302111	549488850
* Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note no. 4.		



NOTE NO. 10.1 TANGIBLE ASSETS

(Amount in Rupees)

(Amount in Rupees)														
Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		01-04-2015	Additions		Deductions		Other Adjustments	30-09-2015	01-04-2015	For the Period	Adjustments	30-09-2015	30-09-2015	31-03-2015
			IUT	Others	IUT	Others								
i)	Land – Freehold	4601155	0	0	0	0	0	4601155	0			0	4601155	4601155
ii)	Land – Leasehold	1298861	0	0	0	0	0	1298861	949208	43320	0	992528	306533	349653
iii)	Roads and Bridges	92906527	0	564020	0	0	0	93470547	24731786	1557868	0	26289654	67180693	68174741
iv)	Buildings	666749317	0	447977	0	0	0	667197294	242409060	9255894	0	251664954	415532540	424340257
v)	Railway sidings	348071919	0	0	0	0	0	348071919	208759515	11818656	0	220578171	127493748	139312404
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vii)	Generating Plant and machinery	64600	0	0	0	0	0	64600	1306	1704	0	3010	61590	63294
viii)	Plant and machinerySub station	19585185	0	0	0	0	0	19585185	8039982	516336	0	8556318	11028867	11545203
ix)	Plant and machineryTransmission lines	75087573	0	0	0	0	0	75087573	32374063	1981572	0	34355635	40731938	42713510
x)	Plant and machinery Others	25316366	0	0	0	0	0	25316366	15493705	659800	0	16153505	9162861	9822661
xi)	Construction Equipment	68929456	0	0	0	0	0	68929456	63562830	108962	0	63671792	5257664	5366626
xii)	Water Supply System/Drainage and Sewerage	72737579	0	38839	0	0	0	72776418	18735766	1215102	0	19950868	52825550	54001813
xiii)	Electrical Installations	2208539	0	0	0	0	0	2208539	1338942	56928	0	1395870	812669	869597
xiv)	Vehicles	14048404	0	61220	0	0	-4237430	9872194	12592058	66078	-3821382	8836754	1035440	1456346
xv)	Aircraft/ Boats	637395	0	0	0	0	0	637395	268093	18894	0	286987	350408	369302
xvi)	Furniture and fixture	21594634	0	95091	0	0	0	21689725	15316815	318714	0	15635529	6054196	6277819
xvii)	Computers	41068429	0	309608	74760	0	0	41303277	33133189	1573748	-52283	34654654	6648623	7935240
xviii)	Communication Equipment	13318294	0	15000	3500	0	0	13329794	7677691	398344	-250	8075785	5254009	5640603
xix)	Office Equipments	22391708	0	171688	0	0	0	22563396	10010595	642183	0	10652778	11910618	12381113
xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
xxi)	Other assets	42350542	0	14372	0	0	0	42364914	23881312	1287144	0	25168456	17196458	18469230
xxii)	Tangible Assets of minor value >750 and < Rs.5000	20021705	0	102533	1800	0	0	20122438	20012095	102475	-1799	20112771	9667	9610
	Total	1552988188	0	1820348	80060	0	-4237430	1550491046	739288011	31623722	-3875714	767036019	783455027	813700177
	Previous year	1485581122	44362434	23459722	158700	256390	0	1552988188	637545879	67520049	34222083	739288011	813700177	848035243

NOTE NO. 10.2 INTANGIBLE ASSETS

0

0

(Amount in Rupees)

GROSS BLOCK														AMORTISATION				NET BLOCK	
Sl. No.	PARTICULARS	01-04-2015	Additions		Deductions		Other Adjustments	30-09-2015	01-04-2015	For the Period	Adjustments	30-09-2015	30-09-2015	31-03-2015					
			IUT	Others	IUT	Others													
i)	Land- Right to Use	5393866460	0	0	0	0	0	5393866460	0	0	0	0	5393866460	5393866460					
ii)	Computer Software	5962497	0	0	0	0	0	5962497	5924185	19157	0	5943342	19155	38312					
	Total	5399828957	0	0	0	0	0	5399828957	5924185	19157	0	5943342	5393885615	5393904772					
	Previous year	5085236035	0	314592922	0	0	0	5399828957	5773439	150746	0	5924185	5393904772	5079462596					

Explanatory Note: -

1) 'Title deeds/title in respect of freehold land amounting to Rs. 9,97,000/- (Previous year Rs. 9,97,000/-) covering an area of 5 hectare (Previous year 5 hectare), are yet to be executed/passed. Expenses on stamp duty etc relating to registration thereof will be accounted for as and when incurred, and lease deeds in respect of leasehold land amounting to Rs. .63 Crores (Previous year Rs. .63 Crores) covering an area of 20.45(12.62+7.83) hectare (Previous year 20.45(12.62+7.83) hectare are yet to be executed/passed.'

2) 'Title deeds/title in respect of freehold land of Subansiri Upper Project amounting to Rs 36,04,155/- (Previous Year Rs 36,04,155) covering an area of 12.62 hectare (Previous Year 12.62 hectare), are yet to be executed/passed. Further, the Land is subjudice since 37 Land owner of the said Land is asking for enhanced compensation.

3) Land - Leasehold includes 7.83 hectare taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-

4) Underground works amounting to Rs 7440106392/- (Previous Year Rs. 7440106392), created on Land - Right to use, are included under the relevant heads of Tangible Assets.

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

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

Class of Assets	As on 30.09.2015 (Amount in Rupees)	As on 31.03.2015 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical Installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		



Annexure to Note 10.1 & 10.2 as at 30.09.2015

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	Construction of Boundary Wall PKG I for peripheral security of nhpc colony	410328	78948
2	Construction of Boundary Wall PKG V for peripheral security of nhpc colony	410328	27312
3	Construction of Boundary Wall PKG VI for peripheral security of nhpc colony	410328	64419
4	FMHIL 103-EM-FC(PRESSURE PUMP)	411201	31439
5	MINI FORCE II (PRESSURE PUMP)-NIPEC-000047	411201	7400
6	TRECK 3700D WITH SIDE STAND(BICYCLE)	411512	38260
7	26 FIREFOX COLORADO(BICYCLE)	411512	22960
8	TROPICAL BAR SET (SET OF 1 TABLE AND 4 CHAIRS), ALCANES	411707	51477
9	THREE SEATER SWING, ALCANES	411707	43614
10	ipad Mini3-13GB Wifi with ipad Air cover	411801	41500
11	TATA SKY 4K SET TOP BOX	412014	6740
12	TATA SKY 4K SET TOP BOX	412014	6740
13	LED TV-40H5140(SAMSUNG)	412014	50000
14	MANUAL DRILL STAND FOR WDH/WDHC MODE:ES23 MAKE:RALLI WOLF	412503	5324
15	5-24 MM HAMMER DRILL MACHINE 3 MODEL:93240 MAKE: RALLI WOLF	412503	9048
16	600MM CEILING FAN, HAVELLS MAKE & FUSION(PEARL IVORY) MODEL	412801	2600
17	600MM CEILING FAN, HAVELLS MAKE & FUSION(PEARL IVORY) MODEL	412801	2600
18	HDD ext. 1tb seagate	412801	4900
19	CONSTRUCTION OF PIPE CULVERT NEAR L & T COLONY	410203	564020
20	Construction of Boundary Wall PKG II for peripheral security of nhpc colony	410328	241010
21	Construction of Boundary Wall PKG IV for peripheral security of nhpc colony	410328	36288
22	DELL INSPIRON 14 (5TH GEN INTEL CORE, 4GB RAM, 500GB HARD DRIVE), MODEL 3443	411801	44200
23	DELL INSPIRON 14 (5TH GEN INTEL CORE, 4GB RAM, 500GB HARD DRIVE), MODEL 3443	411801	44200
24	MAC MINI - APPLE, 1TB FUSION DRIVE 2.8 GHZ	411801	62300
25	SMART ID CARD PRINTER - DATACARD, SP30 PLUS	411803	83995
26	WIRELESS INTERACTIVE PRESENTATION GATEWAY, LANTECH WEPRESENT WIPG1000	411804	33413
27	FAX MACHINE PANASONIC, KX FT-981SX	411902	7500
28	FAX MACHINE PANASONIC, KX FT-981SX	411902	7500
29	MICROSCOPE OLYMPUS BINOCULAR	412005	51450
30	CENTRIFUGE MACHINE,6 TUBE - MAKE-REMI, MODEL-C- 854/6	412005	6458
31	2 0 TR SPLIT AC , 5 STAR RATED MAKE VOLTAS, MODEL 245DY	412008	50300
32	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
33	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
34	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
35	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
36	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
37	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
38	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
39	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
40	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
41	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
42	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
43	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
44	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
45	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
46	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
47	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
48	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
49	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
50	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
51	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
52	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
53	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
54	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
55	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
56	CEILING FAN 1200MM WITHOUT REGULATOR	412801	1390
57	HAND HELD METAL DETECTOR	412801	2828
58	HAND HELD METAL DETECTOR	412801	2828
59	HAND HELD METAL DETECTOR	412801	2828
60	HAND HELD METAL DETECTOR	412801	2828
61	HAND HELD METAL DETECTOR	412801	2828
62	HAND HELD METAL DETECTOR	412801	2828
63	VOLTAGE STABILIZER 5.0 KVA	412801	4500
64	LSA- PLUS KRONE INSERTION TOOL	412801	960
65	LSA- PLUS KRONE INSERTION TOOL	412801	960
66	LSA- PLUS KRONE INSERTION TOOL	412801	960
67	LSA- PLUS KRONE INSERTION TOOL	412801	960
68	LSA- PLUS KRONE INSERTION TOOL	412801	960
69	BEETEL CORDLESS TELEPHONE (X72)	412801	2270



Note no. 11.1 Capital Work In Progress

		(Amount in Rupees)					
Particulars	Linkage	1-Apr-2015	Addition	Adjustment	Capitalised	30-Sep-2015	
i) Roads and Bridges	4302	-	564020	-	564020	-	
ii) Buildings	4303	4067877467	7468401	0	447977	4074897891	
iii) Railway sidings	4305	-	-	-	-	-	
iv) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	16738265652	330798663	-	-	17069064315	
v) Generating Plant and Machinery	4307	19232594236	11351559	-	-	19243945795	
vi) Plant and Machinery - Sub station	4308	-	-	-	-	-	
vii) Plant and Machinery - Transmission lines	4309	802340	-	(802340)	-	-	
viii) Plant and Machinery - Others	4310	-	-	-	-	-	
ix) Construction Equipment	4311	-	-	-	-	-	
x) Water Supply System/Drainage and Sewerage	4312	-	-	-	-	-	
xi) Other assets awaiting installation	6114	14372	49778	-	14372	49778	
xii) CWIP - Assets Under 5 KM Scheme Of the GOI	4327	-	-	-	-	-	
xiii) Survey, investigation, consultancy and supervision charges	4340	221813982	-	-	-	221813982	
xiv) Expenditure on compensatory Afforestation	4350	-	-	-	-	-	
xv) Expenditure During Construction *	4380	12952074590	-	-	-	12952074590	
Less: Provided for	4E+05	435224857	-	-	-	435224857	
Sub total (a)		52778217782	350232421	(802340)	1026369	53126621494	
* For addition during the period refer Note No. 28							
Construction Stores (for valuation refer Accounting Policy no.7)		1437898537	-	10062032	-	1447960569	
Less : Provisions for construction stores		1062873	-	-	-	1062873	
Sub total (b)		1436835664	-	10062032	-	1446897696	
TOTAL		54215053446	350232421	9259692	1026369	54573519190	
Previous year		52173246917	1966523480	86819655	11536606	54215053446	

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

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

2) CWIP includes a cumulative expenditure of ₹ 65354086/- (Previous Year ₹ 65354086/-) on projects under Survey & Investigation stage. Of this, a sum of ₹ 437427677 pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount ₹ 435224857/- has been provided for in the books as an abundant precaution. Out of the balance of ₹ NA pertaining to projects with the company, a sum of ₹ NA (Previous Year ₹ NA) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and ₹ NA (Previous Year ₹ NA), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).

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

4) Underground Works amounting to ₹7591770699 (Previous Year ₹ 7591770699) created on Land - Right to use, are included under respective heads of CWIP.

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

Note no. 11.2 Intangible Assets Under Development

		(Amount in Rupees)					
Particulars		1-Apr-2015	Addition	Adjustment	Capitalised	30-Sep-2015	
i) Intangible assets under development	4322	-	-	-	-	-	
TOTAL		-	-	-	-	-	
Previous year		-	-	-	-	-	



Annexure to Note 11.1

CUMMULATIVE EDC			
Particulars	Linkage	30-09-2015	31-03-2015
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501	2174976510	2174976510
Gratuity and contribution to provident fund (including administration fees)	437502	358087685	358087685
Staff welfare expenses	437503	230755343	230755343
Leave Salary & Pension Contribution	437504	4834074	4834074
Sub-total(a)		2768653612	2768653612
Less: Capitalized During the year	438103	0	0
Sub-total(A)		2768653612	2768653612
B. REPAIRS AND MAINTENANCE			
Building	437510	97474514	97474514
Machinery	437511	92705296	92705296
Others	437512	271135374	271135374
Rent	437514	111478570	111478570
Rates and taxes	437515	29960383	29960383
Insurance	437516	8958519	8958519
Security expenses	437517	358865189	358865189
Electricity Charges	437518	10547762	10547762
Travelling and Conveyance	437519	79779345	79779345
Expenses on vehicles	437520	73600481	73600481
Telephone, telex and Postage	437521	33705354	33705354
Advertisement and publicity	437522	16292091	16292091
Entertainment and hospitality expenses	437523	584113	584113
Printing and stationery	437524	18256712	18256712
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	11304076	11304076
- Foreign	437527	445844	445844
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	449750695	449750695
Expenditure on land not belonging to corporation	437532	984200521	984200521
Land acquisition and rehabilitation	437533	4160	4160
Loss on assets/ materials written off	437528	298592	298592
Losses on sale of assets	437530	107963	107963
Other general expenses	437525	175496545	175496545
Sub-total (b)		2824952099	2824952099
Less: Capitalized During the year	438102	0	0
Sub-total(B)		2824952099	2824952099
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	2598991637	2598991637
c) Foreign loan	437542	0	0
	437543		
d) Term loan	and 44	2901140839	2901140839
e) Cash credit facilities /WC DL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
ii) Bond issue/ service expenses	437546	12952293	12952293
iii) Commitment fee	437547	11109558	11109558
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	97761213	97761213
Sub-total (c)		5621955540	5621955540
Less: Capitalized During the year	438105	0	0
Sub-total (C)		5621955540	5621955540

Particulars	Linkage	30-09-2015	31-03-2015
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	269685855	269685855
Less: ii) ERV (Credit balance)	437551	-357695821	-357695821
Sub-total (d)		-88009966	-88009966
Less: Capitalized During the year	438108	0	0
Sub-total(D)		-88009966	-88009966
E. PROVISIONS			
Sub-total(e)	437561	194497646	194497646
Less: Capitalized During the year	438106	0	0
Sub-total(E)		194497646	194497646
F. DEPRECIATION & AMORTISATION			
Sub-total (f)	437560	582849363	582849363
Less: Capitalized During the year	438104	0	0
Sub-total(F)		582849363	582849363
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	27673481	27673481
Less Prior period income	437579	2983959	2983959
Sub-total (g)		24689522	24689522
Less: Capitalized During the year	438107	0	0
Sub-total (G)		24689522	24689522
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	1270555185	1270555185
iii) Miscellaneous receipts	437572	230464806	230464806
iv) Profit on sale of assets	437573	70	70
v) Provision not required written back	437574	560981272	560981272
vi) Hire charges/ outturn on plant and machinery	437575	57660555	57660555
Sub-total (h)		2119661888	2119661888
Less: Capitalized During the year	438101	0	0
Sub-total (H)		2119661888	2119661888
I. C.O./Regional Office Expenses (i)			
Less: Capitalized During the year	437599	3142148662	3142148662
Sub-total(I)	438109	0	0
		3142148662	3142148662
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		12952074590	12952074590
Less: Capitalized During the year		0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		12952074590	12952074590
Note : 11.1 EDC (CLOSING BALANCE)		12952074590	12952074590

NOTE NO. 12 NON CURRENT INVESTMENTS

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015			As at 31st March, 2015		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.
NIL						

NOTE NO. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015			As at 31st March, 2015		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	951		951	85200870		85200870
Unsecured (considered good)						
- Against bank guarantee	2655148632		2655148632	2657230957		2657230957
- Others	185489185		185489185	45867834		45867834
Less : Provision for expenditure awaiting utilisation certificate	-		-	802340		802340
Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful advances *1	-		-	-		-
b) DEPOSITS						
- Unsecured (considered good)	3280728		3280728	3280728		3280728
- Unsecured (considered doubtful)	-		-	-		-
Less : Provision against demand raised by Govt.Depts.	-		-	-		-
Less : Provision for Doubtful Deposits *2	-		-	-		-
c) OTHER LOANS & ADVANCES						
Employees (including accrued interest)						
- Secured (considered good)	40443568	527625	40971193	35501615	4761997	40263612
- Unsecured (considered good)	8066287	11406166	19472453	2908351	12537891	15446242
- Unsecured (considered doubtful)	-		-	-		-
Advance to contractor / supplier						
- Secured (considered good)	-		-		300000	300000
- Unsecured (considered good)	-		-	-		-
- Against bank guarantee	-		-	-		-
- Others	-		-	-		-
- Unsecured (considered doubtful)	-		-	-		-
Loan to State Government in settlement of dues from customer						
- Secured (considered good)	-		-	-		-
- Unsecured (considered good)	-		-	-		-
- Unsecured (considered doubtful)	-		-	-		-
Advance to Government of Arunachal Pradesh						
- Secured (considered good)	-		-	-		-
- Unsecured (considered good)	-		-	-		-
- Unsecured (considered doubtful)	-		-	-		-
Other advances						
- Unsecured (considered good)	-	3199066	3199066	-	285111	285111
- Unsecured (considered doubtful)	-		-	-		-
Less : Provisions for doubtful Other loans & advances *3	-		-	-		-
Less : Provisions for expenditure awaiting utilization certificate	-	1240202	1240202	-		-
Advance income tax & tax deducted at source						
Total	2892429351	13892655	2906322006	2829188015	17884999	2847073014

Explanatory Note: -

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

As at 30.09.2015

As at 31.03.2015

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

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

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

NOTE NO. 14.1 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
Interest accrued on:		
- Advance to Government of Arunachal Pradesh		
- Others		
Deferred Foreign Currency Fluctuation Assets		
Deferred Expenditure on Foreign Currency Fluctuation		
Total		

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

(Amount in Rupees)

PARTICULARS	1-Apr-2015	Addition	Adjustment	Amortisation/ Impairment	30-Sep-2015
Subansari Lower HE Project	16303833611	2712073829			19015907440
TOTAL	16303833611	2712073829			19015907440
Previous year		5219454351	11084379260		16303833611

NOTE NO. 15 CURRENT INVESTMENTS

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015				As at 31st March, 2015	
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In Rs.)	Amount in Rs.
NIL						

NOTE NO. 16 INVENTORIES

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
(Valuation as per Accounting Policy No. 7)		
Stores and spares		
Stores in transit/ pending inspection		
Loose tools		
Scrap inventory		
Material at site		
Material issued to contractors/ fabricators		
Inventory for Self Generated VER's		
Less: Provision for Obsolescence & Diminution in Value *1		
Total		
	As at 30.09.2015	As at 31.03.2015
*1 Provision for Obsolescence & Diminution in Value		
Opening Balance		
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance		

NOTE NO. 17 TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
Trade Receivables outstanding for a period exceeding six months from the date they become due for payment		
- Secured - Considered good		-
- Unsecured - Considered Good		-
- Unsecured - Considered Doubtful		-
Other Trade Receivables		
- Secured - Considered good		
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful		
Less: Provision for doubtful debts *1		
Total		
Explanatory Note: -		
Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. NIL (Previous year Rs. NIL).		

	As at 30.09.2015	As at 31.03.2015
*1 Details of Provisions for doubtful debts		
Opening Balance		
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance		

NOTE NO. 18 CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
A Cash and Cash Equivalents		
Cash on hand (includes stamps on hand of Rs.NIL ,Previous year Rs.NIL)	71154	15154
Cheques, drafts on hand		
Balances with banks		
• With scheduled banks		
I) - In Current Account	339811	800928
II) - In deposits account Deposits with maturity of three months or less)		
• With other banks		
- In current account Bank of Bhutan		
B Other Bank Balances		
• With scheduled banks		
- In deposits account Deposits with maturity of more three months but less than / upto 12 months		
Deposit account-Unpaid Dividend		
Total	410965	816082
Explanatory Note: -		
Cash and Bank Balances include Rs. ----- (Previous year Rs.-----), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company. - FOR RE & BRRP ONLY		

PARTICULARS	As at 30th September, 2015	As at 31st March, 2015
a) Interest accrued on:		
Loan to State Government in settlement of dues from customers	-	-
Deposits	-	-
Others	-	-
- Considered Good	-	-
- Considered Doubtful	746692863	611265892
	746692863	611265892
Less: Provisions for Doubtful Interest *1	746692863	611265892
b) Receivable on account of unbilled revenue	-	-
c) Receivable from Subsidiaries / JV's	-	-
d) Interest recoverable from beneficiary	-	-
e) Claims recoverables	65785409	63543330
Less: Provisions for Doubtful Claims *2	50067711	50067711
Work In Progress	-	13475619
f) Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
g) Surplus Assets / Obsolete Assets held for disposal	615694	269646
h) Expenditure awaiting adjustment	-	-
Less: Provision for project expenses awaiting write off sanction *3	-	-
i) Losses awaiting write off sanction/pending investigation	23816904	23816904
Less: Provision for losses pending investigation/awaiting write off / sanction *4	25009753	(1192849)
j) Others	-	-
Total	15140543	13765265

Explanatory Note: -

1) Interest accrued on Loan to State Government in settlement of dues from customers includes Rs. ----- (Previous year Rs. -----) on account of payment of incentive to M/s Delhi Transco Limited. The equivalent amount is appearing as liability under Other Current Liabilities (Note-9) since the issue of payment of incentive to M/s Delhi Transco has not been resolved. - FOR CORPORATE OFFICE ONLY

2) Receivable on account of unbilled revenue represents i) Difference of grossing up of ROE Rs. ----- (Previous Year Rs. -----) ii) J&K water cess Rs. ----- (Previous Year Rs. -----) iii) RLDC Charges Rs. ----- (Previous Year Rs. -----) iv) Tax adjustment Rs. ----- (Previous year Rs. -----) v) MEA sales Rs. ----- (Previous Year Rs. -----) and vi) Other Rs. ----- (Previous Year Rs. -----). - FOR CORPORATE OFFICE ONLY

3) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldul, Kiru & Kwar HE Projects which has been transferred to M/s CVPPL (a joint venture company of NHPC, JKSPDC and PTC). - FOR CORPORATE OFFICE ONLY

4) Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

*1 Provisions for Doubtful Interest		
Opening Balance	611265892	612063639
Addition during the year / period	135426971	267017946
Used during the year / period	-	-
Reversed during the year / period	-	267815693
Closing balance	746692863	611265892
*2 Provisions for Doubtful Claims		
Opening Balance	50067711	285166900
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	235099189
Closing balance	50067711	50067711
*3 Provision for project expenses to be written off *3		
Opening Balance	-	-
Addition during the year / period	-	-
Used during the year / period	-	-
Reversed during the year / period	-	-
Closing balance	0	0
*4 Provision for losses pending investigation / awaiting write off sanction		
Opening Balance	23816904	42196299
Addition during the year / period	(1192849)	-
Used during the year / period	-	18379395
Reversed during the year / period	-	-
Closing balance	25009753	23816904

PARTICULARS		For the period ended 30th September, 2015	For the period ended 30th September, 2014
A	SALES		
	SALE OF POWER	-	-
	Less :		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to EDC Note no. 28)	-	-
B	ADVANCE AGAINST DEPRECIATION -Written back during the year	-	-
C	OTHER OPERATING INCOME		
	Interest from Beneficiary States (Revision of Tariff)	-	-
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	TOTAL (A-B+C+D)	-	-

Explanatory Note: -

1) CERC tariff notification for the period 2014-19 has been notified vide notification no No.L-1/144/2013/CERC dt 21st February 2014. However, Pending approval of tariff for the period 2014-19 by Central Electricity Regulatory Commission (CERC), sales have been recognized provisionally as per tariff notified by CERC for the period 2009-14 except Bairasiul & Satal Power Station for which CERC issued orders for 2014-19 and taking into account provision towards truing up of capital cost of the power station in line with CERC tariff regulation 2014... - **For corporate Office only**

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

3) Sales includes ₹ (Previous year ₹) on account of 'deemed generation' of the Power stations as allowed by 'CERC' - **For power stations only**

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

5) Sales includes Rs. ----- (corresponding previous period Rs. -----) which is yet to be billed. - **For Corporate Office only**

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

7) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. - **For Corporate Office only**

8) In terms of regulation No. 49 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-1/144/2013-CERC dated 21.02.2014, 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 current year sale includes Rs. (Previous year Rs.) on account of deferred tax materialised during the year. - **For Corporate Office only**

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
A) Income from Non-Current Investments		
Trade		
- Dividend from subsidiaries		
- Dividend -Others		
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)		
Non-Trade		
- Dividend income -Others		
- Interest		
B) Other Income		
Interest		
- Loan to State Government in settlement of dues from customers		
- Loan to Government of Arunachal Pradesh		
- Deposit Account		
- Employee's Loans and Advances	1342909	1234279
- Others	135426971	133575979
Late payment surcharge		
Income From Sale of Self Generated VERs		
Realization of Loss Due To Business Interruption		
Profit on sale of assets		27620
Liability/ Provisions not required written back #	4539	
Others	3998526	4336220
Exchange rate variation	(31778)	40435397
Sub-total	140741167	179609495
Add/(Less): C.O./Regional Office/PID Expenses	5540080	4583290
Sub-total	146281247	184192785
Less: Income transferred to EDC		
Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works		
Total carried forward to Statement of Profit & Loss	146281247	184192785
#Detail of Liability/Provisions not required written back		
a) Bad and doubtful Advances (*1 under Note 13)		
b) Bad and doubtful deposits (*2 under Note 13)		
c) Other doubtful Loans & Advances (*3 under Note 13)		
d) Diminution in value of stores and spares (*1 under Note 16)		
e) Bad and doubtful debts (*1 under Note 17)		
f) Bad and doubtful claims (*2 under Note 19)		
g) Project expenses awaiting w/o reversed (*3 under Note 19)		
h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)		
i) Provision for wage revision		
j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]		
k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]		
l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)		
m) Provision for tariff adjustment [Item (e) under Note 7]		
n) Provision for Committed Capital Expenditure [Item (f) under Note 7]		
o) Others	4539	
TOTAL	4539	

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
A. GENERATION EXPENSES		
(i) Water Usage Charges	-	-
(ii) Consumption of stores and spare parts	-	-
B. Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C. REPAIRS & MAINTENANCE		
- Building	15712332	16425436
- Machinery	81585	151047
- Others	23609831	18492292
D. ADMINISTRATION EXPENSES		
Rent & Hire Charges	22398234	21480239
Rates and taxes	2487703	321555
Insurance	128412	168195
Utilization of Self Insurance Fund	-	-
Security expenses	61760671	54235011
Electricity Charges	7561174	4198394
Travelling and Conveyance	8780173	6193073
Expenses on vehicles	2518995	4319855
Telephone, telex and Postage	3404051	2732247
Advertisement and publicity	5482720	2423502
Entertainment and hospitality expenses	43650	35400
Printing and stationery	1156990	1590815
Consultancy charges - Indigenous	2279374	804519
Consultancy charges - Foreign	-	-
Audit expenses (Refer detail below)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	45181	221786
Expenditure on land not belonging to company	587653	1482766
Loss on Assets	-	35470
Losses out of self insurance claims (upto excess clause)	-	-
Books & Periodicals	-	1200
Donation	-	-
CSR/ Sustainable Development/ Community Development Expenses	368381317	19191072
Directors' expenses	-	-
Research and development expenses	-	-
Interest on Arbitration/ Court Cases	4137335	794379
Interest to beneficiary states	-	-
Rebate to customers	-	-
Expenditure on Self Generated VER's	-	-
Expenses for Regulated Power	-	-
Less: - Exp Recoverable on Regulated Power	-	-
Exchange rate variation	1276740	8915779
Other general expenses	15607319	16427787
Sub-total	547441440	180641819
Add/(Less): C.O./Regional Office/PID Expenses	30235312	33041170
Sub-total	577676752	213682989
Less: Amount transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total (i) = A to D	577676752	213682989
E. PROVISIONS		
Bad and doubtful debts provided	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	135426971	138041501
Diminution in value of stores and spares	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	1192849	-
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for catchment area treatment plan	-	-
Others	-	-
Sub-total	136619820	138041501
Add/(Less): C.O./Regional Office/PID Expenses	-	-
Sub-total	136619820	138041501
Less: Amount transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total (ii) = E	136619820	138041501
Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	351724490

Explanatory Note: -

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

2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. ----- (Previous period Rs. -----) has been provided in the books during the period ended 30.09.2015 towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order. - For power stations only

3) Detail of audit expenses are as under: -

	As on 30.09.2015	As on 30.09.2014
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	-	-

NOTE NO. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
Salaries, wages, allowances	185581652	183480079
Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	29584888	28989133
Staff welfare expenses	18363509	11901788
Leave Salary & Pension Contribution	-	-
Sub-total	233530049	224371000
Add/(Less): C.O./Regional Office Expenses	247737354	340391500
Sub-total	481267403	564762500
Less: Employee Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	481267403	564762500

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs 4815349/- (Corresponding Previous period Rs. 3849920/-) towards lease payments in respect of premises for residential use of employees.

	For the period ended 30th September, 2015	For the period ended 30th September, 2014
2) Gratuity, Contribution to provident fund & pension scheme include contributions:		
i) towards Employees Provident Fund	10876128	11699077
ii) towards Employees Defined Contribution Superannuation Scheme	17051172	15154919

NOTE NO. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
a) Interest on:		
Government of India loan	-	-
Bonds	1547269530	1547269530
Foreign loan	-	-
Term loan	454990949	495610177
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Sub-total	2002260479	2042879707
b) Other Borrowing Cost		
Loss on Hedging Transactions	-	-
Bond issue/ service expenses	637594	324751
Royalty	-	-
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	1764787	2024307
Sub-total	2402381	2349058
c) Applicable net gain/ loss on Foreign currency transactions and translation		
Exchange differences regarded as adjustment to interest cost	-	-
Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
Sub-total	-	-
Total (A + B + C)	2004662860	2045228765
Add/(Less): C.O./Regional Office/PID Expenses	17889	30350
TOTAL	2004680749	2045259115
Less: Finance Cost transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	2004680749	2045259115

NOTE NO. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
Depreciation & Amortisation Expenses	31642879	33122572
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O./Regional Office / PID Expenses	6874228	8478520
Sub-total	38517107	41601092
Less: Depreciation & Amortisation Expenses transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	38517107	41601092

NOTE NO. 26 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	-	(215637)
Sub-total		(215637)
EXPENDITURE		
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	-	-
Depreciation & Amortization	-	-
Others	(898491)	-
Sub-total	(898491)	
TOTAL (Expenditure less Income)	(898491)	215637
Add/(Less): C.O./Regional Office/PID Expenses	35601	131430
TOTAL	(862890)	347067
Less: Prior Period items transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	(862890)	347067

NOTE NO. 27 TAX EXPENSES

(Amount in Rupees)

	For the period ended 30th September, 2015	For the period ended 30th September, 2014
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax		
Less: Recoverable for tariff period upto 2009	-	-
Less: Deferred Tax Adjustment Against Deferred Tax Liabilities	-	-
Total Tax Expenses		

NOTE NO. 28 EXPENDITURE DURING CONSTRUCTION FOR THE PERIOD FORMING PART OF WORK IN PROGRESS FOR THE PERIOD

(Amount in Rupees)

PARTICULARS	For the period ended 30th September, 2015	For the period ended 30th September, 2014
A. EMPLOYEE BENEFITS EXPENSE		
Salaries, wages, allowances	-	-
Gratuity and contribution to provident fund	-	-
Staff welfare expenses	-	-
Leave Salary & Pension Contribution	-	-
Sub-total		
B. REPAIRS & MAINTENANCE		
Building	-	-
Machinery	-	-
Others	-	-
Sub-total		

C. ADMINISTRATION & OTHER EXPENSES

Rent		
Rates and taxes		
Insurance		
Security expenses		
Electricity Charges		
Travelling and Conveyance		
Expenses on vehicles		
Telephone, telex and Postage		
Advertisement and publicity		
Entertainment and hospitality expenses		
Printing and stationery		
Design and Consultancy charges:		
- Indigenous		
- Foreign		
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		
Expenditure on land not belonging to company		
Assets/ Claims written off		
Losses on sale of assets		
Other general expenses		
Remuneration to Auditors		
Exchange rate variation (Debit)		
Sub-total		

D. FINANCE COST

Interest on :		
Government of India loan		
Bonds		
Foreign loan		
Term loan		
Cash credit facilities /WCDL		
Exchange differences regarded as adjustment to interest cost		
Loss on Hedging Transactions		
Bond issue/ service expenses		
Commitment fee		
Guarantee fee on loan		
Other finance charges		

Sub-total**E. PROVISIONS****Sub-total****F. DEPRECIATION AND AMORTISATION EXPENSES****Sub-total****G. PRIOR PERIOD EXPENSES**

Prior Period Expenses		
Less: Prior Period Income		

Sub-total**H. C.O./Regional Office Expenses:**

Other Income		
Generation, Administration and Other Expenses		
Employee Benefits Expense		
Depreciation & Amortisation Expenses		
Finance Cost		
Provisions		
Prior Period Adjustment (Net)		

Sub-total**I. LESS: RECEIPTS AND RECOVERIES**

Income from generation of electricity – precommissioning		
Interest on loans and advances		
Profit on sale of assets		
Exchange rate variation (Credit)		
Provision/Liability not required written back		
Hire charges/ outturn on plant and machinery		
Miscellaneous receipts		

Sub-total**TOTAL (A+B+C+D+E+F+G+H - I)**



Balance Sheet

of

Subansiri Lower HE Project

as on

31.03.2015



NHPC Limited
A Government of India Enterprise
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company
Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project
Kolaptukar, Dollungmukh Circle
District: Lower Subansiri,
Arunachal Pradesh
Tel: 03752-269321, Fax: 03752-269215
Email: Slp.hop@gmail.com.

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
CERTIFICATION PURSUANT TO CLAUSE 49(V) OF THE LISTING AGREEMENT

Name of Project: Subansiri Lower H.E. Project

a) We have reviewed financial results for the period ended 31/03/2015 of the of the Subansiri Lower H. E. Project and that to the best of our knowledge and belief :

- i. This is to certify that the financial results do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
- ii. These results together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31/03/2015 which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

d) We have indicated to the auditors and management

- i. Significant changes in internal control over financial reporting during the period ended 31/03/2015
- ii. significant changes in accounting policies during the period ended 31/03/2015 and that the same have been disclosed in the notes to the financial results; and
- iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.


Chief (Finance)
Subansiri Lower H. E. Project


Executive Director
Subansiri Lower H. E. Project

Place: Kolaptukar

Date: 31/04/15



NHPC Limited

(A Government of India Enterprise)
India's Premier Hydro Power Utility

ISO 9001, 14001, IS 18001 & PAS 99 Certified Company

Regd. Office: NHPC Office Complex, Sector-33, Faridabad - 121003 (Haryana)

Subansiri Lower H. E. Project

Kolaptukar, Dollungmukh Circle

District: Lower Subansiri,

Arunachal Pradesh

Tel: 03752-269321, Fax: 03752-269215

Email: Slp.hop@gmail.com.

Annexure: VII

Management Responsibility Statement

This is to certify that the Annual Accounts of Subansiri Lower Project for the financial year 2014-15 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

- i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.
- iv) that the accounts are prepared on going concern basis.
- v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Chief (Finance)
Subansiri Lower H. E. Project

Executive Director
Subansiri Lower H. E. Project

Place: Kolaptukar

Date: 21/04/15



NHPC LIMITED
Name of the Unit : **SUBANSIRI LOWER HE PROJECT**

BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in Rupees)

PARTICULARS	Note No.	As at 31st March, 2015	As at 31st March, 2014
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	(258630225)	(11156775192)
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	177082179	1786318052
(d) Long Term Provisions	7	-	-
(3) CURRENT LIABILITIES			
(a) Trade Payables	8	35049539	15315952
(b) Other Current Liabilities	9	549145449	332539088
(c) Short Term Provisions	7	1910099654	1205362889
(4) FUND FROM C.O.	2A	77108581856	68775265959
TOTAL		79521328452	60958026748
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	10.1	813700177	848035243
(ii) Intangible Assets	10.2	5393904772	5079462596
(iii) Capital Work In Progress	11.1	54215053446	52173246917
(iv) Intangible Assets under development	11.2	-	-
(b) Non Current Investments	12	-	-
(c) Long Term Loans and Advances	13	2829188015	2850682611
(d) Other Non Current Assets	14.1	-	-
Sub-total		63251846410	60951427367
(e) Non Current Assets - Regulatory Assets	14.2	16237015696	79488862106
(2) CURRENT ASSETS			
(a) Current Investments	15	-	-
(b) Inventories	16	-	-
(c) Trade Receivables	17	-	-
(d) Cash & Bank Balances	18	816082	840378
(e) Short Term Loans and Advances	13	17884999	17684781
(f) Other Current Assets	19	13765265	(11925778)
TOTAL		79521328452	60958026748
Significant Accounting Policies	1		
Other Explanatory Statements to Accounts	29		
Note 1 to 29 form integral part of the Accounts			
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.			
For Ray and Ray Chartered Accountants (Firm Regn. No. 301072E) (B.K. Mishra) Partner M.No. 051028 (M. Patra) Sr. Manager(Finance) (Pravakar Das) Chief(Finance) (Rakesh) Executive Director			
Place: Kolaptukar Date: 21/04/2015			



NHPC LIMITED
Name of the Unit : SUBANSIRI LOWER HE PROJECT

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

		(Amount in Rupees)	
	Note No.	For the year ended 31st March, 2015	For the year ended 31st March, 2014
INCOME			
i) Revenue from Operations	20	-	-
ii) Other Income	21	717480798	484950188
TOTAL REVENUE		717480798	484950188
EXPENDITURE			
i) Generation, Administration and Other Expenses	22	875018143	1847293138
ii) Employee Benefits Expense	23	1060393811	727774786
iii) Finance Cost	24	4068326291	3919937452
iv) Depreciation & Amortization Expense	25	81869955	70172380
TOTAL EXPENDITURE		6085608200	6565177756
Profit before Prior Period Items, Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		(5368127402)	(6080227568)
Prior Period Items (net)	26	43139259	5076547624
Profit before Exceptional items, Extraordinary items, Rate Regulated Activities and Tax		(5411266661)	(11156775192)
Exceptional items		-	-
Profit before extraordinary items, Rate Regulated Activities and Tax		(5411266661)	(11156775192)
Extraordinary items		-	-
Profit before Rate Regulated Activities (RRA) and Tax		(5411266661)	(11156775192)
Rate Regulatory Income / (Expenses)		5152636436	-
PROFIT BEFORE TAX		(258630225)	(11156775192)
Tax Expenses	27	-	-
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the period from continuing operations		(258630225)	(11156775192)
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		(258630225)	(11156775192)
Other Explanatory Statements to Accounts	29		
Note 1 to 29 form integral part of the Accounts			
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are audited for the purpose of Consolidation.			
For Ray and Ray Chartered Accountants (Firm Regn. No. 301072E) (D. K. Mishra) Partner M.No. 051028 (M. Patra) Sr. Manager (Finance) (Pravakar Das) Chief (Finance) (Rakesh) Executive Director			
Place: Kolaptukar Date: 21/04/2015			

SHARE CAPITAL

(Amount in Rupees)

PARTICULARS

As at 31st March, 2015

As at 31st March, 2014

NIL

2A Funds from Corporate Office (Transfer Accounts)

(Amount in Rupees)

PARTICULARS

As at 31st March, 2015

As at 31st March, 2014

FUNDS FROM CORPORATE OFFICE	57630416985	6275488712
C O (FDB)	16664044329	462720873
IUT Closing Entries	-	273
L O. MUMBAI	-	44415
L O. LUCKNOW	-	252655
RO-JAMMU	-	211495
LO-BANIKHET	2709213	(1561641)
LO-KOLKATA	187077	
LO-CHANDIGARH	-	
RO-ITANAGAR	(979832)	
RO-SILIGURI	(34814)	
LO-DEHRADUN	-	
BAIRASIUL	-	
LOKTAK	1809272	138409
SALAL	(139074)	(12243)
TANAKPUR	(1260)	(59050)
CHAMERA-I	(74786)	(9218)
URI - I	-	
RANGIT	(476303)	
CHAMERA-II	38864	7056
DULHASTI	(138120)	11110
DHAULIGANGA-I	240	
TEESTA-V	455	(4833)
CHAMERA-III	(47)	150
CHUTAK	-	(11971)
TLDP-III	(142061)	(31814)
PARBATI -II	(1448802)	(53102)
PARBATI-III	-	
SEWA-II	36745	(61735)
URI - II	-	(65235)
KISHANGANGA	-	
BURSUR	-	
NIMMO BAZGO	-	
TLDP-IV	(2296659)	3009
TEESTA-IV	(246652)	(1496)
SUBANSARI LOWER	-	
DIBANG	(192960)	(8571)
TAWANG I & II	562905	(3771)
KOTLIBHEL 1A	-	(11381)
INVESTIGATION PROJECTS, UTTRAKHAND	-	(51)
KOTLIBHEL IB & II	-	
MANGDECHU PROJECT TECHNICAL COORDINATION CELL	-	
RE-SRINAGAR	-	
RE-LEH	-	
RE-BHUVNESWAR	111327	1699
RE-JAMMU	-	
RE-CHATIS	64759	
RE- PURULIA	-	
RE-PATNA	40372	(10)
PORT BLAIR	-	
BRRP	198034	480
CHEQUE PAID ACCOUNT	481500000	10317000
CHEQUE COLLECTED ACCOUNT	(17452807)	(75367)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	380663895	926556
CENTRALIZED VENDOR PAYMENT ACCOUNT	1969619861	2906816
Total	77106561856	687752659



RESERVE AND SURPLUS

(Amount in Rupee)

PARTICULARS

As at 31st March, 2016

As at 31st March, 2014

Capital ReserveCapital Redemption ReserveSecurities Premium AccountGeneral Reserve

As per last Balance Sheet

Add: Transfer from Surplus

Less: Write back during the year

Less: Utilised for buy back during the year

Less: Transfer to Capital Redemption Reserve

As at Balance Sheet date

Bond Redemption Reserve

As per last Balance Sheet

Add: Transfer from Surplus

Less: Write back during the year

As at Balance Sheet date

Self Insurance Fund

As per last Balance Sheet

Add: Transfer from Surplus

Less: Utilisation during the year

Less: - Adjustment on account of Claim

As at Balance Sheet date

Corporate Social Responsibility Fund

As per last Balance Sheet

Add: Transfer from Surplus

Less: Utilisation during the year

As at Balance Sheet date

Research & Development Fund

As per last Balance Sheet

Add: Transfer from Surplus

Less: Write back during the year

As at Balance Sheet date

Surplus *

(258630225)

(11156775)

Total

(258630225)

(11156775)

*** Surplus**

Profit for the Year as per Statement of Profit and Loss

(258630225)

(11156775)

Adjustment arising out of transition provisions for recognising Rate

Regulated Assets

Balance brought forward

Add:

Amount Written Back From Bond Redemption Reserve

Write Back From Capital Reserve

Write Back From Other Reserve

Amount Utilised From Self Insurance Fund

Tax On Dividend Write Back

Write Back From Corporate Social Responsibility Fund

Write Back From Research & Development Fund

Balance available for Appropriation

(258630225)

(11156775)

Less:

Transfer to Bond Redemption Reserve

Transfer to Self Insurance Fund

Transfer to Corporate Social Responsibility Fund

Transfer to Research & Development Fund

Dividend:

- Interim

- Proposed

Tax on Dividend

- Interim

- Proposed

Balance carried forward

(258630225)

(11156775)

LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 31st March, 2014			As at 31st March, 2014		
	Total Borrowings	Less: - Current Maturities	Long Term Borrowing	Total Borrowings	Less: - Current Maturities	Long Term Borrowing
Bonds						
- Secured						
- Unsecured						
Term Loans						
- From Banks						
- Secured						
- Unsecured						
- From Other Parties						
- Secured						
- Unsecured						
Aggregate amount of loans guaranteed by directors						
Aggregate amount of loans guaranteed by Govt. of India						
Amount of default in repayment of loans and interest as at 31.12.2014						
Period of default in repayment of loans and interest as at 31.12.2014						



PROVISIONS		As at 31st March, 2015			As at 31st March, 2014		
PARTICULARS		Long Term	Short Term	Total	Long Term	Short Term	Total
PROVISION FOR EMPLOYEE BENEFITS							
(provided for on basis of actuarial valuation)							
Provision for leave encashment							
As per last Balance Sheet							
Additions during the year/period			14623442			8154304	
Amount used during the year/period			14623442			8154304	
Amount reversed during the year/period							
Closing Balance							
(i) Provision for REHS							
As per last Balance Sheet							
Additions during the year/period			297737			482965	
Amount used during the year/period			297737			482985	
Amount reversed during the year/period							
Closing Balance							
(iii) Provision for TTA (Baggage Allowance on Retirement)							
As per last Balance Sheet							
Additions during the year/period							
Amount used during the year/period							
Amount reversed during the year/period							
Closing Balance							
(iv) Provision for Memento							
As per last Balance Sheet							
Additions during the year/period			70000			45000	
Amount used during the year/period			70000			45000	
Amount reversed during the year/period							
Closing Balance							
Others							
v) Provision for Wage Revision							
As per last Balance Sheet			6944342			7350425	
Additions during the year/period			1760489			(406083)	
Amount used during the year/period							
Amount reversed during the year/period							
Closing Balance			8704831			6944342	
Less: Advance paid			8704831			6944342	
Closing Balance (Net of advance)							
vi) Provision for Performance Related Pay/Incentive							
As per last Balance Sheet			20404311			22995039	
Additions during the year/period			34442148			20404311	
Amount used during the year/period			12277675			17903000	
Amount reversed during the year/period			8126636			5092039	
Closing Balance			34442148	34442148		20404311	20404311
vii) Provision for Superannuation (Pension Fund)							
As per last Balance Sheet							
Additions during the year/period							
Amount used during the year/period							
Amount reversed during the year/period							
Closing Balance							
b) Provision for Taxation							
As per last Balance Sheet							
Additions during the year/period							
Amount adjusted during the year/period							
Amount used during the year/period							
Amount reversed during the year/period							
Closing Balance							
c) Provision for Proposed Dividend							
As per last Balance Sheet							
Additions during the year/period							
Amount used during the year/period							
Amount reversed during the year/period							
Closing Balance							
d) Tax on Proposed Dividend							
As per last Balance Sheet							
Additions during the year/period							
Amount used during the year/period							
Amount reversed during the year/period							
Closing Balance							

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Provision For Tariff Adjustment As per last Balance Sheet Additions during the year/period Amount used during the year/period Amount reversed during the year/period Closing Balance		
Provision For Committed Capital Expenditure As per last Balance Sheet Additions during the year/period Amount used during the year/period Amount reversed during the year/period Closing Balance	268292922	268292922
Provision - Others As per last Balance Sheet Additions during the year/period Amount used during the year/period Amount reversed during the year/period Closing Balance	1184958578 894623605 472217599 1607364584	1184958578 1184958578 1184958578
Total	1910099654	1205362889

Explanatory Note: -

1) Provision of Rs. 1760489/- (Cumulative provision Rs. 8704851/-) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (filament benefits) pending settlement of the same as the matter is subjudice. The said amount is already stence paid to the employees and shown as "Advance Paid".

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

Note no. 8 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
For goods and services	35049539	153159
Total	35049539	153159

Note no. 9 Other Current Liabilities

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015	As at 31st March, 2014
Current maturities of long term debt (Refer Note no. 4)		
Deposits		
Interest accrued but not due on borrowings		
Interest accrued and due on borrowings		
Income received in advance		
Unpaid dividend		
Liability against capital works/supplies	481212423	2834059
Deposits/ retention money	18152976	167622
Due to Subsidiaries		
Unspent amount of deposit/agency basis works		
Bond application money		
Statutory dues payables	34461312	237895
Liabilities toward Self Insurance Fund		
Other liabilities	15318738	85813
Advances against the deposit works		
Less: Amount Spent on Deposit Works		
Advances against cost of Project Mgt./ Consultancy Work		
Less: Amount Spent in respect of Project Mgt./ Consultancy Works		
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Works		
Total	549145449	3325390

NOTE NO. 10.1 TANGIBLE ASSETS		GROSS BLOCK						DEPRECIATION				NET BLOCK		
Sl. No.	PARTICULARS	01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2015
			IUT	Others	IUT	Others								
(i)	Land – Freehold	997000	3604155	0	0	0	0	4601155	0	0	0	0	4601155	997000
(ii)	Land – Leasehold	1298860	0	1	0	0	0	1298861	862568	86640	0	949208	340953	436292
(iii)	Roads and Bridges	92263001	643526	0	0	0	0	92906527	21478303	3103176	150307	24731788	68174741	70774698
(iv)	Buildings	649426217	5786494	11536606	0	0	0	666749317	219470705	18616120	4322235	242409000	424540257	423955512
(v)	Railway sidings	348071919	0	0	0	0	0	348071919	185122203	23637312	0	265756515	136312404	162919716
(vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
(vii)	Generating Plant and machinery	0	0	64600	0	0	0	64600	0	1306	0	1308	63294	0
(viii)	Plant and machinerySub station	19585185	0	0	0	0	0	19585185	7007310	1032672	0	8089982	11545203	13577875
(ix)	Plant and machineryTransmission lines	75087573	0	0	0	0	0	75087573	28410919	3963144	0	32374063	42713510	48676854
(x)	Plant and machinery Others	24661318	655048	0	0	0	0	25316366	13711385	1239589	451331	15403705	8822681	10949933
(xi)	Construction Equipment	51640272	16424380	864804	0	0	0	68929456	45328713	3447825	14786292	63562830	5396636	8311558
(xii)	Water Supply System/Drainage and Sewerage	72693779	43800	0	0	0	0	72737579	16289430	2429220	17116	18735766	54001813	56404349
(xiii)	Electrical installations	2142513	66026	0	0	0	0	2208539	1176160	113856	48926	1368942	868587	868353
(xiv)	Vehicles	9436190	4612214	0	0	0	0	14048404	8427488	9720	4154850	12562058	1456348	1006702
(xv)	Aircraft/ Boats	637395	0	0	0	0	0	637395	230305	37788	0	268063	269302	407000
(xvi)	Furniture and fixture	19851711	821007	988416	64500	0	0	21594634	14107949	602678	606190	16315815	6277819	5742762
(xvii)	Computers	35208713	2913805	3137049	191138	0	0	41063429	26381506	4235895	2515606	33133189	7635240	8827117
(xviii)	Communication Equipment	12515860	475486	328092	0	1144	0	13318294	6490588	793276	393827	7677691	5840603	6025272
(xix)	Office Equipments	17817761	1453162	3169585	48800	0	0	22391708	7635609	1172937	1202048	10010695	12391113	10182150
(xx)	Research and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
(xxi)	Other assets	33915236	5567082	2868924	0	700	0	42350542	17092899	2403439	4384974	23881312	18469230	16822337
(xxii)	Tangible Assets of minor value >750 and < Rs 5000	18330619	1296249	503645	13400	95408	0	20021705	18321749	502058	1188288	20012095	5610	8870
	Total	1485581122	44362434	23459722	317838	97252	0	1552988188	637545879	67520049	34222083	739288011	813709177	84005243
	Previous year	1955488720	1596836	27310705	23868254	9336628	-495990257	1485581122	683721047	63432327	-109607495	637545879	848038243	150174873

(Amount in Rupees)

NOTE NO. 10.2 INTANGIBLE ASSETS		GROSS BLOCK							AMORTISATION				NET BLOCK	
Sl. No	PARTICULARS	01-04-2014	Additions		Deductions		Other Adjustments	31-03-2015	01-04-2014	For the Period	Adjustments	31-03-2015	31-03-2015	31-03-2014
		IUT	Others	IUT	Others									
(i)	Land- Right to Use	5079273538		314592922				5393866460	0	0	0	0	5393866460	5079273538
(ii)	Computer Software	5962497						5962497	5773439	150746	0	5924185	38312	189058
	Total	5085236035	0	314592922	0	0	0	5399828957	5773439	150746	0	5924185	5393904772	5079462596
	Previous year	4967758085	0	97477950	0	0	0	5085236035	5592775	180664	0	5773438	5079462596	4982165311

Explanatory Note: -

- 1) Title deeds/ Lease deeds/ title in respect of Land amounting to Rs.9,97,000/-(Previous Year Rs.9,97,000), covering an area of 5 hectare (Previous Year 5 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
- 2) Title deeds/ title in respect of freehold Land of Subansiri Upper Project amounting to Rs 36,04,155/-(Previous Year Rs 36,04,155), covering an area of 12.62 hectare (Previous Year 12.62 hectare), are yet to be executed/passed. Further, the land is subjudice since 37 Land owner of the said land is asking for enhanced compensation.
- 3) Land includes the land taken from Sashatra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years which has been accounted for at nominal value of Rs 1/-.
- 4) Underground works amounting to (Previous Year 7440106392), created on Land - Right to use, are included under the relevant heads of Tangible Assets.
- 5) Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

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

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

Note no. 11.1 Capital Work In Progress

(Amount in Rupees)						
	Particulars	1-Apr-2014	Addition	Adjustment	Capitalised	31-Mar-2015
i)	Roads and Bridges	-	-	-	-	-
ii)	Buildings	3738685744	338525509	2202820	11536606	4067877467
iii)	Railway sidings	-	-	-	-	-
iv)	Hydraulic Works (Dams, Water Conductor system, Hydro mechanical gates, tunnels)	15362621302	1375644350	-	-	16738265652
v)	Generating Plant and Machinery	18986602865	245991371	-	-	19232594236
vi)	Plant and Machinery - Sub station	-	-	-	-	-
vii)	Plant and Machinery - Transmission lines	802340	-	-	-	802340
viii)	Plant and Machinery - Others	-	-	-	-	-
ix)	Construction Equipment	-	-	-	-	-
x)	Water Supply System/Drainage and Sewerage	-	-	-	-	-
xi)	Other assets awaiting installation	-	14372	-	-	14372
xii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-	-	-	-	-
xiii)	Survey, investigation, consultancy and supervision charges	150112018	6347878	65354086	-	221813982
xiv)	Expenditure on compensatory Afforestation	-	-	-	-	-
xv)	Expenditure During Construction *	12582203819	-	369870771	-	12952074590
	Less: Provided for	-	-	435224857	-	435224857
	Sub total (a)	50821028088	1966523480	2202820	11536606	52778217782
	* For addition during the period refer Note No. 28					
		1-Apr-2014		Adjustment		31-Mar-2015
	Construction Stores (for valuation refer Accounting Policy no.7)	1352850128			85048409	1437898537
	Less : Provisions for construction stores	631299			431574	1062873
	Sub total (b)	1352218829			84616835	1436835664
	TOTAL	52173246917	1966523480	86819655	11536606	54215053446
	Previous year	55514174024	1439274859	(4773567947)	6634019	52173246917

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

- Expenditure during construction (EDC) includes Rs.----- (Corresponding previous period Rs. ----- Crore) towards borrowing cost capitalised during the period. - Only for construction projects.
- CWIP includes a cumulative expenditure of 'Rs 65354086/- (Previous Year 'Rs 65354086/-) on projects under Survey & Investigation stage. Of this, a sum of '437427677/- pertains to Subansiri Upper Project, which had been decided by Govt. of Arunachal Pradesh, to be handed over to a Private Developer, however pending handing over of the project & recovery of expenditure incurred on it, an amount 'Rs 435224857 has been provided for in the books as an abundant precaution. Out of the balance of 'Rs NA pertaining to projects with the company, a sum of 'Rs NA (Previous Year 'Rs NA) has been provided as an abundant precaution in respect of projects, where uncertainties are attached and 'Rs NA (Previous Year 'NA), pertaining to other projects having reasonable certainty of getting clearance, is carried over. - Only for Projects under S&I stage & Subansiri Lower Project (for exp. related to subansiri upper).
- Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects, Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Project
- Underground Works amounting to '7591770699/- (Previous Year 'Rs 7440106392/-) created on Land - Right to use, are included under respective heads of CWIP.
- Capital Expenditure on projects approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred during the period is carried forward in capital work in progress.

Note no. 11.2 Intangible Assets Under Development

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

NON CURRENT INVESTMENTS

(Amount in Rupees)

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

NIL

Note no. 13 LOANS AND ADVANCES

(Amount in Rupees)

PARTICULARS	As at 31st March, 2015			As at 31st March, 2014		
	Long Term	Short Term	Total	Long Term	Short Term	Total
a) CAPITAL ADVANCES						
Secured (considered good)	85200870		85200870			
Unsecured (considered good)						
- Against bank guarantee	2657230957		2657230957	2730621683		2730621683
- Others	45867834		45867834	83723202		83723202
Less : Provision for expenditure awaiting utilisation certificate	802340		802340	802340		802340
Unsecured (considered doubtful)						
Less : Provisions for doubtful advances 1*						
b) DEPOSITS						
- Unsecured (considered good)	3280728		3280728	3250728		3250728
- Unsecured (considered doubtful)						
Less : Provision against demand raised by Govt.Depts. 2*						
Less : Provision for Doubtful Deposits 3*						
c) OTHER LOANS & ADVANCES						
Employees (Including accrued interest)						
- Secured (considered good)						
- Unsecured (considered good)	35501615	4761997	40263612	25696935	4910634	30607769
- Unsecured (considered doubtful)	2908351	12537891	15446242	7992403	11834817	19827220
Advance to contractor / supplier						
- Secured (considered good)						
- Unsecured (considered good)		300000	300000			
- Against bank guarantee						
- Others						
- Unsecured (considered doubtful)						
Loan to State Government in settlement of dues from customer						
- Secured (considered good)						
- Unsecured (considered good)						
- Unsecured (considered doubtful)						
Advance to Government of Arunachal Pradesh						
- Secured (considered good)						
- Unsecured (considered good)						
- Unsecured (considered doubtful)						
Other advances						
- Unsecured (considered good)						
- Unsecured (considered doubtful)		285111	285111		939130	939130
Less : Provisions for doubtful Other loans & advances 4*						
Advance income tax & tax deducted at source						
Total	2829188015	17884999	2847073014	2850682511	17684781	2868367392

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

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

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

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

(Amount in Rupees)

Sl. No.	Particulars	1-Apr-2014	Addition	Adjustment*	Amortisation/ Impairment	31-Mar-2015
	Regulatory Assets					
i)	Subansari Lower HE Project	-	5152636436	11084379260	-	16237015696
	TOTAL	-	5152636436	11084379260	-	16237015696
	Previous year	-	-	-	-	-

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

L



TRADE RECEIVABLES

(Amount in Rupees)

PARTICULARS

As at 31st March, 2015

As at 31st March, 2014

Trade Receivables outstanding for a period exceeding six months from the date they become due for payment

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

Less: Provision for doubtful debts *1

Total

Provisions for doubtful debts *1

Opening Balance

Addition during the year / period

Used during the year / period

Reversed during the year / period

Closing balance

Explanatory Note: -

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

Note no. 18

CASH AND BANK BALANCES

(Amount in Rupees)

PARTICULARS

As at 31st March, 2015

As at 31st March, 2014

A

Cash and Cash Equivalents

Cash on hand

(includes stamps on hand of Rs. NIL, Previous year Rs. NIL)

15154

52019

Cheques, drafts on hand

Balances with banks

93073

• With scheduled banks

- In current account

- Self Insurance Fund

- Others

800928

695286

- In deposits account (Deposits with maturity of three months or less)

- Self Insurance Fund

- IPO Proceeds

- Others

• With other banks

- In current account

Bank of Bhutan

Deutsche Bank

Barclay's Bank

Standard Chartered Bank

B

Other Bank Balances

Deposits with maturity of more three months but less than upto 12 months

• With scheduled banks

- Self Insurance Fund

- IPO Proceeds

- Others

Deposit account-Unpaid Dividend

Deposits with more than 12 months maturity

- Self Insurance Fund

- IPO Proceeds

- Others

Total

816082

840378

Explanatory Note: -

1) Out of the Initial Public Offering (IPO) proceeds of Rs. --- made during financial year 2009-10, sale proceeds of Rs. --- was paid to Ministry of Power, Govt. of India and Rs. --- was retained by company. Out of Rs. --- a sum of Rs. --- has been utilised up to 31.03.2015 for re-couplement of capital expenditure already incurred from internal accruals on the projects specified for utilisation, the unutilised amount of Rs. --- has been invested in bank deposits as per extant investment policy of the company and Rs. --- recouped for meeting IPO expenditure - FOR CORPORATE OFFICE ONLY

2) Cash and Bank Balances include an amount of Rs. --- (Previous year Rs. ---) towards margin money kept with banks for opening Letter of Credit or similar facility, which is not available for use as on 31.03.2015 - FOR CORPORATE OFFICE ONLY

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

	PARTICULARS	As at 31st March, 2015	As at 31st March, 2014	
a)	Interest accrued on			
	Loan to State Government in settlement of dues from customers			
	Deposits			
	- IPO			
	- Self Insurance			
	- Other deposits			
	Others			
	- Considered Good		(23931785)	
	- Considered Doubtful	611265892	612063639	
		611265892	588131854	
	Less: Provisions for Doubtful Interest *1	611265892	612063639	(23931785)
b)	Receivable on account of unbilled revenue			
c)	Receivable from Subsidiaries / JV's			
d)	Interest recoverable from beneficiary			
e)	Claims recoverables	63543330	296626978	
	Less: Provisions for Doubtful Claims *2	50067711	285166900	11460078
	Work In Progress			
f)	Construction work in progress(on behalf of client)			
	Consultancy work in progress(on behalf of client)			
g)	Surplus Assets / Obsolete Assets held for disposal		289646	545929
h)	Expenditure awaiting adjustment			
	Less: Provision for project expenses awaiting write off sanction *3			
i)	Losses awaiting write off sanction/pending investigation	23816904	42196299	
	Less: Provision for losses pending investigation/awaiting write off / sanction *4	23816904	42196299	
j)	Others			
	Total		13765265	(11925778)

Provisions for Doubtful Interest *1

Opening Balance	612063639	
Addition during the year / period	267017946	612063639
Used during the year / period		
Reversed during the year / period	267815693	
Closing balance	611265892	612063639

Provisions for Doubtful Claims *2

Opening Balance	285166900	50091492
Addition during the year / period		235099189
Used during the year / period		23781
Reversed during the year / period	235099189	
Closing balance	50067711	285166900

Provision for project expenses to be written off

*3		
Opening Balance		
Addition during the year / period		
Used during the year / period		
Reversed during the year / period		
Closing balance	0	0

Provision for losses pending investigation / awaiting write off sanction *4

Opening Balance	42196299	43350635
Addition during the year / period		23325687
Used during the year / period	18379395	24480023
Reversed during the year / period		
Closing balance	23816904	42196299

Explanatory Note: -

1) Interest accrued on Loan to State Government in settlement of dues from customers includes Rs. ----- (Previous year Rs. -----) on account of payment of incentive to M/s Delhi Transco Limited. The equivalent amount is appearing as liability under Other Current Liabilities (Note-9) since the issue of payment of incentive to M/s Delhi Transco has not been resolved. - FOR CORPORATE OFFICE ONLY

2) Receivable on account of unbilled revenue represents i) Difference of grossing up of ROE Rs. ----- (Previous Year Rs. -----) ii) J&K water cess Rs. ----- (Previous Year Rs. -----) iii) RLDC Charges Rs. ----- (Previous Year Rs. -----) iv) Tax adjustment Rs. ----- (Previous year Rs. -----) v) MEA sales Rs. ----- (Previous Year Rs. -----) and vi) Other Rs. ----- (Previous Year Rs. -----). - FOR CORPORATE OFFICE ONLY

3) Receivable from Subsidiaries / JV's includes claim of the company towards capital expenditure incurred on Pakaldu, Kiru & Kwar HE Projects which has been transferred to M/s CVPPL (a joint venture company of NHPC, JKSPDC and PTC). - FOR CORPORATE OFFICE ONLY

4) Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

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

Explanatory Note: -

1) Pending approval of tariff by CERC for the tariff period 2014-19, sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC) for the period 2009-14, except in respect of Chamera III, Chutak, Teesta Low Dam III, Nimmo Bazgoo, Uri II & Parbati III Power Stations. Sales at Chamera III, Chutak, Nimmo Bazgoo, Uri II & Parbati III Power Stations have been recognised on the basis of provisional tariff given by CERC for these power stations for the period 200-14, Sales at Teesta Low Dam III Power Station has been recognised provisionally on the basis of 85% of capital cost filed with CERC for the period 2009-14. - **For corporate Office only**

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

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

4) Sales includes Rs. ----- (corresponding previous period Rs. ----) which is yet to be billed. - **For Corporate Office only**

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

6) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and are accounted for on yearly basis. - **For Corporate Office only**

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PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
A)	Income from Non-Current Investments		
	Trade		
	- Dividend from subsidiaries		
	- Dividend -Others		
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)		
	Non-Trade		
	- Dividend income -Mutual Fund		
	- Dividend income -Others		
	- Interest-(Self Insurance Fund)		
B)	Other Income		
	Interest		
	- Loan to State Government in settlement of dues from customers		
	- Loan to Government of Arunachal Pradesh		
	-Deposit Account - Self Insurance Fund		
	-Deposit Account - Other than self insurance fund		
	- Employee's Loans and Advances	2510561	2134401
	- Others	267017946	269016959
	Late payment surcharge		
	Net Gain/Loss on Sale of Mutual Fund		
	Income From Sale of Self Generated VEs		
	Realization of Loss Due To Business Interruption		
	Profit on sale of assets	113911	741742
	Liability/ Provisions not required written back #	267157610	10278679
	Others	13106778	36764944
	Exchange rate variation	160221892	161356471
	TOTAL	710128698	480293196
	Add/(Less): C. O /Regional Office/PID Expenses	7352100	4656992
	TOTAL	717480798	484950188
	Less: Income transferred to EDC		
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works		
	Total carried forward to Statement of Profit & Loss	717480798	484950188
#Detail of Liability/Provisions not required written back			
	a) Bad and doubtful Advances (*1 under Note 13)		
	b) Bad and doubtful deposits (*3 under Note 13)		
	c) Other doubtful Loans & Advancesm (*4 under Note 13)		
	d) Diminution in value of stores and spares (*1 under Note 16)		
	e) Bad and doubtful debts (*1 under Note 17)		
	f) Bad and doubtful claims (*2 under Note 19)	235099189	
	g) Project expenses awaiting w/o reversed (*3 under Note 19)		
	h) Losses pending investigation/awaiting write off sanction (*4 under Note 19)		
	i) Provision for wage revision		
	j) Provision for PRP / Incentive /Productivity Linked Incentive [Item (a) vi under Note 7]	8126636	
	k) Provision for Superannuation/Pension Fund [Item (a) vii under Note 7]		
	l) Provision for Retirement benefits (Gratuity, Leave Encashment, REHS, Mommento etc)		
	m) Provision for tariff adjustment [Item (e) under Note 7]		
	n) Provision for Committed Capital Expenditure [Item (f) under Note 7]		
	o) Others	23931785	
	TOTAL	267157610	10278679

PARTICULARS		For the year ended 31st March, 2015	For the year ended 31st March, 2014
A.	GENERATION EXPENSES		
	(i) Water Usage Charges	-	-
	(ii) Consumption of stores and spare parts	-	-
B.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
C.	REPAIRS & MAINTENANCE		
	- Building	31818944	23647252
	- Machinery	219626	1203242
	- Others	33214198	45841255
D.	ADMINISTRATION EXPENSES		
	Rent & Hire Charges	39437186	30812999
	Rates and taxes	779098	12651327
	Insurance	376597	393912
	Utilization of Self Insurance Fund	-	-
	Security expenses	109284536	103964582
	Electricity Charges	9103370	9708477
	Travelling and Conveyance	16173316	12304916
	Expenses on vehicles	5982315	5356132
	Telephone, telex and Postage	5157010	3736867
	Advertisement and publicity	8649698	6749403
	Entertainment and hospitality expenses	113550	121380
	Printing and stationery	2687159	2415289
	Consultancy charges - Indigenous	3845876	1845859
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer detail below)	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	387084	314773895
	Expenditure on land not belonging to company	4304734	4035666
	Loss on sale of assets	-	345475
	Assets / claims written off	35470	403389
	Books & Periodicals	152160	27793
	Donation	-	-
	CSR/ Sustainable Development/ Community Development Expenses	237680505	51949889
	Directors' expenses	-	-
	Research and development expenses	-	-
	Interest on Arbitration/ Court Cases	794379	-
	Interest to beneficiary states	-	-
	Rebate to customers	-	-
	Expenditure on Self Generated VER's	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation	6748575	272825642
	Other general expenses	37371921	36616460
	Sub-total	554317307	941731101
	Add/(Less): C.O./Regional Office/PID Expenses	53682890	35073522
	Sub-total	608000197	976804623
	Less: Amount transferred to EDC	-	-
	Less: Recoverable from Deposit Works	-	-
Total (A to E) = i		608000197	976804623



PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
PROVISIONS		
Bad and doubtful debts provided	-	-
Bad and doubtful advances / deposits provided	-	-
Bad and doubtful claims provided	267017946	847162828
Diminution in value of stores and spares	-	-
Shortage in store & spares provided	-	-
Provision against diminution in the value of investment	-	-
Project expenses provided for	-	-
Provision for fixed assets/ stores provided for	-	23325687
Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Provision for CAT Plan	-	-
Others	-	-
Sub-total	267017946	870488515
Add/(Less): C. O /Regional Office/PID Expenses	-	-
Sub-total	267017946	870488515
Less: Amount transferred to EDC	-	-
Less: Recoverable from Deposit Works	-	-
Total (F) = II	267017946	870488515
Total carried forward to Statement of Profit & Loss	Total (i) + (ii)	875018143
		1847293138

Explanatory Note: -

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

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

3) Detail of audit expenses are as under: -

	As on 31.03.2015	As on 31.03.2014
I) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity	-	-
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
II) Cost Auditors		
Audit Fees	-	-
Reimbursement of expenses	-	-
Total Audit Expenses	-	-

Note no. 23 EMPLOYEE BENEFITS EXPENSE

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Salaries, wages, allowances	383417473	357594944
Gratuity, Contribution to provident fund & pension scheme (incl administration fees)	57920760	57879082
Staff welfare expenses	22579378	26116422
Leave Salary & Pension Contribution		
TOTAL	463917611	441590448
Add/(Less): C.O./Regional Office Expenses	596476200	266184338
TOTAL	1060393811	727774786
Less: Employee Cost transferred to EDC		
Less: Recoverable from Deposit Works		
Total carried forward to Statement of Profit & Loss	1060393811	727774786

Explanatory Note: -

1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs. 8817253/- (Corresponding Previous period Rs. 7995433/-) towards lease payments in respect of premises for residential use of employees.

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, 2015
22775397
31843124

(Rs. in)
For the year ended
31st March, 2014
23264448
30668353

Note no. 24 FINANCE COST

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
a) Interest on : Government of India loan		
Bonds	3085627198	2845514580
Foreign loan		
Term loan	972381539	1016266451
Cash credit facilities /WCDL		
Other interest charges		17262437
sub total	4058008737	3879043468
b) Other Borrowing Cost Loss on Hedging Transactions		
Bond issue/ service expenses	676107	35276425
Royalty		
Commitment fee		
Guarantee fee on foreign loan		
Other finance charges	9618567	5556299
sub total	10294674	40832724
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		
sub total		
Total	4068303411	3919876192
Add/(Less): C.O./Regional Office/PID Expenses	22880	61260
TOTAL	4068326291	3919937452
Less: Finance Cost transferred to EDC		
Less: Recoverable from Deposit Works		
Total carried forward to Statement of Profit & Loss	4068326291	3919937452

Note no. 25 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS	For the year ended 31st March, 2015	For the year ended 31st March, 2014
Depreciation & Amortisation Expenses	67670795	63612991
Depreciation adjustment on account of Foreign Exchange Rate Variation		
Add/(Less): C.O./Regional Office / PID Expenses	14199160	6559389
TOTAL	81869955	70172380
Less: Depreciation & Amortisation Expenses transferred to EDC		
Less: Recoverable from Deposit Works		
Total carried forward to Statement of Profit & Loss	81869955	70172380

PARTICULARS	For the year ended 31st March, 2016	For the year ended 31st March, 2014
INCOME		
Sale of Electricity	-	-
Advance Against Depreciation written back	-	-
Interest/Surcharge from debtors	-	-
Others	(216637)	-
SUB TOTAL	(216637)	-
EXPENDITURE		
Salaries & Wages	-	64808
Repair & Maintenance	-	(4211159)
Finance Cost	-	(274385)
Depreciation & Amortization	42656452	5080761170
Others	42656452	5076340434
SUB TOTAL	42872089	5076340434
TOTAL	267170	207180
Add/(Less): C.O./Regional Office/PID Expenses	43139259	5076547624
TOTAL	43139259	5076547624
Less: Prior Period Expenses transferred to EDC	-	-
Prior period expenses	-	-
Less Prior period income	-	-
Total	43139259	5076547624
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	43139259	5076547624

Note no. 27 TAX EXPENSES

(Amount in Rupees)

	For the year ended 31st March, 2016	For the year ended 31st March, 2014
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax	-	-
Less: Recoverable	-	-

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

Note No. : 29 – Other Explanatory Notes to Accounts

1. Disclosure relating to Contingent Liabilities:-

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

(i) Capital works

Contractors have lodged claims aggregating to worth Rs.1662.65 crore (previous year Rs.2408.89 crore) against the Company on account of rate & quantity deviation, cost relating to extension of time and idling charges due to stoppage of work/delays in handing over the site etc. These claims are being contested by the company as being not admissible in terms of provisions of the respective contracts or are lying at arbitration tribunal/other forums/under examination with the Company. It includes Rs.4.07 crore (previous year Rs.2.99 crore) towards arbitration awards including updated interest thereon against the Company, which has been challenged in the Court of Law.

The management has assessed the above claims and recognized a provision of Rs.180.14 crore (previous year Rs.88.83 crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.1482.51 crore ((previous year Rs.2320.06 crore) as the amount of contingent liability ie amounts for which Company may be held contingently liable. In respect of such estimated contingent claims either outflow of resources embodying economic benefits is not probable or a reliable estimate of the amount required for settling the obligation cannot be made. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

(ii) Land Compensation cases

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

(iii) Disputed Tax Demands

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

(iv) Others

Claims on account of other matters amount to Rs.NILcrore (previous year Rs.NIL crore). These claims are pending before various forums. Pending their settlement, the Company has assessed and provided an amount of Rs.NIL ((previous year Rs.NIL crore) based on probability of outflow of resources embodying economic benefits and estimated Rs.NIL crore ((previous year Rs.NIL crore) as the amount of contingent liability as outflow of resources is considered as not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.

- b) A summary of above claims is attached as **Annexure-A**.
- c) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- (d) It is not practicable to ascertain and disclose the uncertainties relating to outflow in respect of contingent liabilities.
- (e) There is possibility of reimbursement to the company of Rs.NIL Crore (previous year Rs.NIL crore) towards above contingent liabilities.
- (f) An amount of Rs.0.31 crore (previous year 0.31 crore) stands paid towards above contingent liabilities to contest the cases and is being shown as Current Assets.
2. Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs.1295.06 Crore (Previous year Rs.1316.06 Crore).
3. Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities as also for extra items totalling to Rs.30.44 Crore (Previous year Rs.52.45 Crore) are included in Capital Work-in-Progress/Fixed Asset.
4. a) Balances shown under material issued to contractors, claims recoverable including insurance claims, advances for Capital expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments. Claims recoverable also include claims in respect of projects handed over or decided to be handed over to other agencies in terms of Government of India directives.
- b) In the opinion of the management, the value of current assets, loans and advances on realisation in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.
5. During the year, the following accounting policies have been modified/deleted:

Policy No.	Description	Impact on Profit for the year
2.5	Policy changed to present Fixed Assets declared surplus/awaiting disposal action in "Other current assets" instead of presenting them in Fixed Assets.	No impact
5.2.3	Policy on charging of depreciation in respect of items for which Company assessed rates are used. The policy has been changed to adopt the useful life and residual value as per Schedule-II of the Companies Act,2013 with effect from 01.04.2014.	5,84,148
5.3	Policy on charging of depreciation in respect of items (excluding immovable assets) with written down value of Rs.5000/- or less at the beginning of the year are fully depreciated during the year with Rs.1/- as WDV.	No impact
7.3	Policy on writing off loose tools in use having value of Rs. 5000/- or more have been deleted.	No impact
9.3	Policy on expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme has been deleted.	No impact as the policy was redundant.

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

6. Significant Accounting policy No. 4.4 was introduced during FY 2013-14. During audit of accounts for FY 2013-14 O/o C&AG desired to refer the accounting treatment followed by the company under ibid policy to EAC of ICAI. Accordingly Management has referred the issue to EAC of ICAI. Pending receipt of opinion, the same accounting treatment has been continued and amount of Rs 40.63 Cores (Previous year Rs 40.63Crores) has been capitalised/charged to Expenditure during construction till 31.03.2015 as per ibid policy.

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

(Rs. in Crore)

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

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

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

(Rs. in Crore)

		For the period ended 31.03.2015	For the period ended 31.03.2014
(i)	Amount charged to Statement of Profit & Loss excluding depreciation (as FERV)	NIL	NIL
(ii)	Amount charged to Statement of Profit & Loss excluding depreciation (as Borrowing Cost)*	NIL	NIL
(iii)	Amount charged to Expenditure During Construction (as FERV)	NIL	11.14
(iv)	Amount charged to Capital work-in-progress (as FERV)	NIL	-0.06
(v)	Amount adjusted by addition to the carrying amount of fixed assets	NIL	NIL

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

9. a) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management and Consultancy works do not form a reportable segment as per the Accounting Standard-17 on 'Segment Reporting'.
- b) The Company is having a single geographical segment as all its Power Stations are located within the Country.
10. Other disclosures as per Schedule-III of the Companies Act, 2013:-

(Rs. in Crore)

	Particulars	For the period ended 31.03.2015	For the period ended 31.03.2014
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	NIL	2.97
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	79.54	0.88
c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	NIL	NIL
d)*	Earnings in foreign currency i) Interest ii) Others	NIL	NIL

* Accrual basis.

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

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

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

(Rs. in Crore)

(i)	Principal amount <i>remaining unpaid</i> to Micro, small & medium enterprise.	NIL
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	NIL
(iii)	Amount of Interest <i>paid</i> during the period along with the payment of principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	NIL
(iv)	Interest due but yet to be paid on principal paid during the period	NIL
(v)	Amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as deductible expenditure.	NIL

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

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

14. Sales, Interest on loans to State Govt., Interest income on tax-free bonds, exchange rate variation, interest on loans/bonds (expenditure), long term employee benefits expenses etc. have been accounted for based on Advices received from Corporate Office.
15. Disclosures as required under AS-15 on "Employee Benefits" AS-18 on "Related party disclosures" and AS-28 on "Impairment of Assets" etc. shall be dealt at Corporate Office.
16. **Disclosure as per Guidance Note on Rate Regulated Activities for recognition of Regulated Income/Assets is as below:-**

The company is engaged in construction & operation of hydroelectric power projects. The price (tariff) to be charged by the company for electricity sold to its customers, is determined by Central Electricity Regulatory Commission (CERC) under applicable CERC (terms & conditions of tariff) Regulations. The said price (tariff) is based on allowable costs like interest costs, depreciation, operation & maintenance including a stipulated return. This form of rate regulation is known as cost-of-service regulations. The basic objective of such regulations is to give the entity the opportunity to recover its costs of providing the good or service plus a fair return.

For the purpose, the company is required to make an application to CERC based on capital expenditure incurred duly certified by the Auditors or already admitted by CERC or projected to be incurred upto date of commercial operation and additional capital expenditure duly certified by the Auditor or projected to be incurred during tariff period. The tariff determined by CERC is recovered from the customers (beneficiaries) on whom the same is binding.

The above rate regulation does result into creation of right (asset) or an obligation (liability) as envisaged in the accounting framework which is not the case in other industries. In order to provide guidance and to address industry-specific issues, the Institute of Chartered Accountants of India (ICAI) has issued a Guidance Note on accounting for Rate Regulated Activities. As per guidance note, a regulatory asset is recognised when it is probable (a reasonable assurance) that the future economic benefits associated with it will flow to the entity as a result of the actual or expected actions of the regulator under applicable regulatory framework and the amount can be measured reliably.

The guidance note is applicable to entities that provide goods or services whose prices are subject to cost-of-service regulations and the tariff determined by the regulator is binding on the customers (beneficiaries). As explained above, all operating activities of the Company are subject to cost-of-service regulations as it meets the criteria set out in the guidance note hence it is applicable to the Company. Though the Guidance Note is effective from 01.04.2015, the Company has opted to adopt it from the Financial Year 2014-15, since earlier adoption is permitted.

The guidance note also provides that in some cases, a regulator permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) fixed assets or internally generated intangible assets, amounts that would otherwise be recognised as expense in the statement of profit and loss in accordance with Accounting Standards. After the construction is completed, the resulting cost is the basis for depreciation or amortisation and unrecovered investment for rate determination. A regulatory asset is to be recognised by the entity in respect of such costs since the same is recoverable from the customers (beneficiaries) in future through tariffs.

In pursuance of the above, the company has created regulatory assets and has recognized corresponding regulatory income in respect of certain costs incurred on its under construction 'Subansiri Lower project', wherein the active interruption is interrupted since 16.12.2011, which are not allowed to be capitalized as part of the cost of self-constructed (tangible) fixed assets as per AS 10, Accounting for Fixed Assets, and AS 16, Borrowing Costs, but are permitted under CERC (Terms and Conditions of Tariff) Regulations, 2014 to be recovered through future tariffs, as the same satisfies the criteria laid down in the aforesaid Guidance Note in this regard. Detail of such Regulatory Assets is as under:

(Rs. in Crore)

Particulars	For the previous periods ending 31.03.2014	For the financial year 2014- 15	Total
Regulatory asset created in relation to:			
Borrowing Costs	NIL	1182.35	1182.35
Administrative & other Costs	NIL	441.35	441.35
Total:	NIL	1623.70	1623.70

The Regulatory Income recognised during the year in pursuance of the principles enunciated in the Guidance Note on Rate Regulated Activities is as under: ✓

Regulatory Income:

Following Expenditure (net of other income), incurred at Subansiri Lower project not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but is nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the customers in future through tariff has been recognised as 'Regulatory Income' in the Statement of Profit & Loss for the year :-

Employee Benefits Expenses	1052538534
Generation, Administrative & Other Expenses	621618723
Finance Cost	4068326291
Depreciation & Amortization	81869955
Prior Period adjustments (Net)	43139259
Other Income	(714856326)
Total Regulatory Income	51526,36,436

Reconciliation of Regulatory Asset	31.03.2015	31.03.2014
As per last Balance Sheet	Nil	-
Add: - Amount recognised as regulatory asset during the period*	1623,70,15,696	-
Less: - Amount of unwinding of regulatory assets in the statement of profit and loss for the period.	Nil	-
Less: - Amount derecognised during the current period based on periodic review.	Nil	-
Less: - Impairment recognized in the statement of profit and loss for the period	Nil	-
Balance as at the end of the year	1623,70,15,696	-

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

B₁ — prob

Partner (B.K. Ghosh)
M.No. 051028


Executive Director

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of NHPC Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Subansiri Lower H.E. Project, Kolaptukar, Arunachal Pradesh - a unit of NHPC Limited** ("the Company"), which comprise the Balance Sheet as at June 30, 2013 and the Statement of Profit and Loss for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Basis for Qualified Opinion

Capital Work in Progress carried in the Balance Sheet amounting to ₹ 5,680.01 crores (including ₹ 128.59 crores for the quarter ended 30th June 2013). Management has included Borrowing Cost of ₹ 478.96 crores (including ₹ 92.08 crores for the quarter ended 30th June 2013) and Administrative & Other Cost of ₹ 169.92 crores (including ₹ 30.23 crores for the quarter ended 30th June 2013) in Capital Work in Progress incurred on Subansiri Lower H.E. Project, wherein active development of project is interrupted. Accounting Standards require these expenditure incurred during interruption period be charged to Statement of Profit & Loss. This constitutes departure from the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956.

Accordingly, 'Finance Cost' for the quarter would have increased by ₹ 92.08 crores and 'Generation, Administration and Other Expenses' would have increased by ₹ 30.23 crores and 'Net Profit before Tax' would have reduced by ₹ 122.31 crores. Further, 'Capital works in Progress' and Shareholders' fund would have reduced by ₹ 648.88 crores (including ₹ 122.31 crores for the quarter ended 30th June 2013).

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the basis for Qualified Opinion paragraph, the financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at June 30, 2013; and
- b) in the case of the Statement of Profit and Loss, loss for the quarter ended June 2013 which has been transferred to the Corporate Office.

Emphasis of Matter

We draw attention to:

- a) Note no 31 para 1 (a) to financial statement, which describes uncertainty related to the outcome of the claims / arbitration proceedings and lawsuit filed by / against the Company on / by contractors and others.

Our opinion is not qualified in respect of these matters.



Report on Other Legal and Regulatory Requirements

1. As required by section 227(3) of the Act, we report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d) except for the matter described in the Basis for Qualified Opinion paragraph, in our opinion the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the accounting standards referred to in sub-section (3C) of section 211 of the Act;



For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

(Pradeep Kr. Singhi)
Partner
Membership No:050773

1-B, Old Post Office Street,
Kolkata
Dated, the 7th day of September, 2013.



Balance Sheet (after closing entry)

of

Subansiri Lower HE Project

as on

30.06.2013



NHPC LIMITED
Name of the Unit : **SUBANSIRI LOWER HE PROJECT**

BALANCE SHEET AS AT 30TH JUNE 2013 (after closing entry)

(Amount in ₹)

PARTICULARS	Note No.	As at 30th June, 2013	As at 31st March, 2013
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	-	-
(b) Reserves and Surplus	3	(3879492)	(39427346)
(2) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	-	-
(b) Deferred Tax Liabilities	5	-	-
(c) Other Long Term Liabilities	6	1691486900	1550764306
(d) Long Term Provisions	7	-	-
(3) CURRENT LIABILITIES			
(a) Short Term Borrowings	8	-	-
(b) Trade Payables	9	56476145	9665329
(c) Other Current Liabilities	10	817870160	895683532
(d) Short Term Provisions	7	29082404	22995039
(4) FUND FROM C.O.	2A	64056380779	62794314468
TOTAL		66647416896	65233995328
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	11.1	1284933962	1302526851
(ii) Intangible Assets	11.2	4982128724	4982165310
(iii) Capital Work In Progress	12.1	56800129810	55514174024
(iv) Intangible Assets under development	12.2	-	-
(b) Non Current Investments	13	-	-
(c) Deferred Tax Assets	5	-	-
(d) Long Term Loans and Advances	14	3097370189	3079925712
(e) Other Non Current Assets	15	-	-
(2) CURRENT ASSETS			
(a) Current Investments	16	-	-
(b) Inventories	17	-	-
(c) Trade Receivables	18	-	-
(d) Cash & Bank Balances	19	757430	562832
(e) Short Term Loans and Advances	14	17640928	14855289
(f) Other Current Assets	20	464455853	339785310
TOTAL		66647416896	65233995328
Significant Accounting Policies	1		
Other Explanatory Statements to Accounts	31		
Note 1 to 31 form integral part of the Accounts			
For SINGHI & Co.			
As per report of even date			
Chartered Accountants			
Firm Registration No. 302049E			
For SINGHI & Co.			
Chartered Accountants			
(FR No 302049E.)			
RADEEP KUMAR SINGHI			
Partner			
Membership No. 050773			
(CA)			
Partner			
M.No.			
Place: KOLKATA			
Date: 25 September 2013			
		(Samir Saha) Chief (Finance)	(Rakesh) Executive Director

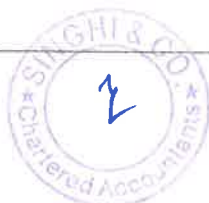




NHPC LIMITED
Name of the Unit : - SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30TH JUNE, 2013

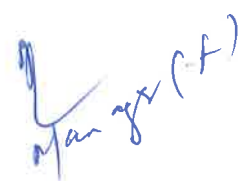
	Note No.	For the period ended 30th June, 2013	For the period ended 30th June, 2012
(Amount in ₹)			
INCOME			
i) Revenue from Operations	21	-	-
ii) Other Income	22	514484	557801
TOTAL REVENUE		514484	557801
EXPENDITURE			
i) Generation, Administration and Other Expenses	23	4393976	5185558
ii) Employee Benefits Expense	24	-	-
iii) Finance Cost	25	-	-
iv) Depreciation & Amortization Expense	26	-	-
TOTAL EXPENDITURE		4393976	5185558
Profit before Prior Period Items, Exceptional and Extraordinary Items and Tax		(3879492)	(4627757)
Prior Period Items (net)	27	-	-
Profit before Exceptional and Extraordinary Items and Tax		(3879492)	(4627757)
Exceptional Items		-	-
Profit before extraordinary Items and Tax		(3879492)	(4627757)
Extraordinary items		-	-
PROFIT BEFORE TAX		(3879492)	(4627757)
Tax Expenses	28		
i) Current Tax		-	-
ii) Adjustments relating to earlier periods		-	-
iii) Deferred Tax		-	-
Total Tax Expenses		-	-
Profit for the period from continuing operations		(3879492)	(4627757)
Profit from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit from discontinuing operations after tax		-	-
Profit for the year		(3879492)	(4627757)
Earning per share (Equity shares, face value of ₹ 10/- each)			
Basic			
Diluted			
Other Explanatory Statements to Accounts	31		
Note 1 to 31 form Integral part of the Accounts			
As per report of even date			
For Singh & Co. Chartered Accountants (FIR No 302049E) Firm Registration No. 302049E <i>P. Singh</i> PRADEEP KUMAR SINGHI (CA Partner.....) Members No. 050773 M.No. <i>Samin Saha</i> (Samin Saha) Chief (Finance) <i>Rakesh</i> (Rakesh) Executive Director			
Place: KOLKATA			
Date: 25 September 2013			



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

(Amount in Rupees)

Name Of Unit	As at 30th June, 2013	As at 31st March, 2013
FUNDS FROM CORPORATE OFFICE	62754887122	56880210320
C.O.(FDB)	1145019669	4227827206
IUT Closing Entries	-	2405142
L.O. MUMBAI	2738	(915162)
R-JAMMU	-	(132749)
R-BANIKHET	-	(126060)
R-KOLKATA	2330866	(101167)
R-CHANDIGARH	-	(1279570)
R-KOLAPTUKAR	-	-
R-ITANAGAR	2240273	(261157)
R-SILIGURI	(6445894)	(14041904)
R-DEHRADUN	-	(25402)
R-PATNA	-	-
BAIRASIUL	-	(490788)
LOKTAK	1576194	(588982)
SALAL	(122436)	1787225
TANAKPUR	-	(155905)
CHAMERA-I	(92194)	1000065
URI - I	-	(169821)
RANGIT	-	22166
CHAMERA-II	-	326623
DULHASTI	40000	49666
DHAULIGANGA-I	-	14429
TEESTA-V	(52813)	(2344082)
CHAMERA-III	-	709284
CHUTAK	(1431)	13314
TLDP-III	(345215)	(1806033)
PARBATI -II	(531021)	(328220)
PARBATI-III	-	438520
SEWA-II	(617355)	(201982)
URI - II	(652353)	-
KISHANGANGA	-	(19481)
BURSUR	-	-
PAKAL DUL	-	-
NIMMO BAZGO	-	(11753)
TLDP-IV	300024	(2337249)
TEESTA-IV	(149636)	(1617505)
SUBANSARI LOWER	-	-
SUBANSARI MIDDLE	-	-
SUBANSARI UPPER	(387241)	(2524610)
DIBANG	(58241)	(2388466)
TAWANG	(6333)	(1709357)
KIRU	-	20800
KOTLIBHEL 1A	(1028053)	(478827)
KOTLIBHEL 1B	-	48573
KOTLIBHEL II	-	-
INVESTIGATION PROJECTS, UTTRAKHAI	(522)	(8333)
MANGDECHU	-	-
CHAMKARCHU	-	66983
KURI GONGARI	-	(38631)
MANGDECHU PROJECT TECHNICAL	-	-
COORDINATION CELL	-	-
MYANMAR	-	-
BAGLIHAR	-	-
RE-SRINAGAR	-	-
RE-LEH	-	-
RE-BHUVNESWAR	168943	605191
RE-JAMMU	-	-
RE-CHATIS	-	2218491
RE- PURULIA	-	106720
RE-PATNA	-	90943
PORT BLAIR	-	98048
BRRP	17498	75664
Varzob-I	-	-
CHEQUE PAID ACCOUNT	160900000	1750000000
CHEQUE COLLECTED ACCOUNT	(611810)	(39717709)
	64056380779	62794314468



Note no. 2 SHARE CAPITAL

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013		As at 31st March, 2013	
	In No.	(Amount In Rs.)	In No.	(Amount in Rupees)
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) During the period ended 30 Jun, 2012, the company has neither issued / nor reduced any share capital. Hence reconciliation of equity shares is not required.				
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 dividends as declared from time to time for them.				
e) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held	As at 30th June, 2013		As at 31st March, 2013	
	In No.	In (%)	In No.	In (%)
- President of India				
f) In preceding five financial years immediately preceding 30.06.2013, 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) / not bought back any equity shares.				

Note no. 3 RESERVE AND SURPLUS

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
Self Insurance Fund		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year / period		
Less: - Adjustment on account of Claim		
As at Balance Sheet date		
Corporate Social Responsibility (CSR) Reserve		
As per last Balance Sheet		
Add: Transfer from Surplus		
Less: Utilisation during the year / period		
As at Balance Sheet date		
Surplus *	(3879492)	(39427346)
Total	(3879492)	(39427346)
* Surplus		
Profit for the period as per Statement of Profit and Loss	(3879492)	(4627757)
Balance brought forward		(34799589)
Add:		
Amount Written back From Capital		
Amount Written back from Bond Redemption Reserve		
Amount Written back From Other Reserve		
Amount utilised from Self Insurance Fund		
Tax on Dividend Write back		
Balance carried forward	(3879492)	(39427346)

Note no. 4 LONG TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013			As at 31st March, 2013		
	Total Borrowings	Less: - Current Maturities	Long Term Borrowing	Total Borrowings	Less: - Current Maturities	Long Term Borrowing
Bonds						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Term Loans						
• From Banks						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
• From Other Parties						
- Secured	-	-	-	-	-	-
- Unsecured	-	-	-	-	-	-
Aggregate amount of loans guaranteed by directors						
Aggregate amount of loans guaranteed by Govt. of India						
Amount of default In repayment of loans and Interest as at 30.06.2013						
Period of default In repayment of loans and Interest as at 30.06.2013						

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
Deferred Tax Liability		
Depreciation		
Less: Deferred Tax Assets		
Provision for doubtful debts, inventory and others		
Provision for employee benefit schemes		
Deferred Tax Liability		
Less: Recoverable		
Deferred Tax Liability (Net)		
Explanatory Note: -		
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified under The Companies Accounting Standard Rules, 2006, Rs. Nil (Corresponding previous year/period Rs. Nil) has been created as deferred tax liability during the period ended on 30.06.2013.		

Note no. 6 OTHERS LONG TERM LIABILITIES

(Amount in Rupees)

	As at 30th June, 2013	As at 31st March, 2013
a) Trade Payables		
b) Others		
Deposits/ retention money	1691486900	1550764306
Income received in advance		
Deferred Foreign Currency Fluctuation Liabilities		
Deferred Income from Foreign Currency Fluctuation Account		
	1691486900	1550764306

PARTICULARS		As at 30th June, 2013			As at 31st March, 2013		
		Long Term	Short Term	Total	Long Term	Short Term	Total
a)	PROVISION FOR EMPLOYEE BENEFITS						
i)	<u>Provision for leave encashment</u>						
	As per last Balance Sheet	-	-	-	-	-	-
	Additions during the year/period	-	-	-	-	24742407	-
	Amount used during the year/period	-	-	-	-	24742407	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	-	-	-	-	-
ii)	<u>Provision for gratuity</u>						
	As per last Balance Sheet	-	-	-	-	-	-
	Additions during the year/period	-	-	-	-	-	-
	Amount used during the year/period	-	-	-	-	-	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	-	-	-	-	-
iii)	<u>Provision for REHS</u>						
	As per last Balance Sheet	-	-	-	-	-	-
	Additions during the year/period	-	-	-	-	192052	-
	Amount used during the year/period	-	-	-	-	192052	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	-	-	-	-	-
iv)	<u>Provision for TTA (Baggage Allowance on Retirement)</u>						
	As per last Balance Sheet	-	-	-	-	-	-
	Additions during the year/period	-	-	-	-	-	-
	Amount used during the year/period	-	-	-	-	-	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	-	-	-	-	-
v)	<u>Provision for Memento</u>						
	As per last Balance Sheet	-	-	-	-	-	-
	Additions during the year/period	-	-	-	-	6922	-
	Amount used during the year/period	-	-	-	-	6922	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	-	-	-	-	-
b)	<u>Provision for Wage Revision</u>						
	As per last Balance Sheet	-	7350425	-	-	6545657	-
	Additions during the year/period	-	(962980)	-	-	804768	-
	Amount used during the year/period	-	-	-	-	-	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	6387445	-	-	7350425	-
	Less: Advance paid	-	6387445	-	-	7350425	-
	Closing Balance (Net of advance)	-	-	-	-	-	-
c)	<u>Provision for Performance Related Pay/Incentive</u>						
	As per last Balance Sheet	-	22995039	-	-	45609429	-
	Additions during the year/period	-	6087365	-	-	31341316	-
	Amount used during the year/period	-	-	-	-	53955706	-
	Amount reversed during the year/period	-	-	-	-	-	-
	Closing Balance	-	29082404	29082404	-	22995039	22995039
	Less: Advance paid	-	-	-	-	-	-
	Closing Balance (Net of advance)	-	29082404	29082404	-	22995039	22995039
d)	<u>Provision for Superannuation /Pension Fund</u>						
	As per last Balance Sheet	-	-	-	-	71039631	-
	Additions during the year/period	-	-	-	-	4063833	-
	Amount used during the year/period	-	-	-	-	60076230	-
	Amount reversed during the year/period	-	-	-	-	15027234	-
	Closing Balance	-	-	-	-	-	-

e)	Provision For Tariff Adjustment				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	-	-	-	-
f)	Provision For Corporate Social Responsibility and Sustainable Development & Research & Development Expenses				
	As per last Balance Sheet	-	-	2129000	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	2129000	-
	Closing Balance	-	-	-	-
g)	Provision For Committed Capital Expenditure				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	-	-	-	-
h)	Provision - Others				
	As per last Balance Sheet	-	-	-	-
	Additions during the year/period	-	-	-	-
	Amount used during the year/period	-	-	-	-
	Amount reversed during the year/period	-	-	-	-
	Closing Balance	-	-	-	-
Total		-	29082404	29082404	22995039
22995039					
Explanatory Note: - 1) Provision of Rs.(-) 9,62,980/- (Cumulative provision Rs 63,87,445/-) has been made under the head "Provision for wage revision" towards the "Personal Adjustment Pay (fitment benefits) pending settlement of the same for want of approval by Competent Authority. An amount of Rs.63,87,445/- stands paid towards this and is shown as "Advance Paid". 2) Out of provisions under group Provision - Others, an amount of Rs. Nil (Previous Year Rs. Nil) stands deposited under protest and is appearing under the head "Deposits" in Note No. 14.					

Note no. 8 SHORT TERM BORROWINGS

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
Short Term Loans		
-From Banks (Secured)	-	-

Note no. 9 TRADE PAYABLE

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
For goods and services	56476145	9665329
	<u>56476145</u>	<u>9665329</u>

Note no. 10 Other Current Liabilities

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
Current maturities of long term debt (Refer Note no. 4)	-	-
Current maturities of finance lease obligations	-	-
Deposits	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Unpaid dividend	-	-
Liability against capital works/supplies	767174040	823832249
Deposits/ retention money	32605794	33973676
Due to Subsidiaries	-	-
Unspent amount of deposit/agency	-	-
Bond application money	-	-
Statutory dues payables	14118701	3936881
Liabilities toward Self Insurance Fund	-	-
Other liabilities	3971625	33940726
Advances against the deposit works	-	-
Less: Amount Spent on Deposit Work	-	-
Advances against cost of Project Mgt./ Consultancy Work	-	-
Less: Amount Spent in respect of Project Mgt./ Consultancy Work	-	-
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Work	-	-
	<u>817870160</u>	<u>895683532</u>

NOTE NO. 11.1 TANGIBLE ASSETS		GROSS BLOCK						DEPRECIATION				(Amount in Rupees)		
Sl. No.	PARTICULARS	01.04.2013	Additions		Deductions		Other Adjustments	30.06.2013	01.04.2013	For the Period	Adjustments	30.06.2013	NET BLOCK	
			IUT	Others	IUT	Others							30.06.2013	31.03.2013
i)	Land – Freehold	997000						997000	0			0	997000	997000
ii)	Land – Leasehold	1298860						1298860	775928	21660	0	797588	501272	522932
iii)	Roads and Bridges	518132292						518132292	108729757	4326375	0	113056132	405076160	409402535
iv)	Buildings	645552572					1039037	646591609	204198358	4577392	0	208775750	437815859	441354214
v)	Railway sidings	348055405						348055405	161485872	5909001	0	167394873	180660532	186569533
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0						0	0	0	0	0	0	0
vii)	Generating Plant and machinery	0						0	0	0	0	0	0	0
viii)	Plant and machinerySub station	18416268						18416268	6000572	247494	0	6248066	12168202	12415696
ix)	Plant and machineryTransmission lines	75782913						75782913	24661152	1006596	0	25667748	50115165	51121761
x)	Plant and machinery Others	24044167						24044167	12150957	317316	0	12468273	11575894	11893210
xi)	Construction Equipment	51217105		765757				51982862	43808167	521043	485372	44814582	7168280	7408938
xii)	Water Supply System/Drainage and Sewerage	72693779						72693779	13861686	606936	0	14468622	58225157	58832093
xiii)	Electrical Installations	2111451	31062					2142513	1033600	27876	31056	1092532	1049981	1077851
xiv)	Vehicles	15464879		102400				15567279	13938152	28	0	13938180	1629099	1526727
xv)	Aircraft/ Boats	239595						239595	219029	0	0	219029	20566	20566
xvi)	Furniture and fixture	17080377	588019					17668396	12866295	452897	461955	13781147	3887249	4214082
xvii)	Computers	29019643		815287				29834930	20691607	1071130	0	21762737	8072193	8328036
xviii)	Communication Equipment	11593249	7800			11000		11590049	5726621	221584	4278	5952483	5637566	5866628
xix)	Office Equipments	15432800		170880				15603680	8113728	246765	0	8360493	7243187	7319072
xx)	Research and Development	0						0	0	0	0	0	0	0
xxi)	Other assets	54920992	64790	488828				55474610	28135287	966404	56501	29158192	26316418	26785705
xxii)	Capital Expenditure on assets Not Owned by NHPC	66082666						66082666	0	0	0	0	66082666	66082666
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	17332707	493615	24733		3500		17847555	17324279	24725	489877	17838881	8674	8428
xxiv)	Obsolete / surplus assets	779178				96336		682842	0			0	682842	779178
	Total	1986247898	1185286	2367885	0	110836	1039037	1990729270	683721047	20545222	1529039	705795308	1284933962	1302526851
	Previous year	2094816359	14264628	22410515	142243703	346055	-2653846	1986247898	707893354	91550052	-115722359	683721047	1302526851	1386923005

NOTE NO. 11.2 INTANGIBLE ASSETS		GROSS BLOCK						AMORTISATION				(Amount in Rupees)		
		01.04.2013	Additions		Deductions		Other Adjustments	30.06.2013	01.04.2013	For the Period	Adjustments	30.06.2013	NET BLOCK	
			IUT	Others	IUT	Others							30.06.2013	30.06.2013	31.03.2013
Sl. No.	PARTICULARS													
i)	Land – Unclassified/ Right of Use	4981906538						4981906538	0	0	0	0	4981906538	4981906538
ii)	Computer Software	5851547						5851547	5592775	36586	0	5629361	222186	258772
	Total	4987758085	0	0	0	0	0	4987758085	5592775	36586	0	5629361	4982128724	4982165310
	Previous year	4940294042	875451	46588592	0	0	0	4987758085	4492178	253640	846957	5592775	4982165310	4935801864

Explanatory Note: -

- 1) Title deeds/title in respect of Land amounting to Rs. 9,97,000/- (Previous year Rs.9,97,000), covering an area of 5 hectare (Previous year 5 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
- 2) Land does not include the land taken from Shashtra Seema Bai (SSB) for Subansiri Upper Project on lease for a period of 99 years @ notional rent of Rs. 1/- per annum.
- 3) Tangible Assets include underground works of Rs. Nil (Previous year Rs. Nil) created on Land unclassified/ Right to use are included under the relevant head.
- 4) Adjustment to Gross Block include adjustment of Foreign Exchange Rate Variation, adjustment in gross block at the time of capitalisation of a project for depreciation charged during construction of project, inter-head reclassification of assets & misclassification correction.

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

Class of Assets	As on 30.06.2013 (Amount in Rupees)	As on 31.03.2013 (Amount in Rupees)
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machineryTransmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical Installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Research and Development		
Other assets		
Obsolete / surplus assets		

Annexure to Note 11.1 & 11.2

1. Addition on account of inter unit transfers

Particular of assets	Head of account	Gross block Addition (Rs.)	Name of the project	Advice number
Survey Leveling Stand	412502	3397	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3397	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3397	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Leveling Stand	412502	3396	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Leveling Stand SET OF 3 NOS	412502	6270	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Leveling Staff SET OF 9NOS	412502	18810	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Survey Umbrella SET OF 2NOS	412502	5747	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7002	411701	6218	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7002	411701	6218	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7002	411701	6218	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7002	411701	6217	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7002	411701	6217	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Executive Table	411701	13563	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Executive Table	411701	13562	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6168	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6168	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6168	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6168	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6167	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6167	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6020	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6020	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	6020	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T9	411701	7209	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Model K	411701	9415	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Model K	411701	9414	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Plain	411701	6851	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Plain	411701	6851	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Plain	411701	6851	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Plain	411701	6850	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1

Godrej Storewel Plain Big	411701	6686	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Storewel Plain Big	411701	6686	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7711	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7711	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7710	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7710	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7710	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7710	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7710	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah Classic	411701	7710	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah (small)	411701	8395	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	7022	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	7021	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7001	411701	6871	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7001	411701	6871	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7003	411701	5793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7003	411701	5793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7003	411701	5793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7003	411701	5793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7003	411701	5793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
PCH-7003	411701	5793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah (Big)	411701	6200	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah (Big)	411701	6200	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah (Big)	411701	6200	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	7272	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	7272	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	7271	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	7017	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	8824	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Filling cabinet 4 drawer	411701	8824	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Almirah (small)	411701	10407	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej side drawer 3door	411701	6858	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej side drawer 2door	411701	8556	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej side drawer 2door	411701	8556	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej side drawer 2door	411701	8134	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (2 seater)with 1 seater(2)	411701	10260	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (2 seater)with 1 seater(2)	411701	10260	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (2 seater)with 1 seater(2)	411701	10260	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (2 seater)with 1 seater(2)	411701	10260	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (2 seater)with 1 seater(2)	411701	10260	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1

Wooden sofa (2 seater)with 1 seater(2)	411701	10260	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Dining SET WITH 4 CHAIRS	411707	19350	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Dining SET WITH 4 CHAIRS	411707	19350	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Dining 4 CHAIRS	411707	5130	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Dining 4 CHAIRS	411707	5130	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Dining Table (small)	411707	7800	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (3 seater)	411707	9702	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (3 seater)	411707	9702	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Dining Table (small)	411707	7800	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Life Sterilizer autoclave	411706	6380	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Oxygen Cylinder with Meter	411706	8535	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
HI-vac ISI Market MTP Suction anand	411706	13070	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Usha Lexus Gyser 25 Litre	411402	5177	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Usha Lexus Gyser 25 Litre	411402	5177	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Usha Lexus Gyser 25 Litre	411402	5177	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Usha Lexus Gyser 25 Litre	411402	5177	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Usha Lexus Gyser 25 Litre	411402	5177	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Usha Lexus Gyser 25 Litre	411402	5177	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
V-Sat UPS	411902	7800	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4598	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4598	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4598	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4598	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4598	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4597	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4597	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4597	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	4597	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden Table	412801	1225	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden Table	412801	1225	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden Table	412801	1225	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Examine Bed	412801	4650	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Medical Patient Stool	412801	793	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Medical Patient Mattress	412801	950	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Medical Patient Mattress	412801	950	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden computer Table	412801	4347	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Oxygen Cylinder+ Flow Mete	412801	1570	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table-T8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1

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Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Table T-8	412801	3995	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel Rack (small)	412801	1084	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel Rack (small)	412801	1084	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel Rack (small)	412801	1083	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel Rack (small)	412801	1500	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Kurlo Matress	412801	2354	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Kurlo Matress	412801	2354	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Kurlo Matress	412801	2354	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Kurlo Matress	412801	2353	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
O.T. Light	412801	1334	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
O.T. Light	412801	1333	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Oxygen Cylinder	412801	4659	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Oxygen Cylinder	412801	4659	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Oxygen Cylinder	412801	4658	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Bed (metal)	412801	2340	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient Bed (metal)	412801	2340	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Patient bed with Cushion	412801	2496	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel rack with five selves	412801	1150	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel rack with five selves	412801	1150	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel rack with five selves	412801	1150	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel rack with five selves	412801	1150	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel rack with five selves	412801	1149	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Steel rack with five selves	412801	1149	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Treser table top only	412801	3240	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Treser table top only	412801	3240	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Computer Table (wooden)	412801	4347	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Computer Table (Integrated)wid	412801	4347	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Alkosign white board	412801	750	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Drawing Table with Stand	412801	4388	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Fire Cylinder	412801	4589	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Fire Cylinder	412801	4589	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1

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Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden side Table	412801	2882	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2300	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2300	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2300	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2300	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2300	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2300	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden center Table	412801	2744	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Computer Table Integrated wide	412801	1500	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (single Seater)	412801	3430	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden sofa (single Seater)	412801	3430	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Fan with Stand long	412801	1929	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Table Fan	412801	1645	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Godrej Chair, CHR-7	412801	1299	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden Table with sun mica top	412801	4500	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden Table with sun mica top	412801	4500	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Wooden Table with sun mica top	412801	1200	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
Computer Table top only	412801	4347	SUBANSIRI UPPER PROJECT	IUT13-142-154701/Q1-1
TOTAL		1,185,286		

2. Deductions on account of inter unit transfers

Particular of assets	Head of account	Gross block Deduction (Rs.)	Name of the project	Advice number

3. Addition on account of others

Particular of assets	Head of account	Gross block Addition (Rs.)
CENTRIFUGAL FIRE PUMP 2250 LTRS CAPACITY, 100 MM SUCTION INLET AND TWO NOS 63 MM DELIVERY VALVE CON	411112	184049
ROAD ROLLER TEXMACO MAKE	411117	1
AIR COMPRESSOR ATLAS COPCO MAKE	411115	581707
MOTOR CYCLE 125CC, SUPER SPLENDOR	411511	51200
MOTOR CYCLE 125CC, SUPER SPLENDOR	411511	51200
SONY NETBOOK MODEL SVE11115EN	411801	25883
SONY NETBOOK MODEL SVE11115EN	411801	25883
SONY NETBOOK MODEL SVE11115EN	411801	25883
SONY NETBOOK MODEL SVE11115EN	411801	25883
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200

HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
HP DESKJET INK ADVANTAGE 3525 E-ALL-IN-ONE PRINTER	411803	7200
WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	411804	6281
WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	411804	6281
WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	411804	6281
WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	411804	6281
WALL MOUNTABLE 9U SWITCH RACK WITH FACTORY FITTING OF FAN TRAY WITH 2NOS FANS, 3X5A POWER SOCKET & C	411804	6281
18U SWITCH RACK	411804	21378
18U SWITCH RACK	411804	21378
MANAGEABLE SWITCH WITH MINIMUM 24 NOS, OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	411804	31500
MANAGEABLE SWITCH WITH MINIMUM 24 NOS, OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	411804	40163
MANAGEABLE SWITCH WITH MINIMUM 24 NOS, OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	411804	40163
MANAGEABLE SWITCH WITH MINIMUM 24 NOS, OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	411804	40163
MANAGEABLE SWITCH WITH MINIMUM 24 NOS, OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	411804	40163
MANAGEABLE SWITCH WITH MINIMUM 24 NOS, OF 10/100/1000 BASE T AND MINIMUM 4 NOS. OF SFP/GBIC PORTS	411804	40163
24-PORT GIGABIT LAYER- 3 STACKABLE, MANAGEABLE SWITCH WITH AT LEAST TWO 1-10 GBPS OFC PORT CONNECTIV	411804	135758
24-PORT GIGABIT LAYER- 3 STACKABLE, MANAGEABLE SWITCH WITH AT LEAST TWO 1-10 GBPS OFC PORT CONNECTIV	411804	135758
Ac Hitachi Wac 1.5 TR RAT518HTD	412008	32400
MICRO HI-FI SYSTEM (WALL MOUNTABLE, 90WX2 RMS), SONY WHG-SLK20D	412014	18990
3D BLU-RAY DISC HOME THEATRE (5.1 CH SOUND, BUILT IN WI-FI, 1000W POWER OUTPUT), BDV-N990W	412014	51990
SONY CAMERA MODEL-DSC-HX200	412020	24000
SONY HANDYCAM MODEL HDR-XR260	412020	43500
ELECTRO-ACOUSTIC GUITAR	412501	5108
TABLA	412501	6243

HARMONIUM (FOLDING)	412501	15323
DJ MIXER (3 PHONO, 3 LINE, 3 MICS, 3D SURROUND & TRUE BASS SYSTEM), NX AUDIO DJM3S	412501	18728
ELECTRIC GUITAR, IBANEZ 370DX2	412501	35185
DRUMSET (ACOUSTIC WITH CYMBAL AND HI HAT), MAKE TAMA RYTHMMATE	412501	45400
OCTAPAD (MAX. POLYPHONY: 14 VOICES, NO. OF INSTRUMENTS: 700, INTERNAL MEMORY:99 PATCHES 8 PATCH CHAI	412501	51075
CDJ (DJ PLAYER CD, 2 USB, 2000 PROGRAMMABLE CUE POINTS, FINE TUNE BPM AND KEY LOCK), NX AUDIO CDJ-7	412501	63560
SYNTHESIZER (KEYBOARD: 61 KEYS WITH VELOCITY, MAX. POLYPHONY: 128 VOICES, WAVE MEMORY: 265MB), ROLAN	412501	65830
GARMIN MONTANA 650T (GPS SYSTEM)	412503	45594
GARMIN MONTANA 650T (GPS SYSTEM)	412503	45594
GARMIN MONTANA 650T (GPS SYSTEM)	412503	45594
GARMIN MONTANA 650T (GPS SYSTEM)	412503	45594
FLUTE SET	412801	2043
WIRELESS MODEM ROUTER, MODEL: DSL-2730U MAKE: D-LINK	412801	2200
WIRELESS MODEM ROUTER, MODEL: DSL-2730U MAKE: D-LINK	412801	2200
WIRELESS CLOUD ROUTER, MODEL: DIR-600L MAKE: D-LINK	412801	2400
SAMSUNG MOBILE S-6802(BLACK)	412801	3500
SAMSUNG MOBILE S-7500	412801	3500
2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	4350
DJ HEADPHONES, AKG K99	412801	4540
TOTAL		2,367,885

4. Deduction of Fixed assets on account of others

Particular of assets	Head of account	Gross block Deduction (Rs.)
NOKIA MOBILE SET(ED)	411902	11000
PANASONIC CORDLESS PHONE K-PG3531BF	412801	3500
ROAD ROLLER TEXMACO MAKE	413002	1
AIR COMPRESSOR ATLAS COPCO MAKE	413002	96335
TOTAL		110,836

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

Particular of assets	Head of account	Gross block Adjusted (Rs.)
CONST OF HOSPITAL BUILD AT RIGHT BANK COLONY INC ELEC WORKS OF RS 287176 BY BARUAH ELECT(DOC 8.05.9)	410323	1468193
C/O PERMANENT RES QTR TYPE-II ,PKG-24/25(INCL CONSULTATION OF MECON)	410325	-429156
TOTAL		1,039,037

Note no. 12.1 Capital Work In Progress

(Amount in Rupees)

	Particulars	Linkage	01.04.2013	Addition	Adjustment	Capitalised	30.06.2013
i)	Roads and Bridges	4302	1492459				1492459
ii)	Buildings	4303	3355960522	1039037	-	1039037	3355960522
iii)	Railway sidings	4305	-				-
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	14601254100	1557099			14602811199
v)	Generating Plant and Machinery	4307	18749638155	69931549			18819569704
vi)	Plant and Machinery - Sub station	4308	-				-
vii)	Plant and Machinery - Transmission lines	4309	802340				802340
viii)	Plant and Machinery - Others	4310	-				-
ix)	Construction Equipment	4311	-				-
x)	Water Supply System/Drainage and Sewerage	4312	-				-
xi)	Other assets awaiting installation	414, 6114, 431	725386	1394371		1746777	372980
xii)	Capital Expenditure On assets Not Owned by NHPC	4326	3189598	945000			4134598
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4327	-				-
xiv)	Survey, investigation, consultancy and supervision charges	4340	139505393	70230			139575623
xv)	Expenditure on compensatory Afforestation	4350	-				-
xvi)	Expenditure during construction*	375, 4380, 438	17256664101	1223075131			18479739232
	Less: Provided for	350922	-				-
	Sub total (a)		54109232054	1298012417	-	2785814	55404458657
	* For addition during the period refer Note No. 29						
			01.04.2013	Adjustment			30.06.2013
	Construction Stores		1407097858			(9270817)	1397827041
	Less : Provisions for construction stores		2155888			-	2155888
	Sub total (b)		1404941970			(9270817)	1395671153
	TOTAL		55514174024	1298012417	(9270817)	2785814	56800129810
	Previous year		49809457004	5398796741	329491549	23571270	55514174024

Explanatory Note: -

(Hide the Explanatory Notes which are not applicable)

1) Expenditure during construction (EDC) includes Rs 10243281647/- (Corresponding previous year/ period Rs.9322432073/-) towards borrowing cost capitalised.

6) CWIP include underground works of Rs.7110734008/- (Previous year Rs 7110734008/-) created on Land unclassified/ Right to use are included under the relevant head.

Note no. 12.2 Intangible Assets Under Development

(Amount in Rupees)

	Particulars		01.04.2013	Addition	Adjustment	Capitalised	30.06.2013
i)	Intangible assets under development	4322					-
	TOTAL		-	-	-	-	-
	Previous year		-	-	-	-	-

Note no. 13 - NON CURRENT INVESTMENTS

Particulars	As at 30th June, 2013			As at 31st March, 2013		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In ₹)	Amount (₹ In Crore)	Number of shares/ bonds/ securities	Face value per share/ bond/ security (In ₹)	Amount (₹ In Crore)
A. Trade - Quoted (a) Investment In Equity Instrument						
Trade - Unquoted (a) Investment In Equity Instruments						
(b) Investment In Bonds						
(c) Share Application Money						
Sub Total (A)			-			-
B. Non Trade - Quoted (a) Investment In Equity Instrument						
(b) Investment In Government Securities - (Self Insurance Fund)						
(c) Investment In Public Sector Undertaking/Public Financial Institution & Corporate Bonds - (Self Insurance Fund)						
Sub Total (B)			-			-
Total (A+B)			-			-
Quoted Investments (i) Aggregate Cost (ii) Aggregate Market Value						
Unquoted Investments (i) Aggregate Cost (ii) Aggregate provision for diminution in value						
Valuation as per accounting policy no. 6						

PARTICULARS	As at 30th June, 2013			As at 31st March, 2013		
	Long Term	Short Term	Total	Long Term	Short Term	Total
CAPITAL ADVANCES						
Secured (considered good)	-	-	-	-	-	-
Unsecured (considered good)						
- Against bank guarantee	2778154797		2778154797	2760293188		2760293188
- Others	288749006		288749006	291254188		291254188
Less : Provision for expenditure awaiting utilisation certificate	802340		802340	802340		802340
Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful advances	-	-	-	-	-	-
DEPOSITS	3274509		3274509	3274509		3274509
Less : Provision for Doubtful Deposits	-	-	-	-	-	-
LOANS & ADVANCES TO RELATED PARTIES						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
OTHER LOANS & ADVANCES						
Employees (Including accrued interest)						
- Secured (considered good)	20562664	4866315	25428979	19509723	4315147	23824870
- Unsecured (considered good)	7431553	12774613	20206166	6396444	10540142	16936586
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to contractor / supplier						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Against bank guarantee	-	-	-	-	-	-
- Others	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Loan to State Government in settlement of dues from customer						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Advance to Government of Arunachal Pradesh						
- Secured (considered good)	-	-	-	-	-	-
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Other advances						
- Unsecured (considered good)	-	-	-	-	-	-
- Unsecured (considered doubtful)	-	-	-	-	-	-
Less : Provisions for doubtful Other loans & advances	-	-	-	-	-	-
Advance Income tax & tax deducted at source						
	3097370189	17640928	3115011117	3079925712	14855289	3094781001

Explanatory Note: -PARTICULARS OF LOANS AND ADVANCES
DUE FROM DIRECTORS

As at 30.06.2013

As at 31.03.2013

Amount due at the end of the period

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

Note no. 15 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
Long term trade receivable		
Others		
Interest accrued on:		
- Advance to Government of Arunachal Pradesh		
- Others		
Deferred Foreign Currency Fluctuation Assets		
Deferred Expenditure on Foreign Currency Fluctuation Account		

Note no. 16 CURRENT INVESTMENTS

Particulars	As at 30th June, 2013			As at 31st March, 2013		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in ₹)	Amount (₹ in Crore)	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in ₹)	Amount (₹ in Crore)
Current maturities of long term investments Trade - Unquoted						
Total			-			-
Unquoted Investments Aggregate Cost Valuation as per accounting policy no. 6						

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Note no. 17 INVENTORIES

(Amount In Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
(Valuation as per Accounting Policy No. 7)		
Stores and spares		
Stores in transit/ pending Inspection		
Loose tools		
Scrap inventory		
Material at site		
Material issued to contractors/ fabricators		
Inventory for Self Generated VER's		
Less: Provision for Obsolescence & Diminution in Value		

Note no. 18 TRADE RECEIVABLES

(Amount In Rupees)

PARTICULARS	As at 30th June, 2013	As at 31st March, 2013
Trade Receivables outstanding for a period exceeding six months		
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful		
Other Trade Receivables		
- Unsecured - Considered Good		
- Unsecured - Considered Doubtful		
Less: Provision for doubtful debts		
Explanatory Note: -		
Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. Nil (Previous year Rs. Nil).		

PARTICULARS		As at 30th June, 2013		As at 31st March, 2013	
a)	Interest accrued on: Loan to State Government in settlement of dues from customers				
	Deposits				
	- IPO				
	- Self Insurance				
	- Other deposits				
	Others		386414861		319114895
b)	Receivable on account of unbilled revenue				
c)	Interest recoverable from beneficiary				
d)	Claims recoverables	127495900		69989518	
	Less: Provisions for Doubtful Claims	50091492	77404408	50091492	19898026
e)	Others		636584		772389
f)	Work In Progress				
	Construction work in progress(on behalf of client)				
	Consultancy work in progress(on behalf of client)				
g)	Expenditure awaiting adjustment				
	Less: Provision for project expenses write off sanction				
h)	Losses awaiting write off sanction/pending Investigation	43350635		43350635	
	Less: Provision for losses pending Investigation/awaiting write off sanction	43350635		43350635	
			464455853		339785310

Explanatory Note: -

1) Interest accrued on Loan to State Government in settlement of dues from customers includes Rs. Nil (Previous year Rs. Nil) on account of payment of Incentive to M/s Delhi Transco Limited. The equivalent amount is appearing as liability under Other Current Liabilities (Note-9) since the issue of payment of Incentive to M/s Delhi Transco has not been resolved.

2) Receivable on account of unbilled revenue represents i) Difference of grossing up of ROE Rs. Nil (Previous Year Rs. Nil) ii) J&K water cess Rs. Nil (Previous Year Rs. Nil) iii) RLDC Charges Rs. Nil (Previous Year Rs. Nil) iv) Tax adjustment Rs. Nil (Previous year Rs. Nil) v) MEA sales Rs. Nil (Previous Year Rs. Nil) and vi) Other Rs. Nil (Previous Year Rs. Nil).

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

PARTICULARS		As at 30th June, 2013	As at 31st March, 2013
A	Cash and Cash Equivalents		
	Cash on hand		
I)	(Includes stamps on hand of Rs. ----- Crore, Previous year Rs. ----- Crore)	92924	28491
II)	Cheques, drafts on hand		
III)	Balances with banks		
	• With scheduled banks		
	- In current account - Self Insurance Fund		
	- Others	664506	534341
	- In deposits account# - Self Insurance Fund		
	- IPO Proceeds		
	- Others		
	• With other banks		
	- In current account		
	Bank of Bhutan, Phuentsholing		
	- In deposits account#		
	# Deposits with maturity of three months or less		
B	Other Bank Balances		
	Balances with banks (Deposits with maturity of more than three months but less than upto 12 months)		
I)	• With scheduled banks		
	- In deposits account - Self Insurance Fund		
	- IPO Proceeds		
	- Others		
II)	Deposit account-Unpaid Dividend		
III)	Bank deposits with more than 12 months maturity		
	- Term Deposit-towards unutilised money out of IPO proceeds		
	- Term Deposit - Others		
	- Term Deposit-Self Insurance Fund		
	Deposits with Banks		
		757430	562832
Explanatory Note: -			
1) Out of the Initial Public Offering (IPO) proceeds of Rs. Nil made during financial year 2009-10, sale proceeds of Rs. Nil was paid to Ministry of Power, Govt. of India and Rs. Nil was retained by company. Out of Rs. Nil, a sum of Rs. Nil has been utilised up to 30.06.2013 for re-coupmnt of capital expenditure already incurred from internal accruals on the projects specified for utilisation, the unutilised amount of Rs.----- Crore has been invested in bank deposits as per extant investment policy of the company and Rs.----- Crore recouped for meeting IPO expenditure.			
2) Cash and Bank Balances include an amount of Rs.Nil (Previous year Rs. Nil) towards margin money kept with banks for opening Letter of Credit or similar facility, which is not available for use as on 30.06.2013.			
3) Cash and Bank Balances include Rs. Nil (Previous year Rs. Nil), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company.			

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
A	<u>SALES</u>		
	SALE OF POWER		
	Sales adjustment on a/c of Foreign Exchange Rate Variation	-	-
	Less : Tariff Adjustments	-	-
	Less: Regulated Power Adjustment	-	-
	Less : Income from generation of electricity - precommissioning (refer Note 29 H (a))	-	-
	Sub total A		
B	<u>ADVANCE AGAINST DEPRECIATION</u>		
	During the year/period	-	-
	Less : Written back during the year/period	-	-
	Sub total B		
C	<u>OTHER OPERATING INCOME</u>		
	Interest from Beneficiary States	-	-
	Sub total C		
D	<u>REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS</u>		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub total D		
	TOTAL (A-B+C+D)		
Explanatory Note: -			
1) Sales have been recognized as per final tariff notified by Central Electricity Regulatory Commission (CERC), except in respect of Teesta V, Chamera III and Chutak Power Station, in respect of which sales have been recognised based on provisional tariff.			
2) Sales includes Rs.Nil (Corresponding Previous period Rs.Nil) on account of earlier year sales arising out of finalisation of tariff in current period.			
3) Due to non payment of dues by some of the beneficiaries, share of power allocated to them has been regulated in terms of CERC Regulation No.L-1/42/2010-CERC Dated 28th September 2010 and accordingly sales includes an amount of Rs.Nil (Corresponding previous period Rs. Nil) towards regulated power, which has been sold through bidding at Power Exchange. Ibid regulation further provides that margin earned on such sale after adjusting expenditure for effecting sale of regulated power should be passed on to beneficiaries, whose power has been regulated. Accordingly an amount of RsNil has been adjusted against the outstanding dues of those beneficiaries.			
4) Sales includes Rs. Nil (corresponding previous period Rs. Nil) which is yet to be billed.			
5) Tariff regulation notified by CERC vide notification dated 19.01.2009 inter-alia provides that capital cost considered for fixation of tariff for current tariff period shall be subject to truing up at the end of the tariff period, which may result in increase or decrease in tariff. Accordingly, an amount of Rs. ----- Crore (Corresponding Previous period Rs. Nil) has been provided in the books during the year as an abundant precaution.			
6) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and the long term customers. Accordingly current year sale includes ₹ Nil (Previous Year ₹ .Nil) on account of deferred tax which is materialized.			

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
A)	<u>Income from Non-Current Investments</u>		
I)	<u>Trade</u>		
	- Dividend from subsidiaries	-	-
	- Dividend -Others	-	-
	- Interest	-	-
	Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
ii)	<u>Non-Trade</u>		
	- Dividend Income -Mutual Fund	-	-
	- Dividend income -Others	-	-
	- Interest-(Self Insurance Fund)	-	-
B)	<u>Other Income</u>		
i)	<u>Interest</u>		
	- Loan to State Government in settlement of dues from customers	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	-Deposit Account -Self Insurance Fund - Indian Bank	-	-
	-Deposit Account - Other than self Insurance fund- Indian Bank	-	-
	- Employee's Loans and Advances	514484	386567
	- Others	67299966	63738918
ii)	Late payment surcharge	-	-
iii)	Net Gain/Loss on Sale of Mutual Fund	-	-
iv)	Income From Sale Of Self Generated VERs	-	-
v)	Profit on sale of assets	-	171234
vi)	Liability/ Provisions not required written back #	-	-
vii)	Others	2188648	3475900
viii)	Exchange rate variation	19925097	7198773
	TOTAL	89928195	74971392
	Add/(Less): C.O./Regional Office/PID Expenses	882162	973666
	TOTAL	90810357	75945058
	Less: Income transferred to EDC	90295873	75387257
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	514484	557801
	#Detail of Liability/Provisions not required written back		
	a) Bad and doubtful debts	-	-
	b) Bad and doubtful advances / deposits	-	-
	c) Bad and doubtful claims	-	-
	d) Diminution in value of stores and spares	-	-
	e) Shortage in store & spares	-	-
	f) Provision for wage revision	-	-
	g) Provision for Committed Capital Expenditure	-	-
	h) Provision for losses pending Investigation	-	-
	i) Provision for PRP / Incentive /Productivity Linked Incentive	-	-
	j) Provision for Superannuation/Pension Fund	-	-
	k) Others	-	-

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
A.	<u>GENERATION EXPENSES</u>		
	Water Usage Charges	-	-
B.			
	Consumption of stores and spare parts	-	-
C.	<u>Direct Expenditure on Contract, Project Management and Consultancy Works</u>	-	-
D.	<u>REPAIRS & MAINTENANCE</u>		
	- Building	6634266	2184616
	- Machinery	8916	77399
	- Others	10734691	11029847
E.	<u>ADMINISTRATION EXPENSES</u>		
	Rent	7342580	5650431
	Rates and taxes	11892826	218674
	Insurance	110321	261954
	Reimbursement towards claim from Self Insurance fund	-	-
	Security expenses	25524213	22545969
	Electricity Charges	1963477	1972951
	Travelling and Conveyance	3024341	2146212
	Expenses on vehicles	1239236	925303
	Telephone, telex and Postage	900636	581953
	Advertisement and publicity	728969	1641598
	Entertainment and hospitality expenses	56005	24989
	Donation	-	-
	Printing and stationery	393707	573109
	Books & Periodicals	-	15446
	Consultancy charges - Indigenous	-	391026
	Consultancy charges - Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	194470	-
	Expenditure on land not belonging to company	2974	716393
	Loss on sale of assets	-	-
	Assets / claims written off	7480	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary states	-	-
	Rebate to customers	-	-
	CSR/ Sustainable Development/ Community Development Expenses	1175554	2355915
	Expenditure on Self Generated VER's	-	-
	Other general expenses	10165866	7177569
	Exchange rate variation	97408305	38873674
	Audit expenses (Refer detail below)	-	-
	Directors' expenses	-	-
	Research and development expenses	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Sub-total	179508833	99365028
	Add/(Less): C.O./Regional Office/PID Expenses	7528832	7088141
	Sub-total	187037665	106453169
	Less: Amount transferred to EDC	182643689	101267611
	Less: Recoverable from Deposit Works	-	-
	Total (A)	4393976	5185558

F. PROVISIONS			
Bad and doubtful debts provided			
Bad and doubtful advances / deposits provided			
Bad and doubtful claims provided			
Diminution in value of stores and spares			
Shortage in store & spares provided			
Provision against diminution in the value of Investment			
Project expenses provided for			
Provision for fixed assets/ stores provided for			
Diminution in value of Inventory of Self Generated VER's Provided for			
Sub-total			
Add/(Less): C.O./Regional Office/PID Expenses			
Sub-total			
Less: Amount transferred to EDC			
Less: Recoverable from Deposit Works			
	Total (B)		
Total carried forward to Statement of Profit & Loss	Total (A) + (B)	4393976	5185558
Explanatory Note: -			
1) The Company's significant leasing arrangements are in respect of operating leases of premises for offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Lease payments in respect of premises for offices, guest house & transit camps are shown in Rent.			
2) Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 19.01.2009, an amount of Rs. Nil (Previous year Rs. Nil) has been provided in the books during the period ended 30.06.2013 towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.			
3) Detail of audit expenses are as under: -			
I) Statutory auditors	As on 30.06.2013		As on 30.06.2012
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			

PARTICULARS	For the period ended 30th June, 2013	For the period ended 30th June, 2012
Salaries, wages, allowances	92193876	92871155
Gratuity, Contribution to provident fund & pension scheme (Incl. administration fees)	13551476	16407426
Staff welfare expenses	5770387	9917639
Leave Salary & Pension Contribution	-	-
TOTAL	111515739	119196220
Add/(Less): C.O./Regional Office Expenses	78289838	59321044
TOTAL	189805577	178517264
Less: Employee Cost transferred to EDC	189805577	178517264
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	-	-
Explanatory Note: -		
1) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs. Nil (Corresponding Previous period Rs.Nil) towards lease payments in respect of premises for residential use of employees.		
(Rs. In Crore)		
2) Gratuity, Contribution to provident fund & pension scheme include contributions:	As on 30.06.2013	As on 30.06.2012
i) towards Employees Provident Fund	0.57	0.54
ii) towards Employees Defined Contribution Superannuation Scheme	0.53	0.51

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
a)	Interest on :		
	Government of India loan	-	-
	Bonds	667628428	536289398
	Foreign loan	-	-
	Term loan	253221146	232956785
	Cash credit facilities /WCDL	-	-
	Other Interest charges	-	-
	sub total	920849574	769246183
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	-	-
	Bond Issue/ service expenses	1633314	2194508
	Royalty	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	24424	21537
	sub total	1657738	2216045
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Interest adjustment on account of Foreign Exchange Rate Variation	-	-
	sub total	-	-
	Total	922507312	771462228
	Add/(Less): C.O./Regional Office/PID Expenses	48650	8683
	TOTAL	922555962	771470911
	Less: Finance Cost transferred to EDC	922555962	771470911
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	-	-

Note no. 26 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rupees)

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
	Depreciation & Amortisation	20581808	22368726
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
	Add/(Less): C.O./Regional Office / PID Expenses	1615159	1891604
	TOTAL	22196967	24260330
	Less: Depreciation & Amortisation Expenses transferred to EDC	22196967	24260330
	Less: Recoverable from Deposit Works	-	-
	Total carried forward to Statement of Profit & Loss	-	-

Note no. 27 PRIOR PERIOD ITEMS (NET)

(Amount in Rupees)

PARTICULARS	For the period ended 30th June, 2013	For the period ended 30th June, 2012
INCOME		
Sale of Electricity	-	-
Add: Advance Against Depreciation written back	-	-
Interest/Surcharge received from debtors	-	-
Others	-	-
SUB TOTAL		460292
EXPENDITURE		460292
Salaries & Wages	-	-
Repair & Maintenance	-	-
Finance Cost	64808	-
Depreciation & Amortization Expense	(4211159)	-
Others	-	-
SUB TOTAL		
TOTAL	(4146351)	
Add/(Less): C.O./Regional Office/PID Expenses	(4146351)	(460292)
TOTAL	315160	43047
Less: Prior Period Expenses transferred to EDC	(3831191)	(417245)
<i>Prior period expenses</i>		
<i>Less Prior period income</i>	(3831191)	43047
Total		460292
Less: Recoverable from Deposit Works	-	-
Total carried forward to Statement of Profit & Loss	-	-

Note no. 28 TAX EXPENSES

(Amount in Rupees)

	For the period ended 30th June, 2013	For the period ended 30th June, 2012
Current Tax		
Income Tax Provision	-	-
Adjustment Relating To Earlier periods	-	-
Deferred Tax	-	-
Less: Recoverable	-	-

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
A.	<u>EMPLOYEE BENEFITS EXPENSE</u>		
i)	Salaries, wages, allowances	92193876	92871155
ii)	Gratuity and contribution to provident fund (including administration fees)	13551476	16407426
iii)	Staff welfare expenses	5770387	9917639
iv)	Leave Salary & Pension Contribution	-	-
	Sub-total	111515739	119196220
B.	<u>REPAIRS & MAINTENANCE</u>		
i)	Building	6634266	2184616
ii)	Machinery	8916	78349
iii)	Others	10734691	11028897
	Sub-total	17377873	13291862
C.	<u>ADMINISTRATION & OTHER EXPENSES</u>		
i)	Rent	7342580	5650431
ii)	Rates and taxes	11892826	218674
iii)	Insurance	110321	261954
iv)	Security expenses	25524213	22545969
v)	Electricity Charges	1963477	1972951
vi)	Travelling and Conveyance	2426198	1621622
vii)	Expenses on vehicles	1239236	925303
viii)	Telephone, telex and Postage	900636	581953
ix)	Advertisement and publicity	-	64298
x)	Entertainment and hospitality expenses	-	-
xi)	Printing and stationery	393707	573109
xii)	Remuneration to Auditors	-	-
	Design and Consultancy charges:		
xiii)	- Indigenous	-	391026
xiv)	- Foreign	-	-
xv)	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	194470	-
xvi)	Expenditure on land not belonging to company	2974	716393
xvii)	Land acquisition and rehabilitation	-	-
xviii)	Loss on assets/ materials written off	-	-
xix)	Losses on sale of assets	-	-
xx)	Exchange rate variation	97408305	38873674
xxi)	Other general expenses	8338041	6490251
	Sub-total	157736984	80887608
D.	<u>FINANCE COST</u>		
i)	Interest on :		
	a) Government of India loan	-	-
	b) Bonds	667628428	536289398
	c) Foreign loan	-	-
	d) Term loan	253221146	232956785
ii)	Bond issue/ service expenses	1633314	2194508
iii)	Commitment fee	-	-
iv)	Guarantee fee on loan	-	-
v)	Other finance charges	24424	21537
	Sub-total	922507312	771462228
E.	<u>PROVISIONS</u>		
	Sub-total	-	-
F.	<u>DEPRECIATION AND AMORTISATION EXPENSES</u>	20581808	22368726
	Sub-total	20581808	22368726
G.	<u>PRIOR PERIOD EXPENSES</u>		
	Prior Period Expenses	(4146351)	-
	Less: Prior Period Income	-	460292
	Sub-total	(4146351)	(460292)
H.	<u>LESS: RECEIPTS AND RECOVERIES</u>		
a)	Income from generation of electricity – precommissioning	-	-
b)	Others		
i)	Interest on loans and advances	67299966	63738918
ii)	Miscellaneous receipts	2151200	1497243
iii)	Profit on sale of assets	-	-
iv)	Exchange rate variation (Credit)	19925097	7198773
v)	Provision/Liability not required written back	-	-
vi)	Hire charges/ outturn on plant and machinery	37448	1978657
	Sub-total	89413711	74413591
I.	<u>C.O./Regional Office Expenses:</u>		
i)	Other Income	(882162)	(973666)
ii)	Generation, Administration and Other Expenses	7528832	7088141
iii)	Employee Benefits Expense	78289838	59321044
iv)	Depreciation & Amortisation Expenses	1615159	1891604
v)	Finance Cost	48650	8683
vi)	Provisions	-	-
vii)	Prior Period Adjustment (Net)	315160	43047
	Sub-total	86915477	67378853
	GRAND TOTAL (A+B+C+D+E+F+G+I-H)	1223075131	999711614

PARTICULARS		For the period ended 30th June, 2013	For the period ended 30th June, 2012
A.	<u>DIRECT EXPENSES</u>		
	<u>EMPLOYEE BENEFITS EXPENSE</u>		
i)	Salaries, Wages, Allowances and benefits		
ii)	Gratuity, Contribution to provident fund & pension scheme		
iii)	Staff welfare Expenses		
B.	<u>REPAIRS & MAINTENANCE</u>		
	- Buildings		
	- Machinery		
	- Others		
C.	<u>ADMINISTRATION & OTHER EXPENSES</u>		
	- Rent		
	- Travelling and Conveyance		
	- Expenses on vehicles		
	- Insurance		
	- Telephone, telex, and postage		
	- Advertisement and publicity		
	- Printing and Stationery		
	- Remuneration to Auditors		
	- Other Expenses		
	- Rates and taxes		
	- Security		
	- Electricity		
	- Contingencies		
	- Consultancy charges		
D.	Depreciation & Amortisation Expenses		
E.	Finance Cost		
	Loss on construction contracts		
F.	Provisions		
	Work-In-Progress		
	- Construction Contract		
	- Consultancy		
G.	<u>C.O./Regional Office Expenses:</u>		
	Other Income		
	Generation, Administration and Other Expenses		
	Employee Benefits Expense		
	Depreciation & Amortisation Expenses		
	Finance Cost		
	Provisions		
	Prior Period Adjustment (Net)		
	TOTAL EXPENDITURE		
H.	Less: Receipts and recoveries		
	Net expenditure during the period		
I.	Prior period Adjustments		
	Total		

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Balance Sheet

of

Subansiri Lower HE Project

as on

30.06.2012

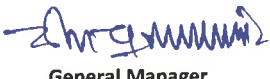
BALANCE SHEET AS AT 30th JUNE 2012

(Amount in Rs.)

PARTICULARS	Note No.	As at 30th June, 2012	As at 31st March, 2012
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	0	0
(b) Reserves and Surplus	3	-4627757	-20077386
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT	4	0	0
(3) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	5	0	0
(b) Deferred Tax Liabilities	6	0	0
(c) Other Long Term Liabilities	7	1499080660	1460206986
(d) Long Term Provisions	8	0	0
(4) CURRENT LIABILITIES			
(a) Short Term Borrowings	9	0	0
(b) Trade Payables	10	12543310	7638171
(c) Other Current Liabilities	11	781890024	901805474
(d) Short Term Provisions	12	111250044	110550087
(5) FUND FROM C.O.	1A	58120831385	56900287706
TOTAL		60520967666	59360411038
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	13.1	1366509884	1386923005
(ii) Intangible Assets	13.2	4936016352	4935801864
(iii) Capital Work In Progress	14.1	50905873814	49809457004
(iv) Intangible Assets under development	14.2	0	0
(b) Non Current Investments	15	0	0
(c) Deferred tax assets	6	0	0
(d) Long-term loans and advances	16	3150135032	3129048670
(e) Other non-current assets	17	0	0
(2) CURRENT ASSETS			
(a) Current Investments	18	0	0
(b) Inventories	19	0	0
(c) Trade Receivables	20	0	0
(d) Cash & Bank Balances	21	4034496	996149
(e) Short-term Loans and Advances	22	16727868	15477882
(f) Other Current Assets	23	141670220	82706464
TOTAL		60520967666	59360411038
Significant Accounting Policies	1		
Other Explanatory Notes to Accounts	35		
Note 1 to 35 form integral part of the Accounts			
In terms of our review report of even date For SINGHI & CO Chartered Accountants Firm Registration No: 302049E			
 Dy. Manager (F)  General Manager  E.D. (Kolaputkar)			
Place _____ Date _____			
<i>For Consolidation purpose</i> <i>Pankaj Rath</i>			

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 30th JUNE 2012

(Amount in Rs.)

	Note No.	For the period ended 30th June, 2012	For the period ended 30th June, 2011
INCOME			
i) Revenue from Operations	24	0	0
ii) Other Income	25	557801	0
TOTAL REVENUE		557801	0
EXPENDITURE			
i) Generation, Administration and Other Expenses	26	5185558	3703034
ii) Employees' Benefits Expense	27	0	0
iii) Finance Cost	28	0	0
iv) Depreciation & Amortization Expense	29	0	0
v) Provisions	30	0	0
vi) Expenditure on Contract, Project Management and Consultancy Works	31	0	0
TOTAL EXPENDITURE		5185558	3703034
Profit before Prior Period Items, Exceptional and Extraordinary Items and Tax		-4627757	-3703034
Prior Period Adjustments (net)	32	0	0
Profit before Exceptional and Extraordinary Items and Tax		-4627757	-3703034
Exceptional items		0	0
Profit before extraordinary items and Tax		-4627757	-3703034
Extraordinary items		0	0
PROFIT BEFORE TAX		-4627757	-3703034
Tax Expenses	34		
i) Current Tax		0	0
ii) Adjustments relating to earlier periods		0	0
iii) Deferred Tax		-	-
Total Tax Expenses		0	0
Profit for the period from continuing operations		-4627757	-3703034
Profit from discontinuing operations		0	0
Tax expense of discontinuing operations		0	0
Profit from discontinuing operations after tax		0	0
Profit for the period		-4627757	-3703034
Earning per share (Equity shares, face value of Rs. 10/- each)			
Basic			
Diluted			
Other Explanatory Notes to Accounts			
Note 1 to 35 form integral part of the Accounts	35		
In terms of our review report of even date For SINGHI & CO Chartered Accountants Firm Registration No: 302049E			
  			
Dy. Manager (F) General Manager E.D. (Kolaptukar)			
Place _____ Date _____			

For Control, P.D. on purpose
Ranjay Rathi

Note no. 1A Funds from Corporate Office (Transfer Accounts)

(Amount in `)

Name Of Unit	Head of account	As at 30th June, 2012	As at 31st March, 2012
FUNDS FROM CORPORATE OFFICE	140101	56880210320	49229215073
C.O.(FDB)	150101	1050254695	3668647524
IUT Closing Entries - Actuarial + COME	159001	0	0
R-JAMMU	150301	0	-136052
R-BANIKHET	150401	0	219057
R-KOLKATA	150501	0	1180945
BHUNTAR	150601	0	0
R-KOLAPTUKAR	150801	7501511	33971139
R-ITANAGAR	151001	-194241	354712
L.O. MUMBAI	151101	0	-57293
R-SILIGURI	151301	0	1211386
R-PATNA	151401	0	0
BAIRASIUL	152101	115566	-47359
LOKTAK	152201	-32565	-376537
SALAL	152301	0	188061
TANAKPUR	152401	148441	-3759
CHAMERA-I	152501	857053	15554
URI - I	152601	-95000	0
RANGIT	152701	7140	-121759
CHAMERA-II	152801	0	-137294
DULHASTI	152901	0	29974
DHAULIGANGA-I	153001	-31137	-168834
TEESTA-V	153101	141234	-2746436
PARBATI -II	153201	530223	331938
PARBATI-III	153301	185313	1182869
SEWA-II	153401	-2182	301017
CHAMERA-III	153501	156832	1201220
URI - II	153701	0	156845
KISHANGANGA	153801	0	3392
BURSUR	153901	0	0
PAKAL DUL	154001	0	0
NIMMO BAZGO	154101	0	-41612
CHUTAK	154201	12000	0
TLDP-III	154401	-1470547	-7729053
TLDP-IV	154501	-2196060	-112294
SUB. LOWER	154701	0	0
SUB. Middle	154801	0	0
SUB. UPPER	154901	-34682	-587418
Loktak DHEP	155301	0	0
DIBANG	155401	-2542545	-12200904
KOTLIBHEL 1A	155501	-7140	-99313
Lakhwar Vayasi	155601	0	0
TAWANG	155701	-1657877	-4794587
KIRU	155801	0	0
R-DEHRADUN	155901	-7140	-99033
KOTLIBHEL 1B	156001	0	-167425
KOTLIBHEL II	156101	0	46390
TEESTA-IV	156201	-1089124	-5632630
Dhl Intermediate	156601	0	0
Myanmar	157901	-4389433	-13274943
BAGLIHAR	158001	0	0
RE-SRINAGAR	158401	0	0
RE LEH	158501	0	0
CHAMKARCHU	158601	0	0
KURI GONGARI	158701	7140	772041
RE-BHUV	158801	397610	10398
RE-JAMMU	158901	0	0
MANGDECHU	159101	1691	0
RE-CHATIS	159201	0	135085
RE- PURULIA	159301	187965	0
RE-PATNA	159401	0	-35500
PORT BLAIR	159701	0	-188171
BRRP	159801	73126	0
Varzob-I	159901	0	0
CHEQUE PAID ACCOUNT	150102	204500000	4033600000
CHEQUE COLLECTED ACCOUNT	150120	-10706802	-23728708
		58120831385	56900287706

PARTICULARS	As at 30th June, 2012		As at 31st March, 2012	
	In No.	(Amount in Rs.)	In No.	(Amount in Rs.)
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)		0		0
c) Reconciliation of no. of equity shares & share capital outstanding:	No. of Shares	Share Capital (Amount in Rs.)	No. of Shares	Share Capital (Amount in Rs.)
Opening number of shares outstanding		0		0
Add: No. of shares/Share Capital issued/ subscribed during the period	0		0	
Less: Reduction in no. of shares/Share Capital	0	0	0	0
Closing number of shares outstanding	0	0	0	0
d) Rights, Preference and restriction to the equity shares				
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 dividends as declared from time to time for them. Further 2460148555 no. of shares held by President of India are under lock-in till 25-08-2012.				
e) Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held	In No.	In (%)	In No.	In (%)
- President of India				
f) In Preceding Five financial years				
Aggregate no. of equity shares allotted as fully paid up pursuant to contract(s) without payment being in cash				NIL
Aggregate no. of equity shares allotted as fully paid up by way of bonus share(s)				NIL
Aggregate no. of equity shares bought back				NIL



PARTICULARS		As at 30th June, 2012	As at 31st March, 2012
a)	Capital Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	
	Add: Grants received during the period	0	
	Less: Write back during the period	0	
	Less: Adjustments during the period	0	
	As at Balance Sheet date	<u>0</u>	<u>0</u>
b)	Statutory Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	
	Less: Write back during the period	0	
	Less: Adjustments during the period	0	
	As at Balance Sheet date	<u>0</u>	<u>0</u>
c)	Securities Premium Account		
	As per last Balance Sheet	0	
	Add: Addition during the period	0	
	Less: Adjustments during the period	0	
	As at Balance Sheet date	<u>0</u>	<u>0</u>
d)	Bond Redemption Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	
	Less: Write back during the period	0	
	Less: Adjustments during the period	0	0
	As at Balance Sheet date	<u>0</u>	<u>0</u>
e)	Self Insurance Fund		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	0
	Less: Write back during the period	0	0
	Less: Adjustments during the period	0	0
		0	0
	Less: - Claim recoverable from self insurance fund	<u>0</u>	<u>0</u>
	As at Balance Sheet date		
f)	General Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	0
	Less: Write back during the period	0	0
	Less: Adjustments during the period	0	0
	As at Balance Sheet date	<u>0</u>	<u>0</u>
g)	Surplus *	-4627757	-20077386
	Total	<u>-4627757</u>	<u>-20077386</u>
	* Surplus		
	Profit for the period as per Statement of Profit and Loss	-4627757	-20077386
	Balance brought forward	0	0
	Add:		
i)	Write Back From Capital Reserve	0	0
ii)	Amount written back from Bond Redemption Reserve	0	0
iii)	Write Back From Other Reserve	0	0
iv)	Amount written back from Self Insurance Fund	0	0
v)	Tax on Dividend write back	0	0
	Balance available for Appropriation		
i)	Transfer to Capital Reserve	0	0
ii)	Transfer to Bond Redemption Reserve	0	0
iii)	Transfer to Self Insurance Fund	0	0
iv)	Transfer to General Reserve	0	0
v)	Dividend :		
	- Interim	0	0
	- Proposed	0	0
	- Final	0	0
vi)	Tax on Dividend		
	- Interim	0	0
	- Proposed	0	0
	Balance carried forward	<u>-4627757</u>	<u>-20077386</u>

PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
SHARE APPLICATION MONEY PENDING ALLOTMENT	0	0

Note no. 5 Long Term Borrowings

(Amount in Rs.)

PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
a) Bonds		
- Secured	0	0
- Unsecured	0	0
b) Term Loans		
• From Banks		
- Secured	0	0
- Unsecured	0	0
• From other parties		
- Secured	0	0
- Unsecured	0	0
	<u>0</u>	<u>0</u>
Aggregate amount of loans guaranteed by directors		
Aggregate amount of loans guaranteed by Govt. of India		
Amount of default in repayment of loans and interest as at 30.06.2012		
Period of default in repayment of loans and interest as at 30.06.2012		

Note no. 6 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rs.)

PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
Deferred Tax Liability		
i) Depreciation		
Less: Deferred Tax Assets		
ii) Accumulated unabsorbed depreciation	0	0
iii) Advance against Depreciation to be considered as income in tax computation	0	0
iv) Provision for doubtful debts, self Insurance and other provisions		
v) Provision for employee benefit schemes		
Deferred Tax Liability	0	0
Recoverable	0	0
Deferred Tax Liability (Net)	<u>0</u>	<u>0</u>
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" notified by The Companies Accounting Standard Rules, 2006, Rs. ---- (Previous period Rs. ----) has been created as deferred tax asset during the period ended on 30.06.2012. This has resulted in reduction of deferred tax liability by equivalent amount.		



	As at 30th June, 2012	As at 31st March, 2012
a) Trade Payables		
i) Total outstanding dues of micro and small scale Industrial Enterprise(s). (Due over 30 days Rs. Nil/-)	-	-
ii) Total outstanding dues of Medium scale Industrial Enterprise(s). (Due over 30 days Rs. Nil/-)	-	-
iii) Others	-	-
b) Others		
i) Deposits/ retention money	1499080660	1460206986
ii) Income received in advance	0	0
iii) Deferred Foreign Currency Fluctuation Liabilities	0	0
iv) Deferred Income from Foreign Currency Fluctuation Account	0	0
	<u>1499080660</u>	<u>1460206986</u>

PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
a) Provision for employee benefits		
i) Provision for leave encashment		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
ii) Provision for gratuity		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
iii) Provision for REHS		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
iv) Provision for M.C. on Leave Encashment		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
v) Provision for TTA (Baggage Allowance)		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
vi) Provision for Memento		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
b) Others		
i) Provision For Committed Capital Expenditure		
As per last Balance Sheet	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing Balance	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

PARTICULARS		As at 30th June, 2012	As at 31st March, 2012
a)	Provision for employee benefits		
i)	Provision for leave encashment		
	As per last Balance Sheet	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	0	0
ii)	Provision for gratuity		
	As per last Balance Sheet	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	0	0
iii)	Provision for REHS		
	As per last Balance Sheet	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	0	0
iv)	Provision for Leave Travel Concession (LTC)		
	As per last Balance Sheet	0	1119690
	Additions during the period	0	0
	Amount used during the period	0	646304
	Amount reversed during the period	0	473386
	Closing Balance	0	0
v)	Provision for M.C. on Leave Encashment		
	As per last Balance Sheet	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	0	0
vi)	Provision for TTA (Baggage Allowance on Retirement)		
	As per last Balance Sheet	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	0	0
vii)	Provision for Memento		
	As per last Balance Sheet	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	0	0
viii)	Provision for Wage Revision		
	As per last Balance Sheet	6545657	242248853
	Additions during the period	1279378	1165454
	Amount used during the period	0	177037421
	Amount reversed during the period	0	6160797
	Amount transferred to superannuation/pension fund	0	53670432
	Closing Balance	7825035	6545657
	Less: Advance paid	7825035	6545657
	Closing Balance (Net of advance)	0	0
ix)	Provision for Performance Related Pay/Incentive		
	As per last Balance Sheet	45609429	40586510
	Additions during the period	2498502	29480231
	Amount used during the period	1527411	24457312
	Amount reversed during the period	0	0
	Closing Balance	46580520	45609429
	Less: Advance paid	8499107	8227973
	Closing Balance (Net of advance)	38081413	37381456
x)	Provision for Superannuation /Pension Fund		
	As per last Balance Sheet	71039631	0
	Additions during the period	0	17369199
	Amount transferred from wage revision provision	0	53670432
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	71039631	71039631

Note no. 9 Short Term Borrowings		(Amount in Rs.)	
PARTICULARS	As at 30th June, 2012	As at 31st March, 2012	
a) Short term loans			
• From Banks			
- Secured #	0		0
- Unsecured	0		0
• From other parties			
- Secured #			
- Unsecured			
	<u>0</u>		<u>0</u>
Aggregate amount of loans guaranteed by directors			
Aggregate amount of loans guaranteed by Govt. of India			
Amount of default in repayment of loans and interest as at 30.06.2012			
Period of default in repayment of loans and interest as at 30.06.2012			
# Nature of security shall be specified separately in each case			

Note no. 10 TRADE PAYABLE		(Amount in Rs.)	
PARTICULARS	As at 30th June, 2012	As at 31st March, 2012	
a) Total outstanding dues of micro and small scale Industrial Enterprise(s). (Due over 30 days Rs. Nil/-)	0		0
b) Total outstanding dues of Medium scale Industrial Enterprise(s). (Due over 30 days Rs. Nil/-)	0		0
c) Others	12543310		7638171
	<u>12543310</u>		<u>7638171</u>

Note no. 11 Other Current Liabilities		(Amount in Rs.)	
PARTICULARS	As at 30th June, 2012	As at 31st March, 2012	
a) Current maturities of long term debt			
Bonds			
- Secured	0		0
- Unsecured	0		0
Term Loans			
• From banks			
- Secured	0		0
- Unsecured	0		0
• From other parties			
- Secured	0		0
- Unsecured	0		0
b) Interest accrued but not due on borrowings	0		0
c) Interest accrued and due on borrowings	0		0
d) Income received in advance	0		0
e) Unpaid dividend	0		0
f) Liability against capital works/supplies	726789561		842993997
g) Deposits/ retention money	37166369		28714895
h) Due to Subsidiaries	0		0
i) Unspent amount of deposit/agency	0		0
j) Bond application money	0		0
k) Statutory dues payables	4623737		13165866
l) Other liabilities	13310357		16930716
m) Advances against the deposit works	0		0
Less: Amount Spent on Deposit Work	<u>0</u>	<u>0</u>	<u>0</u>
n) Advances against cost of Project Mgt./ Consultancy Work	0		0
Less: Amount Spent in respect of Project Mgt./ Consultancy Work			0
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Work	0	0	0
	<u>781890024</u>		<u>901805474</u>
Explanatory Note: -			
Details in respect of redemption, rate of interest, terms of repayment and security of secured and unsecured current maturities of long term debts indicated above at (a) are disclosed in Note no. 5.			

b) Others			
i) Provision for Taxation			
As per last Balance Sheet	0	0	
Additions during the period	0	0	
Adjustment during the period	0	0	
Amount used during the period	0	0	
Amount reversed during the period	0	0	
Closing Balance		0	0
ii) Provision for Proposed Dividend			
As per last Balance Sheet	0	0	
Additions during the period	0	0	
Amount used during the period	0	0	
Amount reversed during the period	0	0	
Closing Balance		0	0
iii) Tax on Proposed Dividend			
As per last Balance Sheet	0	0	
Additions during the period	0	0	
Amount used during the period	0	0	
Amount reversed during the period	0	0	
Closing Balance		0	0
iv) Provision - Others			
As per last Balance Sheet	0	2577173	
Additions during the period	0	0	
Amount used during the period	0	0	
Amount reversed during the period	0	2577173	
Closing Balance		0	0
v) Provision For Tariff Adjustment			
As per last Balance Sheet	0	0	
Additions during the period	0	0	
Amount used during the period	0	0	
Amount reversed during the period	0	0	
Closing Balance		0	0
vi) Provision For Corporate Social Responsibility Expenses (CSR)			
As per last Balance Sheet	2129000	7300000	
Additions during the period	0	0	
Amount used during the period	0	5171000	
Amount reversed during the period	0	0	
Closing Balance		2129000	2129000
vii) Provision For Committed Capital Expenditure			
As per last Balance Sheet	0	0	
Additions during the period	0	0	
Amount used during the period	0	0	
Amount reversed during the period	0	0	
Closing Balance		0	0
		111250044	110550087

Explanatory Note: -

1) Provision on account of wage revision of the employees' w.e.f. 01.01.2007, which was continuing till last year has since been settled except an amount of Rs.7825035/- , which is continuing due to non settlement of Personal Adjustment Pay (fitment benefits) for want of approval by Competent Authority. An amount of Rs.7825035/- stands paid towards this and is shown as "Advance Paid".

2) The Contributory Pension scheme has been implemented on 13.04.2012 with retrospective effect from 01.01.2007. Pending finalisation of transfer of fund to Contributory Pension Scheme for employees, a provision of Nil has been made during the period ended 30.06.2012, resulting into a cumulative provision of Rs.71039631/- as on 30.06.2012.

3) Provision for CSR expenses is made towards unspent amount of budget earmarked for CSR activities, in terms of Department of Public Enterprises (DPE) guidelines, which inter-alia provides for keeping the unspent amount in nonlapsable fund. Provision so made shall be included in the budget allocation for next year for incurrence of unspent amount towards CSR activities. Pending confirmation from DPE as regard to aforesaid treatment, no separate fund has however been earmarked and incurrence of expenditure is being monitored through non lapsable budget.

4) Out of provisions under group Provision - Others, an amount of Nil (Previous Year Nil) stands deposited under protest and is appearing under the head "Deposits" in Note No. 22.



(Amount in `)														
NOTE NO. 13.1 TANGIBLE ASSETS		GROSS BLOCK						DEPRECIATION				NET BLOCK		
Sl. No	PARTICULARS	01.04.2012	Additions		Deductions		30.06.2012	Linkage	01.04.2012	For the Period	Adjustments	30.06.2012	30.06.2012	31.03.2012
			on account of transfer	on account of others	on account of transfer	on account of others								
i)	Land – Freehold	997000					997000		0			0	997000	997000
ii)	Land – Leasehold	1298860					1298860	420101	689288	21660		710948	587912	609572
iii)	Roads and Bridges	514944709					514944709	4202	90985666	4299759		95285425	419659284	423959043
iv)	Buildings	646302248		150439			646452687	4203	176963174	4580480		181523654	464929033	469339074
v)	Railway sidings	348055405					348055405	4205	137794078	5964791		143758869	204296536	210261327
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0					0	4206	0			0	0	0
vii)	Generating Plant and machinery	0					0	4207	0			0	0	0
viii)	Plant and machinerySub station	17114177		682414			17796591	4208	5036371	241792		5278163	12518428	12077806
ix)	Plant and machineryTransmission lines	74362176		-3			74362173	4209	20681271	979335		21660606	52701567	53680905
x)	Plant and machinery Others	23929041					23929041	4210	10929853	315798		11245651	12683390	12999188
xi)	Construction Equipment	190211807		362250			190574057	4211	163742863	2581838		166324701	24249356	26468944
xii)	Water Supply System/Drainage and Sewerage	68616525					68616525	4212	11114663	572895		11687558	56928967	57501862
xiii)	Electrical installations	2118481					2118481	4214	924583	27969		952552	1165929	1193898
xiv)	Vehicles	14132405					14132405	4215	12738925			12738925	1393480	1393480
xv)	Aircraft/ Boats	239595					239595	4216	212856	4884		217740	21855	26739
xvi)	Furniture and fixture	16007317	102211	78300			16187828	4217	11470117	477471	42443	11990031	4197797	4537200
xvii)	Computers	18619879	37000	416541			19073420	4218	13282224	739691	8355	14030270	5043150	5337655
xviii)	Communication Equipment	11039782					11039782	4219	4680701	235701		4916402	6123380	6359081
xix)	Office Equipments	14016132	18200	51100		4200	14081232	4220	6754601	303816	11736	7070153	7011079	7261531
xx)	Research and Development	0					0	4221	0			0	0	0
xxi)	Other assets	49814866		11030			49825896	4225	23858544	835304		24693848	25132048	25956322
xxii)	Capital Expenditure on assets Not Owned by NHPC	66082666					66082666	4226	0			0	66082666	66082666
xxiii)	Tangible Assets of minor value >750 and < Rs.5000	16041344	20683	162295			16224322	4228	16033576	162219	20678	16216473	7849	7768
xxiv)	Obsolete / surplus assets	871944				92766	779178		0			0	779178	871944
	Total	2094816359	178094	1914366	0	96966	2096811853		707893354	22325403	83212	730301969	1366509884	1386923005
	Previous year	2059217408	975501	65425275	382460	30419365	2094816359		627754280	85411998	-5272924	707893354	1386923005	1431463128

(Amount in `)														
NOTE NO. 13.2 INTANGIBLE ASSETS		GROSS BLOCK						AMORTISATION				NET BLOCK		
Sl. No.	PARTICULARS	01.04.2012	Additions		Deductions		30.06.2012		01.04.2012	For the Period	Adjustments	30.06.2012	30.06.2012	31.03.2012
			on account of transfer	on account of others	on account of transfer	on account of others								
i)	Land – Unclassified/ Right of Use	4935606538					4935606538	420102	0			0	4935606538	4935606538
ii)	Computer Software	4687504		257811			4945315	4222	4492178	43323		4535501	409814	195326
	Total	4940294042	0	257811		0	4940551853		4492178	43323	0	4535501	4936016352	4935801864
	Previous year	4842755304	0	97538738			4940294042		4080405	411773		4492178	4935801864	4838674899

Explanatory Note: -

- 1) Title deeds/title in respect of Land amounting to Rs.997000/- (Previous period Rs.997000/-, covering an area of 5 hectare (Previous period 5 hectare), are yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
- 2) Land does not include the land taken from Shashtra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years @ notional rent of ` 1/- per annum.
- 3) Tangible Assets include underground works of Nil (Previous period `Nil) created on Land unclassified/ Right to use are included under the relevant head.
- 4) Pending approval of the competent authority, provisional payments / provision made towards executed quantities of some of the items beyond the approved quantities as also for extra items totalling to `Nil Crore (Previous year `Nil Crore), are included in Fixed Asset

4) Addition/adjustments to Gross Block includes foreign exchange rate variation during the year as under:

Class of Assets	(Amount in `)
NIL	NIL

Annexure to Note 13.1 & 13.2

1. Addition/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
Region Office,Itanagar	Laptop	41-18-01	IUA12-147-154701-Q1-1	37000
Corporate Office	A C 1.5 Ton	41-20-08	IUA12-100-154701-Q1-	18200
Corporate Office	Res-Office Furniture	41-17-01	IUA12-100-154701-Q1-	21200
Corporate Office	Microwave Oven	41-17-01	IUA12-100-154701-Q1-	10600
Corporate Office	Cordless Telephone	41-28-01	IUA12-100-154701-Q1-	2995
R O Kolaptukar	Godrej Table	41-17-01	IUA12-148-154701-Q1-2	15467
R O Kolaptukar	Godrej Almirah	41-17-01	IUA12-148-154701-Q1-9	9388
R O Kolaptukar	Godrej Credenja	41-17-01	IUA12-148-154701-Q1-8	29743
R O Kolaptukar	GodrejStorewel	41-17-01	IUA12-148-154701-Q1-3	15813
R O Kolaptukar	Computer Chair	41-28-01	IUA12-148-154701-Q17	4476
R O Kolaptukar	Godrejr Chair	41-28-01	IUA12-148-154701-Q1-5	4760
R O Kolaptukar	Godrejr Chair	41-28-01	IUA12-148-154701-Q1-6	4760
R O Kolaptukar	Computer Table	41-28-01	IUA12-148-154701-Q1-4	3692
TOTAL				178094

3. Deduction/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block deducted/ adjusted

3. Addition/ adjustments on account of others

Particular of assets	Head of account	Gross block added/ adjusted
BUILDINGS-OTHERS	41-03-28	150439
SUBSTATION-TRANSFORMERS	41-08-01	682414
PUMPS	41-11-12	362250
FURNITURE-FIXTURES-OFFICE	41-17-01	72800
FURNITURE-FIXTURES-RESIDENTIAL	41-17-02	5500
COMPUTERS	41-18-01	365416
PRINTERS	41-18-03	33350
OTHER EDP EQUIPMENTS	41-18-04	17775
TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	41-20-07	4200
Air Coolers/ Water Coolers/ Fans	41-20-11	5000
Televisions/Music System for office	41-20-14	41900
INTANGIBLE ASSETS-COMPUTER SOFTWARE	41-22-01	257811
MISC. ASSETS/EQUIPMENTS	41-25-03	11030
FIXED ASSETS OF MINOR VALUE >750<5000	41-28-01	162295
STREET LIGHTING, ETC.	41-09-05	-3
TOTAL		2172177

4. Deduction/ Adjustments of Fixed assets on account of others

Particular of assets	Head of account	Gross block deducted/ adjusted
TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	41-20-07	4200
OBSOLETE ASSETS	41-30-01	92766
TOTAL		96966



Note no. 14.1 Capital Work In Progress

(Amount in `)

	Particulars	Linkage	01.04.2012	Addition	Adjustment	Capitalised	30.06.2012
i)	Roads and Bridges	4302	1043261				1043261
ii)	Buildings	4303	3218822387	26832467		150439	3245504415
iii)	Railway sidings	4305	0				0
iv)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4306	14074160214	27158678			14101318892
v)	Generating Plant and Machinery	4307	18200154605	264387			18200418992
vi)	Plant and Machinery - Sub station	4308	0	682414		682414	0
vii)	Plant and Machinery - Transmission lines	4309	0				0
viii)	Plant and Machinery - Others	4310	0				0
ix)	Construction Equipment	4311	0				0
x)	Water Supply System/Drainage and Sewerage	4312	0				0
xi)	Other assets awaiting installation	4414, 6114, 4318	1023657	2109206		1836450	1296413
xii)	Capital Expenditure On assets Not Owned by NHPC	4326	0				0
xiii)	Survey, investigation, consultancy and supervision charges	4340	132129946	2127474			134257420
xiv)	Expenditure on compensatory Afforestation	4350	0				0
xv)	Expenditure during construction*	4375, 4380, 4381	13106672513	1040037890			14146710403
	Less: Provided for	350922	0				0
	Sub total (a)		48734006583	1099212516	0	2669303	49830549796
	* For addition during the period refer Note No. 32						
	Construction Stores		01.04.2012	Addition	Adjustment	Used	30.06.2012
i)	Stores and spares	440401, 440501,	426449004	6352498		6480751	426320751
ii)	Loose tools	441201, 441208	206343	1850			208193
iii)	Scrap inventory	4413	3174				3174
iv)	Stores in transit/ pending inspection	4463	0				0
v)	Material issued to contractors/ fabricators	4465	665355590				665355590
	Less : Provisions for construction stores	350916	16563690				16563690
	Sub total (b)		1075450421	6354348	0	6480751	1075324018
	TOTAL		49809457004	1105566864	0	9150054	50905873814
	Previous year						

Explanatory Note: -

1) Expenditure during construction (EDC) includes Rs.76,92,46,183/- (Previous year `50,40,88,022/- towards borrowing cost capitalised.

2) Govt. of Arunachal Pradesh had shown their inclination to hand over Subansiri Upper Project to Independent Power Producer (IPP), on which NHPC had solicited the intervention of Govt. of India. Decision of GOI is still awaited and pending decision, capital expenditure amounting to ` Nil incurred on this project during the period ended 30.06.2012 has been provided as an abundant precaution, which is in addition to the provision of `Nil, already existing as at 31.03.2012 towards expenditure incurred on this project from 20.04.2004 to 31.03.2012, the period in which this project was under suspension. Management is of the opinion that no further provision is required in view of the fact that recoverability of total expenditure incurred on this project is certain, in view of the settled formula given by Ministry of Power for reimbursement of expenditure incurred on a project from IPP, in case project is transferred to IPP.

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

4) Pakal Dul, Kiru & Kwar HE Projects are to be executed through Joint Venture Company with participation from State of Jammu & Kashmir. Joint Venture company namely M/s Chenab Valley Power Projects Private Limited" has since been incorporated. Pending handing over of these projects to joint venture Company, expenditure amounting to ` Nil (Previous period `Nil) & `Nil (Previous period `Nil) respectively incurred by the company on these projects up to 30.06.2012 is included in Capital Work-in-Progress.

5) CWIP including underground works of `Rs.6998777277/- (Previous period `Rs.6998777277/-) created on Land unclassified/ Right to use are included under the relevant head.

Note no. 14.2 Intangible Assets Under Development

		(Amount in `)					
			01.04.2012	Addition	Adjustment	Capitalised	30.06.2012
i	Intangible assets under development	4322					0
							0
	TOTAL		0	0	0	0	0
	Previous year						



B.	Non Trade - Quoted (a) Investment In Equity Instrument Indian Overseas Bank (b) Investment In Government Securities - (Self Insurance Fund) 8.35% SBI Right Issue GOI Special Bonds 2024 8.20% Oil Marketing Companies GOI Special Bonds 2024 8.28% GOI 2027 8.28% GOI 2032 (c) Investment In Public Sector Undertaking/Public Financial Institution & Corporate Bonds - (Self Insurance Fund) 8.80% Power Finance Corporation Bonds 2025 8.95% Indian Railways Finance Corporation Bonds 2025 8.65% Indian Railways Finance Corporation Bonds 2025 8.90% Power Grid Corporation of India Bonds 2021 8.90% Power Grid Corporation of India Bonds 2022 8.90% Power Grid Corporation of India Bonds 2023 8.80% Indian Railways Finance Corporation Bonds 2030 8.95% Power Finance Corporation Bonds 2025 8.90% Power Grid Corporation of India Bonds 2025 8.70% Power Finance Corporation Bonds 2025 8.83% Indian Railways Finance Corporation Bonds 2035 8.80% Rural Electrification Corporation Bonds 2020 9.75% Rural Electrification Corporation Bonds 2021 8.84% Power Grid Corporation of India Bonds 2024 8.84% Power Grid Corporation of India Bonds 2025	
	Sub Total (B)	0.00
	Total (A+B)	0.00
	Quoted Investments (i) Aggregate Cost (ii) Aggregate Market Value (iii) Aggregate provision for diminution in value Unquoted Investments Aggregate Cost	
	Valuation as per accounting policy no. 6	



Particulars	As at 30th June, 2012			As at 31st March, 2012		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in `)	Amount (in Crore)	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in `)	Amount (in Crore)
A. Trade - Quoted (a) Investment in Equity Instrument PTC India Ltd. (Fully Paid Up) Trade - Unquoted (a) Investment in Equity Instruments Subsidiary Companies (Fully Paid Up) (ii) NHDC Limited (ii) Loktak Downstream Hydroelectric Corporation Limited Joint Venture Companies (Fully Paid Up) (ii) National Power Exchange Limited Provision for diminution in value (ii) Chenab Valley Power Projects Private Limited (iii) National High Power Test Laboratory (P) Limited (b) Investment in Bonds 8.50 % Tax-Free State Government Special Bonds of the Government of : Arunachal Pradesh Bihar Haryana Himachal Pradesh Jammu and Kashmir Jharkhand Meghalaya Mizoram Nagaland Punjab Rajasthan Sikkim Tripura Uttar Pradesh Uttaranchal West Bengal (c) Share Application Money Subsidiary Companies - Loktak Downstream Hydroelectric Corporation Limited Joint Venture Companies - National High Power Test Laboratory (P) Limited						
Sub Total (A)			0.00			0.00



Note no. 16 LONG TERM LOAN AND ADVANCES		(Amount in Rs.)	
PARTICULARS	As at 30th June, 2012	As at 31st March, 2012	
a) CAPITAL ADVANCES			
i) Secured (considered good)	0		0
ii) Unsecured (considered good)			
- Against bank guarantee	2815893229		2804368378
- Others	308261431		299893851
iii) Unsecured (considered doubtful)			
Less : Provisions for doubtful advances *1	0		0
b) DEPOSITS	1552030		1552030
c) LOANS & ADVANCES TO RELATED PARTIES			
- Secured (considered good)	0		
- Unsecured (considered good)	0		0
- Unsecured (considered doubtful)	0		0
d) OTHER LOANS & ADVANCES			
i) Employees (including accrued interest)			
- Secured (considered good)	20563970		19930012
- Unsecured (considered good)	3864372		3304399
- Unsecured (considered doubtful)			
ii) Loan to State Government in settlement of dues from customer			
- Secured (considered good)			
- Unsecured (considered good)	0		0
- Unsecured (considered doubtful)			
iii) Advance to Government of Arunachal Pradesh			
- Secured (considered good)			
- Unsecured (considered good)	0		0
- Unsecured (considered doubtful)			
	3150135032		3129048670
Provisions for doubtful advances *1			
Opening Balance	0		0
Additions during the period	0		0
Amount used during the period	0		0
Amount reversed during the period	0		0
Closing balance	0		0
	As on 30.06.2012	As on 31.03.2012	
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS			
Amount due at the end of the period			
Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. Nil (Previous year Rs. Nil)			
Capital Advance (Secured - Considered Good) includes Nil (Previous Year Nil) secured on hypothecation of plant & machinery, which has since been taken over on rescinding of one of the contract. The plant & machinery so taken over has not been accounted for in the books. - For Parbati II			

Note no. 17 OTHER NON-CURRENT ASSETS		(Amount in Rs.)	
PARTICULARS	As at 30th June, 2012	As at 31st March, 2012	
a) Long term trade receivable	-		-
b) Others			
i) Interest accrued on:			
- Advance to Government of Arunachal Pradesh	0		0
- Others	0		0
ii) Deferred Foreign Currency Fluctuation Assets	0		0
iii) Deferred Expenditure on Foreign Currency Fluctuation Account	0		0
	0		0

Note no. 18 CURRENT INVESTMENTS

Particulars	As at 30th June, 2012			As at 31st March, 2012		
	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in `)	Amount (` in Crore)	Number of shares/ bonds/ securities	Face value per share/ bond/ security (in `)	Amount (` in Crore)
Current maturities of long term investments Trade - Unquoted i) 8.50 % Tax-Free State Government Special Bonds of the Government of : Arunachal Pradesh Bihar Haryana Himachal Pradesh Jammu and Kashmir Jharkhand Meghalaya Mizoram Nagaland Punjab Rajasthan Sikkim Tripura Uttar Pradesh Uttaranchal West Bengal						
Total			0.00			0.00
Unquoted Investments						
Aggregate Cost			0.00			0.00
Valuation as per accounting policy no. 6						



PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
(Valuation as per Accounting Policy No. 7)		
i) Stores and spares	0	0
Stores in transit/ pending inspection	0	0
ii) Loose tools	0	0
iii) Scrap inventory	0	0
iv) Material at site	0	0
v) Material issued to contractors/ fabricators	0	0
vi) Less: Provision for obsolete store & spares *1	0	0
	0	0
Provisions for obsolete store & spares *1		
Opening Balance	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing balance	0	0

PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
a) Trade Receivables outstanding for a period exceeding six months (from the date they become due for payment)		
- Secured - Considered good		0
- Unsecured - Considered good	0	0
- Considered doubtful and provided	0	0
b) Other Trade Receivables		
- Secured - Considered good		0
- Unsecured - Considered good	0	0
- Considered doubtful and provided	0	0
Less: Provision for doubtful debts *1	0	0
	0	0
Provisions for doubtful debts *1		
Opening Balance	0	0
Additions during the period	0	0
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing balance	0	0
Explanatory Note: -		
1) Debt due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director of the Company is a partner or a director or a member amounts to Rs. Nil (Previous year Rs. Nil).		
2) Trade Receivables include an amount of Rs.Nil (Previous year Rs.Nil , being recoverable from M/s Delhi Transco Limited (erstwhile DESU) pertaining to period prior to Financial period 1996-97. The case for recovery of the same has been taken up through Ministry of Power with Ministry of Finance, Govt. of India. However, a provision for entire amount was made in the books during 2008-09 as an abundant precaution.		

PARTICULARS		As at 30th June, 2012	As at 31st March, 2012
A	Cash and Cash Equivalents		
i)	Cash in hand (includes stamps in hand of Nil Cr., Previous period Nil Cr.)	75860	119237
ii)	Cheques, drafts on hand	0	11000
iii)	Balances with banks		
	• With scheduled banks		
	- In current account - Self Insurance Fund	0	0
	- Others	3958636	865912
	- In deposits account# - Self Insurance Fund		0
	- IPO Proceeds		
	- Others		
	• With other banks		
	- In current account		
	Bank of Bhutan, Phuentsholing	0	0
	- In deposits account#	0	0
	# Deposits with maturity of three months or less		
B	Other Bank Balances		
i)	Balances with banks (Deposits with maturity of more three months but less than/upto 12 months)		
	• With scheduled banks		
	- In deposits account - Self Insurance Fund	0	0
	- IPO Proceeds	0	0
	- Others	0	0
ii)	Deposit account-Unpaid Dividend	0	0
iii)	Bank deposits with more than 12 months maturity		
	- Term Deposit-towards unutilised money out of IPO proceeds	0	0
	- Term Deposit - Others	0	0
	- Term Deposit-Self Insurance Fund Deposits with Banks	0	0
		4034496	996149
Explanatory Note: -			
1) Out of the Initial Public Offering (IPO) proceeds of Rs.Nil made during financial year 2009-10, sale proceeds of Rs. Nil was paid to Ministry of Power, Govt. of India and Rs.Nil was retained by company. Out of Rs.Nil, a sum of Rs.Nil has been utilised up to 30.06.2012 for recoument of capital expenditure already incurred from internal accruals on the projects specified for utilisation, the unutilised amount of Rs.Nil has been invested in bank deposits as per extant investment policy of the company and Rs.Nil recouped for meeting IPO expenditure.			
2) Cash and Bank Balances include an amount of Rs. NIL (Previous year Rs.Nil) towards margin money kept with banks for opening Letter of Credit or similar facility, which is not available for use as on 30.06.2012.			
3) Cash and Bank Balances include Rs.Nil (Previous year Rs.Nil), held for Rural Road and Rural Electrification works being executed by Company on behalf of other agencies and are not freely available for the business of the Company.			
4) Cash and Bank Balances include Nil (Previous Year Nil) which is not available for use as on 30.06.2012 as the same has been kept as security for short term borrowing of equivalent amount. (Ref. Note No. 9)			

PARTICULARS		As at 30th June, 2012	As at 31st March, 2012
A)	LOANS		
i)	To Related Parties		
ii)	To Others		
	Due from Subsidiaries/JVs	0	0
	Employees (including accrued interest)		
	- Secured (considered good)	5562366	5855831
	- Unsecured (considered good)	886894	764699
	- Unsecured (considered doubtful)	0	0
	Loan to State Government in settlement of dues from	0	0
B)	ADVANCES		
i)	To Related Parties		
ii)	To Others		
	Employees		
	- Unsecured (considered good)	10278608	8857352
	- Unsecured (considered doubtful)		
	Advance to contractor / supplier		
	- Secured (considered good)	0	0
	- Unsecured (considered good)		
	- Against bank guarantee	0	0
	- Others	0	0
	- Unsecured (considered doubtful)		
	Other advances		
	- Unsecured (considered good)	0	0
	- Unsecured (considered doubtful)		
	Less : Provisions for doubtful loans and advances *1	0	0
	Advance Income tax & tax deducted at source	0	0
C)	DEPOSITS	0	0
	Less : Provision for Doubtful Deposits *2	0	0
		16727868	15477882
	Detail of Provisions		
	Provisions for doubtful loans and advances *1		
	Opening Balance	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing balance	0	0
	Provisions for doubtful deposits *2		
	Opening Balance	0	0
	Additions during the period	0	0
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing balance	0	0
	Explanatory Note: -		
	PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS	As at 30.06.2012	As at 31.03.2012
	i) Amount due at the end of the period	Nil	Nil
	ii) Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to Rs. Nil (Previous		
	Particulars of amount outstanding at end of period and maximum outstanding during the period from subsidiary/associates	As at 30.06.2012	As at 31.03.2012
		Maximum outstanding	Maximum outstanding
		Balance at end of period	Balance at end of period
	NHDC Limited		
	Loktak Downstream Hydroelectric Corporation Limited		
	Chenab Valley Power Projects Private Limited		

PARTICULARS	As at 30th June, 2012	As at 31st March, 2012
a) Interest accrued on:		
i) Loan to State Government in settlement of dues from customers	0	0
ii) Deposits		
- IPO	0	0
- Self Insurance	0	0
- Other deposits	0	0
iii) Others	116449215	80335237
b) Receivable on account of unbilled revenue	0	0
c) Interest recoverable from beneficiary	0	0
d) Other Current Assets	666667	1023351
e) Claims recoverable from different agencies	74518078	51135832
Less: Provisions for doubtful claims *1	50067711	50067711
f) Other Recoverable	103971	279755
g) Work In Progress		
Construction work in progress(on behalf of client)	0	0
Consultancy work in progress(on behalf of client)	0	0
h) Expenditure awaiting adjustment	0	0
Less: Provision for project expenses write off sanction	0	0
i) Losses awaiting write off sanction/pending investigation	74143427	74143427
Less: Provision for losses pending investigation/awaiting write off sanction	74143427	0
	141670220	82706464

Detail of Provisions**Provisions for doubtful claims *1**

Opening Balance	50067711	0
Additions during the period	0	50067711
Amount used during the period	0	0
Amount reversed during the period	0	0
Closing balance	50067711	50067711

Explanatory Note: -

1) Interest accrued on Loan to State Government in settlement of dues from customers includes Nil (Previous year Nil) on account of payment of incentive to M/s Delhi Transco Limited. The equivalent amount is appearing as liability under Other Current Liabilities (Note-11) since the issue of payment of incentive to M/s Delhi Transco has not been resolved.

2) Provision toward doubtful claims includes Nil (Previous Year Nil) toward interest recoverable on advance given to a contractor, not covered by adequate security. The contract in respect of said contractor has been rescinded during the year. Advance given to said contractor has been adjusted by encashing the bank guarantees available with the company and the aforesaid interest recoverable has been provided as an abundant precaution. - **Parbati II**

3) Receivable on account of unbilled revenue represents i) Difference of grossing up of ROE Rs. Nil (Previous year Nil) ii) J&K water cess Nil (Previous year Nil) iii) RLDC Charges Rs. Nil (Previous year Nil) iv) Foreign Exchange Rate Variation Rs.Nil (Previous year Rs.Nil) v) Tax adjustment Rs.Nil (Previous year Rs.Nil) and vi) MEA sales Rs.Nil (Previous year Rs. Nil).

PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
A	SALES		
	SALE OF POWER	0	0
	Sales adjustment on a/c of Foreign Exchange Rate Variation	0	0
	Less : Tariff Adjustments	0	0
	Less: Regulated Power Adjustment	0	0
	Less : Income from generation of electricity – precommissioning (refer Note 32 H (a))	0	0
	Sub total A	0	0
B	ADVANCE AGAINST DEPRECIATION		
	During the period	0	0
	Less : Written back during the period	0	0
	Sub total B	0	0
C	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	0	0
	Revenue from Project management/Consultancy works	0	0
	Sub total C	0	0
	TOTAL (A-B+C)	0	0

Explanatory Note: -

1) Sales have been recognized as per tariff notified by Central Electricity Regulatory Commission (CERC). Tariff for the tariff period 2009-14 has since been fixed in respect of all the 12 Power Stations. However tariff of Teesta V Power Station is provisional pending approval of revised cost of the Project.

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

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

4) Sales includes Rs.Nil (previous period Rs.Nil) towards difference between Return on Equity (ROE) (a component of tariff) grossed up at normal rate of tax for 2011-12 with that as claimed in tariff, Rs.Nil (previous period Rs.Nil) towards reimbursement of Foreign Exchange Rate Variation (FERV), and Rs.Nil (previous period Rs.Nil) mainly towards tax adjustments, the billing of which is yet to be done.

5) CERC vide order dated 21.10.2011 has allowed reimbursement of water cess from beneficiary states, which has been levied by the State of Jammu & Kashmir (J&K) on use of water by the power stations in the state of J&K. Accordingly sales on account of reimbursement of water cess amounting to Rs. Nil (Previous period Rs.Nil), has been recognized, which is yet to be billed for want of amendment to the CERC Regulations, 2009.

6) CERC vide order dated 06.02.2012 has allowed recovery of Regional Load Dispatch Centre (RLDC) Fees & Charges from beneficiary states, which are to be paid by power generating companies in terms of CERC (Fees and Charges of RLDC and other related matters) Regulation 2009 dated 18.09.2009. Accordingly sales on account of recovery of RLDC fees & charges amounting to Rs. Nil (Previous period Rs.Nil) has been recognized, which is yet to be billed for want of amendments to the CERC Regulations, 2009.

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

8) In terms of regulation No. 39 of tariff regulation issued vide Central Electricity Regulatory Commission (CERC) notification No. L-7/145(160)/2000-CERC dated 19.01.2009, deferred tax liabilities for the period upto 31st March 2009 whenever it materializes is recoverable directly from the beneficiaries and the long term customers. Accordingly current period sale includes Rs.Nil (Previous period Rs.Nil) on account of deferred tax which is materialized.

PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
A)	Income from Non-Current Investments		
i)	Trade		
	- Dividend from subsidiaries	0	0
	- Dividend -Others	0	0
	- Interest		
	Government Securities (8.5% tax free bonds issued by the State Governments)	0	0
ii)	Non-Trade		
	- Dividend income -Mutual Fund	0	0
	- Dividend income -Others	0	0
	- Interest-(Self Insurance Fund)	0	0
B)	Other Income		
i)	Interest		
	- Loan to State Government in settlement of dues from customers	0	0
	- Loan to Government of Arunachal Pradesh	0	0
	-Deposit Account -Self Insurance Fund - Indian Bank	0	0
	-Deposit Account - Other than self insurance fund- Indian Bank	0	0
	- Employee's Loans and Advances	386567	117068
	- Others	63738918	71001638
ii)	Interest from Beneficiary States	0	0
iii)	Late payment surcharge	0	0
iv)	Net Gain/Loss on Sale of Mutual Fund	0	0
v)	Profit on sale of assets	171234	0
vi)	Liability/ Provisions not required written back #	0	0
vii)	Others	3475900	5736090
viii)	Exchange rate variation	7198773	1668843
	TOTAL	74971392	78521639
	Add/(Less): C.O./Regional Office Expenses	6201547	4067741
	TOTAL	81172939	82589380
	Less: Income transferred to EDC	80615138	82589380
	(Refer Note no. 33H (b)& 33-I (ii))		
	Less: Income transferred to contract, and consultancy expenses (Refer Note no. 31)	0	0
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	557801	0
Explanatory Note: -			
1)	Detail of Liability/Provisions not required written back #		
	Bad and doubtful debts	0	0
	Bad and doubtful advances / deposits	0	0
	Bad and doubtful claims	0	0
	Diminution in value of stores and spares	0	0
	Shortage in store & spares	0	0
	Provision for Guarantee fee	0	0
	Provision for Loss on Hedging Transactions	0	0
	Provision for wage revision	0	0
	Provision for Committed Capital Expenditure	0	0
	Provision for losses pending investigation	0	0
	Provision for PRP/Incentive	0	0
	Provision for Tariff Adjustment	0	0
	Others	0	0
	Total	0	0

Note no. 27 **EMPLOYEES BENEFITS EXPENSES**

(Amount in Rs.)

PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
i)	Salaries, wages, allowances	89677545	90055287
ii)	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	16407426	23663173
iii)	Staff welfare expenses	9917639	10028137
iv)	Leave Salary & Pension Contribution	0	0
	TOTAL	116002610	123746597
	Add/(Less): C.O./Regional Office Expenses	102803827	116582949
	TOTAL	218806437	240329546
	Less: Employee Cost transferred to EDC (Refer Note no. 33-A & 33-I (iii))	218806437	240329546
	Less: Employee Cost transferred to contract and consultancy expenses (Refer Note no. 31)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	0	0

Explanatory Note: -

1) The detail of Remuneration paid/payable to Directors as included in Amount in Rs.)
above payments are as follows: -

	30.06.2012	30.06.2011
(i) Salaries & Allowances		
(ii) Contribution to Provident Fund		
(iii) Rent for Residential Accommodation		
(iv) Other benefits		

2) The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees. These leasing arrangements, which are not non-cancellable, are usually renewable on mutually agreeable terms. Salaries, wages, allowances includes Rs.Rs.1365397/- (Previous period Rs.Rs.1068066/-) towards lease payments in respect of premises for residential use of employees

Note no. 28 **FINANCE COST**

(Amount in Rs.)

PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
a)	Interest on :		
	Bonds	536289398	336575342
	Foreign loan	0	0
	Term loan	232956785	167512680
	Interest to beneficiary states	0	0
	sub total	769246183	504088022
b)	Other Borrowing Cost		
	Bond issue/ service expenses	2194508	209066
	Commitment fee	0	0
	Guarantee fee on foreign loan	0	0
	Other finance charges	21537	5307546
	sub total	2216045	5516612
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	0	0
	Less: Interest adjustment on account of Foreign Exchange	0	0
	Rate Variation	0	0
	sub total	0	0
	Total	771462228	509604634
	Add/(Less): C.O./Regional Office Expenses	325	45052
	TOTAL	771462553	509649686
	Less: Finance Cost transferred to EDC (Refer Note no. 33-D & 33-I (v))	771462553	509649686
	Less: Finance Cost transferred to contract and consultancy expenses (Refer Note no. 31)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	0	0

Note no. 29 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in Rs.)

PARTICULARS	For the period ended 30th June, 2012	For the period ended 30th June, 2011
i) Depreciation for the period	22368726	22224599
ii) Depreciation adjustment on account of Foreign Exchange Rate Variation	0	0
Add/(Less): C.O./Regional Office Expenses	3348062	5371969
TOTAL	25716788	27596568
Less: Depreciation & Amortisation Expenses transferred to EDC (Refer Note no. 33-F & 33-I (v))	25716788	27596568
Less: Depreciation & Amortisation Expenses transferred to contract and consultancy expenses (Refer Note no. 31)	0	0
Less: Recoverable from Deposit Works	0	0
Total carried forward to Statement of Profit & Loss	0	0

Note no. 26 GENERATION, ADMINISTRATION AND OTHER EXPENSES

(Amount in Rs.)

PARTICULARS	For the period ended 30th June, 2012	For the period ended 30th June, 2011
A. GENERATION EXPENSES		
Consumption of stores and spare parts	0	0
B. REPAIRS & MAINTENANCE		
- Building	2184616	4306561
- Machinery	2746545	5440575
- Others	8360701	4261471
C. ADMINISTRATION EXPENSES		
i) Rent	5650431	5189951
ii) Rates and taxes	218674	157154
iii) Insurance	261954	238650
iv) Reimbursement from Self insurance fund	0	0
v) Security expenses	22545969	23293222
vi) Electricity Charges	1972951	267225
vii) Travelling and Conveyance	2146212	2068251
viii) Expenses on vehicles	925303	821738
ix) Telephone, telex and Postage	581953	294001
x) Advertisement and publicity	1641598	484719
xi) Entertainment and hospitality expenses	24989	5250
xii) Donation	0	0
xiii) Printing and stationery	573109	234194
xiv) Books & Periodicals	15446	5145
xv) Consultancy charges - Indigenous	391026	2000
xvi) Consultancy charges - Foreign	0	0
xvii) Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	0
xviii) Expenditure on land not belonging to company	716393	16462269
xix) Loss on sale of assets	0	0
xx) Bad debts / advances/ claims written off	0	0
xxi) Stores written off	0	0
xxii) Fixed assets written off	0	8
xxiii) Interest on Arbitration/ Court Cases	0	2218143
xxiv) Rebate to customers	0	0
xxv) Water Cess & Environment Protection Cess	0	0
xxvi) Corporate Social Responsibility Expenses	2355915	1045418
xxvii) Other general expenses	7177569	7678404
xxviii) Exchange rate variation	38873674	15389933
xxix) Audit expenses (Refer detail below)	0	0
xxx) Director expenses	0	0
xxxi) Research and development expenses	0	0
xxxii) Expenses for Regulated Power	0	0
Less: - Exp Recoverable on Regulated Power	0	0
TOTAL	99365028	89864282
Add/(Less): C.O./Regional Office Expenses	10948072	17367837
TOTAL	110313100	107232119
Less: Generation, Administration and Other Expenses transferred to EDC (Refer Note no. 33-B, 33-C & 33-I (ii))	105127542	103529085
Less: Generation, Administration and Other Expenses transferred to contract and consultancy expenses (Refer Note no. 31)	0	0
Less: Recoverable from Deposit Works	0	0
Total carried forward to Statement of Profit & Loss	5185558	3703034

Explanatory Note: -

1) Detail of audit expenses are as under: -

i) Statutory auditors

As Auditor

Audit Fees

Tax Audit Fees

In other Capacity

Taxation Matters

As on 30.06.2012

As on 30.06.2011

0

0

0

0

Company Law Matters		0	
Management Services		0	
Other Matters/services	0	0	0
Reimbursement of expenses	0		0
ii) Cost Auditors			
Audit Fees	0		0
Reimbursement of expenses	0		0
2) Sitting fees to Independent directors	0		0

3) Whole-time Directors also allowed the use of company's car for official journeys and for private journeys upto 12000 kms in a Financial year on payment as under:-

	Non-AC	AC Car
Upto 16 HP	Rs. 325	Rs. 520 per
Above 16 HP	Rs. 490	Rs. 780 per

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

Note no. 30 PROVISIONS		(Amount in Rs.)	
PARTICULARS	For the period ended 30th June, 2012	For the period ended 30th June, 2011	
PARTICULARS			
i) Bad and doubtful debts provided	0		0
ii) Bad and doubtful advances / deposits provided	0		0
iii) Bad and doubtful claims provided	0		0
iv) Diminution in value of stores and spares	0		0
v) Shortage in store & spares provided	0		0
vi) Provision against diminution in the value of investment	0		0
vii) Project expenses provided for	0		0
viii) Provision for fixed assets/ stores provided for	0		0
Total	0		0
Add/(Less): C.O./Regional Office Expenses	0		0
TOTAL	0		0
Less: Provisions transferred to EDC (Refer Note no. 33-E & 33-I (iv))	0		0
Less: Provisions transferred to contract and consultancy expenses (Refer Note no. 31)	0		0
Less: Recoverable from Deposit Works	0		0
Total carried forward to Statement of Profit & Loss	0		0



PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
A.	DIRECT EXPENSES	0	0
	EMPLOYEES BENEFITS EXPENSES		
i)	- Salaries, Wages, Allowances and benefits	0	0
ii)	- Gratuity, Contribution to provident fund & pension scheme	0	0
iii)	- Staff welfare Expenses	0	0
B.	REPAIRS & MAINTENANCE		
	- Buildings	0	0
	- Machinery	0	0
	- Others	0	0
C.	ADMINISTRATION & OTHER EXPENSES		
	- Rent	0	0
	- Travelling and Conveyance	0	0
	- Expenses on vehicles	0	0
	- Insurance	0	0
	- Telephone, telex, and postage	0	0
	- Advertisement and publicity	0	0
	- Printing and Stationery	0	0
	- Other Expenses	0	0
	- Rates and taxes	0	0
	- Security	0	0
	- Electricity	0	0
	- Contingencies	0	0
	- Consultancy charges	0	0
D.	Depreciation & Amortisation Expenses	0	0
E.	Finance Cost	0	0
	Loss on construction contracts	0	0
F.	Provisions	0	0
	Work-in-Progress		
	- Construction Contract	0	0
	- Consultancy	0	0
G.	C.O./Regional Office Expenses:		
	Other Income	0	0
	Generation, Administration and Other Expenses	0	0
	Employees Benefits Expenses	0	0
	Depreciation & Amortisation Expenses	0	0
	Finance Cost	0	0
	Provisions	0	0
	Prior Period Adjustment (Net)	0	0
	TOTAL EXPENDITURE	<u>0</u>	<u>0</u>
H.	Less: Receipts and recoveries	<u>0</u>	<u>0</u>
	Net expenditure during the period	<u>0</u>	<u>0</u>
I.	Prior period Adjustments	<u>0</u>	<u>0</u>
	Total carried forward to Statement of Profit & Loss	<u>0</u>	<u>0</u>

PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
INCOME			
i)	Sale of Electricity	0	0
ii)	Add: Advance Against Depreciation written back	0	0
iii)	Interest/Surcharge received from debtors	0	0
iv)	Others	460292	0
	SUB TOTAL	460292	0
EXPENDITURE			
i)	Salaries & Wages	0	0
ii)	Repair & Maintenance	0	0
iii)	Finance Cost	0	0
iv)	Depreciation	0	1973318
v)	Others	0	0
	SUB TOTAL	0	1973318
	TOTAL	-460292	1973318
	Add/(Less): C.O./Regional Office Expenses	0	0
	TOTAL	-460292	1973318
	Less: Prior Period Expenses transferred to EDC (Refer Note no. 33-G)		
	Prior period expenses	0	1973318
	Less Prior period income	460292	0
	Total	0	0
	Less: Prior Period Expenses transferred to contract and consultancy expenses (Refer Note no. 31)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	0	0

EXPENDITURE DURING CONSTRUCTION FOR THE PERIOD

(Amount in Rs.)

PARTICULARS		For the period ended 30th June, 2012	For the period ended 30th June, 2011
A.	EMPLOYEES BENEFITS EXPENSES		
i)	Salaries, wages, allowances	89677545	90055287
ii)	Gratuity and contribution to provident fund	16407426	23663173
iii)	Staff welfare expenses	9917639	10028137
iv)	Leave Salary & Pension Contribution	0	0
	Sub-total	116002610	123746597
B.	REPAIRS & MAINTENANCE		
i)	Building	2184616	4306561
ii)	Machinery	78349	20309
iii)	Others	11028897	9681737
	Sub-total	13291862	14008607
C.	ADMINISTRATION & OTHER EXPENSES		
i)	Rent	5650431	5189951
ii)	Rates and taxes	218674	157154
iii)	Insurance	261954	238650
iv)	Security expenses	22545969	23293222
v)	Electricity Charges	1972951	267225
vi)	Travelling and Conveyance	1621622	1994754
vii)	Expenses on vehicles	925303	821738
viii)	Telephone, telex and Postage	581953	294001
ix)	Advertisement and publicity	64298	314330
x)	Entertainment and hospitality expenses	0	0
xi)	Printing and stationery	573109	234194
xii)	Remuneration to Auditors	0	0
	Design and Consultancy charges:		
xiii)	- Indigenous	391026	2000
xiv)	- Foreign	0	0
xv)	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0	0
xvi)	Expenditure on land not belonging to company	716393	16462269
xvii)	Land acquisition and rehabilitation	0	0
xviii)	Loss on assets/ materials written off	0	0
xix)	Losses on sale of assets	0	0
xx)	Exchange rate variation	38873674	15389933
xxi)	Other general expenses	6490251	7493220
	Sub-total	80887608	72152641
D.	FINANCE COST		
i)	Interest on :		
	a) Government of India loan	0	0
	b) Bonds	536289398	336575342
	c) Foreign loan	0	0
	d) Term loan	232956785	167512680
ii)	Bond issue/ service expenses	2194508	209066
iii)	Commitment fee	0	0
iv)	Guarantee fee on loan	0	0
v)	Other finance charges	21537	5307546
	Sub-total	771462228	509604634
E.	PROVISIONS	0	0
	Sub-total	0	0
F.	DEPRECIATION AND AMORTISATION EXPENSES	22368726	22224599
	Sub-total	22368726	22224599
G.	PRIOR PERIOD EXPENSES		
	Prior Period Expenses	0	1973318
	Less: Prior Period Income	460292	0
	Sub-total	-460292	1973318

H.	LESS: RECEIPTS AND RECOVERIES				
a)	Income from generation of electricity – precommlssloning		0		0
b)	Others				
i)	Interest on loans and advances	63738918		71118706	
ii)	Miscellaneous receipts	1497243		3730494	
iii)	Profit on sale of assets	0		0	
iv)	Exchange rate variation (Credit)	7198773		1666843	
v)	Provision/Liability not required written back	0		0	
vi)	Hire charges/ outturn on plant and machinery	1978657	74413591	2005596	78521639
	Sub-total		74413591		78521639
I.	C.O./Regional Office Expenses:				
i)	Other Income		-6201547		-4067741
ii)	Generation, Administration and Other Expenses		10948072		17367837
iii)	Employees Benefits Expenses		102803827		116582949
iv)	Depreciation & Amortisation Expenses		3348062		5371969
v)	Finance Cost		325		45052
vi)	Provisions		0		0
vii)	Prior Period Adjustment (Net)		0		0
	Sub-total		110898739		135300066
	GRAND TOTAL (A+B+C+D+E+F+G+I-H)		1040037890		800488823

Note no. 34 TAX EXPENSES

(Amount in Rs.)

		For the period ended 30th June, 2012	For the period ended 30th June, 2011	
i)	CURRENT TAX			
	Income Tax Provision		0	0
ii)	Adjustment Relating To Earlier periods		0	0
iii)	Deferred Tax	0	0	0
	Less: Recoverable	0	0	0
			0	0

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**NHPC LIMITED**(Formerly known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT**BALANCE SHEET AS AT 31ST DECEMBER 2011**

(Amount in Rupees)

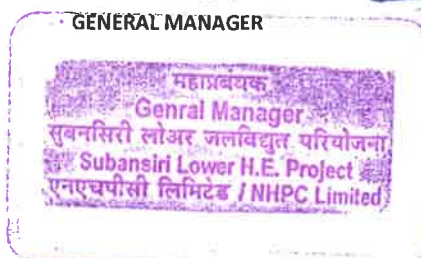
PARTICULARS	Note No.	As at 31st December, 2011	As at 31st March, 2011
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	1	0	0
(b) Reserves and Surplus	2	-14491182	-23119936
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT	3	0	0
(3) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	0	0
(b) Deferred Tax Liabilities (Net)	5	0	0
(c) Other Long Term Liabilities	6	1336437615	818071327
(d) Long Term Provisions	7	0	0
(4) CURRENT LIABILITIES			
(a) Short Term Borrowings	8	0	0
(b) Trade Payables	9	1252780461	586437272
(c) Other Current Liabilities	10	313503769	931411483
(d) Short Term Provisions	11	124127905	241185407
(5) FUND FROM C.O.	1A	54507350441	49252335009
EQUITY & LIABILITIES - TOTAL		57519709009	51806320562
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Fixed Assets			
(i) Tangible Assets	12.1	1412296290	1431463128
(ii) Tangible Assets in Construction (Capital Work In Progress)	12.2	48118360665	42097861773
(b) Intangible Assets			
(i) Intangible Assets	13.1	4838467775	4838674899
(ii) Intangible Assets under development	13.2	0	0
(c) Non Current Investments	14	0	0
(d) Deferred tax assets (net)	5	0	0
(e) Long-term loans and advances	15	3004796407	3349086410
(f) Other non-current assets	16	0	0
(2) CURRENT ASSETS			
(a) Current Investments	17	0	0
(b) Inventories	18	0	0
(c) Trade Receivables	19	0	0
(d) Cash & Bank Balances	20	851950	1068845
(e) Short-term Loans and Advances	21	16510051	8286096
(f) Other Current Assets	22	128425871	79879411
TOTAL		57519709009	51806320562
		0	0

Note 1 to 35 form integral part of the Accounts

In terms of our review report of even date
For SINGHI & CO.
Chartered Accountants
Firm Registration No: 302049E

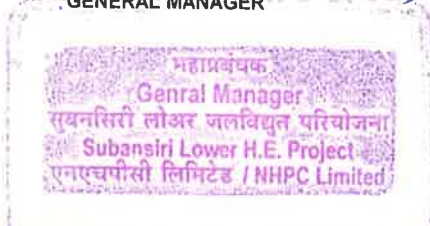
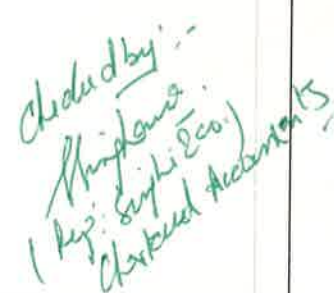
SR. MANAGER (FINANCE)

GENERAL MANAGER

Place :
Date :Checked by:
Singhi & Co.
(As per 2011)
Chartered Accountants

NHPC LIMITED
(Formerly known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST DECEMBER 2011

		(Amount in Rupees)	
	Note No.	For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
INCOME			
i) Revenue from Operations	23	0	0
ii) Other Income	24	254970	314805
TOTAL INCOME		254970	314805
EXPENDITURE			
i) Employees' Benefits Expense	25	8084225	0
ii) Finance Cost	26	0	0
iii) Depreciation & Amortization Expense	27	0	0
iv) Generation, Administration and Other Expenses	28	6661927	8220628
v) Provisions	29	0	0
vi) Expenditure on Contract, Project Management and Consultancy Works	30	0	0
TOTAL EXPENDITURE		14746152	8220628
Profit before Prior Period items, Exceptional and Extraordinary items and Tax		-14491182	-7905823
Prior Period Adjustments (net)	31	0	0
Profit before Exceptional and Extraordinary items and Tax		-14491182	-7905823
Exceptional items		0	0
Profit before extraordinary items and Tax		-14491182	-7905823
Extraordinary items		0	0
PROFIT BEFORE TAX		-14491182	-7905823
Provision for Taxation	33		
i) Current Tax		0	0
ii) Adjustments relating to earlier years		0	0
iii) Deferred Tax		0	0
Less: Deferred tax recoverable adjustment		0	0
Provision for Taxation		0	0
Profit for the period from continuing operations		-14491182	-7905823
Profit from discontinuing operations		0	0
Tax expense of discontinuing operations		0	0
Profit from discontinuing operations after tax		0	0
Profit for the period		-14491182	-7905823
Earning per share (Equity shares, face value of 10/- each)			
Basic			
Diluted			
Note 1 to 35 form integral part of the Accounts			
 SR. MANAGER (FINANCE)		 GENERAL MANAGER	
		In terms of our review report of even date For SINGHI & CO. Chartered Accountants Firm Registration No: 302049E 	

Place :
Date :

PARTICULARS		As at 31st December, 2011		As at 31st March, 2011	
a)	No. of shares authorized				
	Amount of shares authorized (Amount in Rupees)				
b)	No. of shares issued, subscribed and fully paid				
c)	Par value per share				
d)	Reconciliation of no. of shares & share capital outstanding:	No. of Shares	Share Capital (Amount in	No. of Shares	Share Capital (Amount in
	Outstanding as on 31.03.2011				
	Add: No. of shares/Share Capital issued/ subscribed during the period	0	0	0	0
	Less: Reduction in no. of shares/Share Capital	0	0	0	0
	Outstanding as on 31.12.2011	0	0	0	0
e)	Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held				
	- President of India				
(f)	Aggregate no. of shares allotted for consideration other than cash (Allotted to Government of India in pursuant to an agreement)				



BALANCE SHEET AS AT 31ST DECEMBER 2011			31.12.2011	31.03.2011
		Linkage		
Note no. 1A	Funds from Corporate Office (Transfer Accounts)			
	FUNDS FROM CORPORATE OFFICE	140101	-49229215073	-40224357850
	C.O.(FDB)	150101	-2497299783	-3608651125
	IUT Closing Entries - 159001 - Actuarial		0	0
	IUT Closing Entries - COME		0	0
	R-JAMMU	150301	-21945	11553
	R-BANIKHET	150401	-1068063	251191
	R-KOLKATA	150501	-511477	-457027
	BHUNTAR	150601	0	-528065
	R-KOLAPTUKAR	150801	-17937865	-11131075
	R-ITANAGAR	151001	608026	11755
	LO MUMBAI	151101	90897	30468
	R-SILIGURI	151301	-1029139	-448428
	R-PATNA	151401	0	0
	BAIRASIUL	152101	0	131552
	LOKTAK	152201	87898	1617692
	SALAL	152301	-204147	7371
	TANAKPUR	152401	130731	-1485486
	CHAMERA-I	152501	-15554	-467105
	URI - I	152601	0	-205140
	RANGIT	152701	182225	-91528
	CHAMERA-II	152801	752624	-937601
	DULHASTI	152901	0	44847
	DHAULIGANGA-I	153001	193470	17975
	TEESTA-V	153101	2309241	1507728
	PARBATI -II	153201	158234	-228511
	PARBATI-III	153301	-765265	159668
	SEWA-II	153401	-167234	-118227
	CHAMERA-III	153501	-1557022	323572
	URI - II	153701	0	0
	KISHANGANGA	153801	-3392	-206110
	BURSUR	153901	0	0
	PAKAL DUL	154001	0	0
	NIMMO BAZGO	154101	41812	0
	CHUTAK	154201	0	0
	TLDP-III	154401	6475547	11305545
	TLDP-IV	154501	-104296	213916
	SUB. LOWER	154701	0	0
	SUB. Middle	154801	0	76173
	SUB. UPPER	154901	389046	231659
	DIBANG	155401	8350133	-3387934
	KOTLIBHEL 1A	155501	-59950	201721
	DEBIT/CREDIT ADVICES-LAKHWAR VYASI PROJECT	155601	0	-130350
	TAWANG	155701	3547315	3958008
	KIRU	155801	0	0
	R-DEHRADUN	155901	0	55163
	KOTLIBHEL 1B	156001	-67917	293862
	KOTLIBHEL II	156101	-46390	339691
	TEESTA-IV	156201	4756648	9071071
	Dhl Intermediate	156601	0	-3242
	Myanmar	157901	10186451	12937133
	BAGLIHAR	158001	0	0
	RE-SRINAGAR	158401	0	0
	RE LEH	158501	0	0
	CHAMKARCHU	158601	0	0
	KURI GONGARI	158701	0	3200080
	RE-BHUV	158801	0	0
	RE-JAMMU	158901	0	0
	MANGDECHU	159101	0	91436
	RE-CHATIS	159201	0	-266153
	RE- PURULIA	159301	0	0
	RE-PATNA	159401	35500	0
	KAMBANG	159501	0	0
	PORT BLAIR	159701	0	0
	BRRP	159801	0	-250124
	Varzob-I	159901	0	0
	CHEQUE PAID ACCOUNT	15##02 & 03	-2804600000	-5463200000
	CHEQUE COLLECTED ACCOUNT	15##20 to 40	9028473	18121242
			-54507350441	-49262335009

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PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
a)	Capital Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	
	Add: Grants received during the period	0	
	Less: Write back during the period	0	
	Less: Adjustments during the period	0	
	As at Balance Sheet date	<u>0</u>	<u>0</u>
b)	Statutory Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	
	Less: Write back during the period	0	
	Less: Adjustments during the period	0	
	As at Balance Sheet date	<u>0</u>	<u>0</u>
c)	Bond Redemption Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	
	Less: Write back during the period	0	
	Less: Adjustments during the period	0	0
	As at Balance Sheet date	<u>0</u>	<u>0</u>
d)	Share Premium Account		
	As per last Balance Sheet	0	
	Add: Addition during the period	0	0
	Less: Adjustments during the period	0	0
	As at Balance Sheet date	<u>0</u>	<u>0</u>
f)	General Reserve		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	0
	Less: Write back during the period	0	0
	Less: Adjustments during the period	0	0
	As at Balance Sheet date	<u>0</u>	<u>0</u>
g)	Self Insurance Fund		
	As per last Balance Sheet	0	
	Add: Transfer from Surplus	0	0
	Less: Write back during the period	0	0
	Less: Adjustments during the period	0	
	As at Balance Sheet date	<u>0</u>	<u>0</u>
h)	Surplus *	-14491182	-23119936
	Total	<u>-14491182</u>	<u>-23119936</u>
	* Surplus		
	Profit for the period as per Statement of Profit and Loss	-14491182	-23119936
	Balance brought forward	0	
	Add:		
i)	Amount written back from Bond Redemption Reserve	0	
ii)	Amount written back from Self Insurance Fund	0	
iii)	Tax on Dividend write back	0	0
	Balance available for Appropriation		
i)	Transfer to Capital Reserve	0	0
ii)	Transfer to Bond Redemption Reserve	0	0
iii)	Transfer to Self Insurance Fund	0	0
iv)	Transfer to General Reserve	0	0
iv)	Dividend :		
	- Interim	0	0
	- Proposed	0	0
	- Final	0	0
v)	Tax on Dividend		
	- Interim	0	0
	- Proposed	0	0
	Balance carried forward	<u>-14491182</u>	<u>-23119936</u>

PARTICULARS	As at 31st December, 2011	As at 31st March, 2011
SHARE APPLICATION MONEY PENDING ALLOTMENT	0	0

Note no. 4 Long Term Borrowings

(Amount in Rupees)

PARTICULARS	As at 31st December, 2011	As at 31st March, 2011
a) Bonds/ Debentures		
- Secured #	0	0
- Unsecured	0	0
b) Term Loans		
• From Banks/ FIs		
- Secured #	0	0
- Unsecured	0	0
• From other parties		
- Secured #	0	0
- Unsecured	0	0
c) Deferred payment liabilities		
d) Deposits	0	0
e) Loan and advances from related parties		
- Secured #		
- Unsecured		
f) Loan and advances from subsidiary		
- Secured #	0	0
- Unsecured	0	0
g) Long term maturities of finance lease obligations		
h) Other loans and advances		
	<u>0</u>	<u>0</u>
# Nature of security shall be specified separately in each case Aggregate amount of loans guaranteed by directors Aggregate amount of loans guaranteed by Others-GOI Amount of default in repayment of loans and interest as at 31.12.2011 Period of default in repayment of loans and interest as at 31.12.2011		

Note no. 5 DEFERRED TAX LIABILITIES / ASSETS

(Amount in Rupees)

PARTICULARS	As at 31st December, 2011	As at 31st March, 2011
In compliance to the Accounting Standard 22 on "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, Deferred Tax Liability amounting to ` 25.06/- Crore (Corresponding Period ` 4.88 Crore) has been provided during the period ended on 31.12.2011. The item-wise details of Cumulative Deferred Tax Liability are as under:		
Deferred Tax Liability		
i) Depreciation		
Less: Deferred Tax Assets		
ii) Accumulated unabsorbed depreciation	0	0
iii) Advance against Depreciation to be considered as income in tax computation	0	0
iv) Provision for doubtful debts, self Insurance and other provisions		
v) Provision for employee benefit schemes		
Deferred Tax Liability (Net)		
DEFERRED TAX LIABILITY	0	0
DEFERRED TAX RECOVERABLE ADJUSTMENT	0	0
Deferred Tax Liability (Net)	<u>0</u>	<u>0</u>
	0	



Appendix to Note no. 4

Long Term Borrowing (Non-Current)

(Amount in Rupees)

Particulars	As at 31st December, 2011	As at 31st March, 2011
<u>(A). BONDS (Non-convertible and Non-cumulative)-Secured</u>		
BONDS-P SERIES *5, 7 & 10 (9.00% 15Year Secured Redeemable Non-Convertible Bonds of Rs.10,00,000/- each) (Yearly redemption of Rs 200 crore w.e.f. 01.02.16 to 01.02.25)	-	-
BONDS-O SERIES *2 (7.7% 15 year Bonds of Rs.100,000,000/- each with 10 separately transferable redeemable principal parts and each separately transferable redeemable principal part comprising 1/10th of face value of Bond) (Yearly redemption of Rs 57 crore w.e.f. 31.03.09 to 31.03.18)	-	-
TOTAL BONDS (A)	0.00	0.00
<u>(B). TERM LOANS - secured</u>		
CANARA BANK *1 (Repayable in 5 equal yearly installment w.e.f. 31.01.09)	-	-
INDIAN OVERSEAS BANK *1 (Repayable in 4 equal yearly instalments w.e.f. 06.12.08)	-	-
STATE BANK OF PATIALA *1 (Repayable in 20 half yearly instalments w.e.f. 09.07.07)	-	-
CANARA BANK *4 (Repayable in 4 equal yearly instalments w.e.f. 28.06.09)	-	-
LIFE INSURANCE CORPORATION OF INDIA *5 & 7 (Repayable in 24 half yearly instalments in 12 years w.e.f. 15.04.09)	-	-
CANARA BANK *2 (Repayable in 10 equal yearly instalments w.e.f. 09.11.07)	-	-
SYNDICATE BANK *2 (Repayable in 10 equal yearly instalments w.e.f. 23.02.08)	-	-
ORIENTAL BANK OF COMMERCE *2 (Repayable in 10 equal yearly instalments w.e.f. 31.03.08)	-	-
ORIENTAL BANK OF COMMERCE *2 (Repayable in 10 equal yearly instalments w.e.f. 27.12.11)	-	-
LIFE INSURANCE CORPORATION OF INDIA *6 (Repayable in 24 half yearly instalments in 12 years w.e.f. 30.04.12)	-	-
INDIAN BANK *1 (Repayable in 3 equal instalments w.e.f. 28.02.12)	-	-
POWER FINANCE CORPORATION LIMITED *8 (Repayable in 40 equal quarterly installments w.e.f. 15.10.11)	-	-
POWER FINANCE CORPORATION LIMITED *8 (Repayable in 40 equal quarterly installments w.e.f. 15.10.08)	-	-
POWER FINANCE CORPORATION LIMITED *8 (Repayable in 40 equal quarterly installments w.e.f. 15.10.11)	-	-
POWER FINANCE CORPORATION LIMITED *2&3 (Repayable in 40 equal quarterly installments w.e.f. 15.07.11)	-	-
POWER FINANCE CORPORATION LIMITED *1 (Repayable in 40 equal quarterly installments w.e.f. 15.07.09)	-	-
POWER FINANCE CORPORATION LIMITED *1 (Repayable in 40 equal quarterly installments w.e.f. 15.01.10)	-	-
INDIAN BANK *4&9 (Bullet Repayment after 5th year w.e.f. 29.09.14)	-	-
UCO BANK *8 (Repayable in 24 half yearly instalments in 12 years w.e.f. 31.12.12)	-	-
TOTAL TERM LOANS - Banks/Financial Institutions - INR- SECURED (B)	0.00	0.00

Term Loan-From other parties (Unsecured)		
(C) TERM LOAN FROM BANKS/FIS - FOREIGN CURRENCY		
Guaranteed by Government of India		
i) Export Development Canada		
(Repayable in 24 equal half yearly installments w.e.f. 15.09.04)		
ii) Japan Bank of International Cooperation Tranche-I		
(Repayable in 41 equal half yearly installments w.e.f. 20.01.06)		
iii) Japan Bank of International Cooperation Tranche-II		
(Repayable in 41 equal half yearly installments w.e.f. 20.12.07)		
iv) Japan Bank of International Cooperation Tranche-III		
(Repayable in 41 equal half yearly installments w.e.f. 20.03.2014)		
v) Deutsche Bank & Others		
(Repayable in 20 equal half yearly installments w.e.f. 18.04.09)		
TOTAL TERM LOANS - Banks/Financial Institutions - FC - Unsecured (C)	0.00	0.00
(D) Loans from Central Govt.- Unsecured		
Subordinate Debt from Govt. of India		
(Repayable in 18 equal annual installments from the 12th year after commissioning of Nimmo-Bazgo HE Project)		
Subordinate Debt from Govt. of India		
(Repayable in 24 equal annual installments from the 6th year after commissioning of Chutak HE Project)		
Subordinate Debt from Govt. of India		
(Repayable in 10 equal annual installments from the 11th year after commissioning of Kishanganga HE Project)		
TOTAL UNSECURED LOANS (D)	0.00	0.00
Grand Total (A+B+C+D)	0.00	0.00

Note :-

1. Secured by pari-passu charge by way of Equitable mortgage/hypothecation against Immovable/Moveable assets of Corporation's Chamera Power Station-I situated in the state of Himachal Pradesh except for Book Debts and Stores.
2. Secured by pari-passu charge by way of Equitable mortgage/hypothecation against Immovable/Moveable assets of Corporation's Uri Power Station situated in the state of Jammu & Kashmir except for book debts and stores.
3. Secured by pari-passu charge by way of Equitable mortgage/ hypothecation against Immovable / Moveable assets of Corporation's Chamera Power Station-II situated in the state of Himachal Pradesh except book debts & stores.Charge/ Mortgage in respect loans repaid has been satisfied by Registrar of Companies, NCT of Delhi and Haryana.
4. Secured by exclusive charge by way of equitable mortgage/hypothecation against the assets of Company's Loktak Power Station situated in the state of Manipur except for book debts and stores.
5. Secured by a first charge by way of first mortgage and hypothecation against the immovable and moveable assets of the Company's Parbati HE Project-II situated in the state of Himachal Pradesh.
6. Secured by the equitable mortgage/hypothecation against immovable/movable assets of Corporations Teesta Low Dam-III Project situated in the state of West Bengal & Teesta-V project situated in the state of Sikkim.
7. Secured by a first pari-passu mortgage and charge over all the immovable and moveable assets of the Company's Dhauliganga Power Station situated in the state of Uttarakhand except for book debts & stores.
8. Secured by way of first charge by way of hypothecation on whole of the Corporation's movable assets, both present and future, of Dulhasti Power Station situated in the state of Jammu & Kashmir except for book debts & stores.
9. Secured by exclusive charge by way of equitable mortgage against the assets of Company's Bairasiul Power Station situated in the state of Himachal Pradesh except for book debts and stores.
10. Secured by a first charge by way of first mortgage and hypothecation against the immovable and moveable assets of the Company's Chamera-III HE Project-situated in the state of Himachal Pradesh.



Note no. 6 OTHERS LONG TERM LIABILITIES		(Amount in Rupees)	
		As at 31st December, 2011	As at 31st March, 2011
a)	Trade Payables	0	0
b)	Others		
	Deposits/ retention money	1336437615	818071327
	Income received in advance	0	0
	Deferred Foreign Currency Fluctuation Liabilities	0	0
	Deferred Income from Foreign Currency Fluctuation Account	0	0
		<u>1336437615</u>	<u>818071327</u>

Note no. 7 LONG TERM PROVISIONS		(Amount in Rupees)	
	PARTICULARS	As at 31st December, 2011	As at 31st March, 2011
a)	Provision for employee benefits		
i)	Provision for leave encashment		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	<u>0</u>	<u>0</u>
ii)	Provision for gratuity		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	
	Closing Balance	<u>0</u>	<u>0</u>
iii)	Provision for REHS		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	<u>0</u>	<u>0</u>
iv)	Provision for M.C. on Leave Encashment		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	<u>0</u>	<u>0</u>
v)	Provision for TTA (Baggage Allowance		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	0
	Closing Balance	<u>0</u>	<u>0</u>
b)	Others		
i)	Provision For Committed Capital Expenditure		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	
	Amount reversed during the period	0	0
	Closing Balance	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>

Signature

Note no. 8 Short Term Borrowings		(Amount in Rupees)	
PARTICULARS	As at 31st December, 2011	As at 31st March, 2011	
a) Loans repayable on demand			
• From Banks/ FIs			
- Secured #			
- Unsecured			
• From other parties			
- Secured #			
- Unsecured			
b) Loan and advances from related parties			
- Secured #			
- Unsecured			
c) Loan and advances from subsidiary			
- Secured #	0		
- Unsecured	0		
d) Short Term Deposits			
e) Short term loans			
• From Banks/ FIs			
- Secured #	0		
- Unsecured	0		
• From other parties			
- Secured #			
- Unsecured			
	<u>0</u>	<u>0</u>	
Aggregate amount of loans guaranteed by directors			
Aggregate amount of loans guaranteed by Others-GOI			
Amount of default in repayment of loans and interest as at 31.12.2011			
Period of default in repayment of loans and interest as at 31.12.2011			
# Nature of security shall be specified separately in each case			

Note no. 9 TRADE PAYABLE		(Amount in Rupees)	
PARTICULARS	As at 31st December, 2011	As at 31st March, 2011	
Sundry Creditors			
a) Total outstanding dues of micro and small scale Industrial Undertaking(s). (Due over 30 days ` Nil/-)	0	0	
b) Total outstanding dues of Medium scale Industrial Undertaking(s). (Due over 30 days ` Nil/-)	0	0	
c) Others	1252780461	586437272	
	<u>1252780461</u>	<u>586437272</u>	



PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
a)	Current maturities of long term debt		
	Bonds/ Debentures		
	- Secured	0	0
	- Unsecured	0	0
	Term Loans		
	• From banks		
	- Secured	0	0
	- Unsecured	0	0
	• From other parties		
	- Secured	0	0
	- Unsecured	0	0
b)	Deposits	0	0
c)	Interest accrued but not due on borrowings	0	0
d)	Interest accrued and due on borrowings	0	0
e)	Unpaid dividend	0	0
f)	Deposits/ retention money	21009991	502724532
g)	Due to Subsidiaries	0	0
h)	Unspent amount of deposit/agency	0	0
i)	Bond application money	0	0
j)	Other liabilities	5639486	14163978
k)	Income received in advance	0	0
l)	Other payables	286854292	414522973
m)	Other Liabilities - Self Insurance Fund	0	0
n)	Advances against the deposit works	0	0
	Less: Amount Spent on Deposit Work	0	0
o)	Advances against cost of project/ contractees	0	0
	Less: Amount Spent in respect of Project Mgt./ Consultancy Work	0	0
		<u>313503769</u>	<u>931411483</u>



PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
a)	Provision for employee benefits		
i)	Provision for leave encashment		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	
	Closing Balance	0	0
ii)	Provision for gratuity		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	
	Closing Balance	0	0
iii)	Provision for REHS		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	
	Closing Balance	0	0
iv)	Provision for Leave Travel Concession (LTC)		
	As per last Balance Sheet	1119690	0
	Additions during the period	0	1119690
	Amount used during the period	61799	0
	Amount reversed during the period	605337	0
	Closing Balance	452554	1119690
v)	Provision for M.C. on Leave Encashment		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	
	Closing Balance	0	0
vi)	Provision for TTA (Baggage Allowance on Retirement)		
	As per last Balance Sheet	0	
	Additions during the period	0	
	Amount used during the period	0	0
	Amount reversed during the period	0	
	Closing Balance	0	0
vii)	Provision for Wage Revision		
	As per last Balance Sheet	242248853	235502554
	Additions during the period	9238233	61866771
	Adjustments during the period	0	0
	Amount used during the period	176541248	62251598
	Amount reversed during the period	6245121	0
	Amount transfer to Superannuation/Pension Fund	62401323	
	Closing Balance	6299394	235117727
	Less: Advance paid	6034846	45515693
	Closing Provision	264548	189602034
viii)	Provision for PRP/Incentive		
	As per last Balance Sheet	40586510	23466916
	Additions during the period	16508403	40586510
	Adjustment during the period	0	0
	Amount used during the period	7163991	8515297
	Amount reversed during the period	0	14951619
	Closing Balance	49930922	
	Less: Advance paid against PRP	8272434	
	Closing Provision	41658488	40586510
ix)	Provision for Superannuation /Pension Fund		
	As per last Balance Sheet	0	
	Amount transfer from provision for wage revision	62401323	
	Additions during the period	4366511	0
	Adjustment during the period	0	
	Amount used during the period	0	
	Amount reversed during the period	0	
	Closing Balance	66767834	0

b)	Others			
i)	Provision for Taxation			
	As per last Balance Sheet	0	0	
	Additions during the period	0		
	Adjustment during the period	0	0	
	Amount used during the period	0	0	
	Amount reversed during the period	0	0	
	Closing Balance		0	0
ii)	Provision for Proposed Dividend			
	As per last Balance Sheet	0		
	Additions during the period	0		
	Amount used during the period	0		
	Amount reversed during the period	0	0	
	Closing Balance		0	0
iii)	Tax on Proposed Dividend			
	As per last Balance Sheet	0		
	Additions during the period	0		
	Amount used during the period	0		
	Amount reversed during the period	0		
	Closing Balance		0	0
iv)	Provision - Others			
	As per last Balance Sheet	2577173	8201700	
	Additions during the period	8851776	10228264	
	Amount adjusted during the period	0	0	
	Amount used during the period	0	8201700	
	Amount reversed during the period	0	7651091	
	Closing Balance		11428949	2577173
v)	Provision For Community Development Expenditure			
	As per last Balance Sheet	7300000	0	
	Additions during the period	0	7300000	
	Amount used during the period	3744468	0	
	Amount reversed during the period	0	0	
	Closing Balance		3555532	7300000
vi)	Provision For Committed Capital Expenditure			
	As per last Balance Sheet	0		
	Additions during the period	0		
	Amount used during the period	0		
	Amount reversed during the period	0		
	Closing Balance		0	0
			124127905	241185407

Brought

(Amount in Rupees)

	Particulars	Number of shares/ bonds/ securities	Face value per share/ bond/ security	As st 31st December, 2011	As at 31st March 2011
A.	Trade - Quoted (a) Investment in Equity Instrument PTC India Ltd.	12000000	10		
	Trade - Unquoted (a) Investment In Equity Instruments Joint Ventures (Fully Paid Up) (i) National Power Exchange Limited	2188325	10		
	(ii) National High Power Test Laboratory (P) Limited\$	9125000	10		
	Subsidiary Companies (Fully Paid Up) (i) NHDC Limited	10024200	1000		
	(ii) Loktak Downstream Hydroelectric Corporation Limited \$	44400000	10		
	(b) Investment In Bonds 8.50 % Tax-Free State Government Special Bonds of the Government of : Arunachal Pradesh	3888	1000		
	Bihar	76280	1000		
	Haryana	2260000	1000		
	Himachal Pradesh	71472	1000		
	Jammu and Kashmir	3082784	1000		
	Jharkhand	57240	1000		
	Meghalaya	2128	1000		
	Mizoram	12840	1000		
	Nagaland	27680	1000		
	Punjab	891240	1000		
	Rajasthan	85473	1000		
	Sikkim	9344	1000		
	Tripura	10672	1000		
	Uttar Pradesh	3147560	1000		
	Uttaranchal	349720	1000		
	West Bengal	26888	1000		
	(d) Share Application Money Subsidiary Companies - Loktak Downstream Hydroelectric Corporation Limited Joint Venture Companies - Chenab Valley Power Projects Private Limited				
	Sub Total (A)			0.00	0.00



B.	Non Trade - Quoted			
	(a) Investment in Equity Instrument			
	Indian Overseas Bank	360800	10	
	(b) Investment In Government Securities - (Self Insurance Fund)			
	8.35% SBI Right Issue GOI Special Bonds 2024	150000	10000	
	8.20% Oil Marketing Companies GOI Special Bonds 2024	12380	10000	
	8.28% GOI 2032	35000	10000	
	(c) Investment In Public Sector Undertaking/Public Financial Institution & Corporate Bonds - (Self Insurance Fund)			
	8.80% Power Finance Corporation Bonds 2025	467	1000000	
	8.95% Indian Railways Finance Corporation Bonds 2025	688	1000000	
	8.65% Indian Railways Finance Corporation Bonds 2025	30	1000000	
	8.90% Power Grid Corporation of India Bonds 2021	80	1250000	
	8.90% Power Grid Corporation of India Bonds 2022	80	1250000	
	8.90% Power Grid Corporation of India Bonds 2023	80	1250000	
	8.80% Indian Railways Finance Corporation Bonds 2030	150	1000000	
	8.95% Power Finance Corporation Bonds 2025	51	1000000	
	8.90% Power Grid Corporation of India Bonds 2025	40	1250000	
	8.70% Power Finance Corporation Bonds 2025	477	1000000	
	8.83% Indian Railways Finance Corporation Bonds 2035	120	1000000	
	8.80% Rural Electrification Corporation Bonds 2020	600	1000000	
	8.84% Power Grid Corporation of India Bonds 2024	156	1250000	
	8.84% Power Grid Corporation of India Bonds 2025	364	1250000	
	Sub Total (B)		0.00	0.00
	Total (A+B)		0.00	0.00
	\$ Shares yet to be received Quoted Investments (i) Aggregate Cost (ii) Aggregate Market Value Unquoted Investments Aggregate Cost			



NOTE NO. 12.1

(Amount in Rupees)

PARTICULARS	01.04.2011	GROSS BLOCK				31.12.2011	DEPRECIATION				31.12.2011	NET BLOCK	
		on account of transfer	on account of others	on account of transfer	on account of others		For the Period	Adjustments				31.12.2011	31.03.2011
i) Land – Freehold	997000					997000						997000	997000
ii) Land – Leasehold	1298860					1298860	602648	64980			667628	631232	696212
iii) Roads and Bridges	527429710		1491606		1107	528920209	75826876	13255269	-1004		89081141	439839068	451602834
iv) Buildings	613582073		30901945		471416	644012602	159120327	13291559	-7745		172404141	471608461	454461746
v) Railway sidings	346798966		6616815			353415781	113941136	18181414	1973318		134095868	219319913	232857830
vi) Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)						0	0				0	0	0
vii) Generating Plant and machinery						0	0				0	0	0
viii) Plant and machinerySub station	17109069		5108			17114177	4125032	685724			4810756	12303421	12984037
ix) Plant and machineryTransmission lines	71931520		448063			72379583	16902061	2854752			19756813	52622770	55029459
x) Plant and machinery Others	22225399	732460	295468			23253327	9462694	910541	223845		10597080	12656247	12762705
xi) Construction Equipment	193817073		50021		3650113	190216981	155461172	7803626	-2084967		161179831	29037150	38355901
xii) Water Supply System/Drainage and Sewerage	65497264		3119262			68616526	8850422	1678981			10529403	58087123	56646842
xiii) Electrical installations	2118481					2118481	812707	83907			896614	1221867	1305774
xiv) Vehicles	14132405					14132405	12738925	0			12738925	1383480	1393480
xv) Aircraft/ Boats	239595					239595	193320	14652			207972	31623	46275
xvi) Furniture and fixture	15208082	91991	798084	118840	22000	15957317	10510283	787799	42501		11340583	4616734	4697799
xvii) Computers	15781296		2974236	157500	253500	18344532	12786010	1133889			13919699	4424833	2995286
xviii) Communication Equipment	10574130		469352		3700	11039782	3929584	583006	-3693		4508897	6530885	6644546
xix) Office Equipments	12839126	17400	1089815	95760	74162	13776419	6008553	736021	-22124		6722450	7053969	6830573
xx) Research and Development						0	0	0			0	0	0
xxi) Other assets	45319680		1091659			46411339	21081784	2228734			23310518	23100821	24237896
xxii) Capital Expenditure on assets Not Owned by NHPC	66082666					66082666	0	0			0	66082666	66082666
xxiii) Tangible Assets of minor value >750 and < Rs 5000	15408231	26134	445355	10360	109237	15760123	15400746	418922	-67127		15752541	7582	7485
xxiv) Obsolete / surplus assets	826782				97337	729445	0				0	729445	826782
Total	2059217408	867985	49796789	382460	4682572	2104817150	627754280	64713576	53004		692520860	1412296290	1431463128
Previous period	2009520795	25171384	35699283	53500	11120554	2059217408	541785885	83330892	2637503		627754280	1431463128	1467734910

NOTE NO. 13.1

(Amount in Rupees)

PARTICULARS	01.04.2011	GROSS BLOCK				31.12.2011	DEPRECIATION				31.12.2011	NET BLOCK	
		on account of transfer	on account of others	on account of transfer	on account of others		For the Period	Adjustments				31.12.2011	31.03.2011
i) Land – Unclassified/ Right of Use	4838169538					4838169538	0				0	4838169538	4838169538
ii) Intangible Assets	4585766		101738			4687504	4080405	308862			4389267	298237	505361
Total	4842755304	0	101738	0	0	4842857042	4080405	308862	0		4389267	4838467775	4838674899
Previous period	4842372804		97819500		97437000	4842755304	3697530	382875			4080405	4838674899	4838675274

1. Addition/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
REGIONAL OFFICE, KOLAPTUKAR	GODREJ TABLE T-9	411701	IUA11-148-154701/Q3-4	7394
REGIONAL OFFICE, KOLAPTUKAR	GODREJ TABLE T-9	411701	IUA11-148-154701/Q3-5	7394
REGIONAL OFFICE, KOLAPTUKAR	GODREJ TABLE T-9	411701	IUA11-148-154701/Q3-6	7393
REGIONAL OFFICE, KOLAPTUKAR	GODREJ TABLE T-9	411701	IUA11-148-154701/Q3-7	7393
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CLASSIC 4SH	411701	IUA11-148-154701/Q3-8	6334
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CLASSIC 4SH	411701	IUA11-148-154701/Q3-9	6334
REGIONAL OFFICE, KOLAPTUKAR	GODREJ STOREWELL BIG	411701	IUA11-148-154701/Q3-10	6897
REGIONAL OFFICE, KOLAPTUKAR	GODREJ FILLING CABINET 2D	411701	IUA11-148-154701/Q3-15	5364
REGIONAL OFFICE, KOLAPTUKAR	Godrej Almirah(4SH)	411701	IUA11-148-154701/Q3-3	9388
REGIONAL OFFICE, KOLAPTUKAR	COMPUTER CHAIR PCH	412801	IUA11-148-154701/Q3-11	2558
REGIONAL OFFICE, KOLAPTUKAR	COMPUTER CHAIR PCH	412801	IUA11-148-154701/Q3-12	2558
REGIONAL OFFICE, KOLAPTUKAR	COMPUTER CHAIR PCH	412801	IUA11-148-154701/Q3-13	2558
REGIONAL OFFICE, KOLAPTUKAR	GODREJ COMPUTER TABLE	412801	IUA11-148-154701/Q3-14	4762
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-16	914
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-17	914
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-18	914
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-19	914
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-20	914
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-21	914
REGIONAL OFFICE, KOLAPTUKAR	GODREJ CHAIR CHR-4	412801	IUA11-148-154701/Q3-22	914
REGIONAL OFFICE, KOLAPTUKAR	DG SET 75 KVA 60 KW ELECTRIC GENERATING SET, SOUND PROOF TYPE SR NO CJS 05081048.MAKE-CUMMINS	411002	IUA11-148-154701/Q3-1	732460
REGIONAL OFFICE, BANIKHET	SAMSUNG REFRIGERATOR 280 LTR MODEL NO RT29XBPS	412013	IUA11-144-154701/Q2-5	17400
REGIONAL OFFICE, BANIKHET	DIWAN CUM BED WITH MATTRESS	411702	IUA11-144-154701/Q2-2	12300
REGIONAL OFFICE, BANIKHET	A/C 1.5 TUN MODEL WINDOW AC 2 STAR			
	GODREJ	411702	IUA11-144-154701/Q2-3	15800
REGIONAL OFFICE, BANIKHET	NOKIA GSM MOBILE SET	412801	IUA11-144-154701/Q2-4	3500
REGIONAL OFFICE, BANIKHET	EXTERNAL HARD DRIVE 250 GB	412801	IUA11-144-154701/Q2-6	3800
	TOTAL			867985

3. Deduction/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block deducted/ adjusted
CORPORATE OFFICE	DINNING TABLE WITH GLASS TOP & SIX CHAIR (WOODEN)	411702	IUA11-115-150101/Q2-11	24000
CORPORATE OFFICE	DOUBLE BED BOX TYPE (WOODEN)	411702	IUA11-115-150101/Q2-12	26000
REGIONAL OFFICE, KOLAPTUKAR	CANON IR-2320 PHOTOCOPY MACHINE	412020	IUA11-115-150801/Q1-41	95760
REGIONAL OFFICE, KOLAPTUKAR	Central Table	411702	IUA11-115-150801/Q2-35	5080
REGIONAL OFFICE, KOLAPTUKAR	CENTRE TABLE	411702	IUA11-115-150801/Q2-32	6200
REGIONAL OFFICE, KOLAPTUKAR	Teak wood Sofa Set 3 seater	411702	IUA11-115-150801/Q2-38	41580
REGIONAL OFFICE, KOLAPTUKAR	WOODEN DIVAN WITH MATTRESS	411702	IUA11-115-150801/Q2-33	16000
REGIONAL OFFICE, KOLAPTUKAR	Side Central Table	412801	IUA11-115-150801/Q2-36	1680
REGIONAL OFFICE, KOLAPTUKAR	Side Central Table	412801	IUA11-115-150801/Q2-37	1680
REGIONAL OFFICE, KOLAPTUKAR	CORDLESS PHONE MODEL KX-TG2480	412801	IUA11-115-150801/Q2-34	3500
REGIONAL OFFICE, KOLAPTUKAR	PURC OF NOKIA C3 354858049118971 (GRAY)	412801	IUA11-115-150801/Q2-39	3500
REGIONAL OFFICE, KOLAPTUKAR	SONY VAIO LAPTOP WITH ADDITIONAL BATTERY FOR 12 HRS BACKUP, MAKE-SONY VAIO, MODEL-Z217GG/X	411801	IUA11-115-150801/Q3-32	157500
	TOTAL			382460

3. Addition/ adjustments on account of others

Particular of assets	Head of account	Gross block added/ adjusted
ROADS	410201	1145485
BRIDGES AND CULVERTS	410203	346121
OFFICE BUILDINGS-PERMANENT	410304	697229
STORES AND GODOWN BUILDINGS	410308	651953
RESIDENTIAL BUILDING-PERMANENT	410325	26582778
BUILDINGS-OTHERS	410328	2969985
RAILWAY SIDINGS	410501	6616815
CONTROL METERING AND PROTECTION	410806	5108
TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	410903	188289
STREET LIGHTING, ETC.	410905	259774
DIESEL GENERATING SETS	411002	295468
PUMPS	411112	15000
OTHER EQUIPMENT	411130	35021
WATER SUPPLY	411201	3119282
FURNITURE-FIXTURES-OFFICE	411701	752674
FURNITURE-FIXTURES-RESIDENTIAL	411702	15800
FURNITURE-FIXTURES-CANTEEN	411703	15990
FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	411707	13820
COMPUTERS	411801	2164553
PRINTERS	411803	332996
OTHER EDP EQUIPMENTS	411804	476887
TELEPHONE TELEX MACHINES	411902	420320
INTERIOR COMMUNICATION EQUIPMENTS	411903	48032
CLUB EQUIPMENTS	412006	73776
TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	412007	53720
AIR CONDITIONERS	412008	506299
AIR COOLERS/WATER COOLERS/FANS	412011	79870
REFRIGERATORS FOR OFFICE	412013	9200
TELEVISION/MUSIC SYSTEM FOR OFFICE	412014	55800
OTHER OFFICE EQUIPMENTS	412020	311150
TELEVISIONS/MUSIC SYSTEMS OTHER THAN	412501	92218
LABORATORY TESTING AND METER TESTING	412502	83905
MISC. ASSETS/EQUIPMENTS	412503	815536
FIXED ASSETS OF MINOR VALUE >750<5000	412801	445355
INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	101738
TOTAL		49898527

4. Deduction/ Adjustments of Fixed assets on account of others

Particular of assets	Head of account	Gross block deducted/ adjusted
ROADS	410201	1107
BUILDINGS-OTHERS	410328	471418
DRILLING EQUIPMENT	411118	3650113
FURNITURE-FIXTURES-OFFICE	411701	22000
COMPUTERS	411801	253500
TELEPHONE TELEX MACHINES	411902	3700
TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	412007	12780
AIR COOLERS/WATER COOLERS/FANS	412011	51070
OTHER OFFICE EQUIPMENTS	412020	10312
FIXED ASSETS OF MINOR VALUE >750<5000	412801	109237
CONST. P&MECH. AWAITING DISPOSAL	413001	97337
TOTAL		4682572

Note no. 15 LONG TERM LOAN AND ADVANCES

(Amount in Rupees)

PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
a)	CAPITAL ADVANCES		
i)	Secured (considered good)	0	0
ii)	Unsecured (considered good)		
	- Against bank guarantee	2865604839	3088087764
	- Others	116124274	235802708
iii)	Unsecured (considered doubtful)		
iv)	Less : Provisions for doubtful advances *1	0	0
b)	DEPOSITS	1552030	1552030
c)	LOANS		
i)	Related Parties	0	
	- Secured		
	- Unsecured (considered good)	0	0
	- Unsecured (considered doubtful)	0	0
ii)	Employees (including accrued interest)		
	- Secured (considered good)	19250733	18302282
	- Unsecured (considered good)	2264531	5341626
	- Doubtful		
iii)	Loan to State Government in settlement of dues from		
	-Unsecured considered good	0	0
iv)	Advance to Government of Arunachal Pradesh		
	-Unsecured considered good	0	0
		3004796407	3349086410
	Provisions for doubtful advances *1		
	Opening Balance	0	0
	Addition during the period	0	0
	Used during the period	0	0
	Reversed during the period	0	0
	Closing balance	0	0
		As on 31.12.2011	As on 31.03.2011
	PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS		
	Amount due at the end of the period		
	Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to ` Nil (Previous period ` Nil)		

Note no. 16 OTHER NON-CURRENT ASSETS

(Amount in Rupees)

PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
a)	Interest accrued on:		
i)	- Advance to Government of Arunachal Pradesh	0	0
ii)	- Others	0	0
b)	Deferred Foreign Currency Fluctuation Assets	0	0
c)	Deferred Expenditure on Foreign Currency Fluctuation Account	0	0
		0	0

Note no. 12.2 Tangible Assets In Construction (Capital Work In Progress)

(Amount in Rupees)

	Particulars	01.04.2011	Addition	Adjustment	Capitalised	31.12.2011
i)	Roads and Bridges	1043261	1491606		1491606	1043261
ii)	Buildings	2833655432	391793927		30901945	3194547414
iii)	Railway sidings	0	6616815		6616815	0
iv)	Hydraulic Works(Dams, Water Conductor system, Hydromechanical gates, tunnels)	11342356885	2602661186			13945018071
v)	Generating Plant and Machinery	16709818346	682238659			17392057005
vi)	Plant and Machinery - Sub station	0	0			0
vii)	Plant and Machinery - Transmission lines	0	652787		448063	204724
viii)	Plant and Machinery - Others	0	0			0
ix)	Construction Equipment	0	0			0
x)	Water Supply System/Drainage and Sewerage	708909	2410353		3119262	0
xi)	Other assets awaiting installation	773479	1298783			2072262
xii)	Capital Expenditure On assets Not Owned by NHPC	0	0			0
xiii)	Survey, investigation, consultancy and supervision charges	128135539	154915			128290454
xiv)	Expenditure on compensatory Afforestation	0	0			0
xv)	Expenditure during construction*	9922918628	2331198034			12254116662
	Less: Provided for	0	0			0
	Sub total (a)	40939410479	6020517065	0	42577691	46917349853
	* For addition during the period refer Note No. 32					
	Construction Stores	01.04.2011	Addition	Adjustment	Used	31.12.2011
i)	Stores and spares	453720626	985978877		996683210	443016293
ii)	Loose tools	207930	56880		58474	206336
iii)	Scrap inventory	3174	0			3174
iv)	Stores in transit/ pending inspection	0	0			0
v)	Material issued to contractors/ fabricators	704519564	1065592084		1008301189	761810459
	Less : Provisions for construction stores	0	4025450			4025450
	Sub total (b)	1158451294	2047602391	0	2005042873	1201010812
	TOTAL	42097861773	8068119456	0	2047620564	48118360665
	Previous Period	32072628207	13380592449	-956805	3354402078	42097861773

Note no. 13.2 Intangible Assets Under Development

(Amount in Rupees)

		01.04.2011	Addition	Adjustment	Capitalised	31.12.2011
i	Intangible assets under development	0				0
						0
	TOTAL	0	0	0	0	0
	Previous Period	0	0	0	0	0

Note: -

- 1) Negative adjustment in adjustment column to be shown with (-).
- 2) Used column in construction will represent the construction stores consumed during the period.

Note no. 17 CURRENT INVESTMENTS

(Amount in Rupees)

	Particulars	Number of shares/ bonds/ securities	Face value per share/ bond/ security	As st 31st December, 2011	As at 31st March 2011
	Current maturities of long term investments				
i)	8.50 % Tax-Free State Government Special Bonds of the Government of : Arunachal Pradesh	972	1000		
	Bihar	19070	1000		
	Haryana	565000	1000		
	Himachal Pradesh	17868	1000		
	Jammu and Kashmir	770696	1000		
	Jharkhand	14310	1000		
	Meghalaya	532	1000		
	Mizoram	3210	1000		
	Nagaland	6920	1000		
	Punjab	222810	1000		
	Rajasthan	28491	1000		
	Sikkim	2336	1000		
	Tripura	2668	1000		
	Uttar Pradesh	786890	1000		
	Uttaranchal	87430	1000		
	West Bengal	6722	1000		
ii)	In PSUs/ Public Financial Institutions and Corporate Bonds - Self Insurance Fund				
	Total			0.00	0.00
	Quoted Investments				
	(i) Aggregate Cost				
	(ii) Aggregate Market Value				
	Unquoted Investments				
	Aggregate Cost				
	Valuation as per accounting policy no. 6				



Note no. 18 INVENTORIES		(Amount in Rupees)	
PARTICULARS	As at 31st December, 2011	As at 31st March, 2011	
(Valuation as per Accounting Policy No. 7)			
i) Stores and spares	0	0	
ii) Loose tools	0	0	
iii) Scrap inventory	0	0	
iv) Stores in transit/ pending inspection	0	0	
v) Material at site	0	0	
vi) Material issued to contractors/ fabricators	0	0	
vii) Less: Provision for obsolete store & spares *1	0	0	
	<u>0</u>	<u>0</u>	
Provisions for obsolete store & spares *1			
Opening Balance	0	0	
Addition during the period	0	0	
Adjustment during the period	0	0	
Used during the period	0	0	
Reversed during the period	0	0	
Closing balance	<u>0</u>	<u>0</u>	

Note no. 19 TRADE RECEIVABLES (DEBTORS)		(Amount in Rupees)	
PARTICULARS	As at 31st December, 2011	As at 31st March, 2011	
a) Debts outstanding for a period exceeding six months (from the date they become due for payment)			
- Secured - Considered good		0	0
- Unsecured - Considered good	0		0
- Considered doubtful and provided	0		0
b) Other debts			
- Secured - Considered good			
- Unsecured - Considered good	0		0
- Considered doubtful and provided	0		0
Debtors not billed			
Less: Provision for doubtful debts *1	0		0
	<u>0</u>	<u>0</u>	
Provisions for doubtful debts *1			
Opening Balance	0		
Addition during the period	0		0
Used during the period	0		0
Reversed during the period	0		0
Closing balance	<u>0</u>	<u>0</u>	
Debt due by firms or private companies in which any Director of the Company is a Director or member amounts to ` Nil (Previous period ` Nil)			

B. M. K.

PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
A	Cash and Cash Equivalents		
i)	Cash on hand (includes stamps in hand of `0.008 Cr., Previous Year ` 0.008 Cr.)	197430	178816
ii)	Cheques, drafts on hand	0	175000
iii)	Balances with banks		
	• With scheduled banks		
	- In current account - Self Insurance Fund	0	0
	- Others	654520	715029
	- In deposits account* - Self Insurance Fund		0
	- IPO Proceeds		
	- Others		
	• With other banks		
	- In current account		
	Bank of Bhutan, Phuentsholing	0	0
	- In deposits account*	0	0
	* Deposits with original maturity of three months or less		
B	Other Bank Balances		
i)	Balances with banks (Deposits with original maturity of more three months but less than/up to 12 months)		
	• With scheduled banks		
	- In deposits account - Self Insurance Fund	0	0
	- IPO Proceeds	0	0
	- Others	0	0
ii)	Deposit account-Unpaid Dividend	0	0
iii)	Bank deposits with more than 12 months maturity		
	- Term Deposit-towards unutilised money out of IPO proceeds	0	0
	- Term Deposit - Others	0	0
	- Term Deposit-Self Insurance Fund Deposits with Banks	0	0
		851950	1068845

PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
A)	LOANS		
i)	Employees (including accrued interest)		
	- Secured	5585744	4736227
	- Unsecured (considered good)	664220	1681651
	- Unsecured (considered doubtful)	0	0
ii)	Loan to State Government in settlement of dues from Related Parties	0	0
	- Due from Subsidiaries	0	0
	- Others		
B)	ADVANCES		
i)	Employees		
	- Unsecured (considered good)	10260087	1868218
	- Unsecured (considered doubtful)		
ii)	Advance to contractor / supplier		
	- Secured (considered good)	0	0
	- Unsecured (considered good)		
	- Against bank guarantee	0	0
	- Others	0	0
	- Unsecured (considered doubtful)		
	Related Parties		
iii)	Other advances		
	- Unsecured (considered good)	0	0
	- Unsecured (considered doubtful)		
	Less : Provisions for doubtful loans and advances *1	0	0
iv)	Advance income tax	0	0
C)	DEPOSITS	0	0
	Less : Provision for Doubtful Deposits *2	0	0
		16510051	8266096
	<u>Detail of Provisions</u>		
	Provisions for doubtful loans and advances *1		
	Opening Balance	0	0
	Addition during the period	0	0
	Used during the period	0	0
	Reversed during the period	0	0
	Closing balance	0	0
	Provisions for doubtful deposits *2		
	Opening Balance		0
	Addition during the period	0	0
	Used during the period	0	0
	Reversed during the period	0	0
	Closing balance	0	0
	PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS	As on 31.12.2011	As on 31.03.2011
	i) Amount due at the end of the period	Nil	Nil
	Advance due by firms or private companies in which any Director of the Company is a Director or member amounts to ` Nil (Previous period ` Nil)		

PARTICULARS		As at 31st December, 2011	As at 31st March, 2011
a)	Interest accrued on:		
i)	Loan to State Government in settlement of dues from customers	0	0
ii)	Deposits		
	- IPO	0	0
	- Self Insurance	0	0
	- Others	0	0
iii)	Others	89630711	5360802
b)	Other Current Assets	0	152515
c)	Claims recoverable from different agencies	38795160	74366094
	Less: Provisions for doubtful claims *1	0	0
d)	Other Recoverable	0	0
e)	Work In Progress		
	Construction work in progress(on behalf of client)	0	0
	Consultancy work in progress(on behalf of client)	0	0
f)	Expenditure awaiting adjustment	0	0
	Less: Provision for project expenses write off sanction	54921168	-54921168
g)	Losses awaiting write off sanction	74009315	61350926
	Less: Provision for losses pending investigation	19088147	54921168
h)	Amount Spent on Deposit Work	0	0
	Less: Advances against the deposit works	0	0
i)	Amount Spent in respect of Project Mgt./ Consultancy	0	0
	Less: Advances against cost of project/ contractees	0	0
j)	Claims reimbursable from self insurance reserve	0	0
		128425871	79879411
<u>Detail of Provisions</u>			
Provisions for doubtful claims *1			
	Opening Balance	0	0
	Addition during the period	0	0
	Used during the period	0	0
	Reversed during the period	0	0
	Closing balance	0	0



PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
A	SALES		
	SALE OF POWER	0	0
	Less : Income from generation of electricity - precommissioning (refer Note 32 H (a))	0	0
	Sub total A	0	0
B	ADVANCE AGAINST DEPRECIATION		
	During the period	0	0
	Less : Written back during the period	0	0
	Sub total B	0	0
C	OTHER OPERATING INCOME		
	Interest from Beneficiary States	0	0
	Late payment surcharge	0	0
	Sub total C	0	0
D	REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS		
	Contract Income	0	0
	Revenue from Project management/Consultancy works	0	0
	Sub total D	0	0
	TOTAL (A-B+C+D)	0	0



PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
A)	Income from Non-Current Investments		
i)	Trade		
	- Dividend from subsidiaries	0	0
	- Dividend -Others	0	0
	- Interest	0	0
	Government Securities (8.5% tax free bonds issued by the State Governments)		
ii)	Non-Trade		
	- Dividend income -Mutual Fund	0	0
	- Dividend income -Others	0	0
	- Interest-(Self Insurance Fund)	0	0
	- Interest on Deposit Indian Bank (Unutilised money out of IPO proceeds)- (Gross)	0	0
B)	Other Income		
i)	Interest		
	- Loan to State Government in settlement of dues from customers	0	0
	- Loan to Government of Arunachal Pradesh	0	0
	-Deposit Account -Self Insurance Fund - Indian Bank	0	0
	- Indian Banks (Gross)	0	0
	- Employee's Loans and Advances	761741	1209881
	- Others	202505883	180049506
ii)	Profit on transfer of project	0	0
iii)	Net Gain/Loss on Sale of Mutual Fund	0	0
iv)	Profit on sale of assets	254970	314805
v)	Liability/ Provisions not required written back #	6850458	14953595
vi)	Others	13628876	10204532
vii)	Exchange rate variation	47045861	107180512
	Less: Hedging Gain		
	TOTAL	271047789	313912831
	Add/(Less): C.O./ED Office Mgt. Expenses	12395612	5433762
	TOTAL	283443401	319346593
	Less: Income transferred to EDC	283188431	319031788
	(Refer Note no. 32H (b)& 32-I (i))		
	Less: Income transferred to contract, and consultancy expenses (Refer Note no. 30)	0	0
	Less: Income transferred to Advance Deposit from Client/Contractees and against Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	254970	314805
	#Detail of Liability/Provisions not required written back		
	Bad and doubtful debts	0	0
	Bad and doubtful advances / deposits	0	0
	Bad and doubtful claims	0	0
	Diminution in value of stores and spares	0	0
	Shortage in store & spares	0	0
	Provision for Guarantee fee	0	0
	Provision for Loss on Hedging Transactions	0	0
	Provision for wage revision	6245121	0
	Provision for Committed Capital Expenditure	0	0
	Provision for losses pending investigation	0	0
	Provision for Productivity Linked Incentive	0	14953595
	Provision for Tariff Adjustment	0	0
	Others	605337	0
	Total	6850458	14953595
		0	

Note no. 25 EMPLOYEES BENEFITS EXPENSES

(Amount in Rupees)

PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
i)	Salaries, wages, allowances	262639178	241498682
ii)	Gratuity, Contribution to provident fund & pension scheme (incl. administration fees)	68108789	37900790
iii)	Staff welfare expenses	29286477	19152599
iv)	Leave Salary & Pension Contribution	0	0
	TOTAL	360034444	298552071
	Add/(Less): C.O./ED Office Mgt. Expenses	330862148	265058313
	TOTAL	690896592	563610384
	Less: Employee Cost transferred to EDC (Refer Note no. 32-A & 32-I (iii))	682812367	563610384
	Less: Employee Cost transferred to contract and consultancy expenses (Refer Note no. 30)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	8084225	0

Note no. 26 FINANCE COST

(Amount in Rupees)

PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
a)	Interest on :		
	Bonds	1017123287	1012500000
	Foreign loan	0	0
	Term loan	506219632	506219631
	sub total	1523342919	1518719631
b)	Other Borrowing Cost		
	Loss on Hedging Transactions	0	0
	Bond issue/ service expenses	3621011	2128276
	Post Share Issue Expenses	0	0
	Commitment fee	0	0
	Guarantee fee on foreign loan	0	0
	Other finance charges	8652713	4647669
	sub total	12273724	6775945
c)	Applicable net gain/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	0	0
	Less: Interest adjustment on account of FERV	0	0
	sub total	0	0
	Total	1535616643	1525495576
	Add/(Less): C.O./ED Office Mgt. Expenses	86863	87392
	TOTAL	1535703506	1525582968
	Less: Finance Cost transferred to EDC (Refer Note no. 32-D & 32-I (v))	1535703506	1525582968
	Less: Finance Cost transferred to contract and consultancy expenses (Refer Note no. 30)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	0	0

Note no. 27 DEPRECIATION

(Amount in Rupees)

PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
i)	Depreciation for the period	65022438	61282299
ii)	Depreciation adjustment of account of FERV	0	0
	Add/(Less): C.O./ED Office Mgt. Expenses	13527496	19272168
	TOTAL	78549934	80554467
	Less: Depreciation transferred to EDC (Refer Note no. 32-F & 32-I (v))	78549934	80554467
	Less: Depreciation transferred to contract and consultancy expenses (Refer Note no. 30)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	0	0

PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
A.	GENERATION EXPENSES		
	Consumption of stores and spare parts	0	0
B.	REPAIRS & MAINTENANCE		
	- Building	17776403	10265676
	- Machinery	22614823	12111998
	- Others	50666089	14328561
C.	ADMINISTRATION EXPENSES		
i)	Rent	18363126	12743596
ii)	Rates and taxes	2925649	10752577
iii)	Insurance	320502	116429
iv)	Security expenses	65651962	51743580
v)	Electricity Charges	2781780	381183
vi)	Travelling and Conveyance	7066358	6644424
vii)	Expenses on staff car	2693669	2728658
viii)	Telephone, telex and Postage	1418897	1906263
ix)	Advertisement and publicity	1368613	1334685
x)	Entertainment and hospitality expenses	50150	71648
xi)	Donation	0	0
xii)	Printing and stationery	1142562	1205138
xiii)	Books & Periodicals	93892	22032
xiv)	Consultancy charges - Indigenous	432647	955784
xv)	Consultancy charges - Foreign	0	0
xvi)	Expenses on compensatory afforestation/ catchment	0	81727000
xvii)	Expenditure on land not belonging to corporation	0	276887403
xviii)	Loss on sale of assets	0	33550
xix)	Bad debts / advances/ claims written off	0	0
xx)	Stores written off	0	8976
xxi)	Fixed assets written off	3659	42088
xxii)	Interest on Arbitration/ Court Cases	2613681	0
xxiii)	Rebate to customers	0	0
xxiv)	Water Cess & Environment Protection Cess	0	0
xxv)	Community Development Expenditure	0	5718991
xxvi)	Other general expenses	23844105	28299591
xxvii)	Exchange rate variation	39046812	138400286
xxviii)	Audit expenses	0	0
xxix)	Director expenses	0	0
xxx)	Research and development expenses	0	0
	TOTAL	260875379	658430117
	Add/(Less): C.O./ED Office Mgt. Expenses	45824141	28632652
	TOTAL	306699520	687062769
	Less: Generation, Administration and Other Expenses transferred to EDC (Refer Note no. 32-B, 32-C & 32-I (ii))	300037593	678842141
	Less: Generation, Administration and Other Expenses transferred to contract and consultancy expenses (Refer Note no. 30)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	6661927	8220628

B. M. Gupta

Note no. 29 PROVISIONS		(Amount in Rupees)	
PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
PARTICULARS			
i)	Bad and doubtful debts provided	0	0
ii)	Bad and doubtful advances / deposits provided	0	0
iii)	Bad and doubtful claims provided	0	0
iv)	Diminution in value of stores and spares	0	0
v)	Shortage in store & spares provided	0	0
vi)	Provision against diminution in the value of investment	0	0
vii)	Project expenses provided for	12719147	0
viii)	Provision for fixed assets/ stores provided for	4025450	0
	Total	16744597	0
	Add/(Less): C.O./ED Office Mgt. Expenses	0	0
	TOTAL	16744597	0
	Less: Provisions transferred to EDC (Refer Note no. 32-E & 32-I (iv))	16744597	0
	Less: Provisions transferred to contract and consultancy expenses (Refer Note no. 30)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	0	0

Note no. 30 EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS		(Amount in Rupees)	
PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
A. DIRECT EXPENSES		0	0
EMPLOYEES' REMUNERATION & BENEFITS			
i)	- Salaries, Wages, Allowances and benefits	0	0
ii)	- Gratuity, Contribution to provident fund & pension scheme	0	0
iii)	- Staff welfare Expenses	0	0
B. REPAIRS & MAINTENANCE			
	- Buildings	0	0
	- Machinery and Construction Equipments	0	0
	- Others	0	0
C. ADMINISTRATION & OTHER EXPENSES			
	- Rent	0	0
	- Travelling and Conveyance	0	0
	- Expenses on Staff cars and Inspection vehicle	0	0
	- Insurance	0	0
	- Telephone, telex, and postage	0	0
	- Advertisement and publicity	0	0
	- Printing and Stationery	0	0
	- Other Expenses	0	0
	- Rates and taxes	0	0
	- Security	0	0
	- Electricity	0	0
	- Consultancy charges	0	0
D. Depreciation		0	0
E. Interest and Financial Charges		0	0
F. Provisions		0	0
G. Corporate Office/ ED Office Expenses:			
	Other Income	0	0
	Generation, Administration and Other Expenses	0	0
	Employee Remuneration and Benefits	0	0
	Depreciation	0	0
	Finance Cost	0	0
	Provisions	0	0
	Prior Period Adjustment (Net)	0	0
	TOTAL EXPENDITURE	0	0
H. Less: Receipts and recoveries		0	0
	Net expenditure during the period	0	0
I. Prior period Adjustments		0	0
	Total carried forward to Statement of Profit & Loss	0	0

Dr. S. S. S. S.

PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
INCOME			
i)	Sale of Electricity	0	0
ii)	Add: Advance Against Depreciation written back	0	0
iii)	Interest/Surcharge received from debtors	0	0
iv)	Others	0	0
	SUB TOTAL	<u>0</u>	<u>0</u>
EXPENDITURE			
i)	Salaries & Wages	0	0
ii)	Repair & Maintenance	0	0
iii)	Finance Cost	0	0
iv)	Others	0	0
v)	Depreciation	-201602	0
	SUB TOTAL	<u>-201602</u>	<u>0</u>
	TOTAL	<u>-201602</u>	<u>0</u>
	Add/(Less): C.O./ED Office Mgt. Expenses	740070	132832
	TOTAL	<u>538468</u>	<u>132832</u>
	Less: Prior Period Expenses transferred to EDC (Refer Note no. 32-G)		
	Prior period expenses	538468	132832
	Less Prior period income	0	0
	Total	<u>0</u>	<u>0</u>
	Less: Prior Period Expenses transferred to contract and consultancy expenses (Refer Note no. 30)	0	0
	Less: Recoverable from Deposit Works	0	0
	Total carried forward to Statement of Profit & Loss	<u>0</u>	<u>0</u>



PARTICULARS		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010
A.	EMPLOYEES' REMUNERATION & BENEFITS		
i)	Salaries, wages, allowances	254554953	241498682
ii)	Gratuity and contribution to provident fund	68108789	37900790
iii)	Staff welfare expenses	29286477	19152599
iv)	Leave Salary & Pension Contribution	0	0
	Sub-total	351950219	298552071
B.	REPAIRS & MAINTENANCE		
i)	Building	17776403	10265676
ii)	Machinery	676326	4357346
iii)	Others	72604586	22083213
	Sub-total	91057315	36706235
C.	ADMINISTRATION & OTHER EXPENSES		
i)	Rent	18363126	12743596
ii)	Rates and taxes	2925649	10752577
iii)	Insurance	320502	116429
iv)	Security expenses	65651962	51743580
v)	Electricity Charges	2781780	381183
vi)	Travelling and Conveyance	4898309	4894416
vii)	Expenses on staff car	2693669	2728658
viii)	Telephone, telex and Postage	1418897	1906263
ix)	Advertisement and publicity	314330	983152
x)	Entertainment and hospitality expenses	0	0
xi)	Printing and stationery	1142562	1203878
xii)	Remuneration to Auditors	0	0
	Design and Consultancy charges:		
xiii)	- Indigenous	432647	955784
xiv)	- Foreign	0	0
xv)	Expenses on compensatory afforestation/ catchment area	0	81727000
xvi)	Expenditure on land not belonging to corporation	0	276887403
xvii)	Land acquisition and rehabilitation	0	0
xviii)	Loss on assets/ materials written off	0	1476
xix)	Losses on sale of assets	0	33550
xx)	Exchange rate variation	39046812	138400286
xxi)	Other general expenses	23165892	28044023
	Sub-total	163156137	613503254
D.	INTEREST AND FINANCE CHARGES		
i)	Interest on :		
	a) Government of India loan	0	0
	b) Bonds	1017123287	1012500000
	c) Foreign loan	0	0
	d) Term loan	506219632	506219631
	e) Cash credit facilities /WCDL	0	0
	Exchange differences regarded as adjustment to interest cost	0	0
ii)	Loss on Hedging Transactions	0	0
iii)	Bond issue/ service expenses	3621011	2128276
iv)	Commitment fee	0	0
v)	Guarantee fee on loan	0	0
vi)	Other finance charges	8652713	4647669
	Sub-total	1535616643	1525495576
E.	PROVISIONS	16744597	0
	Sub-total	16744597	0
F.	DEPRECIATION	65022438	61282299
	Sub-total	65022438	61282299
G.	PRIOR PERIOD EXPENSES		
	Prior Period Expenses	-201602	0
	Less: Prior Period Income	0	0
	Sub-total	-201602	0
H.	LESS: RECEIPTS AND RECOVERIES		
a)	Income from generation of electricity – precommissioning	0	0
b)	Others		
i)	Interest on loans and advances	203267624	181259387
ii)	Miscellaneous receipts	7576758	3150553
iii)	Profit on sale of assets	0	0
iv)	Exchange rate variation (Credit)	47045861	107180512
v)	Provision not required written back	6850458	14953595
vi)	Hire charges/ outturn on plant and machinery	6052118	7053979
	Sub-total	270792819	313598026
I.	CORPORATE OFFICE MANAGEMENT EXPENSES:		
i)	Other Income	-12395612	-5433762
ii)	Generation, Administration and Other Expenses	45824141	28632652
iii)	Employee Remuneration and Benefits	330862148	265058313
iv)	Depreciation	13527496	19272168
v)	Finance Cost	86863	87392
vi)	Provisions	0	0
vii)	Prior Period Adjustment (Net)	740070	132832
	Sub-total	378645106	307749595
	GRAND TOTAL (A+B+C+D+E+F+G+I-H)	2331198034	2529691004

Note no. 33 PROVISION FOR TAXATION

(Amount in Rupees)

		For the period ended on 31st December, 2011	For the period ended on 31st December, 2010	
i)	CURRENT TAX			
	Income Tax Provision	0	0	
	Wealth Tax	0	0	0
ii)	Adjustment Relating To Earlier Years	0	0	0
iii)	Deferred Tax Account	0	0	
	Less: Deferred Tax Recoverable Adjustments	0		0
		0		0

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		Linkage	31.12.2011	31.03.2011	31.12.2010
Note no. 1	SHARE CAPITAL				
	EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	110101	0	0	0
	SHARE CAPITAL DEPOSIT	110301	0	0	0
	GOVERNMENT OF INDIA-FUND ADJUSTABLE TO EQUITY	110501	0	0	0
			0	0	0
	DEVELOPMENT SURCHARGE RESERVE	120101			
	DEVELOPMENT SURCHARGE RESERVE - INTEREST	120102			
Note no. 2	RESERVE AND SURPLUS				
	CAPITAL RESERVE	130101	0	0	0
	BOND REDEMPTION RESERVE	130401	0	0	0
	GENERAL RESERVE	130701	0	0	0
	SELF INSURANCE FOR CONTINGENCIES	350801	0	0	0
	SELF INSURANCE RESERVE	130501	0	0	0
	SHARE PREMIUM ACCOUNT	130601	0	0	0
	PROFIT & LOSS ACCOUNT	130801	0	0	0
			0	0	0
	Closing Entries not posted by Project				
Note no. 4	LONG TERM BORROWINGS				
a)	Bonds/ Debentures -Secured				
	9% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE 'P' SERIES BONDS	210100	0	0	0
	M SERIES 9.55% SECURED	210102	0	0	0
	SECURED REDEEMABLE TAXBLE NON-CUM.'N' SERIES BONDS	210103	0	0	0
	SECURED REDEEMABLE TAXBLE NON-CUM.'O' SERIES BONDS	210104	0	0	0
	SECURED REDEEM	210105	0	0	0
	M SERIES 9.55% SECURED	216002	0	0	0
	SECURED REDEEMABLE TAXBLE NON-CUM.'N' SERIES BONDS	216003	0	0	0
	SECURED REDEEMABLE TAXBLE NON-CUM.'O' SERIES BONDS	216004	0	0	0
	9% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE 'P' SERIES BONDS	216005	0	0	0
			0	0	0
	Bonds/ Debentures -Unsecured				
	DEBENTURE- UNSECURED	220300	0	0	0
	BONDS- UNSECURED	220301	0	0	0
	DEBENTURE- UNSECURED	220302	0	0	0
	BONDS- UNSECURED	226101	0	0	0
	DEBENTURE- UNSECURED	226102	0	0	0
			0	0	0
b)	Term Loans-From Banks/ Fls - Secured				
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-SECURED	210300	0	0	0
	TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	210301	0	0	0
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-SECURED	210302	0	0	0
	TERM LOAN FROM Fls-FOREIGN CURRENCY-SECURED	210500	0	0	0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	210501	0	0	0
	TERM LOAN FROM Fls-FOREIGN CURRENCY-SECURED	210502	0	0	0
	TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	216101	0	0	0
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-SECURED	216102	0	0	0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	216201	0	0	0
	TERM LOAN FROM Fls-FOREIGN CURRENCY-SECURED	216202	0	0	0
			0	0	0
	Term Loans-From Banks/ Fls - Unsecured				
	TERM LOAN FROM Fls-INDIAN CURRENCY-UNSECURED	220500	0	0	0
	TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	220501	0	0	0
	TERM LOAN FROM Fls-INDIAN CURRENCY-UNSECURED	220502	0	0	0
	TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	226201	0	0	0
	TERM LOAN FROM Fls-INDIAN CURRENCY-UNSECURED	226202	0	0	0
			0	0	0
	Term Loans-From other parties - Secured				
	LOANS FROM STATE GOVERNMENTS-SECURED	211700	0	0	0
	LOANS FROM CENTRAL GOVERNMENTS-SECURED	211701	0	0	0
	LOANS FROM STATE GOVERNMENTS-SECURED	211702	0	0	0
	LOANS FROM OTHER AGENCIES-SECURED	211900	0	0	0
	LOANS FROM OTHER AGENCIES-SECURED	211901	0	0	0
	LOANS FROM CENTRAL GOVERNMENTS-SECURED	216401	0	0	0
	LOANS FROM STATE GOVERNMENTS-SECURED	216402	0	0	0
	LOANS FROM OTHER AGENCIES-SECURED	216501	0	0	0
			0	0	0
	Term Loans-From other parties - Unsecured				
	TERM LOAN FROM Fls-FOREIGN CURRENCY-UNSECURED	220700	0	0	0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	220701	0	0	0
	TERM LOAN FROM Fls-FOREIGN CURRENCY-UNSECURED	220702	0	0	0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	221500	0	0	0
	LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	221501	0	0	0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	221502	0	0	0
	LOANS FROM OTHER AGENCIES-UNSECURED	221700	0	0	0
	LOANS FROM OTHER AGENCIES-UNSECURED	221701	0	0	0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	226301	0	0	0
	TERM LOAN FROM Fls-FOREIGN CURRENCY-UNSECURED	226302	0	0	0
	LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	226501	0	0	0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	226502	0	0	0
	LOANS FROM OTHER AGENCIES-UNSECURED	226601	0	0	0
			0	0	0
c)	Deferred payment liabilities				
d)	Deposits				
	FIXED DEPOSITS-UNSECURED	220100	0	0	0
	FIXED DEPOSITS-UNSECURED	226001	0	0	0
			0	0	0
f)	Loan and advances from subsidiary-Secured				
	LOANS FROM SUBSIDIARY-SECURED	211500	0	0	0
	LOANS FROM SUBSIDIARY-SECURED	211501	0	0	0
	LOANS FROM SUBSIDIARY-SECURED	216301	0	0	0
			0	0	0
	Loan and advances from subsidiary-Unsecured				
	LOANS FROM SUBSIDIARY-UNSECURED	221300	0	0	0
	LOANS FROM SUBSIDIARY-UNSECURED	221301	0	0	0
	LOANS FROM SUBSIDIARY-UNSECURED	226401	0	0	0
			0	0	0

Note no. 6	OTHERS LONG TERM LIABILITIES				
a)	Deposits/ Retention Money				
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	310300	-1350175042	-1310899096	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	310301	607712960	622267612	528338965
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	310303	87413	450430	450430
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	310305	72132	17161	11707
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	742302537	688163893	595986429
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	310500	-5909993	-4689763	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	310501	4659725	3589761	2170896
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	310503	0	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY	310505	1250268	1099002	1154163
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CURRENCY	310506	0	0	0
	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	318301	594135078	125218671	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	318303	0	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	318305	0	0	0
	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	318306	742302537	688163893	0
	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	318501	0	3589761	0
	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	318503	0	0	0
	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY	318505	0	1099002	0
	SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CURRENCY	318506	0	0	0
			1336437615	818071327	1128122592
b)	Income received in advance				
	ADVANCE AGAINST DEPRECIATION	370101	0	0	0
			0	0	0
e)	DEFERRED FOREIGN CURRENCY FLUCTUATION LIABILITIES ACCOUNT	312001	0	0	0
f)	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT	312002	0	0	0
Note no. 5	DEFERRED TAX LIABILITIES				
	DEFERRED TAX LIABILITY	360101	0	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	661101	0	0	0
			0	0	0
Note no. 7	LONG TERM PROVISIONS				
a) i)	PROVISION FOR LEAVE ENCASHMENT	350403	0	0	0
			0	0	0
ii)	PROVISION FOR GRATUITY	350405	0	0	0
	PROVISION FOR GRATUITY-LIC	350406	0	0	0
			0	0	0
iii)	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350407	0	0	0
			0	0	0
v)	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE ENCASHMENT	350409	0	0	0
			0	0	0
vi)	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350410	0	0	0
			0	0	0
b) i)	PROVISION FOR COMMITTED CAPITAL EXPENSES	351201	0	0	0
			0	0	0
Note no. 8	SHORT TERM BORROWINGS				
a)	Loans repayable on demand				
b)	Loan and advances from related parties				
c)	Loan and advances from subsidiary				
	LOANS FROM SUBSIDIARY-SECURED	218301	0	0	0
	LOANS FROM SUBSIDIARY-UNSECURED	228401	0	0	0
d)	FIXED DEPOSITS-UNSECURED	220101	0	0	0
e)	Short term loans-From Bank/FIs-Secured				
	SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-SECURED	210701	0	0	0
	SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-SECURED	210702	0	0	0
	SHORT TERM LOANS FROM BANKS- FOREIGN CURRENCY-SECURED	210901	0	0	0
	SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-SECURED	210902	0	0	0
	WORKING CAPITAL DEMAND LOAN-SECURED	211101	0	0	0
	CASH CREDIT-SECURED	211301	0	0	0
			0	0	0
	Short term loans-From Bank/FIs-Unsecured				
	SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-UNSECURED	220901	0	0	0
	SHORT TERM LOANS FROM FIs-INDIAN CURRENCY-UNSECURED	220902	0	0	0
	SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-UNSECURED	221101	0	0	0
	SHORT TERM LOANS FROM FIs-FOREIGN CURRENCY-UNSECURED	221102	0	0	0
			0	0	0

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Note no. 9	TRADE PAYABLE - Sundry Creditors				
a)	Outstanding dues of micro and small scale Industrial Undertaking(s)				
	SUNDY CREDITORS CAPITAL - MICRO & SMALL ENTERPRISE	310250	0	0	0
	SUNDY CREDITORS OTHER THAN CAPITAL - MICRO & SMALL ENTERPRISE	310434	0	0	0
			0	0	0
b)	Outstanding dues of micro and small scale Industrial Undertaking(s)				
	SUNDY CREDITORS CAPITAL - MEDIUM ENTERPRISE	310251	0	0	0
	SUNDY CREDITORS OTHER THAN CAPITAL - MEDIUM ENTERPRISE	310433	0	0	0
			0	0	0
c)	Others				
	SUNDY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	458147556	507335835	338419787
	SUNDY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-INDIAN CURRENCY	310203	19167843	74798392	109658781
	SUNDY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	310207	0	0	0
	SUNDY CREDITORS -CAPITAL-FOREIGN CURRENCY	310208	142172416	0	16775162
	SUNDY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	310401	0	0	0
		310407	0	0	0
	SUNDY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310411	0	0	0
	SUNDY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	758622	4303045	2771760
	SUNDY CREDITORS- OTHER THAN CAPITAL-FOREIGN CURRENCY	310432	0	0	0
	STORES PAYMENT CONTROL ACCOUNT	310450	0	0	0
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)	312101	590084662	0	251839043
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (OTHER WORKS)	312102	22146088	0	0
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES	312103	0	0	0
	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	312104	20303274	0	12802166
			1252780481	686437272	730266699
Note no. 10	Other Current Liabilities				
a)	Current maturities of long term debt				
	Bonds/ Debentures- Secured				
	M SERIES 9.55% SECURED	218002	0	0	0
	SECURED REDEEMABLE TAXBLE NON-CUM. 'N' SERIES BONDS	218003	0	0	0
	SECURED REDEEMABLE TAXBLE NON-CUM. 'O' SERIES BONDS	218004	0	0	0
	9% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXBLE 'P' SERIES BONDS	218005	0	0	0
			0	0	0
	Bonds/ Debentures- Unsecured				
	BONDS- UNSECURED	228101	0	0	0
	DEBENTURE- UNSECURED	228102	0	0	0
			0	0	0
	Term loans-From Banks-Secured				
	TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	218101	0	0	0
	TERMS LOANS- FINANCIAL INSTITUTIONS-INDIAN CURRENCY-SECURED	218102	0	0	0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	218201	0	0	0
	TERM LOAN FROM FIS-FOREIGN CURRENCY-SECURED	218202	0	0	0
			0	0	0
	Term loans-From Banks-Unsecured				
	TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	228201	0	0	0
	TERM LOAN FROM FIS-INDIAN CURRENCY-UNSECURED	228202	0	0	0
			0	0	0
	From other parties-Secured				
	LOANS FROM CENTRAL GOVERNMENTS-SECURED	218401	0	0	0
	LOANS FROM STATE GOVERNMENTS-SECURED	218402	0	0	0
	LOANS FROM OTHER AGENCIES-SECURED	218501	0	0	0
			0	0	0
	TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	228301	0	0	0
	TERM LOAN FROM FIS-FOREIGN CURRENCY-UNSECURED	228302	0	0	0
	LOANS FROM CENTRAL GOVERNMENTS -UNSECURED	228501	0	0	0
	LOANS FROM STATE GOVERNMENTS -UNSECURED	228502	0	0	0
	LOANS FROM OTHER AGENCIES-UNSECURED	228601	0	0	0
			0	0	0
b)	Deposits				
	FIXED DEPOSITS-UNSECURED	228001	0	0	0
			0	0	0
c)	Interest accrued but not due on borrowings				
	INTEREST ACCRUED BUT NOT DUE-SECURED-BONDS AND DEBENTURE	310801	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM BANKS/FIS-INDIAN CURRENCY-	310802	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM BANKS/FIS-FOREIGN CURRENCY-	310803	0	0	0
	SECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM BANKS/FIS-INDIAN	310804	0	0	0
	CURRENCY-SECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM BANKS/FIS-FOREIGN	310805	0	0	0
	CURRENCY-SECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM SUBSIDIARY-SECURED	310808	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL/ STATE GOVERNMENTS -	310809	0	0	0
	SECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER AGENCIES-SECURED	310810	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON FIXED DEPOSITS-UNSECURED	310901	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON BONDS/ DEBENTURE- UNSECURED	310902	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM BANKS /FIS-INDIAN CURRENCY-	310903	0	0	0
	UNSECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON TERM LOAN FROM BANKS /FIS-FOREIGN CURRENCY-	310904	0	0	0
	UNSECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM BANKS /FIS-INDIAN	310905	0	0	0
	CURRENCY-UNSECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM LOANS FROM BANKS /FIS-FOREIGN	310906	0	0	0
	CURRENCY-UNSECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM SUBSIDIARY-UNSECURED	310907	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM CENTRAL/ STATE GOVERNMENT-	310908	0	0	0
	UNSECURED		0	0	0
	INTEREST ACCRUED BUT NOT DUE ON LOANS FROM OTHER AGENCIES -UNSECURED	310909	0	0	0
			0	0	0

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d) Interest accrued and due on borrowings				
INTEREST ACCRUED AND DUE ON M SERIES 9.55% SECURED	210202	0	0	0
INTEREST ACCRUED AND DUE ON O SERIES - SECURED	210203	0	0	0
INTEREST ACCRUED AND DUE ON N SERIES-SECURED	210204	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOANS-BANKS-INDIAN CURRENCY-SECURED	210401	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOANS-FINANCIAL INSTITUTIONS- INDIAN CURRENCY-SECURED	210402	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-FOREIGN CURRENCY-SECURED	210601	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIS-FOREIGN CURRENCY-SECURED	210602	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-SECURED	210801	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIS-INDIAN CURRENCY-SECURED	210802	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-SECURED	211001	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIS-FOREIGN CURRENCY-SECURED	211002	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-SECURED	211601	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL GOVERNMENTS-SECURED	211801	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM STATE GOVERNMENTS-SECURED	211802	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER AGENCIES-SECURED	212001	0	0	0
INTEREST ACCRUED AND DUE ON FIXED DEPOSITS-UNSECURED	220201	0	0	0
INTEREST ACCRUED AND DUE ON BONDS- UNSECURED	220401	0	0	0
INTEREST ACCRUED AND DUE ON DEBENTURE- UNSECURED	220402	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-INDIAN CURRENCY-UNSECURED	220601	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIS-INDIAN CURRENCY-UNSECURED	220602	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM BANKS-FOREIGN CURRENCY-UNSECURED	220801	0	0	0
INTEREST ACCRUED AND DUE ON TERM LOAN FROM FIS-FOREIGN CURRENCY-UNSECURED	220802	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM BANKS-INDIAN CURRENCY-UNSECURED	221001	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIS-INDIAN CURRENCY-UNSECURED	221002	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM BANKS-FOREIGN CURRENCY-UNSECURED	221201	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM LOANS FROM FIS-FOREIGN CURRENCY-UNSECURED	221202	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM SUBSIDIARY-UNSECURED	221401	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM CENTRAL GOVERNMENT-UNSECURED	221601	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM STATE GOVERNMENT-UNSECURED	221602	0	0	0
INTEREST ACCRUED AND DUE ON LOANS FROM OTHER AGENCIES-UNSECURED	221801	0	0	0
		0	0	0
e) UNPAID DIVIDEND	311515	0	0	0
f) Deposits/ retention money				
EARNEST MONEY DEPOSIT	310101	1362571	5208000	3645500
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY	319301	13577882	497048941	0
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	319303	87413	450430	0
SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY	319305	72132	17161	0
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	319306	0	0	0
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN	319501	4659725	0	0
SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY	319503	0	0	0
SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY	319505	1250268	0	0
SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CURRENCY	319506	0	0	0
		21009991	502724632	3645500
g) DUE TO SUBSIDIARIES	311901	0	0	0
		0	0	0
h) UNSPENT AMOUNT OF DEPOSIT/ ADVANCE RECEIVED FROM CONTRACTORS	330501	0	0	0
		0	0	0
i) Bond application money	220399	0	0	0
		0	0	0
k) Other liabilities				
UNPAID SALARY AND WAGES	310602	0	116047	116047
SALARIES AND WAGES WITHHELD	310603	0	0	0
LIABILITY FOR SALARY	310604	0	0	426226
OTHER EXPENSES PAYABLE TO EMPLOYEES	310805	422384	1320934	116991
LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	310806	113366	0	0
SDA PAYABLE TO EMPLOYEES	310607	0	0	0
ELECTRICITY/ POWER CHARGES PAYABLE	310701	0	82500	0
WATER CHARGES PAYABLE	310702	0	0	0
TELEPHONE AND TELEX CHARGES PAYABLE	310703	0	38289	0
RENT PAYABLE	310704	0	0	0
BOND ISSUE EXPENSES PAYABLE	310705	0	0	0
BROKERAGE AND COMMISSION CHARGES PAYABLE	310706	0	0	0
PAYABLE TO TRAVEL AGENTS	310707	0	0	0
CONSULTANCY CHARGES PAYABLE	310708	0	103124	0
GUARANTEE FEES TO GOVERNMENT OF INDIA PAYABLE	310709	0	0	0
OTHER BANK CHARGES PAYABLE	310710	0	0	0
LC CHARGES PAYABLE	310711	0	0	0
COMMITMENT CHARGES PAYABLE	310712	0	0	0
OTHER EXPENSES PAYABLE	310713	21368	5741544	3690
LIABILITY FOR SHORT FALL OF INTEREST EARNINGS ON EPF	311101	0	0	0
PRODUCTIVITY LINKED INCENTIVE PAYABLE	311102	0	0	0
SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	311150	0	0	0
EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE	311207	0	200	1300
EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB	311208	25400	23100	24500
EMPLOYEES CONTRIBUTION UNDER PAY ROLL SCHEME PAYABLE	311209	0	0	0
HBA RECOVERY AND PAYABLE TO BANK	311210	0	0	0
LIC PREMIA RECOVERED AND PAYABLE TO OTHER ORGANISATIONS	311211	0	0	0
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC	311212	127218	112065	98494
POST OFFICE RECURRING DEPOSIT	311213	0	0	0
Employees Contribution (EC) towards Social Security	311214	0	0	0
Employers Contribution (ERC) towards Social Security	311215	0	0	0
OTHER STATUTORY DEDUCTIONS (ALIMONIES/ COURT ORDERS)	311220	0	0	1000
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311232	0	0	0
ADVANCE RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311233	0	0	0
OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO OUTSIDE DEPARTMENTS	311240	0	0	0
PMS RELIEF FUNDS/ CMS RELIEF FUNDS	311501	51221	0	46179
DONATIONS TO OTHER FUNDS	311502	0	0	0

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LIABILITY FOR POST DATED INTEREST WARRANT- "C" SERIES	311503	0	0	0
LIABILITY FOR UNCLAIMED INTEREST ON L-SERIES BONDS	311504	0	0	0
LIABILITY FOR POST DATED INTEREST WARRANT-"B"SERIES	311505	0	0	0
LIABILITY FOR UNPAID PUBLIC ISSUED SERIES	311506	0	0	0
LIABILITY FOR UNPAID PRIVATE PLACEMENT SERIES	311507	0	0	0
LIABILITY FOR DEPOSITING IN INVESTOR PROTECTION FUND	311508	0	0	0
LIABILITY FOR STALE CHEQUES	311509	6305	6305	6305
DIVIDEND PAYABLE	311510	0	0	0
LIABILITY FOR WHEELING CHARGES	311511	0	0	0
LIABILITY FOR INCENTIVE ON BONDS - SEB	311512	0	0	0
LIAB. FOR POST DATED INTEREST WARRANT D SERIES	311513	0	0	0
LIAB. FOR POST DATED INTEREST WARRANT E SERIES	311514	0	0	0
MISCELLANEOUS LIABILITY	311601	4872224	6619870	1633315
DEVELOPMENT SURCHARGE RECEIVED FROM BENEFICIARY (HELD IN TRUST)	320101	0	0	0
		5639486	14163978	2474047
l) Income received in advance				
INCOME RECEIVED IN ADVANCE-ADVANCE AGAINST DEPRECIATION	370102	0	0	0
		0	0	0
m) Other payables				
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	311201	0	0	0
CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	311202	0	0	0
EMPLOYEES CONTRIBUTION TOWARDS FPS PAYABLE	311203	0	0	0
CORPORATION CONTRIBUTION TOWARDS FPS PAYABLE	311204	0	0	0
EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	311205	0	0	0
CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	311206	0	0	0
Interest on belated EPS/FPS deposits from Employees/Ex-Employees	311221	0	0	0
EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTARY CONTRIBUTION	311222	0	0	0
REFUND OF EPF ADVANCE (EC)-EMPLOYEESS CONTRIBUTION	311223	0	0	0
REFUND OF EPF ADVANCE (MC)-CORPORATION CONTRIBUTION	311224	0	0	0
GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	311231	0	0	0
EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE	311241	0	0	0
CORPORATION CONTRIBUTION TOWARDS SUPERANNUATION /PENSION FUND PAYABLE	311242	0	0	0
INCOME TAX DEDUCTED AT SOURCE-SALARIES	311301	0	0	0
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	311302	6262473	15092484	250117
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	311303	522430	2113329	0
INCOME TAX DEDUCTED AT SOURCE-RENT	311304	32551	90140	5000
INCOME TAX DEDUCTED AT SOURCE-INTEREST	311305	0	0	0
INCOME TAX RECOVERED-SERVICES	311306	0	15909	0
INCOME TAX DEDUCTED AT SOURCE-OTHERS	311307	0	1250	0
CENTRAL SALES TAX	311308	0	0	0
SERVICE TAX	311309	0	0	0
FRINGE BENEFIT TAX-PAYABLE	311310	0	0	0
Income Tax Collected at Source (u/s 206 C)	311311	0	0	0
Income Tax Deducted at Source-Perquisites (Accommodation)	311312	0	0	0
SERVICE TAX DEFERRED PAYABLE	311313	0	0	0
PROFESSIONAL TAX	311401	79990	82070	83318
State Sales Tax/VAT -Work Contracts	311402	403008	4620652	23628
State Sales Tax/VAT -Others	311403	336273	0	0
ROYALTY	311404	0	0	0
MUNICIPAL TAXES PAYABLE	311405	0	0	0
LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	311406	0	0	0
LIABILITY FOR OTHER STATE LEVIES	311407	279217567	392507139	0
OTHER ADVANCES RECEIVED	340101	0	0	0
ADVANCE FROM BENEFICIARIES	340102	0	0	0
		286864292	414622973	382263
n) Other Liabilities - Self Insurance Fund				
Other Liabilities - Self Insurance Fund	340103	0	0	0
		0	0	0
o) Advances against the deposit works				
ADVANCE AGAINST DEPOSIT WORKS	339301	0	0	0
ADVANCE AGAINST DEPOSIT WORKS	330300	0	0	0
ADVANCE AGAINST DEPOSIT WORKS	330301	0	0	0
ADVANCE AGAINST DEPOSIT WORKS	338301	0	0	0
Advances against the deposit works	339301	0	0	0
		0	0	0
h) AMOUNT RECOVERABLE ON DEPOSIT WORKS				
	651201	0	0	0
d) Advances against cost of project/ contractees				
ADVANCE FROM CONTRACTEES	330100	0	0	0
ADVANCE FROM CONTRACTEES	330101	0	0	0
ADVANCE FROM CLIENTS	330102	0	0	0
DEPOSIT FROM CONTRACTEES	330200	0	0	0
DEPOSIT FROM CONTRACTEES	330201	0	0	0
DEPOSIT FROM CLIENTS	330202	0	0	0
ADVANCE FROM CONTRACTEES	338101	0	0	0
ADVANCE FROM CLIENTS	338102	0	0	0
DEPOSIT FROM CONTRACTEES	338201	0	0	0
DEPOSIT FROM CLIENTS	338202	0	0	0
ADVANCE FROM CONTRACTEES	339101	0	0	0
ADVANCE FROM CLIENTS	339102	0	0	0
DEPOSIT FROM CONTRACTEES	339201	0	0	0
DEPOSIT FROM CLIENTS	339202	0	0	0
		0	0	0
Amount Recoverable in respect of Project Management/Consultancy works	651301	0	0	0
Provision Toward Amt Recoverable in r/o Project Mgt / Consultancy Work	350702	0	0	0
		0	0	0
GRANTS IN AID-FROM GOVERNMENT-FOR SURVEY AND INVESTIGATION	311701	0	0	0
GRANTS IN AID-FROM GOVERNMENT-FOR RESEARCH AND DEVELOPMENT	311702	0	0	0
GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	311703	0	0	0
GRANTS IN AID-FROM OTHER AGENCIES-FOR SURVEY AND INVESTIGATION	311801	0	0	0
GRANTS IN AID-FROM OTHER AGENCIES-FOR RESEARCH AND DEVELOPMENT	311802	0	0	0
GRANTS IN AID-FROM OTHER AGENCIES-FOR OTHER WORKS	311803	0	0	0
		0	0	0
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0	0

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Note no. 10	SHORT TERM PROVISIONS				
a)	Provision for employee benefits				
i)	PROVISION FOR LEAVE ENCASHMENT	350413	0	0	0
ii)	PROVISION FOR GRATUITY	350415	0	0	0
	PROVISION FOR GRATUITY-LIC	350416	0	0	0
			0	0	0
iii)	PROVISION FOR RETIRED EMPLOYEES HEALTH SCHEME	350417	0	0	0
iv)	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350418	452554	1119690	0
iv)	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)	350408	0	0	0
			452554	1119690	0
v)	PROVISION FOR COMPANYS CONTRIBUTION TO PF ON EARNED LEAVE ENCASHMENT	350419	0	0	0
vi)	PROVISION FOR TTA (BAGGAGE ALLOWANCE ON RETIREMENT)	350420	0	0	0
vii)	PROVISION FOR WAGE REVISION	350401	6299394	235117727	253687300
	Less: LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEES AGAINST PAY REVISION	660310	0	45515693	47260833
	Less: PERSONAL ADJUSTABLE ADVANCE TO EMPLOYEES	660331	6034846	0	0
viii)	PROVISION FOR INCENTIVE/ PLI IN LIEU OF BONUS	350402	49930922	40588510	12513645
	Less: OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST	660320	8272434		
ix)	PROVISION FOR SUPERANNUATION /PENSION FUND-CURRENT	350421	66767834	0	0
b)	Provision- Others				
i)	Provision for Taxation				
	PROVISION FOR INCOME TAX	355101	0	0	0
	PROVISION FOR WEALTH TAX	355102	0	0	0
	PROVISION FOR FRINGE BENEFIT TAX	355104	0	0	0
			0	0	0
ii)	PROPOSED DIVIDEND	355001	0	0	0
iii)	PROVISION FOR INCOME TAX ON DIVIDEND	355103	0	0	0
iv)	PROVISION FOR OTHER EXPENSES	350919	11428949	2577173	350000
v)	PROVISION FOR CONTINGENCIES	350301	0	0	0
vi)	Provision for Loss on Hedging Transactions	351301	0	0	0
vii)	Provision for Tariff Adjustments	350918	0	0	0
viii)	PROVISION FOR SELF CONSUMPTION OF POWER	350921	0	0	0
ix)	Provision For Community Development Expenditure	351401	3555532	7300000	0
x)	Provision For Committed Capital Expenditure	351211	0	0	0

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Note no. 12	Fixed Assets				
a)	GROSS BLOCK				
	ASSET RECLASSIFICATION CONTROL ACCOUNT	410001	0	0	0
i)	LAND- FREE HOLD	410101	997000	997000	997000
ii)	LAND- LEASE HOLD	410111	1298880	1298880	1298880
	LAND- LEASE HOLD				
iii)	ROADS AND BRIDGES				
	ROADS	410201	234653550	233509172	232615268
	BRIDGES AND CULVERTS	410203	293736830	293390709	293390709
	AERODROMES, HELIPAD AND AIR STRIPS	410204	529829	529829	529829
			528920209	527429710	526535806
iv)	BUILDINGS-OTHERS				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	410301	0	0	0
	BUILDING CONTAINING WORKSHOP	410302	6924810	6924810	6924810
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	410303	2691637	2691637	2691637
	OFFICE BUILDINGS-PERMANENT	410304	30099560	29402331	29402331
	OFFICE BUILDINGS-TEMPORARY	410305	1955031	1955031	1955031
	STORES AND GODOWN BUILDINGS	410306	25628065	24976132	24976132
	TRANSIT CAMP AND FIELD HOSTEL	410321	49877619	49877619	45502633
	SCHOOL BUILDINGS	410322	38698064	38698064	38698064
	HOSPITAL BUILDINGS	410323	11290264	11290264	11003088
	CLUB BUILDING	410324	3742263	3742263	3742263
	RESIDENTIAL BUILDING-PERMANENT	410325	312642581	286059803	289073564
	RESIDENTIAL BUILDING-TEMPORARY	410326	39983572	39983572	39983572
	CANTEEN BUILDING	410327	1467499	1467499	1467499
	BUILDINGS-OTHERS	410328	119011617	116513048	116013048
			644012602	613582073	581433672
v)	RAILWAY SIDINGS	410501	353416781	346798966	346798966
vi)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)				
	DAMS AND BARRAGES	410601	0	0	0
	POWER CHANNELS	410602	0	0	0
	POWER TUNNELS AND PIPELINES	410604	0	0	0
	PENSTOCKS	410605	0	0	0
	TAILRACE CHANNELS	410606	0	0	0
	TAILRACE TUNNELS	410607	0	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	410608	0	0	0
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	410610	0	0	0
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	410611	0	0	0
			0	0	0
vii)	Generating Plant and machinery				
	MAIN GENERATING EQUIPMENT	410701	0	0	0
	GENERATOR STEP UP TRANSFORMER	410702	0	0	0
	OTHER POWER PLANT TRANSFORMER	410703	0	0	0
	COOLING WATER SYSTEMS	410704	0	0	0
	EHV SWITCHGEAR SYSTEMS	410705	0	0	0
	DC SYSTEMS/ BATTERY SYSTEMS	410707	0	0	0
	POWER AND CONTROL CABLES	410708	0	0	0
	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	0	0	0
	POWER LINE CARRIER COMMUNICATION SYSTEMS	410710	0	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	410711	0	0	0
	AUXILIARY AND ANCILLARY SYSTEMS	410712	0	0	0
	MISCELLANEOUS POWER PLANT EQUIPMENTS	410713	0	0	0
	Capital Spares - Generating Plant and Machinery	410714	0	0	0
			0	0	0
viii)	Plant and machinery- Sub station				
	SUBSTATION-TRANSFORMERS	410801	7573439	7573439	7573439
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	410802	313613	313613	313613
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	410803	0	0	0
	LIGHTENING ARRESTORS	410804	87930	87930	87930
	UNDERGROUND CABLE AND DUCT SYSTEM	410805	8718034	8718034	8718034
	CONTROL, METERING AND PROTECTION SYSTEM	410806	421161	416053	416053
	Capital Spares - Plant and Machinery-Sub Station	410807	0	0	0
			17114177	17109069	17109069
ix)	Plant and machinery- Transmission lines				
	TRUNK TRANSMISSION LINES	410901	645096	645096	645096
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	410903	22919341	22731052	22731052
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	410904	27916587	27916587	27720579
	STREET LIGHTING, ETC.	410905	20898559	20638785	20110586
	Capital Spares - Plant and Machinery-Transmission Lines	410906	0	0	0
			72379683	71931520	71207313
x)	Plant and machinery- Others				
	PLANT AND MACHINERY-OTHERS	411001	0	0	0
	DIESEL GENERATING SETS	411002	23253327	22225399	21854834
			23253327	22225399	21854834
xi)	Construction Equipment				
	EXCAVATORS	411101	1483512	1483512	1483512
	LOADERS	411102	1587300	1587300	1587300
	DUMPERS	411103	0	0	0
	TIPERS	411104	1669566	1669566	1669566
	DOZERS	411105	18459230	18459230	18459230
	MOTOR GRADERS	411106	0	0	0
	COMPACTORS	411107	0	0	0
	WATER SPRINKLERS	411108	0	0	0
	CRANES	411109	10927297	10927297	10927297
	CONCRETING EQUIPMENT	411110	125371	125371	125371
	TUNNELING EQUIPMENT	411111	0	0	0
	PUMPS	411112	2230650	2215650	2215650
	DIESEL GENERATING SETS	411113	0	0	0
	WELDING SETS	411114	880433	880433	880433
	AIR COMPRESSORS	411115	680887	680887	1262594
	DRILLING EQUIPMENT	411116	137998391	141648504	141648504
	ROAD ROLLERS	411117	0	0	0
	FORK LIFTERS	411118	0	0	0
	OTHER EQUIPMENTS	411130	14174344	14139323	14139323
	Capital Spares - Construction Equipment	411131	0	0	0
			190216881	193817073	194398780

xii)	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY	411201	54714753	51595491	51595491
	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	411202	13901773	13901773	13901773
	Capital Spares - Water Supply System/Drainage and Sewage	411203	0	0	0
			68616526	66497264	66497264
xiii)	Electrical installations				
	POWER SUPPLY SYSTEM-POWER PLANT	411401	0	0	0
	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	2118481	2118481	2118481
	Capital Spares - Electrical Installation	411403	0	0	0
			2118481	2118481	2118481
xiv)	Vehicles				
	CARS	411501	0	0	1629879
	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	411502	3731572	3731572	6876126
	PICK UP VAN	411504	0	0	0
	FIRE TENDERS	411505	1517579	1517579	1517579
	AMBULANCE	411506	1112776	1112776	1112776
	BUSES	411507	3169365	3169365	3169365
	TRUCKS/TANKERS	411508	4444029	4444029	4444029
	TRAILERS	411509	0	0	0
	EXPLOSIVE VANS	411510	0	0	0
	MOTOR CYCLE/SCOOTER	411511	157084	157084	233836
	CYCLES	411512	0	0	0
	THREE-WHEELERS	411513	0	0	0
	Capital Spares - Vehicles	411514	0	0	0
			14132406	14132406	18983590
xv)	Aircraft/ Boats				
	AIRCRAFT	411601	0	0	0
	BOATS	411603	239595	239595	2161612
	HELICOPTER	411604	0	0	0
			239595	239595	2161612
xvi)	Furniture and fixture				
	FURNITURE-FIXTURES-OFFICE	411701	11027322	10232757	10177479
	FURNITURE-FIXTURES-RESIDENTIAL	411702	307582	382522	382522
	FURNITURE-FIXTURES-CANTEEN	411703	15990	0	0
	FURNITURE-FIXTURES-SCHOOL	411704	1290521	1290521	1290521
	FURNITURE-FIXTURES-CLUB	411705	228731	228731	228731
	FURNITURE-FIXTURES-HOSPITAL	411706	338379	338379	338379
	FURNITURE-FIXTURES-FIELD HOSTEL/ TRANSIT HOSTEL	411707	2748792	2735172	2748162
			16967317	16208082	16166794
xvii)	Computers				
	COMPUTERS	411801	11373295	9619742	8627044
	PRINTERS	411803	3312463	2979467	2797767
	OTHER EDP EQUIPMENTS	411804	2098580	1621693	1533081
	SATELLITE COMMUNICATIONS SYSTEMS	411805	1560194	1560194	1560194
			18344632	16781296	14618086
xviii)	Communication Equipment				
	SATELLITE COMMUNICATIONS SYSTEMS	411901	0	0	0
	TELEPHONE TELEX MACHINES	411902	9133081	8716461	7747593
	INTERIOR COMMUNICATION EQUIPMENTS	411903	1906701	1857669	1857669
			11039782	10674130	9605262
xix)	Office Equipments				
	CALCULATORS AND OTHER ELECTRONIC DEVICES	412001	0	0	0
	TYPEWRITERS	412002	24169	24169	24169
	PHOTOCOPY/ DUPLICATING MACHINES	412003	2366756	2366756	2270996
	HOSPITAL EQUIPMENTS	412005	1598004	1598004	1598004
	CLUB EQUIPMENTS	412006	260532	186756	186756
	TRANSIT HOSTEL/ GUEST HOUSE EQUIPMENTS	412007	182560	141620	153620
	AIR CONDITIONERS	412008	2259146	1752847	1785116
	Air Coolers/ Water Coolers/ Fans	412011	373383	344583	316883
	SCHOOL EQUIPMENTS	412012	53190	53190	53190
	Refrigerators for Office	412013	350507	323907	289623
	Televisions/Music System for office	412014	235475	179675	106860
	OTHER OFFICE EQUIPMENTS	412020	6072697	5867619	5842419
			13776419	12839126	12627636
xx)	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	412101	0	0	0
xxi)	Other assets				
	Televisions/Music systems-other than for office, Projectors, Audio Visual Equipments	412501	2627963	2535745	3128710
	LABORATORY TESTING AND METER TESTING EQUIPMENTS	412502	35228413	35144508	13774074
	MISC. ASSETS/EQUIPMENTS	412503	8554963	7639427	7654499
	TELEVISIONS/ MUSIC SYSTEM FOR OFFICE	412504	0	0	0
	Refrigerator other than for Office	412505	0	0	0
			46411339	46319680	24557283
xxii)	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	412601	66082666	66082666	62925666
xxiii)	FIXED ASSETS OF MINOR VALUE >750<5000	412801	15760123	15408231	15657590
xxiv)	Obsolete / surplus assets				
	OBSELETE ASSETS	413001	633109	730446	0
	SURPLUS ASSETS	413002	96336	96336	0
			729445	826782	0
b)	ACCUMULATED DEPRECIATION				
	LAND- LEASE HOLD	420101	667628	602648	580988
	LAND- RIGHT OF USE	420102	0	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	420201	89081141	75826876	71419728
	BUILDING	420301	172404141	159120327	154186044
	RAILWAY SIDINGS	420501	134095868	113941136	108057968
	HYDRAULIC WORKS -(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)	420601	0	0	0
	GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)	420701	0	0	0
	PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)	420801	4810756	4125032	3899339
	PLANT AND MACHINERY -TRANSMISSION LINES (INCLUDING FOUNDATION)	420901	19756813	16902061	15937675
	Construction equipments				
	PLANT AND MACHINERY OTHERS	421001	10597080	9462694	9004007
	DIESEL GENERATING SETS	421002	0	0	0
			10597080	9462694	9004007

	CONSTRUCTION EQUIPMENT	421101	161179831	155461172	153261814
	Water Supply System/Drainage and Sewerage				
	WATER SUPPLY & DRAINS/SEWERAGE-PLANTS	421201	10529403	8850422	8303573
	WATER SUPPLY & DRAINS/SEWERAGE-OTHERS	421202	0	0	0
			10529403	8850422	8303573
	Electrical installations				
	POWER SUPPLY SYSTEMS-POWER PLANTS	421401	0	0	0
	POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS	421402	896614	812707	784738
			896614	812707	784738
	VEHICLE	421501	12738925	12738925	17112665
	AIRCRAFT/BOATS	421601	207972	193320	1918252
	FURNITURE, FIXTURES AND EQUIPMENT	421701	11340583	10510283	10366795
	COMPUTERS	421801	13919699	12786010	12052627
	COMMUNICATION EQUIPMENTS	421901	4508897	3929584	3798849
	OFFICE EQUIPMENT	422001	6722450	6008553	5831123
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACHINERY LAB)	422101	0	0	0
	OTHER ASSETS	422501	23310518	21081784	10548523
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	422601	0	0	0
	FIXED ASSETS OF MINOR VALUE > 750 < 5000	422801	15752541	15400746	15649960
	OBSOLETE/SURPLUS ASSETS	423001	0	0	0
			713876329	646277455	620226598
Note no. 13.1	INTANGIBLE ASSET				
	GROSS BLOCK				
	LAND- RIGHT OF USE	410121	4838169538	4838169538	4935606538
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	412201	4687604	4585766	4585766
			4842857042	4842755304	4940192304
	ACCUMULATED DEPRECIATION				
	LAND- LEASE HOLD	420101	667628	602648	580988
	INTANGIBLE ASSETS-COMPUTER SOFTWARE	422201	4389267	4080405	3990468
			6066896	4683053	4571466
Note no. 12.2	Tangible Assets In Construction (Capital Work In Progress)				
	ROADS				
	ROADS	430201	0	0	572711
	BRIDGES AND CULVERTS	430203	1043261	1043261	1043261
	AERODROMES, HELIPAD AND AIR STRIPS	430204	0	0	0
			1043261	1043261	1616972
	BUILDINGS				
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	430301	3117497691	2736462229	2338114566
	BUILDING CONTAINING WORKSHOP	430302	0	0	0
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	430303	0	0	0
	OFFICE BUILDINGS-PERMANENT	430304	45933752	44607211	41787654
	OFFICE BUILDINGS-TEMPORARY	430305	0	0	0
	STORES AND GODOWN BUILDINGS	430306	0	0	0
	TRANSIT CAMP AND FIELD HOSTEL	430321	12000427	12000427	17332218
	SCHOOL BUILDINGS	430322	0	0	0
	HOSPITAL BUILDINGS	430323	0	0	287176
	CLUB BUILDING	430324	0	3007	0
	RESIDENTIAL BUILDING-PERMANENT	430325	19115544	40024532	56061979
	RESIDENTIAL BUILDING-TEMPORARY	430326	0	0	0
	CANTEEN	430327	0	0	0
	BUILDINGS-OTHERS	430328	0	558026	166220
	OTHER CIVIL WORKS	430329	0	0	0
			3194647414	2833656432	2453749813
	RAILWAY SIDINGS	430501	0	0	0
	Hydraulic Works(Dams, Water Conductor system,Hydromechanical gates, tunnels)				
	DAMS AND BARRAGES	430601	6458001989	5854258201	5159272875
	POWERCHANNELS	430602	0	0	0
	POWER TUNNELS AND PIPELINES	430604	5503815582	3918687203	3556516626
	PENSTOCKS	430605	564938185	511621763	455226871
	TAILRACE CHANNELS	430606	43315475	43315475	43315475
	TAILRACE TUNNELS	430607	0	0	0
	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	430608	429601023	366292119	363577194
	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	430610	911914773	623320448	603628273
	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	430611	33431044	24861676	24861676
			13946018071	11342356886	10206400990
	Generating Plant and machinery				
	MAIN GENERATING EQUIPMENT	430701	10224409323	9699744379	7863934369
	GENERATOR STEP UP TRANSFORMER	430702	1000018095	1000018095	999046428
	OTHER POWER PLANT TRANSFORMER	430703	401056885	349180587	304777216
	COOLING WATER SYSTEMS	430704	260158151	257191194	157431840
	EHV SWITCHGEAR SYSTEMS	430705	3293432687	3220997536	3185369487
	DC SYSTEMS/ BATTERY SYSTEMS	430707	80237045	80237045	78029339
	POWER AND CONTROL CABLES	430708	111927613	111927613	105060652
	AIR CONDITIONING AND VENTILATION SYSTEMS	430709	238626608	186075896	156159348
	POWER LINE CARRIER COMMUNICATION SYSTEMS	430710	151857810	220062168	420500570
	CONTROL, METERING AND PROTECTION SYSTEM	430711	484441889	458732649	405286532
	AUXILIARY AND ANCILLIARY SYSTEMS	430712	245885963	245348180	207506745
	MISCELLANEOUS POWER PLANT EQUIPMENTS	430713	900005036	860303004	713435164
			17392067005	16709818346	14596537890
	Plant and machinery Sub station				
	SUBSTATION-TRANSFORMERS	430801	0	0	0
	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	430802	0	0	0
	SWITCH GEAR INCLUDING CABLE CONNECTIONS	430803	0	0	0
	LIGHTENING ARRESTORS	430804	0	0	0
	UNDERGROUND CABLE AND DUCT SYSTEM	430805	0	0	0
	CONTROL, METERING AND PROTECTION SYSTEM	430806	0	0	0
			0	0	0
	Plant and machinery- Transmission lines				
	TRUNK TRANSMISSION LINES	430901	0	0	0
	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	430903	0	0	0
	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	430904	204724	0	0
	STREET LIGHTING, ETC.	430905	0	0	528199
			204724	0	528199

Plant and machinery Others				
PLANT AND MACHINERY-OTHERS	431001	0	0	0
DIESEL GENERATING SETS	431002	0	0	0
		0	0	0
Construction Equipment				
CONCRETING EQUIP.	431101	0	0	0
DIESEL GENERATING SETS	431113	0	0	0
		0	0	0
Water Supply System/Drainage and Sewerage				
WATER SUPPLY AND DRAINS	431201	0	708909	708909
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	431202	0	0	0
		0	708909	708909
ASSETS PENDING ISSUES				
ASSETS PENDING ISSUES	441401	2072262	773479	1464609
ASSETS PENDING ISSUES	611401	0	0	0
CWIP-COMPUTERS/ SERVERS	431801	0	0	0
		2072262	773479	1464609
CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	432601	0	0	3157000
Survey, investigation, consultancy and supervision charges				
EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	434001	4500467	4500467	4500467
EXPENSES ON SURVEY	434002	60645241	60645241	60645241
EXPLORATORY DRIFTS, TRENCHES AND PITS	434003	24489208	24489208	24489208
DRILLING AND DRAFTING	434004	179999	179999	179999
DESIGN AND CONSULTANCY CHARGES	434005	0	0	0
EXPENDITURE ON PREPARATION OF PROJECT REPORT	434006	0	0	0
HYDRAULIC MODEL STUDIES	434007	17178694	17068779	14141210
OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	434008	21296845	21251845	6471581
		128290454	128135539	110427706
EXPENDITURE ON COMPENSATORY AFFORESTATION	435001	0	0	0
CONSTRUCTION STORES				
i) Stores and spares				
STEEL ACCOUNT	440101	369382259	389158397	264069174
CEMENT ACCOUNT	440201	50975135	39862008	21193840
OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	440301	3694835	4062597	4414445
SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	440401	0	0	0
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	440501	5014	2133	2133
OTHER GENERIC ELECTRIC ITEMS ACCOUNT	440601	4712749	4133764	4307845
SPARES & COMPONENTS FOR CONSTRUCTION EQUIP. & HEAVY EARTH MOVING EQUIP. ETC.	440701	9489761	11151070	10610495
SPARES FOR VEHICLES ACCOUNT	440801	450979	552099	564194
OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	440901	3005987	3130299	3258328
PETROL OIL AND LUBRICANTS ACCOUNT	441001	531848	817354	811235
GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	441101	767726	850905	862058
INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	446101	0	0	0
INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	446102	0	0	0
		443016293	453720626	310093747
ii) Loose tools				
LOOSE TOOLS ACCOUNT	441201	206336	207930	208109
LOOSE TOOLS IN USE	441208	0	0	0
		206336	207930	208109
iii) Scrap inventory				
SCRAP MATERIALS	441301	3174	3174	0
iv) Stores in transit/ pending inspection				
STORES IN TRANSIT	446301	0	0	0
MATERIAL PENDING INSPECTION ACCOUNT	446302	0	0	0
		0	0	0
v) Material issued to contractors/ fabricators				
MATERIAL ISSUED TO CONTRACTORS	446501	761810459	704519564	737588447
MATERIAL ISSUED TO FABRICATORS	446502	0	0	0
		761810459	704519564	737588447
vi) Provision for Construction Stores	350916	4026450	0	0
TOTAL CONSTRUCTION STORE LESS PROVISION				
EXPENDITURE DURING CONSTRUCTION (CUMULATIVE)				
WAGES, ALLOWANCES AND BENEFITS	437501	1956857528	1702302575	1608342177
Gratuity, Contribution to provident fund & pension scheme (including administration fee)	437502	344471171	276362382	252472353
STAFF WELFARE EXPENSES	437503	216564804	187278327	160030172
LEAVE SALARY AND PENSION CONTRIBUTION	437504	27379	27379	27379
REPAIR AND MAINTENANCE- BUILDING	437510	97994811	80218408	74565780
REPAIR AND MAINTENANCE- CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	437511	88176860	87500534	87180972
REPAIR AND MAINTENANCE- OTHERS	437512	266761321	194156735	184559286
RENT/HIRING CHARGES	437514	106144243	87781117	84007228
RATES AND TAXES	437515	32068249	29142600	26534605
INSURANCE	437516	7958016	7635514	7486390
SECURITY EXPENSES	437517	363791445	298139483	278567182
ELECTRICITY EXPENSES	437518	8730451	5848671	5539958
TRAVELLING AND CONVEYANCE	437519	67603474	62705165	61098404
EXPENSE ON VEHICLES/STAFF CAR	437520	65664928	62971259	61956235
TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	437521	27808707	26389810	25595389
ADVERTISEMENT PUBLICITY	437522	15841628	15527298	15066038
ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	440691	440691	440691
PRINTING AND STATIONERY	437524	17215354	16072792	15644840
OTHER EXPENSES	437525	174592827	151426935	140212390
DESIGN AND CONSULTANCY-INDIGENOUS	437526	11036477	10603830	10414247
DESIGN AND CONSULTANCY-FOREIGN	437527	0	0	0
LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	298592	298592	298592
LOSS ON SALE OF ASSET	437530	107070	107070	107070
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMENT/ ENVIRONMENTAL EXPENSES	437531	449750695	449750695	449750695
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	437532	486198002	486198002	469012082
LAND ACQUISITION AND REHABILITATION	437533	4160	4160	4160

INT.ON BORROWED MONEY-INTEREST ON GOVERNMENT OF INDIA LOAN	437540	0	0	0
INT.ON BORROWED MONEY-BONDS	437541	2629726027	1612602740	1275102740
INT.ON BORROWED MONEY-FOREIGN LOAN	437542	0	0	0
INT.ON BORROWED MONEY-TERM LOAN BANKS/ FIS	437543	2377535208	1871315638	1705643757
INT.ON BORROWED MONEY-SHORT TERM LOAN	437544	520240363	520240363	520240363
INT.ON BORROWED MONEY-CASH CREDIT/ TERM LOAN	437545	0	0	0
BOND ISSUE/ SERVICE EXPENSES	437546	12955975	9334964	9592300
COMMITMENT FEE	437547	11109558	11109558	11109558
GUARANTEE FEE ON LOAN	437548	0	0	0
OTHER FINANCE CHARGES	437549	97233461	88580748	87246138
EXCHANGE RATE VARIATION(Debit Bal.)	437550	272757902	233711090	204844873
EXCHANGE RATE VARIATION(Credit Bal.)	437551	-365268078	-318222217	-317223125
Remuneration to Auditors	437552	0	0	0
Exchange difference regarded as adjustment to Interest Cost	437554	0	0	0
Loss on Hedging Transactions	437555	0	0	0
DEP. DURING CONSTRUCTION	437560	633952038	568929600	546498132
Provisions	437561	154982080	138237483	81816315
PRIOR PERIOD EXPENSES	437585	24013579	24215181	41622351
INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	437570	0	0	0
INTEREST ON LOANS AND ADVANCES	437571	-1281774519	-1078506895	-1008688416
MISCELLANEOUS RECEIPTS AND RECOVERIES	437572	-226002242	-218425484	-212073978
PROFIT ON SALE OF ASSET	437573	0	0	0
PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	437574	-542749096	-535898638	-527456280
Rent/Hire Charges	437575	-55133681	-49081563	-47014529
PRIOR PERIOD INCOME	437579	-968091	-968091	-61947
EDC-DISTRIBUTION CONTROL ACCOUNT	438000	0	0	0
CAPITALIZATION OF EDC-OTHER INCOME	438101	0	0	0
CAPITALIZATION OF EDC -GENERAL ADMINISTRATION AND OTHER EXPENDITURE	438102	0	0	0
CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT	438103	0	0	0
CAPITALIZATION OF EDC-DEPRECIATION	438104	0	0	0
CAPITALIZATION OF EDC- INTEREST AND FINANCIAL CHARGES	438105	0	0	0
CAPITALIZATION OF EDC-PROVISIONS	438106	0	0	0
CAPITALIZATION OF EDC -PRIOR PERIOD ADJUSTMENT	438107	0	0	0
CAPITALIZATION OF EDC -EXCHANGE RATE VARIATION	438108	0	0	0
CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES	438109	0	0	0
Coporate/Regional Office Expenses (Net)	437599	3185399235	2806754129	2635705114
ANNEXURE TO SCHEDULE 8	TOTAL	12254116682	9922918628	9026617661
PROVISION FOR PROJECT EXPENSES	350922	0	0	0
Note no. 13.2 Intangible Assets Under Development				
INTANGIBLE ASSETS-COMPUTER SOFTWARE	432201	0	0	0

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Note no. 14	NON CURRENT INVESTMENTS				
	In Government Securities - Self Insurance Fund	510402	0	0	0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self Insurance Fund	510403	0	0	0
	PUBLIC ISSUE -JOB SHARES-LONG TERM	510201	0	0	0
	INVESTMENT IN CENTRAL GOVT. SECURITIES - LONG TERM - NON TRADE	520403	0	0	0
	INVESTMENT IN AAA PSU BOND - LONG TERM -NON TRADE	520402	0	0	0
	INVESTMENT IN SEB BONDS	520406	0	0	0
	MUTUAL FUND INVESTMENT ACCOUNT- LONG TERM-NON CURRENT-(NON-TRADE)	520417	0	0	0
	INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	510202	0	0	0
	INVESTMENT IN POWER TRADING CORPORATION OF INDIA LIMITED	520201	0	0	0
	EQUITY SHARES-SUBSIDIARY-NHDC	520101	0	0	0
		510103	0	0	0
	INVESTMENT IN CHENAB VALLEY POWER PROJECTS PRIVATE LTIMITED (JV)	510205	0	0	0
	EQUITY SHARES - SUBSIDIARY- LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED	520103	0	0	0
	i) National Power Exchange limited	510203	0	0	0
	ii) INVESTMENT IN NATIONAL HIGH POWER TEST LABORATORY PRIVATE LIMITED (JV)	510204	0	0	0
			0	0	0
	ii) Loan to State Government in settlement of dues from customer				
	-Unsecured considered good				
	TOTAL - LONG TERM LOAN AND ADVANCES		21515264	23643908	32471176



Note no. 16	OTHER NON-CURRENT ASSETS				
a) Interest accrued on:					
i) Interest accrued on Advance to Arunachal Government					
Interest Accrued but not due on Advance to Government of Arunachal Pradesh-Unsecured	650237	0	0	0	0
ii) Interest accrued on-Others					
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS	650100	-89630711	0	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-SECURED	650124	89630711	0	96630614	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSECURED	650141	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	650216	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-FOREIGN CURRENCY-SECURED	650217	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	650224	0	5360802	20937177	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- FOREIGN CURRENCY-UNSECURED	650225	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	650200	0	-5360802	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	658216	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-FOREIGN CURRENCY-SECURED	658217	0	0	0	0
INTEREST ACCRUED AND DUE ON ADVANCE TO CONTRACTOR	658124	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	658224	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- FOREIGN CURRENCY-UNSECURED	658225	0	0	0	0
		0	0	117667791	0
c) DEFERRED FOREIGN CURRENCY FLUCTUATION ASSETS ACCOUNT	650501	0	0	0	0
d) DEFERRED EXPENDITURE ON FOREIGN CURRENCY FLUCTUATION ACCOUNT	650502	0	0	0	0
a) CAPITAL ADVANCES					
i) Secured (considered good)					
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450100	0	0	0	0
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	450101	0	0	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	450105	0	0	0	0
ADVANCES- FOREIGN CURRENCY-SECURED	450106	0	0	0	0
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	458101	0	0	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	458105	0	0	0	0
ADVANCES- FOREIGN CURRENCY-SECURED	458106	0	0	0	0
		0	0	0	0
ii) Unsecured (considered good)					
Unsecured (considered good)- Against bank guarantee					
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	450300	0	0	0	0
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	450301	2658335011	3027301603	2624400950	0
ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	450302	0	0	0	0
ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-UNSECURED	450304	207269828	60786161	130383045	0
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	458301	0	0	0	0
ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	458302	0	0	0	0
ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-UNSECURED	458304	0	0	0	0
		2866604839	3088087784	2764783995	0
Unsecured (considered good)- Others					
ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	450201	0	500000	1850667	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450205	1741926	129717799	157958064	0
ADVANCES- FOREIGN CURRENCY-UNSECURED	450206	0	0	0	0
Advance/Deposit - Government Department	450207	114382348	105584909	20609961	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	450200	0	0	0	0
ADVANCES TO CONTRACTORS -INDIAN CURRENCY-UNSECURED	458201	0	0	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	458205	0	0	0	0
ADVANCES- FOREIGN CURRENCY-UNSECURED	458206	0	0	0	0
Advance/Deposit - Government Department	458207	0	0	0	0
		118124274	236802708	180418692	0
iii) Unsecured (considered doubtful)	code required				
iv) Less : Provisions for doubtful advances					
Provision for Doubtful Advances	350915	0	0	0	0
b) DEPOSITS					
SECURITY DEPOSIT-LEASE ACCOMMODATION	650400	-1552030	-1552030	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	650401	0	0	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	650402	0	0	0	0
EARNEST MONEY DEPOSIT	650432	0	0	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	658401	0	0	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	658402	0	0	0	0
EARNEST MONEY DEPOSIT	658432	0	0	0	0
DEPOSIT WITH P&T	650410	2000	2000	0	0
DEPOSIT WITH RAILWAY	650411	1542530	1542530	1542530	0
DEPOSIT WITH OTHER GOVT. DEPTT.	650412	7500	7500	7500	0
Other Deposits	650413	0	0	0	0
BALANCE WITH CUSTOMS, PORT TRUST	650421	0	0	0	0
DEPOSIT WITH INSURANCE COMPANY	650431	0	0	0	0
DEPOSIT WITH P&T	658410	2000	2000	0	0
DEPOSIT WITH RAILWAY	658411	1542530	1542530	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	658412	7500	7500	0	0
Other Deposits	658413	0	0	0	0
BALANCE WITH CUSTOMS, PORT TRUST	658421	0	0	0	0
DEPOSIT WITH INSURANCE COMPANY	658431	0	0	0	0
		1552030	1552030	1550030	0

Notə no. 15 LONG TERM LOAN AND ADVANCES				
i) Loans and advances to related parties- Unsecured				
DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	651101	0	0	0
DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651102	0	0	0
DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651103	0	0	0
DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-DEPUTATION	651104	0	0	0
DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	651105	0	0	0
DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE ADVANCE	651106	0	0	0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	651107	0	0	0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR ADVANCE	651108	0	0	0
DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	651109	0	0	0
		0	0	0
ii) Employees (including accrued interest)				
-Secured				
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650120	927893	1104566	1851555
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	650121	248839	267342	549654
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	650122	0	0	42715
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	650123	0	593	164146
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - SECURED	650143	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - SECURED	650144	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/ MOTOR CYCLE ADVANCE - SECURED	650145	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE - SECURED	650146	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	650212	5997357	6495511	7129945
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED	650213	1148688	1451085	2078576
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-SECURED	650214	34617	40418	54793
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE - SECURED	650215	232623	192427	426456
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE - SECURED	650228	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - SECURED	650229	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE - SECURED	650230	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - SECURED	650231	0	0	0
HOUSE BUILDING ADVANCE - SECURED	660101	6982976	7229765	9407020
CAR ADVANCE- SECURED	660102	2710793	1178942	2566397
SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	660103	105523	39682	106133
COMPUTER ADVANCE- SECURED	660104	861424	301971	1102879
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	660105	0	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	660106	0	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - SECURED	660107	0	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	660108	0	0	0
		19250733	18302282	25480269
-Unsecured				
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	650125	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- UNSECURED	650126	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES- UNSECURED	650127	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED	650128	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER ADVANCES-UNSECURED	650131	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - UNSECURED	650147	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	650148	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE - UNSECURED	650149	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - UNSECURED	650150	0	0	0
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION LOAN -UNSECURED-NON CURRENT	650151	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA- UNSECURED	650218	124526	196881	144540
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED	650219	3780	97631	67557
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE- UNSECURED	650220	1743	16655	18565
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- UNSECURED	650221	26777	0	84931
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-FURNITURE ADVANCE- UNSECURED	650222	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-MULTIPURPOSE ADVANCE- UNSECURED	650223	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE - UNSECURED	650232	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - UNSECURED	650233	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	650234	0	0	0
DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - UNSECURED	650235	0	0	0
INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION LOAN -UNSECURED-NON CURRENT	650244	0	0	0
HOUSE BUILDING-ADVANCE- UNSECURED	660201	1619868	2462953	2391937
CAR-ADVANCE- UNSECURED	660202	77338	957615	1734440
SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	660203	97012	133929	236133
COMPUTER ADVANCE - UNSECURED	660204	183717	1126574	1585220
FURNITURE ADVANCE	660205	129770	349388	727583
DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - UNSECURED	660207	0	0	0
DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	660208	0	0	0
DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	660209	0	0	0
DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	660210	0	0	0
DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	660211	0	0	0
CHILDREN HIGHER EDUCATION LOAN - UNSECURED-NON CURRENT	660214	0	0	0
		2264531	5341626	6990906
LONG TERMS ADVANCES-DELHI TRANSCO LTD.	661201	0	0	0
Advance to Government of Arunachal Pradesh-Unsecured	661202	0	0	0
TOTAL-NON CURRENT ASSETS		2983281143	3325442502	3054320608

Note no. 17	CURRENT INVESTMENTS				
	Current maturities of long term investments				
	8.50 % Tax-Free State Government Special Bonds of the Government of:	520416	0	0	0
	MUTUAL FUND INVESTMENT ACCOUNT- SHORT TERM-CURRENT-(NON-TRADE)	520408	0	0	0
	In Government Securities - Self Insurance Fund	510412	0	0	0
	In PSUs/ Public Financial Institutions and Corporate Bonds - Self Insurance Fund	510413	0	0	0
			0	0	0
Note no. 18	INVENTORY				
	b) INVENTORY IN OTHER UNITS				
	i) Stores and spares				
	INVENTORIES (OTHER THAN CONST STORE) RECLASSIFICATION CONTROL ACCOUNT	610001	0	0	0
	INVENTORIES (OTHER THAN CONST STORE) STOCK TRANSFER CONTROL ACCOUNT	610002	0	0	0
	STEEL ACCOUNT	610101	0	0	0
	CEMENT ACCOUNT	610201	0	0	0
	OTHER CIVIL BUILDING MATERIAL ITEMS ACCOUNT	610301	0	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-IMPORTED ACCOUNT	610401	0	0	0
	SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	610501	0	0	0
	OTHER GENERIC ELECTRIC ITEMS ACCOUNT	610601	0	0	0
	SPARES FOR EQUIPMENTS ACCOUNT	610701	0	0	0
	SPARES FOR VEHICLES ACCOUNT	610801	0	0	0
	OTHER GENERIC HARDWARE/MECHANICAL ITEMS ACCOUNT	610901	0	0	0
	PETROL OIL AND LUBRICANTS ACCOUNT	611001	0	0	0
	GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	611101	0	0	0
			0	0	0
	ii) Loose tools				
	LOOSE TOOLS ACCOUNT	611201	0	0	0
	LOOSE TOOLS IN USE	611208	0	0	0
			0	0	0
	iii) Scrap inventory				
	SCRAP MATERIALS	611301	0	0	0
	iv) Stores in transit/ pending inspection				
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	612001	0	0	0
	INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-IMPORTED	612002	0	0	0
	STORES IN TRANSIT	612601	0	0	0
	MATERIAL PENDING INSPECTION ACCOUNT	612602	0	0	0
			0	0	0
	v) Material at site				
	MATERIAL AT SITE	612801	0	0	0
	vi) Material issued to contractors/ fabricators				
	MATERIAL ISSUED TO CONTRACTORS	617001	0	0	0
	MATERIAL ISSUED TO FABRICATORS	617002	0	0	0
			0	0	0
	PROVISION FOR OBSOLESCENCE IN STORES	350901	0	0	0
	EXCESSES PENDING INVESTIGATION	350920	0	0	0
			0	0	0
	TOTAL- INVENTORIES		0	0	0
Note no. 19	TRADE RECEIVABLES (DEBTORS)				
	SUNDRY DEBTORS FOR SALE OF POWER	630101	0	0	0
	SUNDRY DEBTORS OTHERS	630102	0	0	0
	Debtors for U.I. Charges	630103	0	0	0
	Debtors for Congestion Charges	630104	0	0	0
	DEBTOR FOR SALE OF POWER-NOT BILLED	630105	0	0	0
	S. DEBTORS- CONSULTANCY	630201	0	0	0
	S. DEBTORS-CONSTRUCTION PROJECT-TURNKEY PROJECTS	630301	0	0	0
	DEBTORS-CONSTRUCTION PROJECTS- DEPOSIT WORK	630302	0	0	0
	DEBTORS FOR SALE OF SCRAP	630501	0	0	0
	DUE FROM SUBSIDIARIES-CONSULTANCY CHARGES RECOVERABLE	651116	0	0	0
			0	0	0
	Less: Provision for doubtful debts				
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-SALE OF POWER	350501	0	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-CONSULTANCY CONTRACTS	350502	0	0	0
	PROVISION FOR BAD AND DOUBTFUL DEBTORS-TURNKEY/ CONSTRUCTION CONTRACTS/ /DEPOSIT WORKS	350503	0	0	0
			0	0	0
	NET TRADE RECEIVABLES		0	0	0

Note no. 20	CASH AND BANK BALANCES				
A	Cash and Cash Equivalent				
	CASH IN HAND	640101	160430	178816	168752
	IMPREST WITH STAFF	640102	37000	0	39500
	POSTAL ORDERS IN HAND	640103	0	0	0
	STAMPS IN HAND	640104	0	0	0
	CASH IN TRANSIT	640301	0	0	0
	CHEQUES IN TRANSIT	640302	0	0	0
i)	Cash On Hand		197430	178816	208252
ii)	CHEQUES/DRAFTS IN HAND	640201	0	175000	0
iii)	Bank balances - with scheduled banks				
	- In current account - Self Insurance Fund				
	SBI-INVESTMENT A/C-31090877734 (SELF INSURANCE INVESTMENT)	640456	0	0	0
		640457	0	0	0
			0	0	0
	- In current account - Others				
	CURRENT A/C - SBI-(C&I)	640401	0	0	0
	CURRENT A/C -IOB(FBD)	640402	0	0	0
	UTI BANK	640403	0	0	0
	CURRENT A/C-BANK OF INDIA	640404	0	0	0
	State Bank of Patiala, Delhi	640405	0	0	0
	JAMMU & KASHMIR BANK	640406	0	0	0
	ICICI BANK NEW DELHI	640407	0	0	0
	CENTRAL BANK OF INDIA-CURRENT ACCOUNT	640408	0	0	0
	DEUTSCHE BANK-CURRENT A/C	640409	0	0	0
	CURRENT ACCOUNT SBI NEHRU PLACE	640410	0	0	0
	CORPORATION BANK	640411	0	0	0
	STANDARD CHARTERED BANK	640412	0	0	0
	BANK ACCOUNT RELATED TO DEVELOPMENT SURCHARGE RESERVE ACCOUNT	640413	0	0	0
	CANARA BANK, CHANAKYA PURI	640414	0	0	0
	CANARA BANK - FARIDABAD	640415	0	0	0
	J & K BANK LTD., JAMMU	640416	0	0	0
	INDIAN OVERSEAS BANK(FOC)-DIVIDEND ACCOUNT	640417	0	0	0
	PUNJAB NATIONAL BANK CURRENT A/C -D-SERIES	640418	0	0	0
	PUNJAB NATIONAL BANK CURRENT A/C - E-SERIES	640419	0	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT- PMGSY	640420	0	0	0
	CHQ. ISSUED A/C-SBI(CAG)	640422	0	0	0
	SBI - PANCHKULA	640423	0	0	0
	SBI-C&I- WITHDRAWAL ACCOUNT	640424	0	0	0
	SBI (NP) - WITHDRAWAL A/C	640425	0	0	0
	CWC (PALAM) - WITHDRAWAL A/	640426	0	0	0
	SBI (FRBD) - WITHDRAWAL A/C	640427	0	0	0
	SBI (CHADIGARH) - WITHDRAWAL A/	640428	0	0	0
	SBI (NP) - COLLECTION A/C	640429	0	0	0
	STATE BANK OF INDIA - C&I - COLLECTION ACCOUNT	640430	0	0	0
	SBI (FBD) - COLLECTION A/C	640431	0	0	0
	CWC (PALAM) - COLLECTION A/C	640432	0	0	0
	SBI (CHANDIGARH)-COLLECTION A/C	640433	0	0	0
	S.B.I.(C&I)-CURRENT A/C (PMGSY)	640435	0	0	0
	S.B.I.(C&I)-CURRENT A/C (REC)	640436	0	0	0
	Current Account - Punjab National Bank (PMGSY Fund), Patna	640437	0	0	0
	Current Account - State Bank of India, Main Branch, Faridabad	640438	0	0	0
	SBI, CAG - Current A/c no. 1000001046	640439	0	0	0
	CURRENT A/C -IOB(FBD)-SERVICES DIVISION	640440	0	0	0
	State Bank of Bikaner and Jaipur, Faridabad Branch	640441	0	0	0
	S.B.I.(CAG)-CURRENT A/C- ESCROW LIC	640442	0	0	0
	IDBI LTD	640443	0	0	0
	CURRENT A/C -HDFC	640444	0	0	0
	STATE BANK OF INDIA- CURRENT ACCOUNT-IPO	640445	0	0	0
	CASH/ BANK CONTRA CONTROL ACCOUNT	640450	0	0	0
	UCO BANK (INVESTMENT A/c)	640453	0	0	0
	UNITED BANK OF INDIA	640458	0	0	0
	AXIS BANK TENDER FEECOLLECTION A/C-910020010327984	640460	0	0	0
	SBI REGT. FEE FOR RECRUITMENT COLLECTION A/C- 31713133703	640461	0	0	0
	CHEQUE ISSUED ACCOUNT- No. 1	640501	620764	570029	735090
	CHEQUE ISSUED ACCOUNT- No. 2	640502	0	0	0
	CHEQUE ISSUED ACCOUNT- No. 3	640503	0	0	0
	CHEQUE COLLECTION ACCOUNT NO.1	640601	33756	145000	15244
	CHEQUE COLLECTION ACCOUNT NO.2	640602	0	0	0
	CHEQUE COLLECTION ACCOUNT NO.3	640603	0	0	0
	CASH CREDIT ACCOUNT- DENA BANK	640701	0	0	0
	CASH CREDIT ACCOUNT- IOB, NEHRU PLACE	640702	0	0	0
	CASH CREDIT VYASA BANK	640703	0	0	0
	UNCLAIMED ALLOTMENT MONEY ACCOUNT (ICICI BANK A/C 001105021096)	640910	0	0	0
			654520	716029	750334
	- In deposit account - Self Insurance Fund				
	SHORT TERM DEPOSITS IN BANKS-SELF INSURANCE FUND	640906	0	0	0
	- In deposit account - IPO proceeds				
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEEDS	640907	0	0	0
	DEPOSIT ACCOUNT- SHORT TERM (CLTD) -IPO PROCEED	640908	0	0	0
	DEPOSIT ACCOUNT- SHORT TERM-IPO PROCEED	540501	0	0	0
			0	0	0
	- In deposit account - Others				
	F.D.R. -BONDS A/C -(A,'D')	640902	0	0	0
	F.D.R. -BONDS A/C-(C)	640903	0	0	0
	SHORT TERM DEPOSITS IN BANKS	640904	0	0	0
	Corporate Liquid Term Deposit (Flexi) A/c.	640905	0	0	0
	SAVING ACCOUNT WITH SCHEDULE BANK	641001	0	0	0
	CORPORATE LIQUIDITY TERM DEPOSIT-REC	640421	0	0	0
			0	0	0

	Bank balances - with other banks				
	- In current account				
	CURRENT ACCOUNT-THE BANK OF BHUTAN	641201	0	0	0
	CURRENT ACCOUNT-DEUTSCHE BANK, TOKYO BRANCH	640434	0	0	0
	BARCLAYS BANK PLC-SWAP	641202	0	0	0
	STANDARD CHARTERED BANK-SWAP	641203	0	0	0
	NHPC LTD - FINAL DIVIDEND ACCOUNT 2009-10 - INDUSIND BANK (005DA1509050)	640909	0	0	0
	SPECIAL DEPOSIT DIVIDEND ACCOUNT	640901	0	0	0
	DEPOSIT ACCOUNT- LONG TERM-IPO PROCEED	520501	0	0	0
	DEPOSIT ACCOUNT- LONG TERM-OTHER	520502	0	0	0
	DEPOSIT ACCOUNT- LONG TERM-SELF INSURANCE FUND	520503	0	0	0
			0	0	0
		0	851950	1068845	955586
Note no. 21	SHORT TERM LOAN AND ADVANCES				
a)	Employees loans & Advances (including accrued interest)				
i)	Secured				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651520	915776	904315	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	651521	576202	294386	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	651522	11048	27964	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	651523	103932	93489	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - SECURED	651543	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - SECURED	651544	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/ MOTOR CYCLE ADVANCE - SECURED	651545	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE - SECURED	651546	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	651612	16000	130550	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED	651613	114010	320650	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/ MOTOR CYCLE ADVANCE-SECURED	651614	10624	8090	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE - SECURED	651615	124667	211057	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE - SECURED	651628	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - SECURED	651629	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE - SECURED	651630	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - SECURED	651631	0	0	0
	HOUSE BUILDING ADVANCE - SECURED	651501	1306292	1284507	0
	CAR ADVANCE- SECURED	651502	1524173	830797	0
	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED	651503	74947	48629	0
	COMPUTER ADVANCE- SECURED	651504	808073	581793	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - SECURED	651505	0	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - SECURED	651506	0	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - SECURED	651507	0	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - SECURED	651508	0	0	0
			5585744	4736227	0
ii)	Employees loans & Advances (including accrued interest) - Unsecured (considered good)				
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	651525	0	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCOOTER-ADVANCE/ MOTOR CYCLE ADVANCE- UNSECURED	651526	0	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES- UNSECURED	651527	0	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED	651528	0	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-OTHER ADVANCES-UNSECURED	651531	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - HOUSE BUILDING ADVANCE - UNSECURED	651547	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	651548	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - COMPUTER ADVANCE - UNSECURED	651549	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED AND DUE - CAR ADVANCE - UNSECURED	651550	0	0	0
	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- CHILDREN HIGHER EDUCATION LOAN -UNSECURED- CURRENT	651551	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA- UNSECURED	651618	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED	651619	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE- UNSECURED	651620	0	6519	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE- UNSECURED	651621	4793	112049	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-FURNITURE ADVANCE- UNSECURED	651622	0	0	0
	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-MULTIPURPOSE ADVANCE- UNSECURED	651623	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - HOUSE BUILDING ADVANCE - UNSECURED	651632	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - CAR ADVANCE - UNSECURED	651633	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	651634	0	0	0
	DUE FROM DEPUTATIONISTS - INTEREST ACCRUED BUT NOT DUE - COMPUTER ADVANCE - UNSECURED	651635	0	0	0
	HOUSE BUILDING-ADVANCE- UNSECURED	651601	261900	166608	0
	CAR-ADVANCE- UNSECURED	651602	92796	483060	0
	SCOOTER/ MOTOR CYCLE ADVANCE- UNSECURED	651603	41604	101198	0
	COMPUTER ADVANCE - UNSECURED	651604	153289	520252	0
	FURNITURE ADVANCE	651605	109838	291965	0
	DUE FROM DEPUTATIONISTS - HOUSE BUILDING ADVANCE - UNSECURED	651607	0	0	0
	DUE FROM DEPUTATIONISTS - CAR ADVANCE - UNSECURED	651608	0	0	0
	DUE FROM DEPUTATIONISTS - SCOOTER/MOTOR CYCLE ADVANCE - UNSECURED	651609	0	0	0
	DUE FROM DEPUTATIONISTS - COMPUTER ADVANCE - UNSECURED	651610	0	0	0
	DUE FROM DEPUTATIONISTS - FURNITURE ADVANCE	651611	0	0	0
	CHILDREN HIGHER EDUCATION LOAN - UNSECURED- CURRENT	651612	0	0	0
			664220	1681651	0

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ii) OTHER ADVANCES TO EMPLOYEES-CONSIDERED DOUBTFUL	660213	0	0	0
b) LONG TERMS ADVANCES-DELHI TRANSCO LTD.	651203	0	0	0
Loan to State Government in settlement of dues from customer	661203	0	0	0
		0	0	0
c) Due from Subsidiaries				
DUE FROM SUBSIDIARIES-DEPUTATION-HOUSE BUILDING ADVANCE	651701	0	0	0
DUE FROM SUBSIDIARIES-DEPUTATION-CAR ADVANCE	651702	0	0	0
DUE FROM SUBSIDIARIES-DEPUTATION-SCOOTER ADVANCE	651703	0	0	0
DUE FROM SUBSIDIARIES-FURNITURE-FRIDGE/ TV ADVANCE-DEPUTATION	651704	0	0	0
DUE FROM SUBSIDIARIES -DEPUTATION- MULTIPURPOSE ADVANCE	651705	0	0	0
DUE FROM SUBSIDIARIES-INTEREST ON COMPUTER-FURNITURE ADVANCE	651706	0	0	0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE SCOOTER	651707	0	0	0
DUE FROM SUBSIDIARIES-INTEREST ACCRUED BUT NOT DUE CAR ADVANCE	651708	0	0	0
DUE FROM SUBSIDIARIES -INTEREST ACCRUED BUT NOT DUE HBA	651709	0	0	0
DUE FROM SUBSIDIARIES-PAY-ALLOWANCE-RECOVERY FROM DEPUTATIONIST	651110	0	0	0
DUE FROM SUBSIDIARIES-DEPUTATION- TRANSFER TA	651111	0	0	0
DUE FROM SUBSIDIARIES -DEPUTATION- TA	651112	0	0	0
DUE FROM SUBSIDIARIES-DRS	651113	0	0	0
DUE FROM SUBSIDIARIES-MISC. ADVANCE	651114	0	0	0
DUE FROM SUBSIDIARIES -LEASE	651115	0	0	0
DEPUTATION - PAY ADVANCE	651117	0	0	0
LTC ADVANCE - DEPUTATION	651118	0	0	0
MEDICAL ADVANCE-DEPUTATION	651119	0	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY (ON DEPUTED STAFF)	651120	0	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -LDHCL	651121	0	0	0
CLAIM RECOVERABLE FROM SUBSIDIARY COMPANY -CHENAB VALLEY POWER PROJ. (P) LTD.	651122	0	0	0
		0	0	0
		0	0	0
MULTIPURPOSE ADVANCE	660206	9112585	1252618	1399723
DUE FROM DEPUTATIONISTS - MULTIPURPOSE ADVANCE	660212	0	0	0
MULTIPURPOSE ADVANCE	660305	0	0	0
TRANSFER TRAVELLING ALLOWANCE ADVANCE	660301	0	0	0
TOUR TRAVELLING ALLOWANCE ADVANCE	660302	397000	440000	641234
PAY ADVANCE	660303	125140	15000	54600
LEAVE TRAVEL CONCESSION ADVANCE	660304	38000	27600	134500
ADVANCE FOR MEDICAL TREATMENT	660306	310000	133000	236000
DEATH RELIEF SCHEME PAYMENT	660307	0	0	0
DEPARTMENTAL ADVANCE TO STAFF	660308	277362	0	1875962
DEATH RELIEF SCHEME-EXECUTIVES	660312	0	0	0
DRS Control Account	660318	0	0	0
DRS-Executive Control Account	660319	0	0	0
DUE FROM DEPUTATIONISTS - TRANSFER TRAVELLING ALLOWANCE ADVANCE	660321	0	0	0
DUE FROM DEPUTATIONISTS - TOUR TRAVELLING ALLOWANCE ADVANCE	660322	0	0	0
DUE FROM DEPUTATIONISTS - PAY ADVANCE	660323	0	0	0
DUE FROM DEPUTATIONISTS - LEAVE TRAVEL CONCESSION ADVANCE	660324	0	0	0
DUE FROM DEPUTATIONISTS - ADVANCE FOR MEDICAL TREATMENT	660325	0	0	0
DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENT	660326	0	0	0
DUE FROM DEPUTATIONISTS - DEATH RELIEF SCHEME PAYMENTS - EXECUTIVES	660327	0	0	0
DUE FROM DEPUTATIONISTS - OTHER ADVANCES NOT BEARING ANY INTEREST	660328	0	0	0
DUE FROM DEPUTATIONISTS - LEASE PAYMENTS	660329	0	0	0
DUE FROM DEPUTATIONISTS - PAY AND ALLOWANCES	660330	0	0	0
		10250087	1868218	4342019
b) Advance to contractor / supplier				
Secured (considered good)				
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	0	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-SECURED	660802	0	0	0
ADVANCES TO SUPPLIERS-SECURED	660803	0	0	0
ADVANCES TO OTHERS-INDIAN CURRENCY-SECURED	660804	0	0	0
ADVANCES-FOREIGN CURRENCY-SECURED	660805	0	0	0
		0	0	0
ii) Unsecured (considered good)				
- Against bank guarantee				
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)	660701	0	0	0
ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEE)	660702	0	0	0
ADVANCES TO OTHERS (AGAINST BANK GUARANTEE)	660704	0	0	0
		0	0	0
- Others				
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	0	0	0
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	0	0	0
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	0	0	0
ADVANCES-FOREIGN CURRENCY-UNSECURED	660408	0	0	0
		0	0	0
d) Other advances				
- Unsecured (considered good)				
ADVANCE RENT FOR HIRED PREMISES	660601	0	0	0
ADVANCES TO EPF TRUST	660602	0	0	0
ADVANCES TO FPS	660603	0	0	0
ADVANCES TO EPS	660604	0	0	0
ADVANCES TO CLEARING AGENTS	660605	0	0	0
OTHER ADVANCES	660606	0	0	0
ADVANCE TO SOCIAL SECURITY TRUST	660607	0	0	0
		0	0	0
Less : Provisions for doubtful loans and advances				
PROVISION FOR BAD AND DOUBTFUL ADVANCES	350601	0	0	0
PROVISION FOR BAD AND DOUBTFUL DEPOSITS	350602	0	0	0
		0	0	0
d) Advance income tax				
INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	660501	0	0	0
INCOME TAX PAID IN ADVANCE	660502	0	0	0
ADVANCE FRINGE BENEFIT TAX	660503	0	0	0
INCOME TAX DEDUCTED AT SOURCE - SELF INSURANCE FUND	660504	0	0	0
		0	0	0

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C) OTHERS					
DEPOSIT WITH P&T	659410	0	0	0	0
DEPOSIT WITH RAILWAY	659411	0	0	0	0
DEPOSIT WITH OTHER GOVT. DEPTT.	659412	0	0	0	0
Other Deposits	659413	0	0	0	0
BALANCE WITH CUSTOMS, PORT TRUST	659421	0	0	0	0
DEPOSIT WITH INSURANCE COMPANY	659431	0	0	0	0
SECURITY DEPOSIT-LEASE ACCOMMODATION	659401	0	0	0	0
SECURITY DEPOSIT-CONSTRUCTION CONTRACT	659402	0	0	0	0
EARNEST MONEY DEPOSIT	659432	0	0	0	0
		0	0	0	0
0		16510051	5286096	4342019	
Note no. 22 OTHER CURRENT ASSETS					
c) Interest accrued on:					
i) Loan to State Government in settlement of dues from customers					
Interest Accrued and Due on Long Term Advances	650136	0	0	0	0
Interest Accrued but not Due on Long Term Advances	650236	0	0	0	0
		0	0	0	0
ii) Deposits - IPO					
INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT-IPO PROCEEDS	650239	0	0	0	0
	650240	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT(CLTLD)-IPO PROCEED	650241	0	0	0	0
		0	0	0	0
Deposits - Self Insurance					
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT IN BANK-SELF INSURANCE FUND	650238	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON LONG TERM DEPOSIT- SELF INSURANCE FUND	650242	0	0	0	0
		0	0	0	0
Deposits - Others					
INTEREST ACCRUED AND DUE FROM BANK-DEPOSIT WITH SCHEDULED BANKS	650101	0	0	0	0
INTEREST ACCRUED AND DUE FROM BANK-SAVINGS ACCOUNTS WITH SCHEDULED BANKS	650102	0	0	0	0
INTEREST ACCRUED AND DUE FROM BANK-BALANCES WITH UNSCHEDULED BANKS	650103	0	0	0	0
INTEREST ACCRUED AND DUE FROM BANK-OTHERS	650104	0	0	0	0
INTEREST ACCRUED AND DUE ON SHORT TERM DEPOSIT	650105	0	0	0	0
Interest Accrued and Due on SEB Bonds	650111	0	0	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-DEPOSIT WITH SCHEDULED BANKS	650201	0	0	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-SAVINGS ACCOUNTS WITH SCHEDULED	650202	0	0	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-BALANCES WITH UNSCHEDULED BANKS	650203	0	0	0	0
INTEREST ACCRUED BUT NOT DUE FROM BANK-OTHERS	650204	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	650205	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON CLTD	650227	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON LONG TERM BANK DEPOSIT- OTHERS	650243	0	0	0	0
		0	0	0	0
iii) Interest accrued on Others					
INTEREST ACCRUED AND DUE- INVESTMENTS	650142	0	0	0	0
INTEREST ACCRUED BUT NOT DUE FROM Fis	650206	0	0	0	0
Interest accrued but not due on Corporate Liquid Term Deposit (Flexi) A/c	650207	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON PSU BOND	650208	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON CENTRAL GOVT. SECURITIES	650209	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON DEVELOPMENT SURCHARGE	650210	0	0	0	0
Interest Accrued but not Due on SEB Bonds	650211	0	0	0	0
INTEREST ACCRUED BUT NOT DUE- INVESTMENTS	650226	0	0	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-SECURED	659124	89630711	0	0	0
INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSECURED	659141	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	659216	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-FOREIGN CURRENCY-SECURED	659217	0	0	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- INDIAN CURRENCY-UNSECURED	659224	0	5360802	0	0
INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS- FOREIGN CURRENCY-UNSECURED	659225	0	0	0	0
		89630711	5360802	0	0
d) Current Assets - Others					
RENT/HIRE CHARGES FROM CONTRACTORS	650301	0	0	0	0
RENT/HIRE CHARGES FROM EMPLOYEES	650304	0	0	0	0
RENT/HIRE CHARGES FROM OTHERS	650305	0	0	0	0
DIVIDEND DECLARED ON INVESTMENT-SUBSIDIARY	650311	0	0	0	0
INCOME RECEIVABLE	650312	0	0	0	0
INCENTIVE RECEIVABLE ON INVESTMENT OF SELF INSURANCE FUND	650313	0	0	0	0
CLAIM RECOVERABLE FROM STAFF	660309	0	0	0	0
INSURANCE-PREPAID	650701	0	152515	0	0
RENT PREPAID	650702	0	0	0	0
OTHER PRE-PAID EXP.	650703	0	0	0	0
		0	152515	0	0
e) DEFERRED TAX RECOVERY MATERIALIZED		661102	0	0	0
f) Claims recoverable from different agencies					
CLAIMS RECOVERABLE FROM RAILWAYS	650801	0	0	0	0
CLAIM RECOVERABLE FROM INSURANCE COMPANY	650802	0	0	0	0
CLAIM RECOVERABLE FROM CONTRACTORS	650803	237500	0	1565208	0
CLAIM RECOVERABLE FROM SUPPLIERS	650804	0	0	0	0
CLAIMS RECOVERABLE-LIC FOR GROUP GRATUITY AND LIFE INSURANCE SCHEME	650805	0	0	0	0
CLAIMS RECOVERABLE FROM EPF TRUST	650806	0	0	0	0
CLAIMS RECOVERABLE FROM STATE GOVERNMENT	650807	0	0	0	0
CLAIMS RECOVERABLE FROM OTHER DEPARTMENTS (ON DEPUTED STAFF)	650808	0	0	0	0
CLAIMS RECOVERABLE FROM EMPLOYEES	650810	245070	293532	131583	0
Filing Fees Recoverable	650811	0	0	0	0
Loss to be made Good by Contractor	650812	37348564	73108536	37348562	0
OTHER CLAIMS RECOVERABLE	650820	964026	964026	0	0
CLAIMS RECOVERABLE ON ACCOUNT OF DEVELOPMENT SURCHARGE	650901	0	0	0	0
TAX RECOVERED ON DEVELOPMENT SURCHARGE	650902	0	0	0	0

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ADVANCES - PGCIL	660901	0	0	0
GUARANTEE FEE -PGCIL	660902	0	0	0
CASH SETTLEMENT A/C -PGCIL	660903	0	0	0
SERVICE TAX DEFERRED RECEIVABLE	661301	0	0	0
OTHER RECOVERABLE	661302	0	0	0
		38796160	74366084	39046333
Provisions for doubtful claims				
PROVISIONS FOR BAD AND DOUBTFUL CLAIMS	350701	0	0	0
Provision for PGCIL Recoverable	350917	0	0	0
		0	0	0
e) Other Recoverable	662001	0	0	0
ii) Work In Progress				
Construction work in progress(on behalf of client)				
CONSTRUCTION WORK IN PROGRESS (ON BEHALF OF CLIENTS)	620101	0	0	0
CUMULATIVE CONSTRUCTION COST ACCOUNT	620102	0	0	0
CUMULATIVE INCOME/LOSS RECOGNISED ON CONSTRUCTION CONTRACTS	620103	0	0	0
PROGRESSIVE BILLS FOR CONSTRUCTION CONTRACT (CREDIT)	620104	0	0	0
PROVISION FOR PROBABLE LOSS ON CONSTRUCTION CONTRACT	351001	0	0	0
		0	0	0
CONSULTANCY WIP(ON BEHALF OF CLIENT)	620201	0	0	0
h) PRELIMINARY EXPENSES	710101	0	0	0
i) OTHER DEFERRED REVENUE EXPENDITURE	710201	0	0	0
j) SHARE ISSUE EXPENSES				
Filing Fees	710401	0	0	0
Legal Expenses	710402	0	0	0
Listing Fees	710403	0	0	0
Lead Manager Fees & Expenses	710404	0	0	0
Registrar's Expenses	710405	0	0	0
Printing & Stationary	710406	0	0	0
Advertisement/Publicity & Marketing Expenses	710407	0	0	0
Other Miscellaneous IPO Expenses	710408	0	0	0
Audit Fee	710409	0	0	0
		0	0	0
k) PROJECT EXPENSES AWAITING WRITE OFF SANCTION	710301	0	0	0
l) PROVISION FOR PROJECT EXPENSES-awaiting write off sanction	350923	54921168	54921168	0
m) LOSSES PENDING INVESTIGATION	651001	73680053	60960906	22130608
LOSSES AWAITING WRITE OFF SANCTION	651002	329262	390020	404970
		74009315	61350926	22536578
n) PROVISION FOR LOSSES PENDING INVESTIGATION	350902	18758885	6039738	22130608
PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	329262	390020	404970
		19088147	6429758	22536578
o) CLAIMS REIMBURSABLE FROM SELF INSURANCE RESERVE	651020	0	0	0
TOTAL OTHER CURRENT ASSETS		128425871	79879411	39046333
DEFERRED TAX ASSETS (NET)				
DEFERRED TAX ASSET	661001	0	0	0
		0	0	0

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FUND FROM CORPORATE OFFICE				
CHEQUE PAID ACCOUNT	150102	2804600000	5463200000	2419200000
CHEQUE COLLECTED ACCOUNT	150120	-9028473	-18121242	-12317375
CHEQUES PAID ACCOUNT - E.D.REGION-I	150302	0	0	0
CHEQUES COLLECTED ACCOUNT - E.D.REGION-I	150320	0	0	0
CHEQUES PAID ACCOUNT- SBI (BANIKHET) E.D. REGION-II-BANIKHET	150402	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI (BANIKHET) E.D. REGION-II-BANIKHET	150420	0	0	0
CHEQUES PAID ACCOUNT- SBI(KOLKATA)-ED.REGION-III	150502	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(KOLKATA)-ED.REGION-III	150520	0	0	0
CHEQUES PAID ACCOUNT- SBI (CHANDIGARH)-E.D.REGION-IV	150602	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI (CHANDIGARH)-E.D.REGION-IV	150620	0	0	0
CHEQUES PAID ACCOUNT - SBI - REGIONAL OFFICE, ZIRO	150802	0	0	0
CHEQUE COLLECTED ACCOUNT - SBI - REGIONAL OFFICE, ZIRO	150820	0	0	0
CHEQUES PAID ACCOUNT - REGIONAL OFFICE, ITANAGAR	151002	0	0	0
CHEQUES COLLECTED ACCOUNT - REGIONAL OFFICE, ITANAGAR	151020	0	0	0
L.O. MUMBAI-WITHDRAWAL ACCOUNT	151102	0	0	0
L.O. MUMBAI-COLLECTION ACCOUNT	151120	0	0	0
CHEQUES PAID ACCOUNT - REGION-SILLIGURI	151302	0	0	0
CHEQUES COLLECTED ACCOUNT- REGION-SILLIGURI	151320	0	0	0
CHEQUES PAID ACCOUNT SBI(SURANGNI)- BAIRASIUL POWER STATION	152102	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(SURANGNI)-BAIRASIUL POWER STATION	152120	0	0	0
CHEQUES PAID ACCOUNT- SBI- LOKTAK POWER STATION	152202	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI-LOKTAK POWER STATION	152220	0	0	0
CHEQUES PAID ACCOUNT -SBI-JYOTIPURAM- SALAL POWER STATION	152302	0	0	0
CHEQUES COLLECTED ACCOUNT -SBI-JYOTIPURAM- SALAL POWER STATION	152320	0	0	0
CHEQUES PAID ACCOUNT- SBI(BANBASSA)-TANAKPUR POWER STATION	152402	0	0	0
CHEQUES COLLECTED ACCOUNT -SBI(BANBASSA)-TANAKPUR POWER STATION	152420	0	0	0
CHEQUES PAID ACCOUNT- SBI(BANIKHET)-CHAMERA-I POWER STATION	152502	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(BANIKHET)-CHAMERA-I POWER STATION	152520	0	0	0
CHEQUES PAID ACCOUNT- SBI (BARAMULA)-URI STAGE-I POWER STATION	152602	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(BARAMULA)-URI STAGE-I POWER STATION	152620	0	0	0
CHEQUES PAID ACCOUNT- SBI(HINGDOM)-RANGIT POWER STATION	152702	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI (HINGDOM)-RANGIT POWER STATION	152720	0	0	0
CHEQUES PAID ACCOUNT SBI(CHAMBA)- CHAMERA -II POWER STATION	152802	0	0	0
CHEQUES COLLECTED ACCOUNT -SBI(CHAMBA)- CHAMERA -II POWER STATION	152820	0	0	0
CHEQUES PAID ACCOUNT -SBI(KISHTWAR)- DULHASTI H.E.P.	152902	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(KISHTWAR)- DULHASTI H.E.P.	152920	0	0	0
CHEQUES PAID ACCOUNT- SBI(DHARCHULA)-DHAULIGANGA-I H.E.P.	153002	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(HALDWANI)-DHAULIGANGA-I H.E.P.	153020	0	0	0
CHEQUES PAID ACCOUNT -SBI(SINGTAM)-TEESTA-V- H.E.P.	153102	0	0	0
CHEQUES COLLECTED ACCOUNT -SBI (SINGTAM)-TEESTA-V- H.E.P.	153120	0	0	0
CHEQUES PAID ACCOUNT- SBI (BHUNTAR)- PARBATH-II H.E.P.	153202	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(BHUNTAR)- PARBATH-II H.E.P.	153220	0	0	0
CHEQUES PAID ACCOUNT - PARBATH-III H.E.P.	153302	0	0	0
CHEQUES COLLECTED ACCOUNT - PARBATH-III H.E.P.	153320	0	0	0
CHEQUES PAID ACCOUNT- SBI(KHAIRI)-SEWA-II H.E.P.	153402	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(KHAIRI)-SEWA-II H.E.P.	153420	0	0	0
CHEQUES PAID ACCOUNT -SBI(MEHLA)- CHAMERA-III H.E.P.	153502	0	0	0
CHEQUES COLLECTED ACCOUNT -SBI(MEHLA)- CHAMERA-III H.E.P.	153520	0	0	0
CHEQUES PAID ACCOUNT -SBI(BARAMULLA)- URI-II H.E.P.	153702	0	0	0
CHEQUES COLLECTED ACCOUNT -SBI(BARAMULLA)- URI-II H.E.P.	153720	0	0	0
CHEQUES PAID ACCOUNT -SBI(BARAMULLA)- KISHANGANGA H.E.P.	153802	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(BARAMULLA)- KISHANGANGA H.E.P.	153820	0	0	0
CHEQUES PAID ACCOUNT- SBI(KISHTWAR)- BURSAR H.E.P.	153902	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(KISHTWAR)- BURSAR H.E.P.	153920	0	0	0
CHEQUES PAID ACCOUNT -SBI(KISHTWAR) PAKAL DUL H.E.P.	154002	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(KISHTWAR) PAKAL DUL H.E.P.	154020	0	0	0
CHEQUES PAID ACCOUNT- SBI(LEH BRANCH)-NIMMO BAZGO H.E.P.	154102	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(LEH BRANCH)-NIMMO BAZGO H.E.P.	154120	0	0	0
CHEQUES PAID ACCOUNT- SBI(KARGIL)- CHUTAK H.E.P.	154202	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(KARGIL)- CHUTAK H.E.P.	154220	0	0	0
CHEQUES PAID ACCOUNT -SBI- TEESTA LOW DAM III H.E.P.	154402	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI- TEESTA LOW DAM III H.E.P.	154420	0	0	0
CHEQUES PAID ACCOUNT- SBI(SILLIGURI)-TEESTA LOW DAM IV H.E.P.	154502	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI (SILLIGURI)-TEESTA LOW DAM IV H.E.P.	154520	0	0	0
CHEQUES PAID ACCOUNT -SBI(LAKHIMPUR)-SUBANSIRI LOWER H.E.P.	154702	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(LAKHIMPUR)-SUBANSIRI LOWER H.E.P.	154720	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(ZIRO)- SUBANSIRI MIDDLE H.E.P.	154820	0	0	0
CHEQUES COLLECTED ACCOUNT- SBI(DAPORIJO)- SUBANSIRI UPPER H.E.P.	154920	0	0	0
CHEQUES PAID ACCOUNT - SBI-KIRU H.E.P.	155802	0	0	0
CHEQUE COLLECTED ACCOUNT - SBI-KIRU H.E.P.	155820	0	0	0
CHEQUES PAID ACCOUNT - SBI- REGIONAL OFFICE, UTTARAKHAND	155902	0	0	0
CHEQUE COLLECTED ACCOUNT - SBI- REGIONAL OFFICE, UTTARAKHAND	155920	0	0	0
CHEQUES PAID ACCOUNT - SBI-KOTLIBHEL-2' H.E.PROJECT	156102	0	0	0
CHEQUE COLLECTED ACCOUNT -SBI-KOTLIBHEL-2' H.E.PROJECT	156120	0	0	0
CHEQUES PAID ACCOUNT -SBI(SINGTAM) TEESTA IV ' H.E.PROJECT	156202	0	0	0
CHEQUE COLLECTED ACCOUNT -SBI(SINGTAM) TEESTA IV ' H.E.PROJECT	156220	0	0	0
CHEQUE PAID - BAGLIHAR P.S.	158002	0	0	0
CHEQUE COLLECTED- BAGLIHAR P.S.	158020	0	0	0
CHEQUE PAID ACCOUNT - RE SRINAGAR	158402	0	0	0
CHEQUE COLLECTED - RE SRINAGAR	158420	0	0	0
CHEQUE PAID- RURAL ELECTRIFICATION LEH & KARGIL	158502	0	0	0
CHEQUE COLLECTED- RURAL ELECTRIFICATION, LEH & KARGIL	158520	0	0	0
CHEQUE PAID ACCOUNT - BANK OF BHUTAN, ZHEMGANG	158602	0	0	0
CHEQUES PAID ACCOUNT - KURI GONGRI	158702	0	0	0
CHEQUE PAID ACCOUNT - SBI- RURAL ELECTRIFICATION PROJECT, J&K	158902	0	0	0
CHEQUE COLLECTED ACCOUNT -SBI- RURAL ELECTRIFICATION PROJECT, J&K	158920	0	0	0
CHEQUE PAID ACCOUNT-MANGDECHU H. E. PROJECT, BHUTAN	159102	0	0	0
CHEQUE PAID ACCOUNT - SBI- RURAL ELECTRIFICATION PROJECT- CHHATTISGARH	159202	0	0	0
CHEQUE COLLECTED ACCOUNT -SBI- RURAL ELECTRIFICATION PROJECT- CHHATTISGARH	159220	0	0	0
CHEQUES PAID ACCOUNT -RURAL ELECTRIFICATION PROJECT, PURULIA	159302	0	0	0
CHEQUES COLLECTED ACCOUNT -RURAL ELECTRIFICATION PROJECT, PURULIA	159320	0	0	0
TOTAL (FUND FROM CORPORATE OFFICE)		2795571527	5445078758	2406882625

Note no. 23 REVENUE FROM OPERATIONS					
A SALES					
SALE OF POWER	810101	0	0	0	0
INCOME TAX RECOVERY FROM CUSTOMERS	810601	0	0	0	0
FOREIGN EXCHANGE RATE VARIATION (net of adjustment)	810701	0	0	0	0
UNSCHEDULED INTERCHANGE	810801	0	0	0	0
CONGESTION CHARGES	810901	0	0	0	0
ELECTRICITY DUTY/CESS	811601	0	0	0	0
OTHER CHARGES	811901	0	0	0	0
SALE OF POWER-NOT BILLED	812001	0	0	0	0
Earlier year Sales	812002	0	0	0	0
	Total (Sales)	0	0	0	0
Less:					
Sales adjustment of a/c of FERV	819001	0	0	0	0
Sales adjustment of account of FERV	841801	0	0	0	0
Sales adjustment of account of FERV	924001	0	0	0	0
	Less :				
Tariff Adjustments	820103	0	0	0	0
INCOME FROM GENERATION OF ELECTRICITY -PRE-COMMISSIONING PERIOD	980170	0	0	0	0
	Net Sales	0	0	0	0
B ADVANCE AGAINST DEPRECIATION					
ADVANCE AGAINST DEPRECIATION TRANSFER TO ADVANCE (DEBIT HEAD)	820101	0	0	0	0
ADVANCE AGAINST DEPRECIATION TRANSFER FROM ADVANCE (CREDIT HEA	820102	0	0	0	0
	sub-total	0	0	0	0
Interest from Beneficiary States					
LATE PAYMENT SURCHARGE	840101	0	0	0	0
Interest from Beneficiary States	841401	0	0	0	0
	sub-total	0	0	0	0
D REVENUE FROM CONTRACTS, PROJECT MANAGEMENT AND CONSULTANCY WORKS					
CONTRACTS & CONSULTANCY INCOME					
CONTRACTS INCOME					
REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830201	0	0	0	0
REVENUE FROM CONSTRUCTION PROJECTS-TURNKEY	830207	0	0	0	0
REVENUE FROM CONSTRUCTION PROJECTS-DEPOSIT WORK	830301	0	0	0	0
	sub-total	0	0	0	0
Consultancy Income					
REVENUE FROM CONSULTANCY-DOMESTIC	830101	0	0	0	0
REVENUE FROM CONSULTANCY-OVERSEAS	830102	0	0	0	0
	sub-total	0	0	0	0
CONTRACTS & CONSULTANCY INCOME		0	0	0	0
TOTAL REVENUE FROM OPERATIONS		0	0	0	0

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Note no. 24	OTHER INCOME				
	Income from Long Term Investments				
	Trade				
	Dividend from Subsidiary				
	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY	840201	0	0	0
	Dividend-Others				
	Income from Investment-Dividend-(Trade)	840205	0	0	0
	Interest				
	Government Securities (8.5% tax free bonds issued by the State Governments)				
	INTEREST INCOME BONDS-SECURITISED	840402	0	0	0
	Total (Trade)				
	Non-Trade				
	Dividend-Others				
	Income from Investment-Dividend-(Non-Trade)	840207	0	0	0
	INCOME FROM MUTUAL FUND INVESTMENT-DIVIDEND-(NON-TRADE)	840208	0	0	0
	Interest-Self Insurance Fund				
	INTEREST INCOME ON AAA PSU BOND-NON TRADE	840406	0	0	0
	INTEREST INCOME ON CENTRAL GOVT. SECURITIES-NON TRADE	840407	0	0	0
	sub-total		0	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT-IPO PROCEEDS	840306	0	0	0
	Income from Others				
	Interest				
	Subsidiary Company - No link in this sheet				
	INCOME FROM SUBSIDIARY	840206	0	0	0
	Loan to State Government in settlement of dues from customers				
	Interest Income-Long Term Advances-Securitised	840403	0	0	0
	Advance to Government of Arunachal Pradesh				
	Interest on Advance to Government of Arunachal Pradesh	840602	0	0	0
	Public Deposit Account - No link in this sheet				
	Interest on Public Deposit Account	840303	0	0	0
	Indian Banks-Self Insurance				
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- SELF INSURANCE FUND	840309	0	0	0
	INTEREST INCOME ON BANK DEPOSIT-SELF INSURANCE FUND	840408	0	0	0
	sub-total		0	0	0
	Indian Banks-Others				
	INTEREST INCOME-GOVERNMENT DEPOSITS	840202	0	0	0
	INTEREST INCOME-SECURITIES	840203	0	0	0
	INCOME FROM INVESTMENT-OTHERS	840204	0	0	0
	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	840301	0	0	0
	INTEREST INCOME FROM BANK-TERM DEPOSIT	840302	0	0	0
	Interest on Public Deposit Account	840303	0	0	0
	INTEREST INCOME FROM BANK-OTHERS	840304	0	0	0
	Interest on Corporate Liquid Term Deposit (Flexi) A/c	840305	0	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT-IPO PROCEEDS	840307	0	0	0
	INTEREST INCOME FROM BANK- SHORT TERM DEPOSIT(CLT)-IPO PROCEEDS	840308	0	0	0
	INTEREST INCOME FROM BANK- LONG TERM DEPOSIT- OTHER	840311	0	0	0
	INTEREST INCOME ON BANK DEPOSIT-HELD ON BEHALF OF OTHER AGENCIES	840409	0	0	0
	INTEREST INCOME ALLOCATED TO UNITS	980516	0	0	0
	sub-total		0	0	0
	Employee's Loans and Advances				
	INTEREST FROM EMPLOYEE ON HBA	840501	404282	993420	772616
	INTEREST FROM EMPLOYEE ON CAR ADVANCE	840502	276827	353828	275148
	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	840503	15977	26854	20446
	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	840504	64655	185097	141671
	INTEREST FROM EMPLOYEE-OTHERS	840505	0	150	0
	sub-total		761741	1559349	1209881
	Others				
	INTEREST ON ADVANCES TO CONTRACTORS	840601	202505883	249518517	180049506
		840603	0	0	0
		840401	0	0	0
		840206	0	0	0
		840303	0	0	0
	sub-total		202505883	249518517	180049506
	PROFIT ON SALE OF PROJECTS	841901	0	0	0
	NET GAIN/LOSS ON SALE OF MUTUAL FUND INVESTMENTS	842001	0	0	0
	Profit on sale of assets				
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS	841501	254970	314805	314805
	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS	841503	0	0	0
	sub-total		254970	314805	314805
	Liabilities/Provisions not required written back				
	LIABILITY NOT REQUIRED WRITTEN BACK	840901	0	0	0
	PROVISION NOT REQUIRED WRITTEN BACK	840902	6850458	23395953	14953595
	sub-total		6850458	23395953	14953595

Others				
RENT/HIRE CHARGES FROM CONTRACTORS	840701	0	1081813	1020006
RENT/HIRE CHARGES EMPLOYEES	840702	0	0	0
RENT/HIRE CHARGES-OTHERS	840708	6052118	8039200	6033973
Sale of Scrap	840801	0	0	0
OTHER INCOME	841001	6000308	7396299	1594783
	0 841002	0	0	0
TOWNSHIP RECOVERIES	841201	578373	956089	687223
RECOVERIES FROM DEPUTATIONISTS-EL	841301	0	0	0
RECOVERIES FROM DEPUTATIONISTS-GRATUITY	841302	0	0	0
RECOVERIES FROM DEPUTATIONISTS-GROUP INSURANCE	841304	0	0	0
RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	841305	0	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WRITTEN	841603	0	0	0
EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BACK	841604	0	0	0
POST OFFICE RECURRING DEPOSIT	841701	0	0	0
LEASE RECOVERY	841702	413292	717989	594725
ELECTRICITY RECOVERY	841703	484838	246061	123420
TELEPHONE RECOVERY	841704	0	0	0
STAFF CAR RECOVERY	841705	0	0	0
CABLE CHARGES	841706	280	160	40
LIBRARY CHARGES/CO. OP. SHARE	841707	0	0	0
MISC. CHARGES	841709	0	0	0
GUEST HOUSE RECOVERY	841710	99667	185461	150362
	sub-total	13628876	18623072	10204532
		7576758		3150553
Exchange rate variation (Credit)				
EXCHANGE RATE VARIATION (GAIN)	841101	47045861	108179604	107180512
ERV (GAIN) ALLOCATED TO UNITS	980515	0	0	0
	sub-total	47045861	108179604	107180512
CO/ ED Office Allocation to Units				
Other Income <Corporate/Regional Office>	849999	12395612	30858575	5433762
Other Income <Corporate/Regional Office>	980401	0	0	0
	Allocated to Units	12395612	30858575	5433762
Total (Other Income)				
Income transferred to EDC	Less :			
INTEREST ON LOANS AND ADVANCES	980171	203267624	251077866	181259387
MISCELLANEOUS RECEIPTS AND RECOVERIES	980172	7576758	9502059	3150553
PROFIT ON SALE OF ASSETS	980173	0	0	0
PROVISION/LIABILITY NOT WRITTEN BACK	980174	6850458	23395953	14953595
Rent/Hire Charges	980175	6052118	9121013	7053979
Exchange rate variation (Credit)	980151	47045861	108179604	107180512
Other Income <Corporate/Regional Office>	980191	12395612	30858575	5433762
	Trf. To EDC	283188431	432135070	319031788
Income transferred to contract and consultancy expenses	Less :			
RECEIPTS AND RECOVERIES (DEBIT)	980208	0	0	0
RECEIPTS AND RECOVERIES	980306	0	0	0
Other Income <Corporate/Regional Office>	980601	0	0	0
	Trf. To Consultancy	0	0	0
Income transferred to Deposit works				
TRANSFER OF INCOME TO ADVANCE/ DEPOSIT RECEIVED FROM CLIENTS/CO	980704	0	0	0
TRANSFER OF INCOME TO DEPOSIT WORKS	980708	0	0	0
	Trf. To Deposit Works	0	0	0

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Note no. 28	GENERATION, ADMINISTRATION AND OTHER EXPENSES				
	Consumption of stores and spare parts				
	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM- CAPITAL	920101	0	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL	920102	0	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-OTHER	920103	0	0	0
	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHER	920104	0	0	0
	sub-total		0	0	0
	Repair and maintenance				
	Building				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING	920201	0	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT	920202	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	920203	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE	920204	2681	44070	13704
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE	920205	390824	555238	422517
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUI	920206	714583	738179	600850
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING	920210	0	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUI	920211	5318423	2480255	1533360
	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	920212	0	3108231	2682632
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	920213	622730	763914	756466
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDIN	920214	3986190	3408723	980308
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	920215	1651989	1924597	1479414
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920216	2511780	567223	441816
	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	920217	1822997	2065409	1354609
	REPAIR AND MAINTENANCE-CLUB BUILDING	920218	80168	0	0
	REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	674038	262485	0
	sub-total		17776403	15918324	10265676
	Machinery				
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLAN	920401	0	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POW	920402	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	920403	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPME	920404	15062	1335316	1309233
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER	920405	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS	920406	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT A	920501	649720	2012249	1770913
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION	920502	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND M	920503	1296	497273	496298
	Repair and Maintenance DG Set-Other than Residential	920601	5845038	5177446	4056574
	REPAIR AND MAINTENANCE DG SET-Residential	920602	0	0	0
	REPAIR AND MAINTENANCE-COMPUTERS	920604	305111	514348	463688
	REPAIR AND MAINTENANCE-COMPUTER SOFTWARE & RELATED SERVICES	920605	11248	61485	10317
	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	3939365	1767185	949472
	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	920614	11847985	3882908	3055503
	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACHINE	920810	0	0	0
	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND	920811	0	0	0
	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINERY	920812	0	0	0
	sub-total		22614823	15248210	12111998
	Others				
	DESILTATION EXPENSES	920301	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR	920304	0	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESE	920305	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	920306	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL W	920307	0	0	0
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHAN	920308	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS	920309	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SY	920310	0	770585	770585
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGUL	920311	0	0	0
	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYSTEM	920312	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BRIDGES, CULVER	920701	0	211292	209186
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES	920702	36416002	4087765	1811181
	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	920703	0	0	0
	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	920710	183972	530879	352011
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLE	920711	193645	616619	608961
	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	920712	1116	0	0
	Repair and Maintenance-materials consumed-Light Vehicles other than Car/Jeep	920713	5571	255	255
	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	920714	3637281	5160889	3686454
	Repair and Maintenance-other expenses-Light Vehicles other than Car/Jeep	920715	39135	0	0
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	1249751	915713	717384
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	92250	269831	264531
	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	920722	0	0	0
	REPAIR AND MAINTENANCE-	920727	0	0	0
	REPAIR AND MAINTENANCE- OTHERS	920731	8764459	8491064	5663588
	Repair and Maintenance-materials consumed- Car/Jeep	920732	81667	33625	23542
	Repair and Maintenance-other expenses-Car/Jeep	920733	1240	20643	18883
	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	920801	0	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYS	920802	0	0	0
	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	920803	0	0	0
	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	0	0	0
	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	0	0	0
	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	0	0	0
	sub-total		50666089	21109360	14328561

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Miscellaneous operational expenses				
Rent				
RENT OFFICE	921101	190000	21000	21000
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	575000	679000	511000
RENT RESIDENTIAL	921103	0	0	0
RENT-LAND /LEASE RENTAL	921104	0	0	0
Hiring of Vehicles other than Car/Jeep	921105	1072038	1210079	871576
HIRING OF CONSTRUCTION EQUIPMENT	921106	0	0	0
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	1400	0	0
Hiring of Vehicles-Car/Jeep	921108	12617188	14607406	11340020
Hiring of Aircraft/Helicopter	921109	3907500	0	0
sub-total		18363126	16517485	12743596
Rates and taxes				
RATES AND TAXES-VEHICLES	921201	209870	292943	240891
RATES AND TAXES-BUILDINGS	921202	0	0	0
RATES AND TAXES-OTHERS	921204	2550282	12740721	10465838
EXCISE DUTY ON ELECTRICITY	921208	0	0	0
ELECTRICITY DUTY/CESS	921209	165497	321908	45848
FEES PAID TO REGISTRAR OF COMPANIES	921212	0	0	0
MUNICIPAL TAXES	921213	0	0	0
SALES TAX ON ROYALTY	921215	0	0	0
OTHER TAXES /DUTIES	921220	0	5000	0
sub-total		2925649	13360572	10752577
Insurance				
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	0	55469	10699
Insurance premium of Vehicles other than Car/Jeep	921312	171669	12942	10653
INSURANCE- CONSTRUCTION EQUIPMENT	921313	0	0	0
Insurance premium of Vehicles-Car/Jeep	921314	0	10324	5313
INSURANCE- FIDELITY	921315	7059	7059	7059
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	2647	2647	2647
INSURANCE-TRANSIT INSURANCE	921317	0	33914	31050
INSURANCE PREMIUM-GROUP INSURANCE	921318	0	0	0
INSURANCE -STAFF LOANS	921319	0	0	0
INSURANCE- INDL. ALL RISK	921320	0	0	0
INSURANCE- OTHERS	921325	139127	143198	49008
sub-total		320502	265553	116429
Reimbursement from Self Insurance Reserve	921801	0	0	0
Security expenses				
Security Expenses -CISF-Residential	921401	0	0	0
Security Expenses -Others-Residential	921402	55982	0	0
Security Expenses -CISF-Other than Residential	921403	63031349	67345696	48843156
Security Expenses -Others-Other than Residential	921404	2564631	3970185	2900424
sub-total		65651962	71315881	51743580
Electricity Charges				
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	0	0	0
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	0	0	0
ELECTRICITY EXPENSES-OFFICE	921506	95045	9034	0
Electricity Expenses-Residential	921507	45868	0	0
Electricity Expenses – Other than Office & Residential	921510	2640869	760862	381183
WHEELING CHARGES PAID	921511	0	0	0
sub-total		2781780	789896	381183
Travelling and Conveyance				
CONVEYANCE EXPENSES	921601	174137	300000	228077
INLAND TRAVEL	921602	1872407	2194223	1674044
INLAND TRAVEL-TRAINING	921603	2167649	2559216	1749898
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	11146	0	0
FOREIGN TRAVEL	921605	0	198884	195773
FOREIGN TRAVEL -TRAINING	921606	0	0	0
Inland Travel-Conference	921607	400	110	110
Foreign Travel-Conference	921608	0	0	0
TRANSFER TA EXPENSES	921611	280790	289323	226151
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2559829	3518747	2570371
Baggage Allowance on Retirement	921613	0	0	0
sub-total		7066358	9060503	6644424
Expenses on staff car				
POL EXPENSE ON CARS/ JEEPS	921701	854000	1377475	957023
POL EXPENSE ON TRANSPORT VEHICLE	921702	536497	754058	538733
POL EXPENSE ON HEAVY VEHICLE	921703	921201	1099132	844825
POL ON OTHERS	921707	381971	513017	388077
sub-total		2693669	3743682	2728658
Telephone, telex and postage				
TELEX AND POSTAGE	922001	25184	55615	29082
TELEGRAM AND WIRELESS CHARGES	922002	0	0	0
COURIER CHARGES	922003	10513	46202	18346
TELEPHONE CHARGES	922004	1001830	1749038	1474431
SATELLITE COMMUNICATION EXPENSES	922006	215340	728285	262860
EMAIL/INTERNET EXPENSES	922007	0	11018	11018
OTHER COMMUNICATION EXPENSES	922010	166030	110526	110526
sub-total		1418897	2700684	1906263

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Advertisement and publicity				
ADVERTISEMENT RECRUITMENT	922101	0	147783	57027
ADVERTISEMENT TENDERS	922102	314330	1444412	983152
PUBLICITY NEWSPAPERS	922103	141363	0	0
PUBLICITY JOURNALS	922104	15000	0	0
PUBLICITY SOUVENIRS	922105	0	0	0
CONFERENCE EXPENSES	922106	566358	0	0
EXHIBITIONS EXPENSES	922107	14184	149980	0
MISC. PUBLIC RELATION	922108	8550	112470	110370
PHOTOGRAPHIC MATERIAL	922109	4905	43135	43135
MOVIE MAKING	922110	0	3000	3000
PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	15960	0	0
STATUTORY PRESS ADVERTISEMENT	922112	0	0	0
Sponsorship expenses on Sports Events	922113	15559	0	0
Sponsorship expenses on events other than Sports-Government Agencies/Trade Unions	922114	0	0	0
Sponsorship expenses on events other than Sports-Others	922115	0	0	0
ADVERTISEMENT OTHERS	922120	272404	407091	138001
sub-total		1368613	2307871	1334685
Entertainment and hospitality expenses				
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOREIGN CURRENCY	922201	0	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN INDIAN CURRENCY	922202	0	990	990
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIGN CURRENCY	922203	0	0	0
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEE	922204	50150	94114	70658
sub-total		50150	95104	71648
Donation				
CONTRIBUTION TO PM'S RELIEF FUND	922301	0	0	0
OTHER CONTRIBUTION TO DONATION	922302	0	0	0
sub-total		0	0	0
Printing and stationery				
PRINTING AND STATIONERY	922401	523037	991055	628349
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES	922402	0	1260	1260
REPORT PREPARATION-CD/FLOPPIES	922403	0	0	0
PRINTING AND BINDING OF REPORT	922404	12933	10425	10425
COMPUTER STATIONERY	922405	318458	173325	135308
COMPUTER CONSUMABLES	922406	288134	457025	429796
sub-total		1142562	1633090	1205138
Books and periodicals				
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	0	0	0
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	93892	32047	22032
sub-total		93892	32047	22032
Consultancy charges				
-Indigenous				
LEGAL EXPENSES	922601	377417	272806	83023
PAYMENT TO CONSULTANTS	922602	55230	761500	761500
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	922606	0	0	0
PAYMENT TO INTERNAL AUDITORS	922608	0	0	0
OTHER CHARGES	922615	0	111261	111261
sub-total		432647	1146367	955784
-Foreign				
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	0	0	0
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	0	0	0
sub-total		0	0	0
Expenditure on compensatory afforestation/ catchment area treatment				
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREATMENT	923901	0	81727000	81727000
Expenditure on land not belonging to corporation				
Expenditure on land not belonging to corporation	923902	0	294073323	276887403
Project expenses written off				
PROJECT EXPENSES WRITTEN OFF	950908	0	0	0
Loss on sale of assets				
LOSS ON SALE OF ASSET	923701	0	33550	33550
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS A	923720	0	0	0
sub-total		0	33550	33550
Deferred revenue expenditure written off				
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	0	0	0
Preliminary expenses written off				
PRELIMINARY EXPENSES WRITTEN OFF	955101	0	0	0
Survey and investigation expenses written off				
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	0	0	0
DPR EXPENSES WRITTEN OFF	955302	0	0	0
sub-total		0	0	0
Bad debts / advances/ claims written off				
BAD DEBTS WRITTEN OFF	950903	0	0	0
BAD ADVANCES WRITTEN OFF	950904	0	0	0
BAD CLAIMS WRITTEN OFF	950905	0	0	0
sub-total		0	0	0
Stores written off				
NORMAL LOSS ON STORE & INVENTORIES	923401	0	7500	7500
STORE WRITTEN OFF	950901	0	1476	1476
sub-total		0	8976	8976

Fixed assets written off				
FIXED ASSETS WRITTEN OFF	950906	3659	46911	42088
Interest payment on court/arbitration cases				
Interest Payment on Court/Arbitration Cases	922801	2613681	110979	0
INTEREST ON DELAYED PAYMENT TO MICRO, SMALL AND MEDIUM ENTERPRISES	922802	0	0	0
sub-total		2613681	110979	0
Rebate to customers				
REBATE TO CUSTOMERS	941101	0	0	0
INCENTIVE TO BENEFICIARY STATES	941102	0	0	0
sub-total		0	0	0
WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	0	0	0
sub-total		0	0	0
COMMUNITY DEVELOPMENT EXPENSES	925101	0	16288670	0
SUSTAINABLE DEVELOPMENT EXPENSES	925102	0	0	0
COMMUNITY DEVELOPMENT EXPENSES	925003	0	2887001	5718991
sub-total		0	19175671	5718991
Other general expenses				
COMPENSATION PAID TO LAND EVACUATIES	922701	0	0	0
OTHER PAYMENTS	922702	0	0	0
Operating Expenses of DG Set-Other than Residential	925001	11749893	24334692	17989887
RECRUITMENT EXPENSES	925002	100000	0	0
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	0	0	0
HORTICULTURE EXPENSES	925005	869526	1280176	598864
Operational/Running Expenses of Kendriya Vidyalay	925006	5914051	7485449	5196750
Operational/Running Expenses of Other Schools	925007	0	0	0
TENDER EXPENSES	925008	0	0	0
Operational/Running Expenses of Guest House/Transit Hostel	925009	3574206	4716294	3306962
SCHOLARSHIPS	925010	0	0	0
TRAINING EXPENSES	925011	182481	61726	21826
WATER CHARGES	925012	0	0	0
EXPENSES ON DEPARTMENTAL MEETING	925013	4294	27020	22584
EXPENSES ON INTERNAL EXAMINATION	925014	0	0	0
CONSUMPTION OF LOOSE TOOLS	925015	0	0	0
Gifts to Others	925016	0	0	0
Participation Fee - Conference/Training	925017	88010	134696	71665
Festival Celebration Expenses - other than Independence/Republic Day	925018	240000	291838	132053
Independence/Republic Day Celebration expenses	925019	31428	44944	23544
MISCELLANEOUS EXPENSES	925020	980242	1407437	921466
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	10594	0	0
Expenditure on Food/Beverages - in house training/temporary training centre	925023	25700	16780	13980
Share of Beneficiaries in Regulated Power	925024	0	0	0
OPERATING EXPENSES OF DG SET - Residential	925025	73680	0	0
Freight and Incidental expenses on Inventory Balances Written Off	925026	0	0	0
PETITION FEE /REGISTRATION FEE /OTHER FEE - To CERC/RLDC/RPC	925027	0	0	0
SUBSCRIPTION TO TRADE AND OTHER ASSOCIATIONS	925028	0	0	0
sub-total		23844105	39801052	28299591
Exchange rate variation (Debit)				
EXCHANGE RATE VARIATION (LOSS)	923801	39046812	167466503	138400286
ERV (LOSS) ALLOCATED TO UNITS	980514	0	0	0
sub-total		39046812	167466503	138400286
Auditors remuneration				
STATUTORY AUDIT FEES	923101	0	0	0
TAX AUDIT FEES	923102	0	0	0
PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	0	0	0
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATTERS	923104	0	0	0
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVICES	923105	0	0	0
OTHER MATTERS	923106	0	0	0
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	0	0	0
COST AUDIT FEES	923108	0	0	0
COST AUDITORS-OUT OF POCKET EXPENSES	923109	0	0	0
STATUTORY AUDITORS - TA/DA EXPENSES	923110	0	0	0
sub-total		0	0	0
Director expenses				
DIRECTORS SITTING FEES	923001	0	0	0
Research and development expenses				
RESEARCH AND DEVELOPMENT EXPENSES	923201	0	0	0
Total				
Generation, Administration and Other Expenses <Corporate/Regional Office>	929999	45824141	46962620	28632652
Generation, Administration and Other Expenses <Corporate/Regional Office>	980403	0	0	0
Total (Generation & Adm. Exps.)		45824141	46962620	28632652

Expenses transferred to EDC				
REPAIRS AND MAINTENANCE- BUILDING	980110	17776403	15918324	10285676
REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	980111	676326	4678908	4357346
REPAIRS AND MAINTENANCE- OTHERS	980112	72604586	31680662	22083213
RENT/HIRING CHARGES	980114	18363126	18517485	12743596
RATES AND TAXES	980115	2925649	13360572	10752577
INSURANCE	980116	320502	265553	116429
SECURITY EXPENSES	980117	65651962	71315881	51743580
ELECTRICITY EXPENSES	980118	2781780	789896	381183
TRAVELLING & CONVEYANCE	980119	4898309	6501177	4894416
EXPENSES ON VEHICLES/STAFF CARS	980120	2693669	3743682	2728658
TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	980121	1418897	2700684	1906263
ADVERTISEMENT PUBLICITY	980122	314330	1444412	983152
ENTERTAINMENT & HOSPITALITY EXPENSES	980123	0	0	0
PRINTING & STATIONERY	980124	1142562	1631830	1203878
OTHER EXPENSES	980125	23165892	39258568	28044023
DESIGN & CONSULTANCY-INDIGENIOUS	980126	432647	1145367	955784
DESIGN & CONSULTANCY-FOREIGN	980127	0	0	0
LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	0	1476	1476
LOSSES ON SALE OF ASSETS	980130	0	33550	33550
EXPENSES ON COMPENSATORY AFFORESTATION/ CATCHMENT AREA TREAT	980131	0	81727000	81727000
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	0	294073323	276887403
LAND ACQUISITION & REHABILITATION	980133	0	0	0
Remuneration to Auditors	980152	0	0	0
Generation, Administration and Other Expenses <Corporate/Regional Office>	980193	45824141	46962620	28632652
EXCHANGE RATE VARIATION(Debit Bal.)	980150	39048812	167466503	138400286
	sub-total	300037593	801215473	678842141
Expense transferred to contract and consultancy expenses				
REPAIRS AND MAINTENANCE	980202	0	0	0
ADMINISTRATION AND OTHER EXPENSES	980203	0	0	0
Remuneration to Auditors	980209	0	0	0
REPAIR AND MAINTENANCE	980303	0	0	0
ADMINISTRATION AND OTHER EXPENSES	980304	0	0	0
Generation, Administration and Other Expenses <Corporate/Regional Office>	980603	0	0	0
	Transfer to Consu	0	0	0
Generation, Adm & Other exps- Recoverable from Deposit Works	980701	0	0	0

Brought

Note no. 25	EMPLOYEES BENEFITS EXPENSES				
	Salaries, wages, allowances				
	SALARY AND ALLOWANCES (DIRECTOR)	900101	0	0	0
	DEARNESS ALLOWANCE (DIRECTOR)	900102	0	0	0
	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	0	0	0
	HOUSE RENT ALLOWANCE (DIRECTOR)	900104	0	0	0
	INCENTIVE (DIRECTOR)	900105	0	0	0
	COMPANY LEASED ACCOMMODATION	900106	0	0	0
	LEAVE ENCASHMENT (DIRECTOR)	900107	0	0	0
	FOREIGN SERVICE CONTRIBUTION	900108	0	0	0
	OTHER ALLOWANCE (DIRECTOR)	900109	0	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (DIRECTOR)	900110	0	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (DIRECTOR)	900111	44423424	56331809	85338164
	DEARNESS ALLOWANCE (EXEC)	900112	19902823	25955634	20215193
	CITY COMPENSATORY ALLOWANCE (EXEC)	900113	0	1711	1711
	HOUSE RENT ALLOWANCE (EXEC)	900114	717949	847656	585375
	INCENTIVE (EXEC)	900115	300	0	0
	SITE COMPENSATORY ALLOWANCE (EXEC)	900116	4592515	7051778	5298302
	CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	0	112785	108785
	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	187730	134155	101115
	NEWS PAPER ALLOWANCE (EXEC)	900119	0	182892	182892
	HINDI ALLOWANCE (EXEC)	900120	187	0	0
	CHILDREN HOSTEL SUBSIDY (EXEC)	900121	0	160080	142680
	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	0	12600	12600
	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE	900123	4319002	6342648	5143234
	TRANSPORT ALLOWANCE (EXEC)	900124	0	448858	447458
	ELECTRICITY SUBSIDY (EXEC)	900125	0	900	900
	CANTEEN SUBSIDY (EXEC)	900126	0	190744	190744
	HONORARIUM (EXEC)	900127	0	8264	8264
	Earned Leave Encashment (Executive)	900128	1067801	23731230	5010944
	PRODUCTIVITY LINKED INCENTIVE (EXEC)	900129	7271198	31579784	5699526
	WASHING ALLOWANCE (EXEC)	900130	0	0	0
	SPECIAL DUTY ALLOWANCE (EXEC)	900131	3782362	3624044	2699880
	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	900132	2580589	1949579	1442087
	Casual/Optional Leave Encashment (Executive)	900133	93889	1522762	25271
	HPL Encashment (Executive)	900134	0	187557	187557
	OTHER ALLOWANCE (EXEC)	900135	0	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EXECUTIVE)	900136	527578	838850	431271
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	900140	13017248	22816991	15049192
	DEARNESS ALLOWANCE (SUPERVISOR)	900141	5824647	9197996	6818407
	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	16	3060	1968
	HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	895142	659768	469557
	INCENTIVE (SUPERVISOR)	900144	0	0	0
	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	1163111	2097964	1559975
	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	0	65050	53310
	WASHING ALLOW (SUPERVISOR)	900147	0	4000	3100
	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	85845	59136	46175
	NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	6	84190	64301
	HINDI ALLOWANCE (SUPERVISOR)	900150	84	124	0
	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	0	107940	102360
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR)	900152	0	1467	1467
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	0	0	0
	TRANSPORT ALLOWANCE (SUPERVISOR)	900154	0	363162	270453
	ELECTRICITY SUBSIDY (SUPERVISOR)	900155	0	3600	2700
	CANTEEN SUBSIDY (SUPERVISOR)	900156	0	149573	111444
	HONORARIUM (SUPERVISOR)	900157	0	250	250
	Earned Leave Encashment (Supervisor)	900158	524236	156535	116872
	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	900159	1904092	1879132	1386972
	SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	1080950	1103446	825172
	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	278244	50805	47844
	Casual/Optional Leave Encashment (Supervisor)	900162	47874	299465	0
	HPL Encashment (Supervisor)	900163	7752	0	0
	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SUPERVISOR)	900164	559	2005	723
	OTHER ALLOWANCE (SUPERVISOR)	900165	0	0	0
	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	40503598	73089087	39746390
	DEARNESS ALLOWANCE (WORKMEN)	900167	18960213	27622969	19866838
	CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	0	6860	6500
	HOUSE RENT ALLOWANCE (WORKMEN)	900169	2184663	2841241	2086563
	INCENTIVE (WORKMEN)	900170	0	0	0
	SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3786479	6198357	4600679
	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	0	455200	409250
	WASHING ALLOW (WORKMEN)	900173	2555	240747	180260
	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	93915	81165	61115
	NEWS PAPER ALLOWANCE (WORKMEN)	900175	489	266330	198769
	HINDI ALLOWANCE (WORKMEN)	900176	0	2382	2382
	CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	0	996900	902400
	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	900178	0	0	0
	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	0	0	0
	TRANSPORT ALLOWANCE (WORKMEN)	900180	0	1019989	766964
	ELECTRICITY SUBSIDY (WORKMEN)	900181	100	33580	25300
	CANTEEN SUBSIDY (WORKMEN)	900182	0	533864	399058
	HONORARIUM (WORKMEN)	900183	0	0	0
	Earned Leave Encashment (Workmen)	900184	1985784	1983572	1477799
	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	900185	6946454	5744776	4026258
	OTHER ALLOWANCE (WORKMEN)	900186	0	0	0
	SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	3595971	3500361	2657415

CASH HANDLING ALLOWANCES	900188	0	0	0
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	91356	2986	2407
Casual/Optional Leave Encashment (Workmen)	900190	5708	120706	0
HPL Encashment (Workmen)	900191	504337	6159	6159
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (WORKMEN)	900192	0	0	0
WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	900195	0	0	0
LEAVE ENCASHMENT ACTUARIAL VALUATION	900196	18653960	0	0
VRS TO EXECUTIVES-EXGRATIA	900301	3293410	0	0
VRS TO EXECUTIVES- NOTICE PAY	900302	0	0	0
VRS TO SUPERVISOR-EXGRATIA	900303	0	0	0
VRS TO SUPERVISOR-NOTICE PAY	900304	0	0	0
VRS TO WORKMEN-EXGRATIA	900305	4764725	0	0
VRS TO WORKMEN-NOTICE PAY	900306	26090	0	0
Perks & Allowances (Cafeteria)-Director-Canteen Allowance/M Meal Vouchers	900601	0	0	0
Perks & Allowances (Cafeteria)-Director-Children Education Allowance	900602	0	0	0
Perks & Allowances (Cafeteria)-Director-Hostel Subsidy	900603	0	0	0
Perks & Allowances (Cafeteria)-Director-Professional Updation Allowance	900604	0	0	0
Perks & Allowances (Cafeteria)-Director-Conveyance / Transport Allowance	900605	0	0	0
Perks & Allowances (Cafeteria)-Director-Washing Allowance	900606	0	0	0
Perks & Allowances (Cafeteria)-Director-Vehicle Repair & Maintenance Allowance	900607	0	0	0
Perks & Allowances (Cafeteria)-Director-Domestic Help Allowance	900608	0	0	0
Perks & Allowances (Cafeteria)-Director-Electricity Allowance	900609	0	0	0
Perks & Allowances (Cafeteria)-Director-Newspaper / Professional Literature Allowance	900610	0	0	0
Perks & Allowances (Cafeteria)-Director-Driver Allowance	900611	0	0	0
Perks & Allowances (Cafeteria)-Director-House Upkeep Allowance	900612	0	0	0
Perks & Allowances (Cafeteria)-Director-Self Development Allowance	900613	0	0	0
Perks & Allowances (Cafeteria)-Director-Club Membership Allowance	900614	0	0	0
Perks & Allowances (Cafeteria)-Director-Gardener Allowance	900615	0	0	0
Perks & Allowances (Cafeteria)-Director-Ltc Allowance	900616	0	0	0
Perks & Allowances (Cafeteria)-Director-Other Allowance	900617	0	0	0
Perks & Allowances (Cafeteria)-Executive-Canteen Allowance/M Meal Vouchers	900626	1839327	438116	0
Perks & Allowances (Cafeteria)-Executive-Children Education Allowance	900627	2200682	460477	0
Perks & Allowances (Cafeteria)-Executive-Hostel Subsidy	900628	470105	115724	0
Perks & Allowances (Cafeteria)-Executive-Professional Updation Allowance	900629	1549029	335664	0
Perks & Allowances (Cafeteria)-Executive-Conveyance / Transport Allowance	900630	2349246	530612	0
Perks & Allowances (Cafeteria)-Executive-Washing Allowance	900631	746654	158877	0
Perks & Allowances (Cafeteria)-Executive-Vehicle Repair & Maintenance Allowance	900632	815471	161698	0
Perks & Allowances (Cafeteria)-Executive-Domestic Help Allowance	900633	969765	238698	0
Perks & Allowances (Cafeteria)-Executive-Electricity Allowance	900634	381041	87644	0
Perks & Allowances (Cafeteria)-Executive-Newspaper / Professional Literature Allowance	900635	1363809	289367	0
Perks & Allowances (Cafeteria)-Executive-Driver Allowance	900636	165980	66304	0
Perks & Allowances (Cafeteria)-Executive-House Upkeep Allowance	900637	747572	171146	0
Perks & Allowances (Cafeteria)-Executive-Self Development Allowance	900638	1807339	364321	0
Perks & Allowances (Cafeteria)-Executive-Club Membership Allowance	900639	194192	36176	0
Perks & Allowances (Cafeteria)-Executive-Gardener Allowance	900640	131728	21258	0
Perks & Allowances (Cafeteria)-Executive-Ltc Allowance	900641	3177539	675234	0
Perks & Allowances (Cafeteria)-Executive-Other Allowance	900642	227903	6240554	4069981
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	900651	102440	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	900652	122349	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	900653	88982	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE	900654	152210	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	900655	372864	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION	900656	175819	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GREEN MEASURES	900657	10418	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-ENERGY CONSERVATION	900658	25809	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	900659	169806	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINT	900660	91632	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE	900661	60687	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE	900662	217069	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	900663	41727	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE	900664	37469	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS	900665	105061	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	900666	18114	0	0
PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-PATIENT CASE ALLOWANCE	900667	10692	0	0
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-WASHING ALLOWANCE	900676	658941	0	0
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-NEWSPAPER ALLOWANCE	900677	353968	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	900678	215458	0	0
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN -SELF DEVELOPMENT ALLOWANCE	900679	271704	0	0
PERKS & ALLOWANCES (CAFETERIA)- WORKMAN-LTC	900680	997236	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	900681	544679	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	900682	37785	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	900683	68704	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	900684	441383	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE	900685	104255	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	900686	362717	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE	900687	807308	0	0

PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	900688	579854	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	900689	11688	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	900690	204778	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	900691	150942	0	0
PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	900692	67859	0	0
Perks & Allowances (Cafeteria)-Supervisor-Other Allowances	900668	3822344	0	0
Perks & Allowances (Cafeteria)-Workman-Other Allowances	900693	12270083	0	0
sub-total	262639178	335459080	241498682	
Gratuity and contribution to provident fund (including administration fees)				
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	0	0	0
COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (DIRECTOR)	900202	0	0	0
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (DIRECTOR)	900203	0	0	0
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	6721511	10002476	8470254
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (EXEC.)	900212	627764	783582	584867
Company's Contribution to PF on Leave Encashment (Executive)	900213	138624	3012916	588034
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (EXEC.)	900214	5357715	0	0
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1790471	2628447	1935829
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (SUPERVISOR)	900241	249556	358703	269199
Company's Contribution to PF on Leave Encashment (Supervisor)	900242	69883	54091	14024
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND(SUPERVISOR)	900243	1696672	0	0
COMPANY'S CONTRIBUTION TO PF (WORKMEN)	900250	4662448	7901093	5358914
COMPANY'S CONTRIBUTION TO PENSION (EPS) SCHEME (WORKMEN)	900251	950585	1222065	920174
Company's Contribution to PF on Leave Encashment (Workmen)	900252	299382	253244	178073
COMPANY'S CONTRIBUTION TO SUPERANNUATION /PENSION FUND (WORKMEN)	900253	6043015	0	0
PF ADMINISTRATION CHARGES	900261	206825	359180	241887
EQUITY DEPOSIT LINKED INSURANCE	900262	70302	0	0
COMPANY'S CONTRIBUTION TO GRATUITY	900263	9059783	35215022	19339535
EPS ADMINISTRATION CHARGES	900265	0	0	0
GRATUITY ACTUARIAL VALUATION EXPENSE	900266	27925777	0	0
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT VALUATION PROVISION	900267	2238476	0	0
sub-total	68108789	61790819	37900790	
Staff welfare expenses				
LEAVE TRAVEL CONCESSION (NON TAXABLE)	900401	117682	4227165	892165
LEAVE TRAVEL CONCESSION TAXABLE	900402	255644	2383019	1870609
MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	900411	1424349	566991	275940
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	900412	1515919	3627234	2521401
MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	900413	1228058	5348992	3343820
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	900414	326613	449322	355021
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	900415	8710	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	900416	0	0	0
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	900417	0	24105	7348
MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON-TAXABLE)	900418	21929	26586820	7603816
MEDICAL REIMBURSEMENT-INDOOR (TAXABLE) - PARENT IN LAWS	900419	0	0	0
MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE) - PARENT IN LAWS	900420	0	0	0
LIVERIES AND UNIFORMS	900422	0	5586	7775
EX-GRATIA PAYMENT	900423	0	0	0
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	73750	6800	0
LUNCH AND TEA SUBSIDY	900425	0	0	0
Baggage Allowance on Retirement	900426	0	164051	61116
AWARDS TO EMPLOYEES	900427	25	650	650
NEW YEAR/OTHER GIFTS TO STAFF	900428	0	161847	168800
TRANSPORT FACILITY	900429	0	0	0
COST OF MEDICINE/APPLIANCES ETC.	900430	815750	882352	582755
Conveyance/Transport expenses of employees-other than residence to office & back	900431	0	0	0
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	0	0	0
GROUP INSURANCE PREMIUM	900433	0	0	0
POL expenses of transport vehicles used for employees-other than residence to office	900434	0	0	0
PROJECT COMMISSIONING AWARD	900435	4860	0	0
OTHER COMPENSATION TO EMPLOYEES	900439	0	0	0
Membership Fee-Clubs other than Sports and Health Club	900440	0	0	0
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	0	500	500
MEMBERSHIP FEES-OTHERS	900442	0	0	0
Membership Fee-Sports Club	900443	0	0	0
Membership Fee-Health Club	900444	0	0	0
Initial Membership Fee-Clubs	900445	0	0	0
Rebate of additional interest on HBA	900446	0	0	0
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	583891	746786	550000
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	196452	278573	215713
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	663723	903251	676350
OTHER EXPENSES	900450	19800	36710	18820
RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION PROVISION	900451	21893980	0	0
BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION PROVISION	900452	135342	0	0
sub-total	29286477	46400754	19152599	
Leave Salary & Pension Contribution				
Leave Salary & Pension Contribution	900501	0	0	0
CO/ ED Office Allocation to Units				
Employees' Remuneration and Benefits <Corporate/Regional Office>	909999	330862148	431309356	265058313
Employees' Remuneration and Benefits <Corporate/Regional Office>	980402	0	0	0
Total	330862148	431309356	265058313	

Total (Employee Remuneration and Benefits)				
Employee cost transferred to EDC	Less :			
WAGES, ALLOWANCES AND BENEFITS	980101	254554953	335459080	241498682
Gratuity, Contribution to provident fund & pension scheme (including administration fee)	980102	68108789	61790819	37900790
STAFF WELFARE EXPENSES	980103	29286477	46400754	19152599
LEAVE SALARY AND PENSION CONTRIBUTION	980104	0	0	0
Employees' Remuneration and Benefits <Corporate/Regional Office>	980192	330862148	431308356	265058313
Transfer to EDC		682812367	874960009	563610384
Employee cost transferred to contract and consultancy expenses	Less :			
EMPLOYEES REMUNERATION AND BENEFITS	980201	0	0	0
EMPLOYEES REMUNERATION AND BENEFITS	980302	0	0	0
Employees' Remuneration and Benefits <Corporate/Regional Office>	980602	0	0	0
Transfer to Consu		0	0	0
Employee Remm & Benefits- Recoverable from Deposit Works	980702	0	0	0

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Note no. 27	DEPRECIATION				
	DEPRECIATION				
	LAND- LEASE HOLD	930121	64980	86640	64980
	LAND/RIGHT TO USE	930122	0	0	0
	ROADS, BRIDGES, CULVERTS, AERODROMES	930201	13255269	17596747	13189599
	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	0	0	0
	BUILDING CONTAINING WORKSHOP	930302	173466	231288	173466
	BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	67419	89892	67419
	OFFICE BUILDINGS-PERMANENT	930304	750361	982032	736524
	OFFICE BUILDINGS-TEMPORARY	930305	0	0	0
	STORES AND GODOWN BUILDINGS	930306	9894	0	0
	ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL	930321	12290419	15736543	11311763
	HOSPITAL BUILDING	930323	0	0	0
	BUILDING OTHERS	930328	0	0	0
	RAILWAY SIDINGS	930501	18181414	23587534	17704366
	HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANIC	930601	0	0	0
	GENERATING PLANT AND MACHINERY	930701	0	0	0
	PLANT AND MACHINERY-SUB STATION	930801	685724	902772	677079
	TRANSMISSION LINES	930901	2854752	3780449	2816063
	PLANT AND MACHINERY-OTHERS	931001	910541	1173240	865251
	CONSTRUCTION PLANT AND EQUIPMENT	931101	7803626	10803876	8119146
	WATER SUPPLY AND DRAINS/ SEWERAGE -PLANT	931201	1330753	1723092	1292319
	WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	348228	464304	348228
	POWER SUPPLY SYSTEM-POWER PLANT	931401	0	0	0
	POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	83907	111876	83907
	Vehicles other than Motor Car/Jeep	931501	0	0	0
	Motor Car/Jeep	931502	0	0	0
	AIRCRAFT/BOATS	931601	14652	19536	14652
	FURNITURE, FIXTURES AND EQUIPMENT	931701	787799	433769	321824
	COMPUTERS	931801	1133689	1079588	760139
	COMMUNICATION EQUIPMENTS	931901	583006	620589	452549
	OFFICE EQUIPMENTS	932001	736021	708118	525404
	RESEARCH AND DEVELOPMENT EQUIPMENT (OTHER THAN PLANT AND MACH	932101	0	0	0
	AMORTISATION OF INTANGIBLE ASSETS	932201	308862	382875	292938
	OTHER ASSETS	932501	2228734	2794340	1083722
	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	932601	0	0	0
	FIXED ASSETS OF MINOR VALUE >750<5000	932801	418922	404667	380961
	Depreciation for the year		65022438	83713767	61282299
	Depreciation adjustment of account of FERV	939001	0	0	0
	CO/ ED Office Allocation to Units				
	Depreciation <Corporate/Regional Office>	939999	13527496	30678518	19272168
	Depreciation <Corporate/Regional Office>	980404	0	0	0
	Allocated to units		13527496	30678518	19272168
	Total (Depreciation)		78549934	114392285	80554467
	Depreciation transferred to EDC/ Units				
	DEPRECIATION DURING CONSTRUCTION	980160	65022438	83713767	61282299
	Depreciation <Corporate/Regional Office>	980194	13527496	30678518	19272168
	Transfer to EDC/ Units		78549934	114392285	80554467
	Depreciation transferred to contract and consultancy expenses				
	DEPRECIATION	980206	0	0	0
	DEPRECIATION	980305	0	0	0
	Depreciation <Corporate/Regional Office>	980604	0	0	0
	Transfer to Contract & Consultancy		0	0	0
	Depreciation- Recoverable from Deposit Works	980703	0	0	0

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Note no. 26	FINANCE COST				
	Interest				
	Government of India loan				
	INTEREST ON GOVERNMENT OF INDIA LOAN	940101	0	0	0
	Interest on Government of India loan allocated to units	980501	0	0	0
	sub-total		0	0	0
	Bonds				
	INTEREST ON M SERIES 9.55% SECURED TAXABLE NON CUM BOND	940202	0	0	0
	INTEREST ON N SERIES 6.50% SECURED TAXABLE NON CUM BOND	940203	0	0	0
	INTEREST ON O SERIES 7.70% SECURED TAXABLE NON CUM BOND	940204	0	0	0
	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	1017123287	1350000000	1012500000
	Interest on Bonds allocated to units	980502	0	0	0
	sub-total		1017123287	1350000000	1012500000
	Foreign loan				
	INTEREST ON FOREIGN LOAN	940301	0	0	0
	Interest on Foreign loan allocated to units	980503	0	0	0
	sub-total		0	0	0
	Term loan				
	INTEREST ON TERM LOAN	940401	506219632	671891510	506219631
	INTEREST ON STL	940501	0	0	0
	Interest on Term loan allocated to units	980504	0	0	0
	sub-total		506219632	671891510	506219631
	Cash credit facilities /WCDL				
	INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	0	0	0
	Interest on Cash credit facilities/WCDL allocated to units	980505	0	0	0
	sub-total		0	0	0
	Other Interest charges				
	INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	0	0	0
	Other interest charges allocated to units	980506	0	0	0
	sub-total		0	0	0
	INTEREST TO BENEFICIARY STATES	941601	0	0	0
	Exchange difference regarded as adjustment to Interest Cost	940701	0	0	0
	Exchange difference regarded as adjustment to Interest Cost allocated to units	980517	0	0	0
	sub-total		0	0	0
	Interest adjustment on account of FERV	949001	0	0	0
	Loss on Hedging Transactions				
	Loss on Hedging Transactions	940801	0	0	0
	Loss on Hedging Transactions allocated to units	980518	0	0	0
	sub-total		0	0	0
	Bond issue/service expenses				
	BROKERAGE	941001	0	0	0
	COMMITMENT FEES	941002	0	0	0
	FEES OF MANAGER TO ISSUE	941003	0	0	0
	STATUTORY PRESS ANNOUNCEMENT	941004	0	29843	307819
	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	0	0	0
	LISTING FEES	941006	41362	41363	41363
	PRINTING AND STATIONARY	941007	0	0	0
	ADVERTISEMENT AND PUBLICITY	941008	0	0	0
	AUDIT FEES AND EXPENSES	941009	0	0	0
	APPLICATION FEES/ FILING FEES	941010	0	0	0
	LEGAL EXPENSES	941011	0	1242809	1242809
	BANKERS HANDLING CHARGES	941012	0	0	0
	EXPENSES TO THE BANKERS TO THE ISSUE	941013	0	0	0
	TAXES, DUTIES AND OTHER EXPENSES	941014	0	0	0
	OTHER ISSUE EXPENSES	941015	3579649	556925	536285
	Bond issue/ service expenses allocated to units	980507	0	0	0
	sub-total		3621011	1870940	2128276
	Post Share Issue Expenses				
	SHARE ISSUE EXPENSES WRITTEN OFF	941901	0	0	0
	SHARE TRANSFER AGENTS/REGISTRAR EXPENSES	941902	0	0	0
	DEPOSITARY EXPENSES	941903	0	0	0
	EXPENDITURE ON HOLDING OF GENERAL MEETINGS	941904	0	0	0
	sub-total		0	0	0
	Royalty				
	ROYALTY	941401	0	0	0
	Royalty allocated to units	980511	0	0	0
	sub-total		0	0	0
	Commitment fee				
	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	0	0	0
	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	0	0	0
	Commitment fee allocated to units	980509	0	0	0
	sub-total		0	0	0

Guarantee fee on loan				
GUARANTEE FEE ON GOI LOAN	941301	0	0	0
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	0	0	0
GUARANTEE FEE ON DOMESTIC LOAN	941303	0	0	0
Guarantee fee on loan allocated to units	980510	0	0	0
	sub-total	0	0	0
Other finance charges				
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	0	0	0
OTHER CHARGES	942002	4350400	5812490	4513810
Other finance charges allocated to units	980513	0	0	0
LC CHARGES- INDIAN CURRENCY	941501	0	563	563
LC CHARGES- FOREIGN CURRENCY	941502	0	0	0
OTHER BANK CHARGES- INDIAN CURRENCY	941503	4302313	169226	133296
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	0	0	0
BANKING CASH TRANSACTION TAX (BCCT)	941505	0	0	0
Bank charges allocated to units	980512	0	0	0
	sub-total	8652713	5982279	4647669
CO/ ED Office Allocation to Units				
Interest and Finance Charges <Corporate/Regional Office>	949999	86863	139249	87392
Interest and Finance Charges <Corporate/Regional Office>	980405	0	0	0
	Allocated to U	86863	139249	87392
Total (Interest and Finance charges)				
Expense transferred to EDC				
	Less :			
INTT. ON BORROWED MONEY-INTT. ON GOVT. OF INDIA LOAN	980140	0	0	0
INTT. ON BORROWED MONEY-BONDS	980141	1017123287	1350000000	1012500000
INTT. ON BORROWED MONEY-FOREIGN LOANS	980142	0	0	0
INTT. ON BORROWED MONEY-TERM LOAN BANKS, Fis	980143	506219632	671891510	506219631
INTT. ON BORROWED MONEY-SHORT TERM LOAN	980144	0	0	0
INTT. ON BORROWED MONEY-CASH CREDIT, TERM LOAN	980145	0	0	0
BOND ISSUE/SERVICE EXPENSES	980146	3621011	1870940	2128278
COMMITMENT FEE	980147	0	0	0
GUARANTEE FEE ON LOAN	980148	0	0	0
OTHER FINANCE CHARGES	980149	8652713	5982279	4647669
Interest and Finance Charges <Corporate/Regional Office>	980195	86863	139249	87392
	Transfer to EI	1535703506	2029883978	1525582968
Expense transferred to contract and consultancy expenses				
INTEREST AND FINANCE CHARGES	980204	0	0	0
INTEREST AND FINANCE CHARGES	980309	0	0	0
Interest and Finance Charges <Corporate/Regional Office>	980605	0	0	0
EXCHANGE RATE VARIATION	980205	0	0	0
	Transfer to Consu	0	0	0
Expense transferred to Deposit Works				
INTEREST AND FINANCE CHARGES-ALLOCABLE TO DEPOSIT WORKS	980705	0	0	0

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Note no. 30	EXPENDITURE ON CONTRACT, PROJECT MANAGEMENT AND CONSULTANCY WORKS			
	Direct Expenses			
	DIRECT EXPENSES-CONTRACTORS	960101	0	0
	DIRECT EXPENSES-MATERIALS	960102	0	0
	DIRECT EXPENSES-SUPPLIES	960103	0	0
	DIRECT EXPENSES-LABOUR	960104	0	0
	DIRECT EXPENSES-HIRE CHARGES	960105	0	0
	DIRECT EXPENSES-MATERIAL	960201	0	0
	DIRECT EXPENSES-SUPPLIES	960202	0	0
	DIRECT EXPENSES-LABOUR	960203	0	0
		sub-total	0	0
	Employees' Remuneration and benefits			
	Salaries, Wages, Allowances and benefits			
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960112	0	0
	SALARIES, WAGES, ALLOWANCES AND BENEFITS	960212	0	0
		sub-total	0	0
	Gratuity and contribution to provident fund			
	Gratuity, Contribution to provident fund & pension scheme (including administration fee)	960113	0	0
	LEAVE SALARY AND PENSION CONTRIBUTION	960115	0	0
		sub-total	0	0
	Staff welfare Expenses			
	STAFF WELFARE EXPENSES	960114	0	0
	Repairs and Maintenance			
	Buildings			
	REPAIR AND MAINTENANCE- BUILDING	960116	0	0
	Machinery and Construction Equipments			
	REPAIR AND MAINTENANCE-MACHINERY AND CONSTRUCTION PLANT-MACHINERY	960117	0	0
	Others			
	REPAIR AND MAINTENANCE- OTHERS	960118	0	0
	Repair and Maintenance	960218	0	0
		sub-total	0	0
	Administration and Other Expenses			
	Rent			
	RENT/HIRING CHARGES	960119	0	0
	Travelling and Conveyance			
	TRAVELLING AND CONVEYANCE	960121	0	0
	TRAVELLING COST	960213	0	0
		sub-total	0	0
	Expenses on Staff cars and inspection vehicle			
	EXPENSE ON VEHICLES/STAFF CAR	960122	0	0
	Insurance			
	INSURANCE	960120	0	0
	Telephone, telex, and postage			
	TELEPHONE TELEX AND POSTAGE -COMMUNICATION EXPENSES	960123	0	0
	Advertisement and publicity			
	ADVERTISEMENT PUBLICITY	960124	0	0
	Printing and Stationery			
	PRINTING AND STATIONERY	960125	0	0
	PRINTING AND STATIONERY	960215	0	0
		sub-total	0	0
	Remuneration to Auditors			
	Remuneration to Auditors	960136	0	0
	Other Expenses			
	OTHER EXPENSES	960131	0	0
	DOCUMENTATION AND COMPUTER CHARGES	960216	0	0
	OTHER EXPENSES	960217	0	0
		sub-total	0	0
	Rates and taxes			
	RATES AND TAXES	960127	0	0
	Security			
	SECURITY	960128	0	0
	Electricity			
	ELECTRICITY CHARGES	960129	0	0
	Contingencies			
	CONTINGENCIES	960130	0	0

Note no. 29	PROVISIONS				
	Bad and doubtful debts provided				
	BAD AND DOUBTFUL DEBTS PROVIDED-SALE OF POWER	950501	0	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-CONSULTANCY	950502	0	0	0
	BAD AND DOUBTFUL DEBTS PROVIDED-TURNKEY/ CONSTRUCTION CONTRAC	950503	0	0	0
	sub-total		0	0	0
	Bad and doubtful advances / deposits provided				
	BAD AND DOUBTFUL ADVANCES-PROVIDED	950601	0	0	0
	BAD AND DOUBTFUL DEPOSITS- PROVIDED	950602	0	0	0
	sub-total		0	0	0
	Bad and doubtful claims provided				
	BAD AND DOUBTFUL CLAIMS PROVIDED	950701	0	0	0
	Diminution in value of stores and spares				
	PROVISION FOR OBSOLESCENCE IN STORES	923303	0	0	0
	PROVISION FOR OTHER LOSSES OF STORES	923304	0	0	0
	sub-total		0	0	0
	Shortage in store & spares provided				
	SHORTAGE IN STORE	950801	0	0	0
	Provision for contingencies- No link in this sheet				
	PROVISION FOR CONTINGENCIES	951001	0	0	0
	Provision against diminution in the value of investment				
	PROVISION FOR DIMINUTION IN VALUE OF INVESTMENTS	951101	0	0	0
	Provision for project expenses				
	PROJECT EXPENSES PROVIDED FOR	951201	12719147	54921168	0
	Provision for loss on fixed asset/store				
	LOSS ON FIXED ASSETS PROVIDED FOR	951301	0	1500000	0
	LOSS ON STORE PROVIDED FOR	951302	4025450	0	0
	sub-total		4025450	1500000	0
	Provision for expenditure on CAT Plan	951401	0	0	0
	Others				
	PROVISION FOR OTHER EXPENSES	952001	0	0	0
	CO/ ED Office Allocation to Units				
	Provisions <Coporate/Regional Office>	959999	0	23781	0
	Provisions <Coporate/Regional Office>	980407	0	0	0
	Allocated to Units		0	23781	0
	Expense transferred to Units	Less :			
	PROVISIONS	980161	16744597	56421168	0
	Provisions <Corporate/Regional Office>	980197	0	23781	0
	Transfer to Units		16744597	56444949	0
	Expense transferred to contract and consultancy expenses	Less :			
	Provisions	980211	0	0	0
	PROVISIONS	980308	0	0	0
	Provisions <Coporate/Regional Office>	980607	0	0	0
	Transfer to Const		0	0	0
	Provisions transferred to Deposit Works	980707	0	0	0

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Consultancy charges				
CONSULTANCY CHARGES	960133	0	0	0
ERV				
ERV	960134	0	0	0
Depreciation				
DEPRECIATION	960132	0	0	0
Depreciation	960219	0	0	0
	sub-total	0	0	0
Interest and Finance Charges				
INTEREST AND FINANCE CHARGES	960152	0	0	0
INTEREST AND FINANCE CHARGES	960220	0	0	0
	sub-total	0	0	0
LOSS ON CONSTRUCTION CONTRACT	960150	0	0	0
Provisions				
Provisions	960151	0	0	0
CONSULTANCY WING -PROVISIONS	960221	0	0	0
	sub-total	0	0	0
Construction WIP				
WORK IN PROGRESS	960199	0	0	0
Consultancy Work-in-Progress				
WORK IN PROGRESS	960290	0	0	0
	Total			
Other Income <Coporate/Regional Office>	960190	0	0	0
Generation, Administration and Other Expenses <Coporate/Regional Office>	960192	0	0	0
Employees' Remuneration and Benefits <Coporate/Regional Office>	960191	0	0	0
Depreciation <Coporate/Regional Office>	960193	0	0	0
Interest and Finance Charges <Coporate/Regional Office>	960194	0	0	0
Provisions <Coporate/Regional Office>	960196	0	0	0
Prior Period Adjustments (Net) <Coporate/Regional Office>	960195	0	0	0
	sub-total	0	0	0
Receipts and recoveries	Less :			
MISCELLANEOUS RECEIPTS AND RECOVERIES	960137	0	0	0
Receipts and Recoveries-Miscellaneous	960225	0	0	0
	sub-total	0	0	0
Prior Period Adjustments				
PRIOR PERIOD EXPENSES	960135	0	0	0
CONSULTANCY WING -PRIOR PERIOD ADJUSTMENTS	960222	0	0	0
Priod Period expenses transferred to Contract & Consultancy	sub-total	0	0	0

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Nov 31	PRIOR PERIOD EXPENSES				
	Income				
	PRIOR PERIOD INCOME-SALE OF POWER	860101	0	0	0
	Advance Against Depreciation Written Back	860103	0	0	0
	INTEREST/SURCHARGE RECEIVED FROM DEBTORS	860102	0	0	0
	OTHER PRIOR PERIOD INCOMES	860121	0	906144	0
	Total (Prior Period		0	906144	0
	Expenditure				
	EMPLOYEES REMUNERATION AND BENEFITS	950401	0	0	0
	REPAIR AND MAINTENANCE	950403	0	0	0
	INTEREST AND FINANCE CHARGES	950424	0	0	0
	OTHERS	950450	0	-17590870	0
	DEPRECIATION	950425	-201602	183700	0
	Total (Prior Period Ex		(201602)	(17407170)	0
	CO/ ED Office Allocation to Units				
	Prior Period Adjustments (Net) <Coporate/Regional Office>	959998	740070	543661	132832
	Prior Period Adjustments (Net) <Coporate/Regional Office>	980406	0	0	0
	Allocated to U		740070	543661	132832
	Prior Period (Net)				
	Expenses transferred to EDC				
	Prior period expenses				
	PRIOR PERIOD EXPENSES	980165	-201602	-17407170	0
	PRIOR PERIOD INCOME	980196	740070	543661	132832
	Prior period income	980179	0	906144	0
	Expense transferred to contract and consultancy expenses				
	PRIOR PERIOD ITEMS	980207	0	0	0
	PRIOR PERIOD ADJUSTMENTS	980307	0	0	0
	Prior Period Adjustments (Net) <Coporate/Regional Office>	980606	0	0	0
	Transfer to Const		0	0	0
	Expense transferred to Deposit Works	980706	0	0	0
	Provision for Taxation				
	Current Tax				
	INCOME TAX PROVISION	970501	0	0	0
	WEALTH TAX	970503	0	0	0
	Current Tax	0	0	0	0
	ADJUSTMENT RELATING TO EARLIER YEARS	970509	0	0	0
	DEFERRED TAX ACCOUNT	970510	0	0	0
	DEFERRED TAX RECOVERABLE ADJUSTMENT	970511	0	0	0
	WRITE BACK FROM BOND REDEMPTION RESERVE	970601	0	0	0
	WRITE BACK FROM CAPITAL RESERVE	970602	0	0	0
	WRITE BACK FROM OTHER RESERVE	970603	0	0	0
	WRITE BACK FROM SELF INSURANCE RESERVE	970604	0	0	0
	CAPITAL RESERVE	970701	0	0	0
	BOND REDEMPTION RESERVE	970702	0	0	0
	SELF INSURANCE RESERVE	970703	0	0	0
	GENERAL RESERVE	970704	0	0	0
	PROPOSED DIVIDEND	970801	0	0	0
	INTERIM DIVIDEND	970802	0	0	0
	INCOME TAX PROVISION ON DIVIDEND	970502	0	0	0
	FRINGE BENEFIT TAX	970504	0	0	0

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NHPC Ltd.

(A Government of India Enterprise)

Regd. Office : NHPC Office Complex, Sector-33, Faridabad-121003

সুৰনসিৰী লোৱাৰ জল বিদ্যুত পৰিয়ोजना

সোৱনশিৰি নামনি জল বিদ্যুৎ প্ৰকল্প

Subansiri Lower H.E. Project

Gerukamukh, via Gogamukh

Distt.-Dhemaji, Assam-787035

Ph. : 03752- 269221

Fax. : 03752-269229

16th October, 2010

M/s. A.Kayes & CO.
231, Kamalaya Centre (2nd & 3rd Floor)
156A, Lenin Sarani,
Kolkata : 700 013

Re: Balance Sheet and Profit & Loss Account as on 30th September, 2010
Sirs,

We certify as follows:

1. that the financial statements of the unit has been compiled as per the Accounting Standards referred to in section 211(3C) of the Companies Act, 1956.
2. that the physical verification of Fixed Assets and Inventory have not been carried out during the current period ended 30.09.2010 but the same would be carried out at the year end as per regular practice.
3. that there is no asset and plant & machinery item, which have not been in use over a period of 5 years.
4. that there is no case of impairment of assets exists under the provisions of Accounting Standard (AS)-28.
5. that there is no slow moving, non moving or obsolete stores as at 30.09.2010.
6. that all the known liabilities have been properly accounted for in the accounts.
7. that there is no other contingent liability as at 30.09.10 except those stated in the notes to accounts.
8. that there is no other capital commitments as at 30.09.2010 except those stated in the notes to accounts.
9. that there is no show cause / demand notice pending against the unit for violation of any rules / regulation / laws as on 30.09.2010
10. that there is no unusual and / or substantial provisions in the accounts for the current period ended 30.09.2010 which require adequate disclosure.
11. that the unit has not granted or taken any loans, secured or unsecured, to/from companies, firms or other parties listed in the register maintained under section 301 of the Companies Act, 1956.
12. that there is no related party transaction during the period.
13. that the value of current assets, loans and advances on realization in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet.

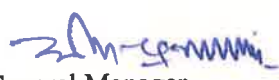
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14. that there is no embargo / restriction against operation of our bank accounts.
15. that there is no event after the balance sheet date, which will materially affect the financial statement for the period ended 30th September, 2010.
16. No payments relating to expenditure covered under section 40A(3) of the Income Tax Act, 1961, has been made otherwise than by account payee cheque drawn on a bank or account payee bank draft.
17. Deduction of tax at source as required under the Income Tax Act, 1961 has been made in all applicable cases and the same has been deposited to the credit of Central Government within due date.
18. that no deposit exceeding the limit specified in section 269 T of the Income Tax Act, 1961 was repaid otherwise than by account payee cheque or account payee demand draft.
19. that there is no disputed statutory demands pending as at 30.09.2010 and there is no undisputed statutory dues was in arrears as at 30.09.2010 for a period of more than six months from the date they became due.
20. that no frauds by or on the unit have been noticed and reported during the period.
21. that there is no amount of principal and / or interest remaining unpaid to Micro, Small and Medium enterprises as at 30th September, 2010.
22. That there was no violation of delegation of power in the working of the unit during the half year.


Sr. Manager (Finance)

Subansiri Lower Project.


General Manager

Subansiri Lower H.E. Project.

सहायक
General Manager
सुबनसिरी लोअर जलविद्युत परियोजना
Subansiri Lower H.E. Project
एनएचपीसी लिमिटेड / NHPC Limited



231 Kamalalaya Centre (2nd & 3rd Floor)
156A, Lenin Sarani, Kolkata - 700 013
Phone : 2215-7252, 2215-5224
Fax : 91-33-2215-7753
E-mail : akayes123@gmail.com

REVIEW REPORT TO
M/s SBG & Co.
Chartered Accountants.
E-27-Kamala Nagar,
New Delhi-110 007.

We have reviewed the accompanying Balance Sheet of Subansiri Lower HE Project, an unit of NHPC Ltd as at 30th September, 2010, and the related Profit and Loss Account for the six months period ended on that date. These financial statements have been approved by the Head of the Project and are the responsibility of the company's management. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Auditing and Assurance Standard (AAS) 33, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India.

For A. Kayes & Co.
Chartered Accountants
Firm Registration No. 311149E




(A. Kayes)
PARTNER

Membership No:50363

Gerukamukh, Assam
16th October, 2010.

Haldia Office : 'Anandadhara', Phase-II, Flat-B/1, Mahaprabhuchak, Haldia Township, Haldia, Dist - Purba Medinipur,
West Bengal, Pin - 721607 • Phone : 03224-262789
Suri Office : Near Old Hospital, Suri-731101, Birbhum • Phone : 03462-255618



SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

NHPC LIMITED

(Formerly known as National Hydroelectric Power Corporation Limited.)

BALANCE SHEET AS AT 30TH SEPT. 2010.

Amount in Rupees

PARTICULARS	Linkage to Chart of Accounts	SCH REF	30th Sept. 2010	31st March 2010
SOURCES OF FUNDS :				
A SHAREHOLDERS' FUNDS				
i) Shaer Capital	110101			
ii) Shaer Capital Deposit	110301			
iii) Govt. of India Fund Adjustable to Equity	110501			
iv) RESERVES AND SURPLUS		2	(6,232,416)	(14,412,500)
B LOAN FUNDS				
i) Secured Loans		3	-	-
ii) Unsecured loans		4	-	-
C INCOME RECEIVED IN ADVANCE ON A/C OF ADVANCE AGAINST DEPRECIATION	3701			
D DEFERRED TAX LIABILITY(NET)				
Deferred Tax Liabilities	3601 Less 6610			
Less: Deferred Tax recoverable	6611			
E FUNDS TRANSFERRED FROM C.O.	140101 to 159901	1	43,206,781,165	40,238,770,350
TOTAL			43,200,548,749	40,224,357,850
APPLICATION OF FUNDS :				
A FIXED CAPITAL EXPENDITURE				
i) Fixed Assets				
a) Gross Block		5	6853341792	6,851,893,599
Less: Depreciation			584522821	545,483,415
b) Net Block			6,268,818,971	6,306,410,184
ii) Capital Works-in-Progress		6	35,122,383,621	31,333,145,561
iii) Construction Stores & Advances		7	4,014,737,338	4,409,772,466
B INVESTMENTS		8		
C CURRENT ASSETS, LOAN & ADVANCES		9		
i) Interest accrued on Investment				
ii) Inventories			-	-
iii) Contract Work In Progress			-	-
iv) Sundry Debtors			-	-
v) Cash and bank balances			66,612	1,550,721
vi) Other current assets			131,759,087	54,804,228
vii) Loans and advances			109,169,652	91,780,284
Less: Current Liabilities & Provisions		10		
i) Liabilities			2,145,398,238	1,705,934,424
ii) Provisions			300,988,294	267,171,170
NET CURRENT ASSETS			(2,205,391,181)	(1,824,970,361)
D MISCELLANEOUS EXPENDITURE		11		
(To the extent not written off or adjusted)				
TOTAL			43,200,548,749	40,224,357,850
ACCOUNTING POLICIES		23		
NOTES TO THE ACCOUNTS		24		
Schedules 1 to 24 form integral part of the Accounts				

In terms of our report of even date
For A. Kayes & Co.
Chartered Accountants
Firm Registration No: 311149E

Place : GERUKAMUKH, ASSAM
Date : 14th Oct., 2010.

SR. MANAGER (FIN)

GENERAL MANAGER



(A. Kayes)
Partner
M.No. 50363

সিনিয়র অফিসার (ফিন)
Sr. Manager (Finance)
সুবানসিরী লোয়ার হি.ই. প্রকল্প
Subansiri Lower HE Project
এন.এ.ই.সি. লিমিটেড / NHPC Ltd.

মহাপ্রশাসক
General Manager
সুবানসিরী লোয়ার হি.ই. প্রকল্প
Subansiri Lower H.E. Project
এন.এ.ই.সি. লিমিটেড / NHPC Limited



SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

NHPC LIMITED

(Formerly Known as National Hydroelectric Power Corporation Limited)

PROFIT AND LOSS ACCOUNT FOR THE 2ND QUATER ENDED 30TH SEPT. 2010

Amount in Rupees

	PARTICULARS	Linkage to Chart of Accounts	SCH REF	30th Sept. 2010	30th Sept. 2009
INCOME:					
i)	SALES		12	-	-
	Less: Tariff Adjustments	820103			
	Less: Advance against Depreciation		12A		
ii)	Contract and Consultancy Income		13	-	-
iii)	Other Income		14	314,805	-
	Total Income			314,805	-
EXPENDITURE:					
i)	Generation Administration and other Expenses		15	6,547,221	2,473,043
ii)	Employees' remuneration and benefits		16	-	7,360,432
iii)	Depreciation		17	-	-
iv)	Interest and Finance Charges		18	-	-
v)	Provisions		19	-	-
vi)	Contract and Consultancy Expenses		20	-	-
	Total Expenditure			6,547,221	9,833,475
PROFIT BEFORE TAX AND PRIOR PERIOD ADJUSTMENTS.				(6,232,416)	(9,833,475)
	Prior Period Adjustment (NET)		21	-	-
PROFIT BEFORE TAX				(6,232,416)	(9,833,475)
	Provision For Taxation				
i)	Current Tax	970,501	970,503		
ii)	Fringe Benefit Tax		970504		
iii)	Adjustments Relating to earlier years		970509		
iv)	Deferred Tax		970510		
	Less :- Deferred tax Recoverable Adjustment		970511		
PROFIT AFTER TAX				(6,232,416)	(9,833,475)
	Balance brought forward from last year's account			-	-
	Written back from Bond Redemption Reserve	970601			
	Written back from Capital Reserve		970602		
	Written back from Other Reserve		970603		
	Amount written back from Self Insurance Reserve		970604		
BALANCE AVAILABLE FOR APPROPRIATION				(6,232,416)	(9,833,475)
i)	Transfer to Capital Reserve	970701			
ii)	Transfer to Bond Redemption Reserve		970702		
iii)	Transfer to Self Insurance Reserve		970703		
iv)	Transfer to General Reserve		970704		
v)	Dividend :				
	- Interim		970802		
	- Proposed		970801		
vi)	Tax on Dividend :				
	- Interim				
	- Proposed		970502		
BALANCE CARRIED TO BALANCE SHEET				(6,232,416)	(9,833,475)
Expenditure During Construction					
ACCOUNTING POLICIES					
NOTES TO THE ACCOUNTS					
Schedules 1 to 24 form integral part of the Accounts					

In terms of our report of even date
For A. Kayes & Co.
Chartered Accountants
Firm Registration No: 311149E

Place : GERUKAMUKH, ASSAM
Date : 16th Oct., 2010.

SR. MANAGER (FIN)

GENERAL MANAGER

(A. Kayes)
Partner
M.No. 50363

Subansiri Lower HE Project
NHPC Ltd
KOLKATA
CHARTERED ACCOUNTANTS

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

SCHEDULE-1 - FUNDS FROM CORPORATE OFFICE UPTO 30TH SEPT. 2010			
HEAD OF A/C	PARTICULARS	DEBIT	CREDIT
140101	FUNDS FROM CORPORATE OFFICE	-	40,224,357,850
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE	-	1,358,924,346
150102	CHEQUE PAID ACCOUNT	-	1,649,700,000
150120	CHEQUE COLLECTED ACCOUNT	9,479,869	-
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-I JAMMU	-	287,841
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-II BANIKHET	-	445,990
150501	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-III CALCUTTA	-	204,383
150301	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH	-	4,774
150801	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ZIRO	-	7,329,398
151001	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ITANAGAR	755	-
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI	48,670	-
152101	DEBIT/CREDIT ADVICES-BAIRASIUL POWER STATION	-	223
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION	666,124	-
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION	-	3,277
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION	-	1,052,702
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION	82,135	-
152801	DEBIT/CREDIT ADVICES-CHAMERA-II POWER STATION	-	38,254
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION	72,081	-
153001	DEBIT/CREDIT ADVICES-DHAULIGANGA-I POWER STATION	-	5,171
153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION	267,061	-
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT	-	10,336
153301	DEBIT/CREDIT ADVICES-PARBATI STAGE-III PROJECT	761,135	-
153401	DEBIT/CREDIT ADVICES-SEWA-II PROJECT	-	16,227
153501	DEBIT/CREDIT ADVICES-CHAMERA-III PROJECT	-	8,565
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III PROJECT	7,426,680	-
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT	-	334,501
154801	DEBIT/CREDIT ADVICES-SUBANSIRI MIDDLE PROJECT	120,580	-
154901	DEBIT/CREDIT ADVICES-SUBANSIRI UPPER PROJECT	-	151,913
155401	DEBIT/CREDIT ADVICES-DIBANG BASIN MULTIPURPOSE PROJECT	3,330,360	-
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT	-	4,179
155601	DEBIT/CREDIT ADVICES-LAKHWAR VYASI PROJECT	-	130,350
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS	1,192,241	-
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTARANCHAL	-	21,276
156001	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IB' PROJECT	-	368,964
156101	DEBIT/CREDIT ADVICES-'KOTLIBHEL-II' PROJECT	-	448,303
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT	5,259,247	-
156601	DEBIT/CREDIT ADVICES - INVESTIGATION PROJECTS OF UTTARAKHAND REGION	-	3,242
157901	DEBIT/CREDIT ADVICES-MYANMAR PROJECTS,MAYANMAR	6,856,621	-
158701	DEBIT/CREDIT ADVICES-KURI-GONGRI H. E. PROJECT, BHUTAN	2,137,776	-
159201	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT-CHHATTISGARH	-	7,614
159501	DEBIT/CREDIT ADVICES-KAMBANG	-	364,750
159801	DEBIT CREDIT ADVICES-BIHAR RURAL ROAD PROJECT	-	258,071
	TOTAL	37,701,335	43,244,482,500
	FUNDS FROM CORPORATE OFFICE UPTO 30TH SEPT. 2010	0	43,206,781,165


 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.

Sch-01(Funds)



Page 1

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Schedule- 2 - Reserve and Surplus

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	As at 30th Sept. 2010				As at 31st March 2010			
		As on 01.04.2010	Additions	Deduction/ Adjustments	As on 30.09.2010	As on 01.04.2009	Additions	Deduction/ Adjustments	As on 31.03.2010
Share Premium Account		-	-	-	-	-	-	-	-
Capital Reserve	1301	-	-	-	-	-	-	-	-
Bond Redemption reserve	1304	-	-	-	-	-	-	-	-
General Reserve	1307	-	-	-	-	-	-	-	-
Profit and loss account	1308	-	(6,232,416)	-	(6,232,416)	-	(14,412,500)	-	(14,412,500)
Self Insurance Reserve	1305	-	-	-	-	-	-	-	-
Total		-	(6,232,416)	-	(6,232,416)	-	(14,412,500)	-	(14,412,500)


 Sr. Manager (Finance)
 सुभासिरी लोअर हे प्रोजेक्ट
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



Schedule-5 (Fixed Assets)

(Amount in Rupees)

Particular	Linkage to Chart of Accounts	Gross Block			Linkage to Chart of Accounts	Depreciation			Net Block	
		As at 01.04.10	Additions/adj on a/c of inter unit transfers	Deletions /adj on a/c of inter unit transfers		As at 01.04.10	For the period ended 30.09.2010	Adjustments *	As at 30.09.2010	As at 31.03.2010
Land - Freehold	410101	997000				997000	0		997000	997000
Land - lease hold	410111	1298860				1298860	43320		799532	782852
Land- Unclassified / Right of Use	410121	4838169538	900000			4839069538	0		4839069538	4838169538
Buildings	4103	589181648	995602	176000		590001250	8185527	(5927)	150082399	447278849
Road and Bridges	4102	526535806				526535806	8793066		67023195	468305677
Railway Sidings	4105	346798966				346798966	11821198		102174800	256445364
Hydraulic works(Dams,Water Conductor System,Hydromechanical Gates, Tunnels)	4106	0				0			0	0
Generating Plant And Machinery	4107	0				0			0	0
Plant and Machinery Sub Station	4108	17109069				17109069	451386		13435423	13886809
Plant and Machinery Transmission Lines	4109	70815041	392272			71207313	1876670		56209031	57693429
Plant and Machinery Others	4110	21854834				21854834	576834		13139244	13716078
Construction Equipment	4111	194021718	43812			194065530	5423481		150566149	48879050
Water Supply System /Drainage And Sewerage	4112	65497264				65497264	1093698		7756724	58834238
Electrical Installation	4114	2118481				2118481	55938		1361712	1417650
Vehicles	4115	18960083				1729554	17091508	(1556598)	1695619	1868575
Aircraft/Boats	4116	2161612				2161612	9768		248244	258012
Furniture & Fixtures	4117	14837524	51816	14000		14851422	212824	(8460)	10257795	4593627
Computers	4118	13751020	103356			14007983	509674	85171	2205821	2543703
Communication Equipments	4119	9598618	7139	495		9605262	301676		5957286	6252318
Office Equipments	4120	12326680	256819	6000		12576984	348911	(5999)	5654630	7014962
Research And Development	4121	0				0	0.00		0	0
Intangible Assets	4122	4203266				4203266	131520		3829050	505736
Other Assets	4125	23365895	567986	17500		23813047	9522848	(58047)	10174710	13638337
Capital Expenditure On Assets Not owned by NHPC **	4126	62925666					0.00		0	62925666
Fixed Assets of minor value>750<=5000	4128	15365010								
Obsolete/Supplus Assets	4130	0	63100	16000				(15993)	15401338	7538
Total		6851893599	154788	3432153	53500	6853341792	40605259	(1565853)	6268818971	6306410184
Previous Years Figures		7300576477	3295062	123949413	171906	6851893599	148189099	(12557015)	545483415	6306410184

* Show prior period items and other adjustment during thr year

** Expenditure under this head shall be booked strictly as per Accounting Policy no. 2.3 and depreciation shall be charged as per Accounting Policy no. 5.7

Depreciation shall be tally with the amount in Schedule 17 under 'Depreciation during the year' (\$300 except 93-99-99)

Depreciation for the year as under :

Charged to P&L	-
Charged to IEDC	52,785,017
Charged to Contract & Consultancy	-
Less : Corporate Office/ E.D Office Portion	12,182,758
Total	40,605,259



S. Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd.

NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure to schedules of fixed assets

1. Addition/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
SMP	COMPUTERS	41-18-01	Q1-1	40900
SMP	PRINTERS	41-18-03	Q1-1	18990
ED-SBP	FURNITURE-FIXTURES-OFFICE	41-17-01	Q1-2&3	14382
TEESTA-V	FURNITURE-FIXTURES-OFFICE	41-17-01	Q1-3&4	37050
TEESTA-V	COMPUTERS	41-18-01	Q1-2	43466
Total				154,788

2. Addition/ adjustments on account of others:

Particular of assets	Head of Account	Gross block added/ adjusted
LAND-RIGHT OF USE	41-01-21	900000
BUILDINGS-OTHERS	41-03-28	995802
INTERNAL DISTRIBUTION LINES	41-09-04	392272
OTHER EQUIPMENT	41-11-30	43812
FURNITURE-FIXTURES-OFFICE	41-17-01	51432
FURNITURE-FIXTURES-RESIDENTIAL	41-17-02	48500
FURNITURE-FIXTURES-HOSPITAL	41-17-06	3316
COMPUTERS	41-18-01	143266
PRINTERS	41-18-03	70927
OTHER EDP EQUIPMENTS	41-18-04	42770
TELEPHONE TELEX MACHINES	41-19-02	7139
HOSPITAL EQUIPMENTS	41-20-05	14742
CLUB EQUIPMENTS	41-20-06	515
AIR CONDITIONERS	41-20-08	78870
AIR COOLERS/WATER COOLERS/FANS	41-20-11	50042
TELEVISION/MUSIC SYSTEM FOR OFFICE	41-20-14	106860
OTHER OFFICE EQUIPMENTS	41-20-20	5790
LABORATORY TESTING AND METER TESTING	41-25-02	1300
MISC. ASSETS/EQUIPMENTS	41-25-03	566686
FIXED ASSETS OF MINOR VALUE >750<5000	41-28-01	63100
TOTAL-		3,586,941

3. Deduction/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block deducted/ adjusted
CO	REFRIGERATOR	41-25-05	Q2-15	17500
CO	AIR COOLERS/WATER	41-20-11	Q2-13	6000
CO	FURNITURE-FIXTURES-OFFICE	41-17-01	Q2-12	14000
CO	FIXED ASSETS OF MINOR VALUE	41-28-01	Q2-11,14,16-20	16000
Total				53,500

4. Deduction/Adjusted of Fixed assets on account of others

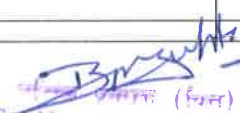
Particular of assets	Head of Account	Gross block deducted/ adjusted
BUILDINGS-OTHERS	41-03-28	176000
JEEPS-STATION WAGONS INCLUDING	41-15-02	1729554
FURNITURE-FIXTURES-OFFICE	41-17-01	37050
FURNITURE-FIXTURES-RESIDENTIAL	41-17-02	38300
TELEPHONE TELEX MACHINES	41-19-02	495
CLUB EQUIPMENTS	41-20-06	515
LABORATORY TESTING AND METER TESTING	41-25-02	96229
MISC. ASSETS/EQUIPMENTS	41-25-03	7105
TOTAL:		2,085,248

5. Details of assets transferred from Power Station other than Salal/ Loktak/ Balrasiul- where gross block is to be taken at original cost less depreciation during construction period

Name of the Power Station	Particular of assets	Head of account	Advice no.	Original cost	Dep. During const period	Gross block transferred	Dep during O&M period	WDV transferred
								NIL
Total								

6. Details of assets transferred from Salal/ Loktak/ Balrasiul - where gross block is to be taken at original cost

Name of the Power Station	Particular of assets	Head of account	Advice no.	Gross block transferred	Provision for Depreciation transferred	WDV transferred
						NIL
TOTAL						NIL


 Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE-6 -CAPITAL WORK IN PROGRESS

(Amount in Rupees)

PARTICULARS	Linkage to Chart of Accounts	AS AT 1st April '10	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
I) Buildings	4303	2,075,796,349	262,990,886	-	995,602	2,337,791,633
II) Roads & Bridges	4302	1,043,261	-	-	-	1,043,261
III) Railway sidings	4305	-	-	-	-	-
IV) Hydraulic Works(Dams, Water Conductor System, Hydromechanical gates, Tunnels)	4306	8,277,191,073	1,481,597,341	-	-	9,758,788,414
V) Generating Plant and Machinery	4307	14,372,134,869	220,757,459	-	-	14,592,892,328
VI) Plant and Machinery- Sub Station	4308	-	-	-	-	-
VII) Plant and Machinery- Transmission Lines	4309	-	392,272	-	392,272	-
VIII) Plant and Machinery - Others	4310	-	-	-	-	-
IX) Construction Equipments	4311	-	-	-	-	-
X) Water Supply System/Drainage and Sewerage	4312	289,298	32,839	-	-	322,137
XI) Other Assets awaiting installation	4414	485,091	618,592	-	646,870	456,813
XII) Intrangible Assets	4322	-	-	-	-	-
XIII) Capital Expenditure On assets Not Owned BY NHPC *	4326	3,157,000	-	-	-	3,157,000
XIV) Survey, Investigation, Consultancy and Supervision Charges	4340	107,121,963	3,046,232	-	-	110,168,195
XV) Expenditure on Compensatory Afforestation	4350	-	-	-	-	-
XVI) Expenditure During Construction	Ann. To Sch 6	6,495,926,657	1,821,837,183	-	-	8,317,763,840
TOTAL		31,333,145,561	3,791,272,804	-	2,034,744	35,122,383,621
PREVIOUS YEARS FIGURES		22,750,876,725	9,573,211,852	(930,343,641)	60,599,375	31,333,145,561

In terms of our report of even date
For A. Kayes & Co.
Chartered Accountants
Firm Registration No: 311149E



(A. Kayes)
Partner
M.No. 50363

GENERAL MANAGER

सहायक
General Manager

सुबान्सिरी लोअर हे प्रजेक्ट
Subansiri Lower H.E. Project
एन.एच.पी.सी. लिमिटेड / NHPC Limited

SR. MANAGER (FIN)

सि.एम.जी. (फिन्स)
Sr. Manager (Finance)
सुबान्सिरी लोअर हे प्रजेक्ट
Subansiri Lower HE Project
एन.एच.पी.सी. लिमिटेड / NHPC Ltd.

Place : GERUKAMUKH
Date : 16th Oct., 2010.

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure-I (Schdule-6)

Annexure to Schedule-6 (CAPITAL WORK IN PROGRESS)

(Amount in Rs.)

PARTICULARS		AS AT 1st April'10	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
I) Building 4303						
430301	POWER HOUSE	1,963,276,696	254,704,628			2,217,981,324
430302	BLDGS CONTAINING WORKSHOPS	-	-			-
430304	OFFICE BUILDINGS	40,593,634	3,237,884			43,831,518
430305	OFFICE BUILDINGS-TEMPORARY	-	-			-
430306	STORES AND GODOWN BUILDINGS	-	-			-
430321	TRANSIT CAMP/ FIELD HOSTEL BLDG.	17,332,218	-			17,332,218
430322	SCHOOL BUILDING	-	-			-
430323	HOSPITAL BUILDING	287,176	-			287,176
430324	CLUB BUILDINGS	-	-			-
430325	RESIDENTIAL BLDGS PERMANENT	54,181,367	3,518,576			57,699,943
430326	CWIP- RESIDENTIAL BUILDING- TEMPORARY	-	200,475		200,475	-
430328	OTHER BUILDINGS	125,258	1,329,323		795,127	659,454
430329	OTHER CIVIL	-	-			-
	TOTAL	2,075,796,349	262,990,886	-	995,602	2,337,791,633
II) Roads & Bridges 4302						
430201	ROADS	-	-			-
430203	BRIDGES	1,043,261	-			1,043,261
	Total	1,043,261	-	-	-	1,043,261
III) Railway siding 4305						
430501	RAILWAY SIDINGS	-	-			-
	Total	-	-	-	-	-
IV)Hydraulic Works(Dams, Water Conductor System, Hydromechanical gates, Tunnels) 4306						
430601	DAMS AND BARRAGES	4,807,990,896	277,216,828			5,085,207,724
430602	POWERCHANNELS	-	-			-
430604	POWER TUNNEL, PIPELINE	2,381,550,211	889,064,246			3,270,614,457
430605	PRESSURE SHAFT LINER	380,908,291	49,049,152			429,957,443
430606	TAILRACE CHANNELS	43,315,475	-			43,315,475
430607	TAILRACE TUNNELS	-	-			-
430608	HYDROMECHANICAL WORKS- DAMS AND BARRAGES	318,535,598	120,027,970			438,563,568
430610	HYDROMECHANICAL WORKS- TUNNELS AND CANALS	343,698,179	122,869,883			466,568,062


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NHPC Ltd.



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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure-I (Schdule-6)

Annexure to Schedule-6 (CAPITAL WORK IN PROGRESS)

(Amount in Rs.)

PARTICULARS		AS AT 1st April'10	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
430611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	1,192,423	23,369,262			24,561,685
	Total	8,277,191,073	1,481,597,341	-	-	9,758,788,414
V) Generating Plant and Machinery 4307						
430701	MAIN GENERATING EQUIP.	7,628,614,222	200,031,288			7,828,645,510
430702	GENERATOR STEP UP TRANSFORMER	995,348,197	396,396			995,744,593
430703	OTHER POWER PLANT TRANSFORMER	304,644,580	-			304,644,580
430704	COOLING WATER SYSTEMS	155,911,419	1,199,959			157,111,378
430705	EHV SWITCHGEAR SYSTEMS	3,184,274,332	1,095,155			3,185,369,487
430707	DC SYSTEMS/ BATTERY SYSTEMS	76,092,653	1,888,398			77,981,051
430708	POWER AND CONTROL CABLES	86,408,276	18,480,884			104,889,160
430709	AIR CONDITIONING AND VENTILATION SYSTEMS	155,664,011	495,337			156,159,348
430710	POWER LINE CARRIER COMMUNICATION SYSTEMS	464,012,438	(7,854,186)			456,158,252
430711	CONTROL, METERING AND PROTECTION SYSTEM	405,263,061	23,471			405,286,532
430712	AUXILIARY AND ANCILLIARY SYSTEMS	207,160,154	337,616			207,497,770
430713	MISCELLANEOUS POWER PLANT EQUIPMENTS	708,741,526	4,663,141			713,404,667
	Total	14,372,134,869	220,757,459	-	-	14,592,892,328
VI) Plant and Machinery Sub Station 4308						
430801	SUBSTATION-TRAN	-	-			-
	Total	-	-	-	-	-
VII) Plant and Machinery Transmission Lines 4309						
430903	TRANSMISSION LINES FOR SUPPLY	-	-	-		-
430904	INTERNAL DISTRIBUTION LINES	-	392,272		392,272	-


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Annexure-I (Schedule-6)

Annexure to Schedule-6 (CAPITAL WORK IN PROGRESS)

(Amount in Rs.)

PARTICULARS		AS AT 1st April'10	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
430905	STREET LIGHTING, ETC.	-	-	-	-	-
	Total	-	392,272	-	392,272	-
VIII) Plant and Machinery Others 4310		0				-
431001	PLANT AND MACHINERY- OTHERS	-	-	-	-	-
	Total	-	-	-	-	-
IX) Construction Equipment 4311		-	-	-	-	-
	Total	-	-	-	-	-
X) Water Supply System/drainage and Sewerage 4312						
431201	WATER SUPPLY INSTALLATION	289,298	32,839	-	-	322,137
431202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	-	-	-	-	-
	Total	289,298	32,839	-	-	322,137
XI) Other Assets awaiting Installation						
441401	ASSETS PENDING ISSUE	485,091	618,592	-	646,870	456,813
	Total	485,091	618,592	-	646,870	456,813
XI) Capital Expenditure On assets Not Owned BY NHPC- 4326						
432601	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	3,157,000	-	-	-	3,157,000
	Total	3,157,000	-	-	-	3,157,000
XII) Survey, Investigation, Consultancy and Supervision charges- 4340						
434001	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLE	4,500,467	-	-	-	4,500,467
434002	EXPENSES ON SURVEY	60,645,241	-	-	-	60,645,241
434003	EXPLORATORY DRIFTS, TRENCHES AND PITS	24,489,208	-	-	-	24,489,208
434004	DRILLING AND DRAI	119,999	60,000	-	-	179,999
434006	EXPENDITURE ON PREPARATION OF PROJECT REPORT	-	-	-	-	-
434007	HYDRAULIC MODEL STUDIES	12,570,622	1,511,077	-	-	14,081,699
434008	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERV	4,796,426	1,475,155	-	-	6,271,581
	Total	107,121,963	3,046,232	-	-	110,168,195
XIII) Expenditure on Compensatory Afforestation -4350						
435001	EXP. ON COMPENSATORY AFFORESTAT	-	-	-	-	-
	Total	-	-	-	-	-
G. TOTAL		24,837,218,904	1,969,435,621	-	2,034,744	26,804,619,781


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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure-II (Schdule-6)
(Amount in Rs.)

Annexure to Schedule-6: EXPENDITURE DURING CONSTRUCTION

Particulars		Linkage to Chart of Accounts	AS AT 30th Sept. 2010		ADDITION DURING THE YEAR	AS AT 31st March 2010	
A. EMPLOYEE'S REMUNERATION AND BENEFITS							
i)	SALARY, WAGES, ALLOWANCES	437501	1,507,122,609		140,279,114	1,366,843,495	
ii)	GRATUITY & CONT.TO PROV. FUND AND PENSION SCHEME (Including Admn. Fee)	437502	238,475,381		23,903,818	214,571,563	
iii)	STAFF WELFARE EXPENSES	437503	154,003,021		13,125,448	140,877,573	
iv)	LEAVE SALARY AND PENSION CONTRIBUTION	437504	27,379		-	27,379	
	SUB TOTAL			1,899,628,390			1,722,320,010
B. REPAIRS AND MAINTENANCE							
i)	BUILDINGS	437510	70,822,274		6,522,190	64,300,084	
ii)	MACHINERY	437511	84,482,636		1,659,010	82,823,626	
iii)	OTHERS	437512	177,396,174		14,920,101	162,476,073	
	SUB TOTAL			332,701,084			309,599,783
C. ADMINISTRATION AND OTHER EXPENSES							
i)	RENT	437514	79,788,408		8,524,776	71,263,632	
ii)	RATES AND TAXES	437515	26,393,489		10,611,461	15,782,028	
iii)	INSURANCE	437516	7,411,927		41,966	7,369,961	
iv)	SECURITY EXPENSES	437517	260,491,166		33,667,564	226,823,602	
v)	ELECTRICITY EXPENSES	437518	5,419,845		261,070	5,158,775	
vi)	TRAVELLING AND CONVEYANCE	437519	59,510,421		3,306,433	56,203,988	
vii)	EXPENSE ON STAFF CAR	437520	61,145,449		1,917,872	59,227,577	
viii)	TELEPHONE, TELEX & POSTAGE	437521	24,670,483		981,357	23,689,126	
ix)	ADVERTISEMENT PUBLICITY	437522	15,008,359		925,473	14,082,886	
x)	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	440,691		-	440,691	
xi)	PRINTING AND STATIONERY	437524	15,158,063		717,101	14,440,962	
xii)	AUDITOR REMUNERATION	437552	-		-	-	
xiii)	DESIGN AND CONSULTANCY-INDIGENOUS	437526	10,405,247		946,784	9,458,463	
	DESIGN AND CONSULTANCY-FOREIGN	437527	-		-	-	
xiv)	EXP.ON COMP. AFFORESTATION-CATCHMENT AREA	437531	449,750,695		81,727,000	368,023,695	
xv)	EXP. ON LAND NOT BELONGING TO CORPORATION	437532	465,670,043		273,545,364	192,124,679	
xvi)	LAND ACQUISITION AND REHABILITATION	437533	4,160		-	4,160	
xvii)	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437528	298,592		1,476	297,116	
xviii)	LOSS ON SALE OF ASSET	437530	107,070		33,550	73,520	
xix)	OTHER GENERAL EXPENSES	437525	129,943,565		17,775,198	112,168,367	
	SUB TOTAL			1,611,617,673			1,176,633,228
D. INTEREST & FINANCE CHARGES							
i) Interest on:							
	a) GOVERNMENT OF INDIA LOAN	437540	-		-	-	
	b) BONDS	437541	937,602,740		675,000,000	262,602,740	
	c) FOREIGN LOAN	437542	-		-	-	
	d) TERM LOAN	437543	1,536,290,280		336,866,154	1,199,424,126	
	TERM LOAN	437544	520,240,363		-	520,240,363	
	e) CASH CREDIT FACILITIES/ WCDL	437545	-		-	-	
ii) EXCHANGE DIFFERENCE REGARDED AS ADJUSTMENT TO INTEREST COST							
iii) Loss on Hedging Transactions							
iv)	Bond Issue/Service Expenses	437546	9,580,010		2,115,986	7,464,024	
v)	Commitment Fee	437547	11,109,558		-	11,109,558	
vi)	Guarantee fee on loan	437548	-		-	-	
vii)	Other Fince Charges	437549	84,156,222		1,557,753	82,598,469	
	SUB TOTAL			3,098,979,173			2,083,439,280

(Signature)
S. Manager (Finance)
Subansiri Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.

Anx-to Sch06-II



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NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure-II (Schedule-6)
(Amount in Rs.)

Annexure to Schedule-6: EXPENDITURE DURING CONSTRUCTION

Particulars		Linkage to Chart of Accounts	AS AT 30th Sept. 2010		ADDITION DURING THE YEAR	AS AT 31st March 2010	
E. EXCHANGE RATE VARIATION-NET							
i)	EXCHANGE RATE VARIATION(DEBIT BAL.)	437550	187,188,969		120,944,382	66,244,587	
ii)	Less: EXCHANGE RATE VARIATION(CREDIT BAL.)	437551	258,445,877		(48,403,264)	210,042,613	
	SUB TOTAL			(71,256,908)			(143,798,026)
(F) PROVISIONS		Sub Total	437561	81,816,315	-		81,816,315
(G) DEPRECIATION		Sub Total	437560	525,821,092	40,605,259		485,215,833
H. PRIOR PERIOD EXPENSES (NET)							
i)	Prior period expenses	437565	41,622,351		-	41,622,351	
ii)	Less :- Prior Period Income	437579	(61,947)		-	(61,947)	
	SUB TOTAL			41,560,404			41,560,404
I. LESS: RECEIPTS & RECOVERIES							
i)	INCOME FROM GEN. OF ELECT.- PRECOMM.	437570	-		-	-	
ii)	INTEREST ON LOANS & ADVANCES	437571	949,968,293		122,539,264	827,429,029	
iii)	MISCELLANEOUS RECEIPT & RECOVERIES	437572	210,659,254		1,735,829	208,923,425	
iv)	PROFIT ON SALE OF ASSETS	437573	-		-	-	
v)	LIAB./PROVISIONS NOT REQD. WRITTEN BACK	437574	512,502,685		-	512,502,685	
vi)	HIRE CHARGE/OUT-TURN ON PLANT & M/C	437575	45,003,271		5,042,721	39,960,550	
	SUBTOTAL : (RECEIPT & RECOVERIES)			1,718,133,503			1,588,815,689
J. C.O. MGT EXP/ ED OFFICE EXPENSES		437599		2,515,030,120	187,074,601		2,327,955,519
	AMOUNT TRANSF. TO C.W.I.P.(A+B+C+D+E+F+G+H+J-I)			8,317,763,840	1,821,837,183		6,495,926,657


Manager (Finance)
Subansiri Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

SCHEDULE-7 -CONSTRUCTION STORES & ADVANCES:

PARTICULARS		Linkage to Chart of A/cs	AS AT 30th Sept.'2010	AS AT 31st March'2010
A. CONSTRUCTION STORES				
(At cost as valued and certified by management)				
i)	Stores and Spares	440101 to 441101 & 441401	341,623,687	220,722,371
ii)	Loose Tools	441,201,441,208	208,135	262,117
iii)	Scrap Inventory	4413	-	590,920
iv)	Stores in transit/ pending inspection	4463	-	-
v)	Material issued to Contractors/Fabricators	4465	653,989,223	517,919,647
	Less: Provisions for Construction store * 1	350916	-	-
	SUB TOTAL (A)		995,821,045	739,495,055
B. ADVANCE FOR CAPITAL EXPENDITURE				
i)	Secured:(Considered Good)	4501	-	-
ii)	Unsecured:(Considered Good)			
	Unsecured- against BG	4503	2,847,184,466	3,037,288,438
	Unsecured- Others	4502	171,731,827	632,988,973
iii)	Unsecured- Considered doubtful		-	-
	Less: Provision for doubtful advance * 2	350915	-	-
	SUB TOTAL (B)		3,018,916,293	3,670,277,411
	TOTAL (A+B)		4,014,737,338	4,409,772,466
* DEAIL OF PROVISIONS				
			AS AT 30th Sept.'2010	AS AT 31st March'2010
1	Provisions for construction stores			
	As per last balance sheet		Nil	Nil
	Additions during the period - Schedule 19		Nil	Nil
	Amount used during the period		Nil	Nil
	Amount reversed during the period- Schedule 14		Nil	Nil
	Closing Balance		Nil	Nil
2	Provision for Doubtful advances:			
	As per last balance sheet		Nil	Nil
	Additions during the period - Schedule 19		Nil	Nil
	Amount used during the period		Nil	Nil
	Amount reversed during the period- Schedule 14		Nil	Nil
	Closing Balance		Nil	Nil


Mr. Manager (Finance)
Subansiri Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure to Schedule-7 (Construction Stores and Advances)

(Amount in Rupees)

PARTICULARS	As At 30th Sept. 2010	As At 31st March 2010
(A). CONSTRUCTION STORES		
STORES & SPARES		
440101 INVENTORIES STEEL	283,360,826	124,928,873
440201 INVENTORIES CEMENT	29,606,645	71,370,221
440301 OTHER CIVIL ITEMS	4,879,006	5,150,132
440501 SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	2,133	-
440601 OTHER GENERIC ELECTRIC ITEMS	4,332,128	5,323,650
440701 SPARES FOR EQUIPMENTS	14,464,288	8,364,967
440801 SPARES FOR VEHICLES	631,709	755,300
440901 OTHER GENERIC HARD/MECH ITEMS	3,384,599	3,729,742
441001 PETROL, OIL & LUBRICANTS	512,618	886,772
441101 GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	449,735	200,305
446101 INCIDENTAL EXPENSES ON PROC. OF INVENTORY-INDIGENOUS	-	12,409
SUB TOTAL	341,623,687	220,722,371
LOOSE TOOLS		
441201 LOOSE TOOLS	208,135	262,117
441208 LOOSE TOOLS IN USE	-	-
SUB TOTAL	208,135	262,117
SCRAP INVENTORY		
441301	-	590,920
SUB TOTAL	-	590,920
STORE IN TRANSIT		
446301 STORES IN TRANSIT	-	-
446302 MATERIAL PENDING INSPECTION ACCOUNT	-	-
SUB TOTAL	-	-
MATERIAL ISSUED TO CONTRACTOR		
446501 MAT. ISSUED TO CONT.	653,989,223	517,919,647
446502 MATERIAL ISSUED TO FABRICATORS	-	-
SUB TOTAL	653,989,223	517,919,647
LESS: PROVISION FOR CONSTRUCTION STORES		
350916 PROVISION FOR CONSTRUCTION STORES	-	-
TOTAL (A)	995,821,045	739,495,055
(B). ADVANCE FOR CAPITAL EXPENDITURE		
Secured (Considered Good) 4501		
450101 ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	-	-
450106 ADVANCES- FOREIGN CURRENCY-SECURED	-	-
SUB TOTAL	-	-
Unsecured Against bank Gurantees (Considered Good) 4503		
450301 ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) - INDIAN CURRENCY-UNSECURED	2,684,224,414	2,873,680,664
450302 ADV TO CONTRACTOR(Covered by B.G.)	-	-
450304 ADV (AGAINST BG)-FOREIGN CURRENCY	162,960,052	163,607,774
SUB TOTAL	2,847,184,466	3,037,288,438
Unsecured Others (Considered Good) 4502		
450201 ADVANCE TO CONTRACTOR	1,429,635	62,320
450205 ADV TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	149,692,231	342,836,069
450207 ADVANCE/DEPOSIT - GOVERNMENT DEPARTMENT	20,609,961	290,090,584
SUB TOTAL	171,731,827	632,988,973
LESS: PROVISION FOR DOUBTFUL ADVANCES		
350915 PROVISION FOR DOUBTFUL ADVANCES	-	-
TOTAL B	3,018,916,293	3,670,277,411
TOTAL (A+B)	4,014,737,338	4,409,772,466


 Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount In Rupees)

SCHEDULE-9 - CURRENT ASSETS, LOANS AND ADVANCES

PARTICULARS	Linkage to Chart of Accounts	30th Sept. 2010	31st March 2010
A. Interest Accrued on Investments	650111, 650142, 650211, 650226	-	-
B. Inventories (At cost as valued and certified by management)			
i) Stores and spares	610101 to 611101 & 611401	-	-
ii) Loose tools	611201, 611208	-	-
iii) Scrap Inventory	6113	-	-
iv) Stores In Transit/pending inspection	6126	-	-
v) Material at site	6128	-	-
vi) Material issued to contractors/Fabricators	6170	-	-
Less: Provisions for obsolete store & spares * 1	350901, 350920	-	-
TOTAL:		-	-
C. Work-In-Progress			
i) Construction work in progress (on behalf of client)	6201 less 3510	-	-
ii) Consultancy WIP (on behalf of client)	6202	-	-
D. Sundry Debtors (Unsecured)	6300, 651116		
i) Debts outstanding for a period exceeding six months			
- Considered good		-	-
- Considered doubtful and provided		-	-
ii) Other debts			
- Considered good		-	-
- Considered doubtful and provided		-	-
Less: Provision for doubtful debts * 2	3505	-	-
TOTAL		-	-
E. Cash and Bank Balances			
i) Cash on hand (includes cheques, drafts, stamps in hand of Rs. Nil - Previous Year Rs. Nil)	640,164,026,403	222,933	569,873
ii) Bank Balances:			
: With scheduled banks -			
- In Current account	6404,6405,6406,6407 except 640421,640434 but include 640901	(156,321)	980,848
- In Deposit account	6409,6410,640421 except 640901	-	-
: With other banks			
- In Current account			
Bank of Bhutan, Phuentsholing	641201	-	-
Deutsche bank, Tokyo Branch	640434	-	-
Barclay's Bank	641202	-	-
Standard Chartered Bank	641203	-	-
- In Deposits account			
TOTAL		66,612	1,550,721
F. Other Current Assets			
i) Interest accrued on			
- Advance to Govt. of Arunachal Pradesh	650237	-	-
- Loan to State Govt. in settlement of dues	650136, 650236	-	-
Deposit account	650101, 650119(except 650111), 650201, 650210, 650227, 650207	-	-
ii) Others	6503, 6504, 6507, 650124, 650141, 650216, 650217, 650224 & 650225	89,937,800	15,720,714
iii) Claims recoverable from different agencies	650,865,076,609	41,821,287	39,083,514
Less: Provisions for Doubtful Claims * 3	3,507,350,917	-	-
iv) Claims reimbursable from self insurance reserve	651020	-	-
TOTAL		131,759,087	54,804,228

(Signature)
Subansiri Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.



G. Loans and Advances			
a) LOANS			
i) Employees (including accrued interest) -			
- Secured	650120 to 650123, 650143 to 650146, 650212 to 650215, 650228 to 650231, 6601	25,846,902	25,304,271
- Unsecured (considered good)	650125 to 650140, 650147 to 650150, 650218 to 650223, 650232 to 650235, 6602	7,416,261	4,496,304
- Unsecured, considered doubtful			
ii) Loan to State Govt. in settlement of dues from customer- Unsecured considered good	661201		
iii) Advance to Govt. of Arunachal Pradesh- Unsecured considered good	661202		
		33,263,163	29,800,575
b) ADVANCES			
(recoverable in cash or kind for value to be received)			
i) Subsidiary Companies			
- Secured	6511 except 651116	-	-
- Unsecured (considered good):		-	-
- Unsecured (considered doubtful)		-	-
ii) Contractors & suppliers			
- Secured	6608	-	-
- Unsecured (considered good):		-	-
- Covered by bank guarantees	6607	-	-
- Others		-	-
- Unsecured (considered doubtful)	6604	-	-
iii) Employees			
- Unsecured (considered good)	6603	75,881,591	61,979,709
- Unsecured (considered doubtful)			
iv) Other Advances			
- Unsecured (considered good)	6606	-	-
- Unsecured (considered doubtful)	3506		
Less : Provisions for doubtful loans and advances *4	650501		
v) Deferred Foreign Currency Fluctuation Assets			
Deferred Expenditure on Foreign Currency Fluctuation			
vi) Account			
Other Recoverable	6620		
		75,881,591	61,979,709
c) DEPOSITS			
- Advance income tax	6605	24,898	-
Less : Provisions for Taxation	355101, 355102, 355104		
		24,898	-
Total		109,169,652	91,780,284
TOTAL:		240,995,351	148,135,233


 उम्मेद प्रबन्धक (प्रिन)
 Mr. Manager (Finance)
 Subansiri Lower HE Project
 एन एच पी सी लि / NHPC Ltd.



PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS			
		30th Sept.,2010	31st March,2010
i) Bank of Bhutan			
Current account			
Deutsche Bank, Tokyo Branch			
Current account		NIL	NIL
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS			
		30th Sept.,2010	31st March,2010
i) Amount due at the end of the year		NIL	NIL
ii) Maximum balance at any time during the year		NIL	NIL
Advance due by Companies in which any Director of the Company is a Director or member amounts to Rs NIL (Previous year Rs. NIL)			
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH SUBSIDIARY COMPANY			
		30th Sept.,2010	31st March,2010
Narmada Hydroelectric Development Corporation Ltd		NIL	NIL
DETAILS OF PROVISIONS			
		30th Sept.,2010	31st March,2010
Provisions Obsolete store & Spares *1		NIL	NIL
As per last Balance Sheet		NIL	NIL
Additions During the Year-As per sch. 19(iv)		NIL	NIL
Amount used during the year		NIL	NIL
Amount reversed during the year -As per Sch. 14(e)		NIL	NIL
Closing balance	350,901,350,920		
Provisions for Doubtful Debts *2		NIL	NIL
As per last Balance Sheet		NIL	NIL
Additions During the Year-As per sch. 19(i)		NIL	NIL
Amount used during the year		NIL	NIL
Amount reversed during the year -As per Sch. 14(e)		NIL	NIL
Closing balance	3505		
Provisions for Bad & Doubtful Claims *3		NIL	NIL
As per last Balance Sheet		NIL	NIL
Additions During the Year-As per sch. 19(iii)		NIL	NIL
Amount used during the year		NIL	NIL
Amount reversed during the year -As per Sch. 14(e)		NIL	NIL
Closing balance	3,507,350,917		
Provisions for Doubtful loan & Advances *4		NIL	NIL
As per last Balance Sheet		NIL	NIL
Additions During the Year-As per sch. 19(ii)		NIL	NIL
Amount used during the year		NIL	NIL
Amount reversed during the year -As per Sch. 14(e)		NIL	NIL
Closing balance	3506		
Provisions for Taxation *5		NIL	NIL
As per last Balance Sheet		NIL	NIL
Additions During the year		NIL	NIL
Amount used during the year		NIL	NIL
Amount reversed during the year		NIL	NIL
Closing balance	355,101,355,102,355,000		


 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount In Rupees)

ANNEXURE TO SCHEDULE-9 (CURRENT ASSETS, LOANS & ADVANCES)

PARTICULARS	Linkage to Chart of Accounts	30th Sept. 2010	31st March 2010
<u>CURRENT ASSETS</u>			
A. Interest accrued on Investments	650226,650142, 650111,650211	-	-
B. Inventories(As Certified By Management)			
i)Stores and spares	610201 to 611101 & 611401	-	-
ii)Loose tools	611,201,611,208	-	-
iii) Scrap Inventory	6113	-	-
iv) Stores In Transit/pending investigation	6126	-	-
v) Material at site	6128	-	-
vi) Material issued to contractors/Fabricators	617001	-	-
Less: Provisions for obsolete store & spares	3505	-	-
C. Work in Progress			
Contract work in progress (on behalf of client)	6201 less 3510	-	-
Consultancy WIP (on behalf of client)	6202	-	-
D. SUNDRY DEBTORS(Unsecured)			
i) Debts outstanding for period exceeding six months			
- Consider good			
- Consider doubtful and provided			
ii) Othere Debt			
- Consider good			
- Consider doubtful and provided			
Less : Provision for doubtful debt	3505		
<u>E. Cash & Bank Balances</u>			
640101 CASH IN HAND		184,933	569,873
640102 IMPREST WITH STAFF		38,000	-
640104 STAMPS IN HAND		-	-
640201 CHEQUES/DRAFTS IN HAND		-	-
SUB TOTAL		222,933	569,873
640450 CASH/ BANK CONTRA CONTROL ACCOUNT		-	-
640501 CHEQUE ISSUED ACCOUNT-1		(156,321)	980,848
640503 CHEQUE ISSUED ACCOUNTNO.3		-	-
640601 CHEQUE COLLECTION ACCOUNT-1		-	-
SUB TOTAL		(156,321)	980,848
641201 CURRENT ACCOUNT-WITH THE BANK OF BHUTAN		-	-
Total -E		66,612	1,550,721
<u>F. Other Current Assets</u>			
i) Interest Accrued on deposits	SUB TOTAL (i)	-	-
ii) Others			
650124 INT. ACCRUED AND DUE ON ADV. TO CONTRACTORS- SECURED		56,659,421	-
650141 INT. ACCURED BUT NOT DUE ON ADV. TO CONTRACTORS -UNSECURED		-	-
650224 INTEREST ACCD BUT NOT DUE - ADV TO CONTRACTORS-INDIAN CUR		31,728,349	14,124,184
650216 INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIA		-	-
650225 INTEREST ACCD BUT NOT DUE - ADV TO CONTRACTORS-FOREIGN CU		-	-
650301 RENT/HIRE CHARGES FROM CONTRACTORS		-	-
650401 SECURITY DEPOSIT-LEASE ACCOMMODATION		-	-
650402 SECURITY DEPOSIT-CONSTRUCTION CONTRACT		-	-

সিনিয়র অফিসার (ফিন) 
Mr. Manoj Kumar (Finance)
সিনিয়র অফিসার (ফিন) / অফিসার
Subansiri Lower HE Project
পা.প.স.স.স.স.স.স. / NHPC Ltd.

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Anx sch-09 (Current Assets)

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

ANNEXURE TO SCHEDULE-9 (CURRENT ASSETS, LOANS & ADVANCES)

PARTICULARS	Linkage to Chart of Accounts	30th Sept. 2010	31st March 2010
650411 DEPOSIT WITH RAILWAY		1,542,530	1,542,530
650412 DEPOSIT WITH OTHER GOVT. DEPTT.		7,500	-
650431 DEPOSIT WITH INSURANCE COMPANY		-	-
650701 INSURANCE/EXP PREPAID		-	-
650702 RENT PREPAID		-	-
650703 OTHER PRE-PAID EXP.		-	54,000
SUB TOTAL (ii)		89,937,800	15,720,714
iii) Claims Recoverable From Different agencies			
650801 CLAIMS RECOVERABLE FROM RAILWAYS		-	-
650802 CLAIM RECOVERABLE FROM INSURANCE COMPANY		-	-
650803 CLAIM RECOVERABLE FROM CONTRACTORS		2,997,075	1,565,208
650804 CLAIM RECOVERABLE FROM SUPPLIERS		-	-
650810 CLAIMS RECOVERABLE FROM EMPLOYEES		162,944	169,744
650812 LOSS TO BE MADE GOOD BY CONTRACTOR		37,348,562	37,348,562
650820 OTHER CLAIMS RECOVERABLE		1,312,706	-
SUB TOTAL (iii)		41,821,287	39,083,514
iv) Claims reimbursable from self insurance reserve	SUB TOTAL (iv)		
Total -F		131,759,087	54,804,228
G. Loans and Advances			
a) LOANS:			
Loans to employees (Secured)			
650120 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-		2,027,512	1,048,847
650121 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-		499,778	220,589
650122 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCO		44,275	60,364
650123 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMP		131,883	59,108
650212 INT. ACCRUED BUT NOT DUE -HBA (SECURED)		6,689,842	6,688,802
650213 INT. ACCRUED BUT NOT DUE -CAR ADV. (SECURED)		2,123,615	2,032,896
650214 INT. ACCD. BUT NOT DUE -SCOOTER ADV.(SECURED)		70,598	99,874
650215 INT. ACCRUED BUT NOT DUE- COMP. ADV.(SECURED)		539,345	637,680
660101 HOUSE BUILDING ADVANCE (SECURED)		9,317,840	8,648,118
660102 CAR ADVANCE (SECURED)		2,889,777	3,573,493
660103 SCOOTER ADVANCE (SECURED)		133,060	209,033
660104 ADV. FOR PURCHASE OF COMPUTER (SECURED)		1,379,377	2,025,467
SUB TOTAL(i)		25,846,902	25,304,271
Loans to Employees (Unsecured- Considered good)			
650125 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSEC		-	-
650126 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCO		-	-
650127 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMP		-	-
650128 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSEC		-	-
650218 INT. ACCRUED BUT NOT DUE -HBA (UNSECURED)		96,543	135,832
650219 INT. ACC. BUT NOT DUE ON EMPLOYEE ADVA.-CAR-ADV.-UNSECURED		38,091	6,508
650220 INTEREST ACC. BUT NOT DUE - SCOOTER (UN SECURED)		14,140	6,000
650221 INTEREST ACC. BUT NOT DUE - COMPUTER (UN SECURED)		58,918	17,382
660201 HOUSE BUILDING ADVANCE (UNSEC)		2,149,833	750,000
660202 CAR ADVANCE (UNSECURED)		865,720	182,000
660203 SCOOTER / MOTOR CYCLE ADVANCE (UN SECURED)		205,317	194,794
660204 ADV. FOR PURCHASE OF COMPUTER (UNSECURED)		1,569,358	785,340
660205 FURNITURE ADVANCE (UNSECURED)		819,552	904,265
660206 MULTI PURPOSE ADVANCE(UNSECURED)		1,598,789	1,514,183
SUB TOTAL(ii)		7,416,261	4,496,304
SUB TOTAL (a)		33,263,163	29,800,575
b) ADVANCES :			
(recoverable in cash or kind for value to be received)			
i) Subsidiary Companies			


 Mr. Manager (Finance)
 Subansiri Lower HE Project
 एन एच पी सी लि / NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

ANNEXURE TO SCHEDULE-9 (CURRENT ASSETS, LOANS & ADVANCES)

PARTICULARS		Linkage to Chart of Accounts	30th Sept. 2010	31st March 2010
6511	- Secured - Unsecured (considered good): - Unsecured (considered doubtful)			
	SUB TOTAL(i)		-	-
	ii) Contractors & suppliers			
6608	- Secured			
6607	- Covered by bank guarantees			
6604	- Others			
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED		-	-
	- Unsecured (considered doubtful)			
	SUB TOTAL(ii)		-	-
	iii) Employees			
	- Unsecured (considered good):			
660301	TRANSFER TA ADVANCE		265,000	45,000
660302	TOUR TA ADVANCE		697,028	370,987
660303	PAY ADV.		117,530	(10,165)
660304	LEAVE TRAVEL ADVANCE		55,000	125,000
660306	ADVANCE FOR MEDICAL TREATMENT		-	55,000
660307	DEATH RELIEF SCHEME PAYMENT		-	-
660308	DEPARTMENTAL ADVANCE		292,346	-
660309	AMOUNT RECOVERABLE FROM STAFF		-	-
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVIEW		74,454,687	61,393,887
660312	DEATH RELIEF SCHEME-EXECUTIVES		-	-
660318	DRS CONTROL ACCOUNT		-	-
660319	DRS-EXECUTIVE CONTROL ACCOUNT		-	-
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST		-	-
	- Unsecured (considered doubtful)		-	-
	SUB TOTAL(iii)		75,881,591	61,979,709
	iv) Other Advances			
	- Unsecured (considered good)			
660606	OTHER ADVANCES		-	-
	- Unsecured (considered doubtful)			
3506	Less : Provisions for doubtful loans and advances		-	-
662001	(v) Other Recoverable		-	-
	DEPOSITS			
660501	- Advance income tax		24,898	-
660503	ADVANCE FRINGE BENEFIT TAX		-	-
	SUB TOTAL(iv)		24,898	-
	SUB TOTAL (b)		75,906,489	61,979,709
	Total -G		109,169,652	91,780,284
A+B+C+D+E+F+G			240,995,351	148,135,233


 Mr. Manoj Kumar (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE-10 -CURRENT LIABILITIES & PROVISIONS:

(Amount in Rupees)

	PARTICULARS	Linkage to Chart of Accounts	30th Sept. 2010	31st March 2010
A.)LIABILITIES:				
i)	Sundry Creditors			
	a) Total outstanding dues of micro and Small Scale Industrial Undertakings (Due over 30 days : Rs. NIL)	310,250,340,434	-	-
	b) Total outstanding dues of Medium Scale Industrial Undertakings (Due over 30 days : Rs. NIL)	310,251,310,433 3102(except 310250),3104(except 310433),3106,3107	969,557,190	588,612,455
	c) Others	3305	-	-
ii)	Unspent amount of deposit /agency	310,131,033,105	1,167,915,419	1,064,275,081
iii)	Deposit retention Money	3303	-	-
iv)	Advance against the Depost Works	6512	-	-
	Less : Amount Recoverable on Deposit Works	31,083,109	-	-
v)	Interest Accrued but not due on loans	33,013,302	-	-
vi)	Advance against cost of project/Contractees	31,173,118	-	-
vii)	Grants in aid - Pending Utilization	3119	-	-
viii)	Due to Subsidiaries	312001	-	-
ix)	Deferred Foreign Currency Fluctuation Liabilities	312002	-	-
x)	Deferred income from foreign currency Fluctuation Account	3111,3112,3113,3114,3	-	-
		115,3116,3401	7,925,629	53,046,888
xi)	Other liabilities		2,145,398,238	1,705,934,424
B.)PROVISIONS:				
i)	Provision for Taxation			
	As per last Balance Sheet			
	Additions During the year			
	Adjustment during the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	355101, 355102,355104	-	-
ii)	Provision for Proposed Dividend			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	3550	-	-
iii)	Tax on Proposed Dividend			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	355103	-	-
iv)	Provision for Wage revision			
	As per last Balance Sheet		235,502,554	132,185,520
	Additions During the year		37,201,794	103,317,034
	Amount used during the year		-	-
	Amount reversed during the year-As per Sch 14 (e)		-	-
	Closing balance	350401	272,704,348	235,502,554
v)	Provision for PLI/Exgratia			
	As per last Balance Sheet		23,466,916	13,014,769
	Additions During the year		9,616,977	23,466,916
	Amount used during the year		6,407,663	13,014,769
	Amount reversed during the year-As per Sch 14 (e)		-	-
	Closing balance	350402	26,676,230	23,466,916
vi)	Provision for Leave encashment			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350403	-	-
vii)	Provision for Gratuity			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			

(Signature)
 ३०९३ प्रबंधक (फिन)
 श्री. निरंजन (Finance)
 सुबान्सिरी लोअर हे प्रोजेक्ट
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



	Amount reversed during year			
	Closing balance	350405 ,350406	-	-
viii)	Provision for REHS			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350407	-	-
ix)	Provision for Leave Travel Concession			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350408	-	-
x)	Provision for M.C. on leave encashment			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350409	-	-
xi)	Provision for TTA (Baggage Allowance on Retirement)			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350410	-	-
xii)	Provision - Others			
	As per last Balance Sheet		8,201,700	8,804,155
	Additions During the year		7,651,091	7,462,633
	Amount used during the year		6,593,984	8,065,088
	Amount reversed during year		7,651,091	
	Closing balance	350919	1,607,716	8,201,700
xiii)	Provision for Project expenses			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350922		
xiv)	Provision for Contingencies			
	As per last Balance Sheet			
	Additions During the year		-	-
	Amount used during the year		-	-
	Amount reversed during year		-	-
	Closing balance	350301	-	-
xv)	Provision for Loss on Hadging Transaction			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	3513		
xvi)	Provision for Tariff Adjustment			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350918	-	-
xvii)	Provision for Self Consumption of Power			
	As per last Balance Sheet			
	Additions During the year			
	Amount used during the year			
	Amount reversed during year			
	Closing balance	350921		
xviii)	Provision for Committed Capital Expenditure			
	As per last Balance Sheet			1,327,364,099
	Additions During the year			53,555,135
	Amount used during the year			561,042,797
	Amount reversed during year			819,876,437
	Closing balance	351201		-
			300,988,294	267,171,170
			2,446,386,532	1,973,105,594


 Mr. Managur (Finance)
 Subansiri Lower HE Project
 R.N. P. Co. Ltd. / NHPC Ltd.



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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

ANNEXURE TO SCHEDULE-10

(Amount in Rupees)

PARTICULARS	30th Sept. 2010	31st March 2010
A.) LIABILITIES		
i) Sundry Creditors		
a) Total outstanding dues of Small Scale Industrial Undertakings		
b) Total outstanding dues of Medium Scale Industrial Undertakings		
c) Others:		
310201 SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	669,089,590	527,847,703
310203 SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-IN	96,325,161	49,557,658
310207 SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	-	-
310208 SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	186,201,329	-
310401 SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRE	-	-
310411 SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	-	-
310431 SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CU	5,839,962	4,576,817
310450 STORES PAYMENT CONTROL ACCOUNT	-	1,270,961
310602 UNPAID SALARY AND WAGES	116,047	291,246
310603 SALARIES AND WAGES WITHHELD	-	-
310604 LIABILITY FOR SALARY	-	-
310605 OTHER EXPENSES PAYABLE TO EMPLOYEES	295,665	678,419
310606 LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	-	-
310701 ELECTRICITY/ POWER CHARGES PAYABLE	-	134,637
310703 TELEPHONE AND TELEX CHARGES PAYABLE	-	-
310704 RENT PAYABLE	-	-
310713 OTHER EXPENSES PAYABLE	11,689,436	4,255,014
	969,557,190	588,612,455
ii) Unspent amount of deposit /agency:	-	-
iii) Deposit/Retention Money		
310101 EARNST MONEY FROM CONT/SUPPLIER	6,949,441	3,071,936
310301 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CA	518,320,042	496,316,961
310303 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN C	450,430	588,430
310305 SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-I	14,022	2,303
310306 SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	638,779,498	558,618,454
310501 SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	2,394,097	2,252,758
310503 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CA	-	2,463,196
310505 SECURITY DEP-RETE MONEY-OTHER THAN CAP.-INDIAN CURR	1,007,889	961,043
	1,167,915,419	1,064,275,081
iv) Advance against the Depost Works		
330301 ADVANVE AGAINST DEPOSIT WORKS	-	-
Less : Amount Receverable on Deposit works	-	-
v) Interest Accrued but not due on loans	-	-
vi) Advance against cost of project/Contractees	-	-
vii) Grants in aid - Pending Utilization	-	-
viii) Due to Subsidiaries	-	-
ix) Deferred Foreign Currency Fluctuation Liabilities		
312002 DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION	-	-
x) Other liabilities		
311102 PRODUCTIVITY LINKED INCENTIVE PAYABLE	-	-
311150 SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	-	-
311201 EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	-	-
311202 CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	-	-
311205 EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	-	-


 B. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



PARTICULARS	30th Sept. 2010	31st March 2010
311206 CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	-	-
311207 EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIE	700	-
311208 EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE T	24,700	23,800
311212 LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABL	100,145	95,298
311214 EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY	-	-
311215 EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURIT	-	-
311220 OTHER STATUTORY DEDUCTIONS (ALIMONIES/COURT ORDERS)	1,000	-
311221 INTEREST ON BELATED EPS/FPS DEPOSITS FROM EMPLOYEES/EX-E	-	-
311231 GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	-	-
311232 GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	-	-
311301 INCOME TAX DEDUCTED AT SOURCE-SALARIES	-	2,103,525
311302 INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	4,062,612	21,919,578
311303 INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	-	1,842,071
311304 INCOME TAX DEDUCTED AT SOURCE-RENT	2,500	135,918
311306 INCOME TAX RECOVERED-SERVICES	-	-
311307 INCOME TAX DEDUCTED AT SOURCE-OTHERS	-	-
311309 SERVICE TAX	-	-
311310 FRINGE BENEFIT TAX-PAYABLE	-	-
311312 INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION	-	75,062
311401 PROFESSIONAL TAX	82,784	83,200
311402 STATE SALES TAX-WORK CONTRACTS	365,452	7,394,103
311403 STATE SALES TAX/VAT -OTHERS	136,723	143,071
311404 ROYALTY	-	-
311406 LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	-	-
311407 LIABILITY FOR OTHER STATE LEVIES	1,509,393	7,621,353
311501 PM'S RELIEF FUNDS/ CM'S RELIEF FUNDS	-	-
311509 LIABILITY FOR STALE CHEQUES	6,305	6,305
311601 MISC.LIABILITY(EMPLOYEES)	1,633,315	11,603,604
340101 OTHER ADVANCES RECEIVED	-	-
	7,925,629	53,046,888
	2,145,398,238	1,705,934,424


 Sr. Manager (Finance)
 सुभासिरी लोअर हे प्रोजेक्ट
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि. / NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE 11- MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)

Particulars		Linkage to Chart of Accounts	30th Sept. 2010	31st March 2010
i)	Preliminary expenses	7101		
ii)	Other Deferred revenue expenditure	7102		
iii)	Share Issue Expenses (IPO)	7104		
iv)	Expenditure awaiting adjustment	7103		
	Less: Provision for project expenses write off sanction	350923		
v)	Losses awaiting write off sanction	651001, 651002		
	LOSSES PENDING INVESTIGATION	651001	22,130,608	22,145,608
	LOSSES AWAITING WRITE OFF SANCTION	651002	404,970	404,970
	TOTAL		22,535,578	22,550,578
	LESS: PROVISION FOR LOSSES PENDING INVESTIGATION	350902	(22,130,608)	(22,145,608)
	LESS: PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	(404,970)	(404,970)
	TOTAL		(22,535,578)	(22,550,578)
TOTAL			-	-


Sr. Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount In Rupees)

Schedule 12- Sales

Particulars		Linkage to Chart of Accounts	30th Sept. 2010		30th Sept. 2009	
Sale of Power		8101 to 8119				
810101	SALE OF POWER		-			
810801	UNSCHEDULED INTERCHANGE		-			
Total				-		
Less : Income from generation of electricity-precommissioning		980170		0		
Total taken to Profit and Loss Account				-		


 Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि. / NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE - 14 OTHER INCOME

(Amount in Rupees)

Particulars		Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
i)	Income from Long term Investments			
	Trade			
a	Dividend from subsidiaries	840201		
	Dividend - others	840205		
	Interest Govt. securities (8.5% Tax free Bonds)	840402		
b	Non- Trade			
	Dividend-others	840207		
ii)	Other Income			
a	Interest			
	Loan to State Govt. in settlement of dues from coustomer	840203		
	Loan to Govt. of Arunachal Pradesh	840602		
	Indian Bank (Gross), (Tax deducted at source Rs. Nil	840202 840203 840204	-	-
	Previous year Rs. Nil)	840304 840301 840302		
		840305 less 980516		
	Emplyees Loans & Advances	8405	833,461	711,431
	Interest from Beneficiary States	841401		
		8406except 840602, 8404	121,705,803	108,401,586
	Others	less (840402,840403),		
		840206,840303		
b	Late payment surcharge	8401	-	-
c	Profit on sale of project	8419		
d	Profit on sale of assets	8415	314,805	-
e	Liability/ Provisions not required written back #	8409	-	510,300
f	Exchange rate variation	8411 less 980515	48,403,264	13,479,857
g	Foreign Currency Fluctuation Adjustment (credit)	841801	-	-
h	Others	8407,8408, 8410, 8412,	6,778,550	9,073,599
		8413, 8416 8417		
	Total		178,035,883	132,176,773
	Add/Less: Share of Corporate Office / ED Office	849999,980401	1,737,913	4,714,644
	TOTAL		179,773,796	136,891,417
	Less : Income transferred to IEDC (Refer Schedule 22	980151, 980171 to	179,458,991	136,891,417
	E (ii) and 22 I (ii) to (vi) and 22 J (i))	980175, 980191		
	Less: Income transferred to contract and	980208,980306, 980601	-	-
	consultancy expenses (Refer Schedule 20)			
	Total taken to Profit and loss account		314,805	-
# Detail of Liability/ Provisions not required written back:				
a)	Bad and doubtful debts			
b)	Bad and doubtful advances / deposits			
c)	Bad and doubtful claims			
d)	Diminution in value of stores and spares			
e)	Shortage in store & spares			
f)	Provision for contingencies			
g)	Provision against diminution in the value of invest.			
h)	Provision for wage revision			
i)	Provision for losses pending investigation			
j)	Provision for Productivity Linked Incentive			
k)	Provision for Tariff Adjustment			
l)	Other Provisions/ Liability not required written back		-	510,300
	Total		-	510,300

(Signature)
Sd/- Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd.



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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure to Schedule-14 (OTHER INCOME)

(Amount in Rupees)

PARTICULARS	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
i) Income from Long term Investments			
a Trade			
Dividend income from subsidiaries	840201	-	-
Dividend income from others	840205	-	-
Interest Govt. securities (8.5% Tax free Bonds)	840402	-	-
b Non- Trade			
Dividend-others	840207	-	-
ii) Other Income			
a Interest			
Loan to State Govt. in settlement of dues from coustomer	840203	-	-
Loan to Govt. of Arunachal Pradesh	840602	-	-
Indian Bank (Gross), (Tax deducted at source Rs. Nil Previous year Rs. Nil)	840202 840203 840204 840304 840301 840302 840305 less 980516	-	-
840304 INTEREST INCOME FROM BANK OTHERS		-	-
Employees Loans & Advances	8405		
840501 INTEREST FROM EMPLOYEE ON HBA		536,190	408,022
840502 INTEREST FROM EMPLOYEE ON CAR ADVANCE		188,512	201,076
840503 INTT. FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADV.		13,840	5,202
840504 INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE		94,919	94,908
840505 INTEREST FROM EMPLOYEE-OTHERS		-	2,223
Total		833,461	711,431
INTEREST FROM BENEFICIARY STATE	841401		
others	8406 8404 less (840402,840403), 840206,840303		
840601 INTEREST ON ADVANCES TO CONTRACTORS		121,705,803	108,401,586
Total		121,705,803	108,401,586
b) Late payment surcharge	8401		
c) Profit on sale of project			
d) Profit on sale of Assets	8415		
841501 PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED		314,805	-
841503 PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MATERIAL/STORES		-	-
Total		314,805	-
e) Liability not required written back	8409		
840901 LIABILITY NOT REQUIRED WRITTEN BACK		-	-
840902 PROVISION NOT REQUIRED WRITTEN BACK		-	510,300
Total		-	510,300
f) Exchange rate variation	8411 less 980515		
841101 EXCHANGE RATE VARIATION (GAIN)		48,403,264	13,479,857
Total		48,403,264	13,479,857
g) Foreign Currency Fluctuation Adjustment (credit)	841801		
841801 Foreign Currency Fluctuation Adjustment (credit)		-	-
Total		-	-
h) Other	8407,8408, 8410, 8412, 8413, 8416 8417		
840701 RENT/HIRE CHARGES FROM CONTRACTORS		1,020,006	338,880
840702 RENT /HIRE CHARGES EMPLOYEES		-	-
840708 RENT/HIRE CHARGES-OTHERS		4,022,715	5,872,939
840801 SALE OF SCRAP		-	-
841001 OTHER INCOME		845,419	1,546,927
841201 TOWNSHIP RECOVERIES		522,641	1,019,248
841301 RECOVERIES FROM DEPUTAIONESTS-EL		-	-
841302 RECOVERIES FROM DEPUTAIONESTS-GRATUITY		-	-
841305 RECOVERIES FROM DEPUTAIONESTS-FOREIGN		-	-
841701 POST OFFICE RECURRING DEPOSIT		-	-
841702 LEASE RECOVERY		197,188	12,265

(Signature)
Sd. Manager (Finance)
Subansiri Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.



841703 ELECTRICITY RECOVERY		69,572	211,150
841704 TELEPHONE RECOVERY		-	-
841705 STAFF CAR RECOVERY		-	-
841707 LIBRARY CHARGES/ CO-OP. SHARE		-	-
841708 RECOVERY AGAINST ITEM RETAIN		-	-
841709 MISC. CHARGES		-	2,937
841710 GUEST HOUSE RECOVERY		101,009	69,253
Total		6,778,550	9,073,599
xvi) Share of Corporate Office / ED Office			
849999 Share of Corporate Office / ED Office		1,737,913	4,714,644
Total		1,737,913	4,714,644
TOTAL		179,773,796	136,891,417
Less :Income transferred to IEDC (Refer Schedule 22 E (ii) and 22 I (ii) to (vi) and 22 J (I))		179,458,991	136,891,417
Less: Expenses Transferred to Contract and Consultancy expenses (Refer schedule 20)			
Total taken to profit and Loss Account	Total	314,805	-


 Mr. Maheshwar (Finance)
 Subproject Lower HE Project
 इ.ए.पी.सी.एल./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

SCHEDULE-15 GENERATION, ADMINISTRATION AND OTHER EXPENSES

PARTICULAR		HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
i)	CONSUMPTION OF STORES AND SPARES	9201	-	-
ii)	REPAIR AND MAINTENANCE OF :			
	- BUILDING	9202	6,522,190	7,228,968
	- MACHINERY	9204, 9205 and 9206, 920810 to 12	6,940,682	7,378,190
	- OTHER	9203, 9207, 920801 to 03, 920820 to 22	9,638,429	10,519,228
iii)	RENT/ HIRING CHARGES	9211	8,524,776	6,872,092
iv)	RATES AND TAXES	9212	10,611,461	10,308,114
v)	INSURANCE	921310 to 921325	41,966	361,379
vi)	REIMBURSEMENT FROM SELF INSURANCE RESERVE	921801	-	-
vii)	SECURITY EXPENSES	9214	33,667,564	30,116,413
viii)	ELECTRICITY CHARGES	9215	261,070	333,440
ix)	TRAVELLING AND CONVEYANCE	9216	4,089,709	4,159,119
x)	EXPENSES ON STAFF CAR	9217	1,917,872	2,358,851
xi)	TELEPHONE ,TELEX AND POSTAGE	9220	981,357	1,280,491
xii)	ADVERTISEMENT AND PUBLICITY	9221	1,202,499	1,597,352
xiii)	ENTERTAINMENT AND HOSPITALITY EXPENSES	9222	51,148	42,025
xiv)	DONATION	9223	-	-
xv)	PRINTING AND STATIONERY	9224	717,101	215,065
xvi)	BOOKS AND PERIODICALS	9225	19,777	153
xvii)	CONSULTANCY CHARGES- INDIGENOUS	9226 except 922604 and 922605	946,784	981,210
xviii)	CONSULTANCY CHARGES- FOREIGN	922604, 922605	-	-
xix)	Expenditure on compensatory afforestation/ catchment area treatment	923901	81,727,000	118,800
xx)	Expenditure on land not belonging to corporation	923902	273,545,364	1,042,180
xxi)	PROJECT EXPENSES WRITTEN OFF	950908	-	-
xxii)	LOSS ON SALE OF ASSETS	9237	33,550	-
xxiii)	DEFERRED REVENUE EXPENDITURE WRITTEN OFF	9552	-	-
xxiv)	PRELIMINARY EXPENSES WRITTEN OFF	9551	-	-
xxv)	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	9553	-	-
xxvi)	BAD DEBTS/ADVANCES /CLAIMS WRITTEN OFF	950903, 950904, 950905	-	-
xxvii)	STORES WRITTEN OFF	950901	1,476	-
xxviii)	FIXED ASSETS WRITTEN OFF	950906	42,011	-
xxix)	INTEREST PAYMENT ON COURT/ ARBITRATION CASES	922801	-	-
xxx)	OTHER GENERAL EXPENSES	9250, 9227	23,149,181	11,697,378
xxxi)	EXCHANGE RATE VARIATION	9238,980514	120,944,382	30,669,633
xxxii)	Foreign Currency Fluction adjustment (Debit)	924001	-	-
xxxiii)	AUDIT EXPENSES	9231	-	-
xxxiv)	DIRECTOR EXPENSES	9230	-	-
xxxv)	RESEARCH AND DEVELOPMENT EXPENSES	9232	-	-
			585,577,349	127,280,081

(Signature)
Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd.



PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
Add: Share of Corporate Office / ED Office	929999,980403	24,631,064	23,443,061
		610,208,413	150,723,142
Less: Expenses transferred to IEDC {Refer Schedule 22B ,22C, 22E(I) & 22 J(II)}	980110 to 980133 980150, 9801552,980193	603,661,192	148,250,099
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202,980203,9802 05,980303,980304,98 0603	-	-
Total taken to Profit and loss account		6,547,221	2,473,043


 Subanta Kumar Das (Finance)
 Subanta Kumar Das, C.A., Chartered Accountant
 Subanta Kumar Das Lower HE Project
 एन.एच.सी.एल./NHPC Ltd.



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

ANNEXURE TO SCHEDULE-15 (GENERATION, ADMINISTRATION AND OTHER EXPENSES)

PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
i) CONSUMPTION OF STORES AND SPARES 9201			
CONSUMPTION OF STORES AND SPARES-WATER REGULATING	920101	-	-
CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIP	920102	-	-
	SUB TOTAL	-	-
ii)a)REPAIR AND MAINTENANCE OF BUILDING 9202			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PL	920201	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920202	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT	920203	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINIST	920204	11,544	17,864
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920205	209,956	37,990
REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATI	920206	662,698	560,909
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENT	920210	-	270,329
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	380,501	1,639,988
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	2,382,860	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BU	920213	73,213	180,931
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	393,933	1,182,201
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDI	920215	1,301,876	1,851,813
REPAIR AND MAINTENANCE- GUEST HOUSE BUILDING	920216	302,722	856,533
REPAIR AND MAINTENANCE- HOSPITAL BUILDING	920217	802,887	453,274
REPAIR AND MAINTENANCE- CLUB BUILDING	920218	-	-
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	-	177,136
	SUB TOTAL	6,522,190	7,228,968
ii)b)REPAIR AND MAINTENANCE OF MACHINERY9204,9205,9206,-920810to 22			
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAI	920401	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920402	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POW	920403	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER PO	920404	115,001	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER	920406	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUC	920501	336,517	1,993,760
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	-	22,900
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION	920503	496,298	432,142
REPAIR AND MAINTENANCE DG SET	920601	2,752,191	2,788,769
REPAIR AND MAINTENANCE DG SET-RESIDENTIAL	920602	-	280
REPAIR AND MAINTENANCE-COMPUTERS	920604	372,719	318,690
REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVIC	920605	6,667	-
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	416,309	881,820
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION	920614	2,444,980	939,829
SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT	920810	-	-
SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATI	920811	-	-
SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AN	920812	-	-
	SUB TOTAL	6,940,682	7,378,190
ii)c) REPAIR AND MAINTENANCE OF OTHERS			
DESILTATION EXPENSES	920301	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND	920302	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920303	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESE	920304	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO	920305	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920306	-	-


 St. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
INSURANCE- FIDELITY	921315	7,059	7,059
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	2,647	2,647
INSURANCE-TRANSIT INSURANCE	921317	-	2,759
INSURANCE PREMIUM-GROUP INSURANCE	921318	-	-
INSURANCE -STAFF LOANS	921319	-	-
INSURANCE- OTHERS	921325	32,260	31,389
SUB TOTAL		41,966	361,379
vi) SELF INSURANCE SERVE	921801	-	-
SUB TOTAL		-	-
vii) SECURITY EXPENSES			
SECURITY EXPENSES PAID TO CISF	921401	-	-
SECURITY EXPENSES PAID TO OTHERS	921402	-	-
SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL	921403	32,077,664	28,541,408
SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL	921404	1,589,900	1,575,005
SUB TOTAL		33,667,564	30,116,413
viii) ELECTRICITY CHARGES			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	-	-
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	-	-
ELECTRICITY EXPENSES-OFFICE	921506	-	51,864
ELECTRICITY EXPENSES-RESIDENTIAL	921507	-	5,000
ELECTRICITY EXPENSES-OTHERS	921510	261,070	276,576
WHEELING CHARGES PAID	921511	-	-
SUB TOTAL		261,070	333,440
ix) TRAVELLING AND CONVEYANCE			
CONVEYANCE EXPENSES	921601	160,589	94,301
INLAND TRAVEL	921602	1,244,794	918,100
INLAND TRAVEL-TRAINING	921603	783,276	1,815,587
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	-	-
FOREIGN TRAVEL	921605	-	-
FOREIGN TRAVEL -TRAINING	921606	-	-
TRANSFER TA EXPENSES	921611	172,550	148,593
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	1,728,500	1,182,538
BAGGAGE ALLOWANCE ON RETIREMENT	921613	-	-
SUB TOTAL		4,089,709	4,159,119
x) EXPENSES ON STAFF CAR			
POL EXPENSE ON CARS/ JEEPS	921701	688,055	568,951
POL EXPENSE ON TRANSPORT VEHICLE	921702	360,602	283,944
POL EXPENSE ON HEAVY VEHICLE	921703	587,230	659,180
POL ON OTHERS	921707	281,985	846,776
SUB TOTAL		1,917,872	2,358,851
xi) TELEPHONE ,TELEX AND POSTAGE			
TELEX AND POSTAGE	922001	23,477	19,062
TELEGRAM AND WIRELESS CHARGES	922002	-	-
COURIER CHARGES	922003	8,306	3,887
TELEPHONE CHARGES	922004	661,708	544,594
SATELLITE COMMUNICATION EXPENSES	922006	262,860	596,480
EMAIL/INTERNET EXPENSES	922007	7,138	5,990
OTHER COMMUNICATION EXPENSES	922010	17,868	110,478
SUB TOTAL		981,357	1,280,491
xii) ADVERTISEMENT AND PUBLICITY			
ADVERTISEMENT RECRUITMENT	922101	57,027	-
ADVERTISEMENT TENDERS	922102	925,473	1,382,692
PUBLICITY NEWSPAPERS	922103	-	-
PUBLICITY JOURNALS	922104	-	-
PUBLICITY SOUVENIRS	922105	-	8,000
CONFERENCE EXPENSES	922106	-	-


 St. Manoj Kumar (Signature)
 Subordinate Lower Grade Officer
 Lower Grade Officer, NHPC Ltd.



PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
EXHIBITION EXPENSES	922107	-	-
MISC. PUBLIC RELATION	922108	161,739	-
PHOTOGRAPHIC MATERIAL	922109	33,260	-
MOVIE MAKING	922110	-	3,460
PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	-	-
STATUTORY PRESS ADVERTISEMENT	922112	-	-
SPONSORSHIP EXPENSES ON SPORTS EVENTS	922113	-	-
SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS - GOVERNMENT AGENCIES / TRADE UNIONS OR BODY	922114	-	-
SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS	922115	-	100,000
ADVERTISEMENT OTHERS	922120	25,000	103,200
SUB TOTAL		1,202,499	1,597,352
xiii) ENTERTAINMENT AND HOSPITALITY EXPENSES			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	922201	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	922202	990	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922203	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922204	50,158	42,025
SUB TOTAL		51,148	42,025
xiv) DC-NATION			
CONTRIBUTION TO PM'S RELIEF FUND	922301	-	-
OTHER CONTRIBUTION TO DONATION	922302	-	-
xv) PRINTING AND STATIONERY			
PRINTING AND STATIONERY	922401	368,403	111,329
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALEND	922402	-	-
REPORT PREPARATION-CD/FLOPPIES	922403	-	-
PRINTING AND BINDING OF REPORT	922404	10,425	-
COMPUTER STATIONERY	922405	105,393	95,786
COMPUTER CONSUMABLES	922406	232,880	7,950
SUB TOTAL		717,101	215,065
xvi) BOOKS AND PERIODICALS			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	-	-
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	19,777	153
SUB TOTAL		19,777	153
xvii) CONSULTANCY CHARGES- INDIGENOUS			
LEGAL EXPENSES	922601	74,023	603,460
PAYMENT TO CONSULTANTS	922602	761,500	377,750
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF D	922606	-	-
PAYMENT TO INTERNAL AUDITORS	922608	-	-
OTHER CHARGES	922615	111,261	-
SUB TOTAL		946,784	981,210
xviii) CONSULTANCY CHARGES- FOREIGN			
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	-	-
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	-	-
SUB TOTAL		-	-
xix) Exp. on compensatory afforestation/ catchment area treatment			
Expenditure on compensatory afforestation/ catchment area treatment	923901	81,727,000	118,800
SUB TOTAL		81,727,000	118,800
xx) Expenditure on land not belonging to corporation			
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	923902	273,545,364	1,042,180
SUB TOTAL		273,545,364	1,042,180
xxi) PROJECT EXPENSES WRITTEN OFF			
PROJECT EXPENSES WRITTEN OFF	950908	-	-
SUB TOTAL		-	-


 Sr. Manager (Finance)
 Lower HE Project
 एन.एच.पी.सी. लि. (NHPC Ltd.)



PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
	SUB TOTAL	120,944,382	30,669,633
xxxii) Foreign Currency Fluction adjustment (Debit)			
Foreign Currency Fluction adjustment (Debit)	924001	-	-
	SUB TOTAL	-	-
xxxiii) AUDIT EXPENSES			
STATUTORY AUDIT FEES	923101	-	-
TAX AUDIT FEES	923102	-	-
PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	923103	-	-
PAYMENT TO STATUTORY AUDITORS FOR COMPANY LAW MATT	923104	-	-
PAYMENT TO STATUTORY AUDITORS FOR MANAGEMENT SERVI	923105	-	-
OTHER MATTERS	923106	-	-
STATUTORY AUDITORS-OUT OF POCKET EXPENSES	923107	-	-
COST AUDIT FEES	923108	-	-
COST AUDITORS-OUT OF POCKET EXPENSES	923109	-	-
	SUB TOTAL	-	-
xxxiv) DIRECTOR EXPENSES			
DIRECTORS SITTING FEES	923001	-	-
		-	-
xxxv) RESAERCH AND DEVELOPMENT EXPENSES			
RESEARCH AND DEVELOPMENT EXPENSES	923201	-	-
	SUB TOTAL	-	-
SHARE OF CORPORATE OFFICE / ED OFFICE EXP			
SHARE OF CORPORATE OFFICE / ED OFFICE EXP	929999	24,631,064	23,443,061
	TOTAL	610,208,413	150,723,142
Less: Expenses transferred to IEDC (Refer Schedule 22B ,22C, 22E(i) & 22 J(iii))	980110 to 980133 980150, 9801552, 980403	603,661,192	148,250,099
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202, 980203, 980205, 980303, 980304, 980603	-	-
Total taken to Profit and loss account		6,547,221	2,473,043


 Sr. Manager (Finance)
 भारतीय नगर विकास प्राधिकरण
 Bhāratnagar Lower NE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

[SCHEDULE-16 (EMPLOYEES REMUNERATION AND BENEFITS)]

	PARTICULAR		30th Sept. 2010	30th Sept. 2009
i)	SALARIES, WAGES ALLOWANCES	9001, 9003	140,279,114	140,321,981
ii)	GRATUITY, CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEES)	9002	23,903,818	17,542,847
iii)	STAFF WELFARE EXPENSES	9004	13,125,448	10,516,439
iv)	LEAVE SALARY & PENSION CONTRIBUTION	9005	-	-
	TOTAL		177,308,380	168,381,267
	ADD/(LESS): SHARE OF CORPORATE OFFICE/ ED OFFICE	909999 980402	151,449,100	149,251,771
	TOTAL		328,757,480	317,633,038
	LESS :- EMPLOYEES COST TRANSFERRED TO IEDC (REFER SCHEDULE 22 A & 22J (iii))	980101 to 980104, 980192	328,757,480	310,272,606
	Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302, 980602	-	-
	Total taken to Profit and loss account		-	7,360,432


 Sp. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)			
PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
i) SALARIES, WAGES ALLOWANCES			
SALARY AND ALLOWANCES (DIRECTOR)	900101	-	-
DEARNESS ALLOWANCE (DIRECTOR)	900102	-	-
CITY COMPENSATORY ALLOWANCE (DIRECTOR)	900103	-	-
COMPANY LEASED ACCOMMODATION	900106	-	-
LEAVE ENCASHMENT (DIRECTOR)	900107	-	-
OTHER ALLOWANCE (DIRECTOR)	900109	-	-
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/	900111	34,381,582	28,126,587
DEARNESS ALLOWANCE (EXEC)	900112	14,121,543	8,038,896
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	751	1,545
HOUSE RENT ALLOWANCE (EXEC)	900114	375,059	202,223
INCENTIVE (EXEC)	900115	-	-
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	3,504,533	3,101,278
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	95,535	77,143
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	68,115	57,495
NEWS PAPER ALLOWANCE (EXEC)	900119	155,898	144,215
HINDI ALLOWANCE (EXEC)	900120	-	3,601
CHILDREN HOSTEL SUBSIDY (EXEC)	900121	115,680	139,079
CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	12,600	354,324
SELF LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT.	900123	1,445,659	1,673,139
TRANSPORT ALLOWANCE (EXEC)	900124	378,945	410,680
ELECTRICITY SUBSIDY (EXEC)	900125	800	1,800
CANTEEN SUBSIDY (EXEC)	900126	162,805	153,639
HONORARIUM (EXEC)	900127	8,264	631
LEAVE ENCASHMENT (EXEC)	900128	3,555,524	13,119,581
PRODUCTIVITY LINKED BONUS (EXEC)	900129	3,811,893	4,002,784
WASHING ALLOWANCE (EXEC)	900130	-	-
SPECIAL DUTY ALLOWANCES (EXEC)	900131	1,771,653	1,617,877
CASUAL/OPTIONAL LEAVE ENCASHMENT (EXECUTIVE)	900133	25,271	-
CONVEYANCE REIMBURSEMENT (EXEC)	900132	985,724	754,411
HPL ENCASHMENT (EXECUTIVE)	900134	187,557	-
OTHER ALLOWANCE (EXEC)	900135	-	-
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EXECUTIVE)	900136	168,190	102,239
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (	900140	9,850,487	9,732,362
DEARNESS ALLOWANCE (SUPERVISOR)	900141	4,236,306	2,781,503
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	468	675
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	310,398	471,654
INCENTIVE (SUPERVISOR)	900144	-	-
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	1,035,981	1,048,757
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	27,060	48,175
WASHING ALLOW (SUPERVISOR)	900147	2,000	3,010
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	32,175	27,170
NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	42,070	44,212
HINDI ALLOWANCE (SUPERVISOR)	900150	-	450
CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	42,360	130,654
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPE	900152	1,467	35,200
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	-	-
TRANSPORT ALLOWANCE (SUPERVISOR)	900154	178,772	186,101
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	1,800	2,194
CANTEEN SUBSIDY (SUPERVISOR)	900156	73,982	78,651


 Sr. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)

PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
HONORARIUM (SUPERVISOR)	900157	250	-
LEAVE ENCASHMENT (SUPERVISOR)	900158	116,872	2,654,420
PRODUCTIVITY LINKED BONUS	900159	1,187,051	1,478,194
SPECIAL DUTY ALLOWANCE(SUPERVISOR)	900160	545,385	553,911
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	38,964	10,118
CASUAL/OPTIONAL LEAVE ENCASHMENT (SUPERVISOR)	900162	-	-
HPL ENCASHMENT (SUPERVISOR)	900163	-	-
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SUPERVISOR)	900164	53	28
OTHER ALLOWANCE (SUPERVISOR)	900165	-	-
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (	900166	31,475,422	27,508,408
DEARNNESS ALLOWANCE (WORKMEN)	900167	12,772,754	7,431,810
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	180	990
HOUSE RENT ALLOWANCE (WORKMEN)	900169	1,386,782	1,124,985
INCENTIVE (WORKMEN)	900170	-	-
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	3,066,614	2,790,758
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	301,000	275,270
WASHING ALLOW (WORKMEN)	900173	120,260	115,473
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	45,835	37,296
NEWS PAPER ALLOWANCE (WORKMEN)	900175	131,894	121,881
HINDI ALLOWANCE (WORKMEN)	900176	2,382	3,241
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	657,900	771,649
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORK	900178	-	-
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	-	-
TRANSPORT SUBSIDY (WORKMEN)	900180	499,280	476,719
ELECTRICITY SUBSIDY (WORKMEN)	900181	17,200	22,334
CANTEEN SUBSIDY (WORKMEN)	900182	266,879	256,254
HONORARIUM (WORKMEN)	900183	-	-
LEAVE ENCASHMENT (WORKMEN)	900184	1,113,391	4,802,929
PRODUCTIVITY LINKED BONUS (WORKMEN)	900185	3,520,121	4,380,941
OTHER ALLOWANCE (WORKMEN)	900186	-	-
SPECIAL DUTY ALLOWANCES(WORKMEN)	900187	1,842,408	1,465,425
CASH HANDLING ALLOWANCES	900188	-	-
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	1,330	4,574
CASUAL/OPTIONAL LEAVE ENCASHMENT (WORKMEN)	900190	-	-
HPL ENCASHMENT (WORKMEN)	900191	-	-
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (WORKMEN)	900192	-	6
VRS TO EXECUTIVES-EXGRATIA	900301	-	1,968,343
VRS TO EXECUTIVES- NOTICE PAY	900302	-	110,100
VRS TO SUPERVISOR-EXGRATIA	900303	-	1,430,123
VRS TO SUPERVISOR-NOTICE PAY	900304	-	51,239
VRS TO NON-EXECUTIVES-EXGRATIA	900305	-	3,800,627
VRS TO NON-EXECUTIVES-NOTICE PAY	900306	-	-
Sub Total (A)		140,279,114	140,321,981
ii) GRATUITY, CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEES) :			
COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	900201	-	-
COMPANY'S CONTRIBUTION TO PENSION SCHEME (DIRECTOR	900202	-	-
COMPANY'S CONTRIBUTION TO PF (EXEC.)	900211	4,359,346	4,404,258
COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	900212	388,484	373,525
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXECUTIVE)	900213	414,118	508,008
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	1,258,866	1,440,035
COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVI	900241	178,833	184,151
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (SUPERVISOR)	900242	14,024	-
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	3,804,529	3,455,413
COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	900251	619,229	617,102
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (WORKMEN)	900252	133,606	-
PF ADMINISTRATION CHARGES	900261	122,623	92,006
EQUITY DEPOSIT LINKED INSURANCE	900262	-	-
COMPANY'S CONTRIBUTION TO GRATUITY	900263	12,610,160	6,468,349

Subamirai Lower HE Project
एन.एच.के.सी. लि. (NHPC Ltd.)



ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)			
PARTICULAR	HEAD OF ACCOUNTS	30th Sept. 2010	30th Sept. 2009
EPS ADMINISTRATION CHARGES	900265	-	-
Sub Total (B)		23,903,818	17,542,847
iii) STAFF WELFARE EXPENSES:			
LEAVE TRAVEL CONCESSION NON TAXABLE	900401	739,622	1,121,243
LEAVE TRAVEL CONCESSION TAXABLE	900402	1,596,504	1,926,660
MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)	900411	63,311	341
MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)	900412	1,940,259	1,708,612
MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)	900413	2,112,456	1,130,894
MEDICAL REIMBURSEMENT INDOOR(TAXABLE)	900414	316,098	89,276
MEDICAL REIMBURSEMENT OUTDOOR RETD. EMP	900415	-	-
MEDICAL REIMBURSEMENT INDOOR RETD. EMP.	900416	-	-
MEDI. REIMB.T - RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)	900417	-	1,639
MEDICAL REIMB - RETIRED EMPLOYEE-INDOOR (NON TAX)	900418	5,028,904	2,554,748
MEDICAL REIMBURSEMENT-INDOOR(TAXABLE)-PARENT IN LAWS	900419	-	-
MEDICAL REIMBURSEMENT-OUTDOOR(TAXABLE)-PARENT IN LAWS	900420	-	-
LIVERIES AND UNIFORMS	900422	7,775	67,710
EX-GRATIA PAYMENT	900423	-	-
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	-	-
BAGGAGE ALLOWANCE ON RETIREMENT	900426	41,637	44,520
AWARDS TO EMPLOYEES	900427	650	-
NEW YEAR/OTHER GIFTS TO STAFF	900428	-	-
COST OF MEDICINES	900430	307,199	935,489
CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER THAN RESIDENCE TO OFFICE & BACK	900431	-	-
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	-	-
GROUP INSURANCE PREMIUM	900433	-	-
PROJECT COMMISSIONING AWARD	900435	-	-
OTHER COMPENSATION TO EMPLOYEES	900439	-	-
MEMBERSHIP FEES-CLUBS	900440	-	500
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	500	1,100
MEMBERSHIP FEES-OTHERS	900442	-	-
MEMBERSHIP FEES-SPORTS CLUB	900443	-	-
MEMBERSHIP FEES-HEALTH CLUB	900444	-	-
INITIAL MEMBERSHIP FEES- CLUBS	900445	-	-
REBATE OF ADDITIONAL INTEREST ON HBA	900446	-	-
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	365,500	342,463
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	143,038	145,308
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	450,975	443,136
OTHER EXPENSES	900450	11,020	2,800
Sub Total (C)		13,125,448	10,516,439
iv) Leave Salary & Pension Contribution:	900501	-	-
Sub Total (D)		-	-
ADD: SHARE OF CORPORATE OFFICE/ ED OFFICE			
SHARE OF CORPORATE OFFICE/ ED OFFICE	909999	151,449,100	149,251,771
Sub Total (E)		151,449,100	149,251,771
Total (A+B+C+D+E)		328,757,480	317,633,038
LESS :- EMPLOYEES COST TRANSFERRED TO IEDC (REFER SCHEDULE 22 A & 22J (ii))	980101 to 980105, 980402	328,757,480	310,272,606
Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302, 980602	-	-
Total taken to Profit and loss account		-	7,360,432


 Subhanshu Kumar (Finance)
 Manager (Finance)
 Subhanshu Kumar NE Project
 PUNJ LLOYD LTD./NHPC Ltd.



SCHEDULE - 17 (DEPRECIATION)

Particulars	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
		Depreciation during the year	9300 except 939999	40,605,259	57,028,924
Add: Share of Corporate Office/ ED Office	939,999,980,404	12,182,758	8,769,069
	TOTAL	52,788,017	65,797,993
Less:			
i) Depreciation transferred to IEDC (Refer Schedule 22 G & 22 J(iv))	980160, 980194	52,788,017	65,797,993
ii) Depreciation transferred to Contract & Consultancy (Refer Schedule 20)	980206, 980305 & 980604	-	-
III) recoverable from Deposit Works (Refer Schedule 20)	980703		
Total taken to Profit and loss account		-	-

Sr. Manager (Finance)
 भारतीय न्याय अ.वि. परियोजना
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

ANX OF SCHEDULE 17 - DEPRECIATION

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
RIGHT TO USE	930121	43,320	43,295
ROADS, BRIDGES, CULVERTS, AERODROMES	930201	8,793,066	11,839,772
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	-	-
BUILDING CONTAINING WORKSHOP	930302	115,644	115,646
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	44,946	44,950
OFFICE BUILDINGS-PERMANENT	930304	491,016	437,887
OFFICE BUILDING-TEMPORARY	930305	-	519,460
STORES AND GODOWN BUILDINGS	930306	-	417,100
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD H	930321	7,533,921	15,681,240
RAILWAY SIDINGS	930501	11,821,198	11,796,974
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, H	930601	-	-
GENERATING PLANT AND MACHINERY	930701	-	-
PLANT AND MACHINERY-SUB STATION	930801	451,386	357,914
TRANSMISSION LINES	930901	1,876,670	1,877,165
PLANT AND MACHINERY-OTHERS	931001	576,834	581,335
CONSTRUCTION PLANT AND EQUIPMENT	931101	5,423,481	8,013,430
WATER SUPPLY INSTALLATION	931201	861,546	844,539
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	232,152	231,301
POWER SUPPLY SYSTEM-POWER PLANT	931401	-	-
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	55,938	55,929
VEHICLE	931501	-	141,516
MOTOR CAR/JEEP	931502	-	20,718
AIRCRAFT/BOATS	931601	9,768	4,884
FURNITURE, FIXTURES AND EQUIPMENT	931701	212,824	1,470,972
COMPUTERS	931801	509,674	688,900
COMMUNICATION EQUIPMENTS	931901	301,676	323,930
OFFICE EQUIPMENTS	932001	348,911	361,232
AMORTISATION OF INTANGIBLE ASSETS	932201	131,520	112,707
OTHER ASSETS	932501	709,909	772,476
FIXED ASSETS OF MINOR VALUE >750<5000	932801	59,859	273,652
SUBTOTAL:		40,605,259	57,028,924
SHARE OF CORPORATE OFFICE / E.D. OFFICE	939999	12,182,758	8,769,069
TOTAL		52,788,017	65,797,993
Less:			
i) Depreciation transferred to IEDC (Refer Schedule 22 G & 22 J(iv))	980160, 980404	52,788,017	65,797,993
ii) Depreciation transferred to Contract & Consultancy (Refer Schedule 20)	980206, 980305 & 980604	-	-
Total taken to Profit and loss account		-	-


 Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE-18 (INTEREST AND FINANCE CHARGES)

(Amount in Rupees)

	PARTICULARS	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
i)	INTEREST ON :-			
	a) GOVERNMENT OF INDIA LOAN	9,401,980,501	-	
	b) BONDS	9,402,980,502	675,000,000	
	c) FOREIGN LOAN	9,403,980,503	-	
	d) TERM LOAN	94,049,405,980,504	336,866,154	517,887,339
	e) CASH CREDIT FACILITIES/WCDL	9,406,980,505	-	
	f) OTHER INTEREST CHARGES	9,409,980,506	-	
ii)	Exchange differences regarded as adj. to interest cost	940701 less 980517		
iii)	LOSS OF HEDGING TRANSACTIONS	9408 less 980518		
iv)	BOND ISSUE /SERVICE EXPENSES	9,410,980,507	2,115,986	
v)	SHARE ISSUE EXPENSES WRITTEN OFF	9419		
vi)	REBATE TO CUSTOMERS	9411 except 941102	-	
vii)	COMMITMENT FEE	9,412,980,509	-	
viii)	GURANTEE FEE ON LOAN	9,413,980,510	-	
ix)	ROYALTY	9,414,980,511	-	
x)	INTEREST TO BENEFICIARY STATE	9416		
xi)	BANK CHARGES	9,415,980,512	84,435	117,558
xii)	OTHER FINANCE CHARGES	9,420,980,513	1,473,318	1,270,704
	Total		1,015,539,893	519,275,601
	ADD: SHARE OF CORPORATE OFFICE/ ED OFFICE	949,999,980,405	389,596	22,539
	TOTAL		1,015,929,489	519,298,140
	Less :- Interest & Finance charges Capitalised by transfer to IEDC (Refer Schedule 22 D and 22 J(v))	980140 to 980149,980195,9805 except 980515,980516	1,015,929,489	519,298,140
	Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980204,980309,980605	-	
	Total taken to Profit and loss account		-	

Sr. Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

ANNEXURE TO SCHEDULE-18 (INTEREST AND FINANCE CHARGES)

PARTICULAR	HEAD OF ACCOUNT S	30th Sept. 2010	30th Sept. 2009
i) INTEREST ON :-			
A) GOVERNMENT OF INDIA LOAN			
INTEREST ON GOVERNMENT OF INDIA LOAN	940101	-	-
Sub Total (A)		-	-
B) BONDS			
INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS	940205	675,000,000	-
Sub Total (B)		675,000,000	-
C) FOREIGN LOAN			
INTEREST ON FOREIGN LOAN	940301	-	-
Sub Total (C)		-	-
D) TERM LOAN			
INTEREST ON TERM LOAN	940401	336,866,154	336,866,154
INTEREST ON STL	940501	-	181,021,185
Sub Total (D)		336,866,154	517,887,339
E) CASH CREDIT FACILITIES/WCDL			
INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	-	-
Sub Total (E)		-	-
F) OTHER INTEREST CHARGES			
INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	-	-
Sub Total (F)		-	-
Total(i)		1,011,866,154	517,887,339
ii) Exchange differences regarded as adj. to interest cost			
iii) LOSS OF HEDGING TRANSACTIONS			
iv) BOND ISSUE /SERVICE EXPENSES			
BROKERAGE	941001	-	-
COMMITMENT FEES	941002	-	-
FEES OF MANAGER TO ISSUE	941003	-	-
STATUTORY PRESS ANNOUNCEMENT	941004	307,819	-
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	-	-
LISTING FEES	941006	41,363	-
PRINTING AND STATIONARY	941007	-	-
ADVERTISEMENT AND PUBLICITY	941008	-	-
AUDIT FEES AND EXPENSES	941009	-	-
APPLICATION FEES/ FILING FEES	941010	-	-
LEGAL EXPENSES	941011	1,242,809	-
BANKERS HANDLING CHARGES	941012	-	-
EXPENSES TO THE BANKERS TO THE ISSUE	941013	-	-
TAXES, DUTIES AND OTHER EXPENSES	941014	-	-
OTHER ISSUE EXPENSES	941015	523,995	-
Total(iv)		2,115,986	-
v) SHARE ISSUE EXPENSES WRITTEN OFF			
vi) REBATE TO CUSTOMERS			
REBATE TO CUSTOMERS	941101	-	-
Total(vi)		-	-


 Mr. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



PARTICULAR	HEAD OF ACCOUNT S	30th Sept. 2010	30th Sept. 2009
vii) COMMITMENT FEE			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	-	-
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	-	-
Total(vii)		-	-
viii) GURANTEE FEE ON LOAN			
GUARANTEE FEE ON GOI LOAN	941301	-	-
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	-	-
GUARANTEE FEE ON DOMESTIC LOAN	941303	-	-
Total(viii)		-	-
ix) ROYALTY			
ROYALTY	941401	-	-
Total(ix)		-	-
x) Interest to beneficiary State	9416		
Total(x)			
xi) BANK CHARGES			
LC CHARGES- INDIAN CURRENCY	941501	563	-
LC CHARGES- FOREIGN CURRENCY	941502	-	-
OTHER BANK CHARGES- INDIAN CURRENCY	941503	83,872	117,558
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	-	-
BANKING CASH TRANSACTION TAX(BCCT)	941505	-	-
Total(xi)		84,435	117,558
xii) OTHER FINANCE CHARGES			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	-	-
OTHER CHARGES	942002	1,473,318	1,270,704
Total(xii)		1,473,318	1,270,704
ADD: SHARE OF CORPORATE OFFICE/ ED OFFICE	949999	389,596	22,539
GRAND TOTAL		1,015,929,489	519,298,140
Less :- Interest & Finance charges Capitalised by transfer to IEDC (Refer Schedule 22 D and 22 J(v))		1,015,929,489	519,298,140
Less: Interest & Finance charges transferred to contract and consultancy expenses (Refer Schedule 20)		-	-
TOTAL TAKEN TO PROFIT AND LOSS ACCOUNT		-	-


 Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.सी.एल./NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Appendix to Schedule -18 (Interest and Finance charges)

(As on 30th Sept. 2010)

PARTICULARS		AMOUNT(Rs)
Interest on Term Loan:		
Advice No. of Corporate Office		
DA Q1-33		167,512,678
DA Q2-97		169,353,476
Total		336,866,154
CASH CREDIT FACILITIES/WCDL		
Advice No. of Corporate Office		
Total		-
INTEREST ON BONDS		
Advice No. of Corporate Office		
DA Q1-32		337,500,000
DA Q2-98		337,500,000
Total		675,000,000
BOND ISSUE /SERVICE EXPENSES		
Advice No. of Corporate Office		
DA Q1-31		1,434,172
DA Q2-92		681,814
Total		2,115,986
COMMITMENT FEE		
Advice No. of Corporate Office		
GUARANTEE FEE		
Advice No. of Corporate Office		
Others (give particulars)		
Advice No. of Corporate Office		
a) OTHER CHARGES		
DA Q1-CL. ENTRY		1,389,324
DA Q2-94		83,994
Total		1,473,318
b) OTHER BANK CHARGES		84,435
c) SHARE OF CORPORATE OFFICE/ ED OFFICE:		389,596
GROSS TOTAL OF INTEREST & FINANCE CHARGES		1,015,929,489


 Sr. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE -19 (PROVISIONS)

(Amount in Rupees)

	Particulars	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
i)	Bad and doubtful debts provided	9505		
ii)	Bad and doubtful advances / deposits provided	9506		
iii)	Bad and doubtful claims provided	9507		
iv)	Diminution in value of stores and spares	9233		
v)	Shortage in store & spares provided	950801	-	
vi)	Provision against diminution in the value of investment	9511		
vii)	Project Expenses provided for	9512		
viii)	Provision for fixed assets/stores	9513	-	
xi)	Provision for other Expenses	9520		
	Total		-	-
Add:	Share of Corporate Office/ ED Office	959999	159,996	-
	Total		159,996	-
	Less: Provisions transferred to IEDC(Refer Schedule 22 F and 22J(vi))	980161, 980197	159,996	-
	Less: Expenses transferred to contract and consultancy expenses (Refer Schedule 20)	980211,980607	-	-
	Total taken to Profit and loss account		-	-


 Sub Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Schedule -20 (Contract and Consultancy expenses)

(Amount in Rupees)

	Particulars	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
i)	Direct Expenses	960101, 960102, 960103, 960104, 960105, 960201, 960202, 960203		
ii)	Employees' Remuneration and benefits			
	- Salaries, Wages, Allowances and benefits	960112, 960212		-
	- Gratuity, Contribution to provident fund & pension scheme			
	- Staff welfare Expenses	960113 and 15 960114		-
iii)	Repairs and Maintenance			
	- Buildings	960116		-
	- Machinery and Construction Equipments	960117		-
	- Others	960118, 960218		-
iv)	Administration and Other Expenses			
	- Rent/Hire Charges	960119		-
	- Traveling and Conveyance	960121, 960213		-
	- Expenses on Staff cars and Inspection vehicle	960122		-
	- Insurance	960120		-
	- Telephone, telex, and postage	960123		-
	- Advertisement and publicity	960124		-
	- Printing and Stationery	960125, 960215		-
	- Remuneration to Auditors	960136		-
	- Other Expenses	960131, 960216, 960217		-
	- Rates and taxes	960127		-
	- Security	960128		-
	- Electricity	960129		-
	- Contingencies	960130		-
	- Consultancy charges	960133		-
	- ERV	960134		-
v)	Depreciation	960132, 960219		-
vi)	Interest & Finance Charges	960152, 960220		-
vii)	Loss on construction contracts	960150		-
viii)	Provisions	960151	-	-
ix)	Work-in-progress:			
	- Construction Contract	960199		-
	- Consultancy Contract	960290		-
x)	Corporate / Regional Office expenses			
a)	Other Income	960190		
b)	Generation, administration and other expenses			
		960192		
c)	Employee Remuneration and benefits	960191		
d)	Depreciation	960193		
e)	Interest & Finance Charges	960194		
f)	Provisions	960196		
g)	Prior period Adjustment (Net)	960195		
	Total Expenditure		-	-
xi)	Less: Receipts and recoveries	960137, 960225		-
	Net expenditure during the year		-	-
xii)	Prior period Adjustments	960135		-
	Total taken to Profit and loss account		-	-

(Signature)
Sr. Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd.



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SCHEDULE-21 (PRIOR PERIOD ADJUSTMENT (NET))

(Amount in Rupees)

PARTICULAR	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
Income			
i) Sale of Electricity	860101	-	-
ii) Advance Against Depreciation written back	860103	-	-
iii) Interest/Surcharge received from debtors	860102	-	-
iv) Others	860121	-	-
Sub Total		-	-
Expenditure			
i) Salaries and Wages	950401	-	-
ii) Repair and Maintenance	950403	-	-
iii) Interest	950424	-	-
iv) Others	950450	-	-
v) Depreciation	950425	-	-
Sub Total		-	-
Total		-	-
Add: Share of Corporate Office / ED Office	959998	-	-
TOTAL		-	-
Less: Expenses transferred to IEDC			
(Refer Schedule 22H & 22J(vii))			
- Prior period expenses	980165, 980406	-	-
- Less: Prior period income	980179	-	-
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980207, 980606	-	-
Total taken to Profit and loss account		-	-


 Sr. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM
(Amount in Rupees)

SCHEDULE-22: EXPENDITURE DURING CONSTRUCTION DURING THE YEAR

PARTICULAR	Linkage to Chart of Accounts	30th Sept. 2010	30th Sept. 2009
A. EMPLOYEES REMUNERATION AND BENEFITS			
i) SALARIES, WAGES, ALLOWANCES GRATUITY, CONTRIBUTION TO PF (INCLUDING ADMN.	980101	140,279,114	132,961,549
ii) FEES)	980102	23,903,818	17,542,847
iii) STAFF WELFARE EXPENSES	980103	13,125,448	10,516,439
iv) LEAVE SALARY AND PENSION CONTRIBUTION	980104	-	-
Sub-Total		177,308,380	161,020,835
B. REPAIRS AND MAINTENANCE			
i) BUILDING	980110	6,522,190	7,228,968
ii) MACHINERY	980111	1,659,010	7,378,190
iii) OTHERS	980112	14,920,101	10,519,228
Sub-Total		23,101,301	25,126,386
C. ADMINISTRATION AND OTHER EXPENSES			
i) RENT / HIRING CHARGES	980114	8,524,776	6,872,092
ii) RATES AND TAXES	980115	10,611,461	10,308,114
iii) INSURANCE	980116	41,966	361,379
iv) SECURITY EXPENSES	980117	33,667,564	30,116,413
v) ELECTRICITY EXPENSES	980118	261,070	333,440
vi) TRAVELLING & CONVEYANCE	980119	3,306,433	2,343,532
vii) EXPENSES ON STAFF CARS	980120	1,917,872	2,358,851
viii) TELEPHONE TELEX AND POSTAGE	980121	981,357	1,280,491
ix) ADVERTISEMENT PUBLICITY	980122	925,473	1,382,692
x) ENTERTAINMENT & HOSPITALITY EXPENSES	980123	-	-
xi) PRINTING & STATIONERY	980124	717,101	215,065
xii) REMUNERATION TO AUDITORS	980152	-	-
xiii) DESIGN AND CONSULTANCY CHARGES:			
- Indigenous	980126	946,784	981,210
- Foreign	980127	-	-
xiv) EXPENDITURE ON COMPENSATORY AFFORESTATION / CATCHMENT AREA TREATMENT / ENVIRONMENT EXPENSES	980131	81,727,000	118,800
xv) EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	273,545,364	1,042,180
xvi) LAND ACQUISITION & REHABILITATION	980133	-	-
xvii) LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	1,476	-
xviii) LOSSES ON SALE OF ASSETS	980130	33,550	-
xix) OTHER GENERAL EXPENSES	980125	17,775,198	11,296,760
Sub-Total		434,984,445	69,011,019
D. INTEREST AND FINANCE CHARGES			
i) INTEREST ON :-			
a) GOVERNMENT OF INDIA LOAN	980140	-	-
b) BONDS	980141	675,000,000	-
c) FOREIGN LOAN	980142	-	-
d) TERM LOAN	980143	336,866,154	336,866,154
INTEREST ON STL	980144	-	181,021,185
e) CASH CREDIT FACILITIES/WCDL	980145	-	-

(Signature)
 Sr. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd.



SCHEDULE – 23 SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTIONS

The accounts of the Corporation are prepared under the historical cost convention using the accrual method of accounting.

2. FIXED ASSETS

- 2.1 Fixed assets are stated at cost of acquisition/construction. In cases where final settlement of bills with contractors is pending, but the asset is complete and ready for use, capitalisation is done on estimated basis subject to necessary adjustment, including those arising out of settlement of arbitration/court cases, in the year(s) of final settlement.
- 2.2 Fixed Assets created on land not belonging to the Corporation are included under fixed assets.
- 2.3 Capital Expenditure on assets where neither the land nor the asset is owned by the Company is reflected as a distinct item in capital work in progress till the period of completion and thereafter in the fixed assets.
- 2.4 Payments made provisionally towards compensation and other expenses relatable to land are treated as cost of land.
- 2.5 Land taken for use from State Government (without transfer of title) and expenses on relief and rehabilitation as also on creation of alternate facilities for land evacuates or in lieu of existing facilities coming under submergence and where construction of such alternate facilities is a specific pre condition for the acquisition of the land for the purpose of the project, are accounted for as Land-unclassified/Right of use, to be amortised over a period of 30 years from the date of commercial operation of the project.
- 2.6 Assets procured/created in projects on grants-in-aid/agency or deposit basis are not included in the assets, as ownership does not vest with the Corporation.
- 2.7 Construction equipments declared surplus are shown at lower of book value and net realisable value.

3. MACHINERY SPARES

- 3.1(a) Machinery spares procured along with the Plant & Machinery or subsequently and whose use is expected to be irregular are capitalized separately, if cost of such spares is known and depreciated fully over the residual useful life of the related plant and machinery. If cost of such spares is not known particularly when procured along with mother plant, these are capitalized & depreciated along with mother plant.
- (b) WDV of spares is charged off to Profit & Loss Account in the year in which such spares are replaced in place of retrieved spares, provided the spares so retrieved do not have any useful life. Similarly value of such spares, procured & replaced in place of retrieved spares, is charged off to Profit & Loss Account in that year itself, provided spares so retrieved do not have any useful life.
- (c) When the useful life of the related fixed asset expires and asset is retired from active use, such spares are valued at net book value or net realizable value which ever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.


Br. Manoj Kumar (Finance)
Subsidiary Lower HE Project
एन.एच.सी.एल./NHPC Ltd.



- 3.2 Other spares are treated as "stores & spares" forming part of the inventory and expensed when issued.

4. **CAPITAL WORK IN PROGRESS**

- 4.1 Projects under commissioning and other capital work-in-progress are carried at cost. Administration & General overhead expenses attributable to construction of fixed assets are identified and allocated on systematic basis on major immovable assets other than land and infrastructural facilities, on commissioning of the project.
- 4.2 Expenditure on maintenance, up gradation etc. of common public facilities in projects under construction is charged to 'Expenditure During Construction (EDC)'.
- 4.3 Expenditure in relation to Survey and Investigation of the projects is carried as capital work in progress. Such expenditure is either capitalized as cost of Project on completion of the construction of the project or the same is expensed in the year in which it is decided to abandon such project.

5. **DEPRECIATION & AMORTISATION**

- 5.1 Depreciation is provided on pro rata basis in the year in which the asset becomes available for use.
- 5.2 Depreciation is charged on straight-line method to the extent of 90% of the Cost of Asset following the rates notified by the Central Electricity Regulatory Commission (CERC). However, Construction Plant & Machinery and Computers & Peripherals are being depreciated @11.25% and @30% respectively, being the rate assessed by the Corporation based on useful life of the respective Assets. However, temporary erections are depreciated fully (i.e. 100%) in the year of acquisition/ capitalization itself.
- 5.3 Assets valuing Rs 5000/- or less but more than Rs. 750/- and such items (excluding immovable assets) with written down value of Rs 5000/- or less at the beginning of the year are fully depreciated during the year with Re. 1 as a balance value.
- 5.4 Low value items, which are in the nature of assets (excluding immovable assets) and valuing upto Rs750/- are not capitalized and charged off to revenue.
- 5.5 Expenditure on software is recognized as 'Intangible Assets' to be amortized over three years.
- 5.6 Leasehold Land is amortized over the period of lease or 30 years whichever is lower.
- 5.7 Fixed Assets created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land or at the applicable depreciation rates of such assets, which ever is higher.
- 5.8 Capital Expenditure referred to in Policy 2.3 is amortized over a period of 5 years from the year in which the first unit of project concerned comes into commercial operation and thereafter from the year in which the relevant asset becomes available for use.
- 5.9 Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life determined on the basis of the rate of depreciation.


Sr. Manager (Finance)
Subsidiary Lower NE Project
एन.एच.पी. लि./NHPC Ltd.



6. INVESTMENTS

Investments are intended for long term and carried at cost. Provision for diminution, other than temporary, in the value of such investment is provided.

7. INVENTORIES

- | | |
|-----|--|
| 7.1 | Stores & Spares are valued at cost, determined on weighted average basis, or net realizable value whichever is lower. |
| 7.2 | Losses towards unserviceable and obsolete stores and spares identified on review are provided in the accounts. |
| 7.3 | Loose tools issued during the year are charged to consumption account where cost of individual items is Rs. 5,000/- or less and in other cases written off in 5 yearly equated installments. |
| 7.4 | Stores issued for operation and maintenance at Power Stations but lying unused at site at the year-end are evaluated at engineering estimates and taken as stores. |

8. FOREIGN CURRENCY TRANSACTIONS

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

9. EMPLOYEE BENEFITS

- 9.1 Provision for Post employment benefit as defined in Accounting Standard 15 (2005) on Employee Benefits is made based on actuarial valuation at the year-end.
- 9.2 Provision for Leave Travel concession, Leave Encashment & Baggage Allowance admissible on superannuation is made in the books on the basis of actuarial valuation made at the year end.
- 9.3 Expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme are charged to revenue in the year of incurrence.

10. REVENUE

- 10.1(a) Sale of energy is accounted for as per tariff notified by Central Electricity Regulatory Commission. In case of Power Station where tariff is not notified, sales are billed on provisional rates worked out based on the parameters and method adopted by the appropriate authority. Recovery/refund towards foreign currency variation in respect of foreign currency loans and recovery towards income tax are accounted for on year to year basis.
- (b) Incentives/Disincentives are recognised as per tariff notifications. In case of Power Station where tariffs have not been notified, incentives are recognized provisionally on assessment of the likelihood of acceptance of the same.

Sr. Manager (Finance)
 Subansiri Lower Lift Project
 एन.एच.सी.एल./NHPC Ltd.



- (c) Adjustments arising out of finalisation of global accounts, though not material, are effected in the year of respective finalisation.
- (d) Advance against depreciation given as a component of tariff in the initial years to facilitate repayment of loans is reduced from Sales and considered as deferred income to be included in Sales in subsequent years.
- 10.2 In respect of Project Management/Consultancy Contracts/Cost plus Contract, revenue is recognized based on the terms of agreement and the quantum of work done under the contract.
- 10.3 Interest on investments is accounted for on accrual basis.
- 10.4 Interest / Surcharge charged from customers are recognized as income on receipt or when there is reasonable certainty of collection.

11. MISCELLANEOUS

- 11.1. Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Corporation.
- 11.2 Power supplied from Power Stations to Projects under construction is charged as per normal tariff.
- 11.3 Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.
- 11.4 Insurance claims are accounted for based on certainty of realization.

12. BORROWING COST

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

13. TAXES ON INCOME

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

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

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B. M. Chatterjee
 B. M. Chatterjee (Finance)
 Subordinate Lower NE Project
 एन.एच.पी.सी. लि. / NHPC Ltd.



SCHEDULE – 24 NOTES TO THE ACCOUNTS

a) Contingent Liabilities as on: -

(Rupees in Crore)

Description	Opening Balance 01/04/2010	Closing Balance 30/09/2010
Claims against the Company not acknowledged as debts in respect of		
-Capital Works	855.15	821.63
-Land Compensation Cases	NIL	NIL
-Others	NIL	NIL
Disputed Income Tax Demand	NIL	NIL
Disputed Excise Demand	NIL	NIL
Disputed Sales Tax Demand	3.03	NIL
Others	0.73	0.73
Total	858.91	822.36

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) The amount of claims where arbitration /court awards have been received but are under examination in the company are continuing as contingent liability and no provision has been created in the books.

d) It is not practicable to disclose the uncertainties relating to any outflow.

e) There is a possibility of reimbursement to Corporation, of Rs.Nil Crore (Previous period Rs. Nil Crore) towards above contingent liabilities

2. Estimated amount of contracts remaining to be executed on capital account and not provided for Rs. **2026.01** Crore (Previous year Rs. **2174.81** Crore).

3. Central Electricity Regulatory Commission (CERC) has notified by Regulations the terms and conditions for determination of tariff applicable with effect from 1st April 2009 for a period of five years vide notification dated 19.01.2009.

The rate of depreciation as notified by CERC are to be used for the purpose of tariff as well as accounting in terms of Sub Para (c) of Para 5.3 of resolution No. 23/2/2005-R&R (Vol.III) dated 6th January 2006, vide which GoI notified the tariff policy.

4. Pending approval of the competent authority, provisional payments made towards executed quantities of some of the items beyond approved quantities as also for extra items, are included in Capital Work-in-Progress/ Fixed Asset.


Sr. Manager (Finance)
मुम्बई नगर न.वि. परियोजना
Subangini Lower HE Project
एन.एच.पी. लि./NHPC Ltd.



5. a) Balances shown under Material issued to contractors, claims recoverable, advance for Capital Expenditure, Sundry Debtors, Advances to Contractors, Sundry Creditors and Deposits/Earnest money from contractors are subject to reconciliation/ confirmation and respective consequential adjustments.

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

6. Pending finalisation of handing over process and settlement of account with Brahmaputra Board and signing of MOUs with Govt. of Arunachal Pradesh assets and liabilities have been booked to the extent of amounts incurred by the Project.

7. Wage revision of the employees of the Corporation is due w. e. f. 01.01.2007. Pending implementation of the report of the committee formed by Govt. of India as regard to wage revision, a provision of Rs.3.72 Crore has been made in current year in the books on reasonable estimate basis.

8. Depreciation on Fixed Assets is charged as per Significant Accounting Policy No. 5 (Schedule 23) of the Corporation. Depreciation is charged on straight-line method to the extent of 90% of the Cost of Asset following the rates notified by the Central Electricity Regulatory Commission (CERC), except Construction Plant & Machinery and Computers & Peripherals which are being depreciated @ 11.25% and @ 30% respectively, being the rate assessed by the Corporation based on useful life of the respective assets. However temporary erections such as buildings etc. are depreciated fully (ie 100%) in the year of acquisition/ capitalization itself.

9. Detail of Payment made during the year on account of Employee Benefits is as follows:

S. No.	Particular	Gratuity	Leave Encashment	REHS	LTC	Baggage Allowance	M.C. on Leave Encashment
(i)	Payment made at Project	515259	2059164	Nil	2234163	Nil	247100
(ii)	Allocation by Corporate Office	12094901	2751894	5028904	101963	41637	330227
	Total	12610160	4811058	5028904	2336126	41637	577327


 Subansiri Lower NE Project
 एन.एच.पी.सी. लि./NHPC Ltd.



10. During the current year following Significant Accounting Policy has been deleted:-

Policy No.	Description	Impact on Profit for the year
Policy No. 11	Self Insurance.	No Impact

11. a) The effect of foreign exchange fluctuation during the current year is as under:
(Rupees in Crore)

		For the Period ended 30.09.2010	For the Period ended 30.09.2009
(i)	Amount charged to Profit and Loss Account excluding depreciation (as FERV).	-	-
(ii)	Amount charged to Incidental Expenditure During Construction (as FERV).	7.25	1.72
(iii)	Amount charged to Capital work –in-progress (as FERV).	-	1.43
(iv)	Amount adjusted by addition to carrying amount of fixed assets	-	-

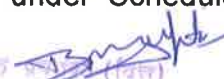
b) The amount of borrowing cost capitalized by transfer to 'Expenditure during Construction (EDC)' during the quarter is Rs.101.19 Crore (Previous period Rs.51.79 Crore).

12. Provisions for employee benefits under the provisions of Accounting Standard 15 (Revised 2005) for the Current period is being done at Corporate Office and is charged in the books of project on the basis of closing entries.

13. a) Electricity generation is the principal business activity of the Corporation. Other operations viz., contract works and consultancy services do not form a reportable segment as per the Accounting Standard - 17 on Segment Reporting issued by the Institute of Chartered Accountants of India.

b) The Corporation has power stations located within the country and therefore, geographical segments are inapplicable.

14. The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees, offices, guesthouses & transit camps. These leasing arrangements, which are not non-cancellable, are usually renewable by mutual consent on mutually agreeable terms. The Schedule of Employees remuneration and benefits include Rs.0.12 Crore (Previous period Rs.0.15 Crore) towards lease payments, net of recoveries, in respect of premises for residential use of employees. Lease payments in respect of premises for offices, guest house & transit camps amounting to Rs 0.04 Crore for the quarter (Previous period Rs.0.04 Crore) are shown as Rent / Hiring charges under Schedule of Generation, Administration and Other expenses.


 Sr. Manager (Finance)
 भुवनेश्वरी नगर, ज.वि. परिसर
 Subansiri Lower HE Project
 एन.एच.सी.एल./NHPC Ltd.



15. Impairment Analysis under the provisions of Accounting Standard (AS)-28 on "Impairment of assets" shall be carried out at Corporate Office.

16. Quantitative details in respect of Energy produced and sold:-

		For the Period ended 30.09.2010	For the Period ended 30.09.2009
(i)	Licensed Capacity (M.W.)	Not applicable	Not applicable
(ii)	Installed Capacity (M.W.)	Not applicable	Not applicable
(iii)	Actual Generation (Million Units)*	Not applicable	Not applicable
(iv)	Actual Sales (Million Units) **	Not applicable	Not applicable

17. (Rupees in Crore)

			For the Period ended 30.09.2010	For the Period ended 30.09.2009
	a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	18.62 -	84.68 -
	b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	- - -	- - -
	c)*	Value of spare parts and Components consumed in operating units. i) Imported ii) Indigenous	- -	- -
	d)**	Earnings in foreign currency i) Interest ii) Others	- -	- -

* Accrual basis.

** Cash basis.

18. (a) Cash & Cash equivalents includes an amount of Rs.Nil Crore (Previous period Rs.Nil Crore) towards margin money kept with banks for opening Letter of Credit or similar facility, which is not available for use as on 30.09.2010.

(b) Cash/Bank Balance includes Rs.Nil Crore, held on behalf of other agencies for execution of construction/consultancy work on behalf of such agencies and is not freely available for the business of the Corporation.

(c) Cash (excluding taxes) realised on sale/ disposal of fixed assets during the period is Rs 4,29,086/-.

Subamini (Signature)
Sr. Manager (Finance)
Subamini Kumar Singh, Sr. Manager
Subamini Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.



19. Disclosure as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is as follows:-

(Rupees in Crore)

(i)	Principal amount <i>remaining unpaid</i> to Micro, small & medium enterprise	Nil
(ii)	Interest accrued on principal amount remaining unpaid as (i) above	Nil
(iii)	Amount of Interest <i>paid</i> during the quarter along with the payment of principal amount made beyond the appointed day	Nil
(iv)	Interest due but yet to be paid on principal amount paid during the quarter beyond the appointed day without adding the Interest specified under this Act	Nil
(v)	Year-wise detail of sum of (ii) & (iv) above is to be given	Nil
(vi)	Sum of (ii)+ (iv)+interest paid as per (iii) above less opening liability of interest accrued on principal amount payable under the Micro, small & Medium enterprise Development act, 2006*	Nil

20. Previous year's figures/opening balances have been regrouped/re-arranged/re-cast wherever necessary.

Sr. MANAGER(FINANCE)

GENERAL MANAGER

नरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
सुबान्तिरी लोअर ज.वि. परियोजना
Subantiri Lower HE Project
एन.एच.पी.सी.लि./NHPC Ltd.

महाप्रबंधक
Genral Manager
सुबान्तिरी लोअर जलविद्युत परियोजना
Subantiri Lower H.E. Project
एनएचपीसी लिमिटेड / NHPC Limited

For A. Kayes & Co.
Chartered Accountants
Firm Registration No. 311149E
(A. Kayes)
Partner
Membership- 50363

Annexure -2 to Schedule 24 – Notes to Accounts

Details of the effect of Exchange Rate Variation during the Financial Year

(Figure in Rupees)

		For the period ended 30.09.2010			For the Period ended 30.09.2009		
		Amount as per advice s of C.O.	Amount as per advice s of other project	Other than advised by C.O. & other project	Amount as per advice s of other project	Amount as per advice s of other project	Other than advised by C.O. & other project
(i)	Amount charged to Profit and Loss Account excluding depreciation						
(ii)	Net amount credited to P&L A/c for the half year excluding depreciation						
(iii)	Amount charged to Incidental expenditure during construction.			72541118			17189776
(iv)	Amount charged to Capital work-in-progress.						14307101
(v)	Amount adjusted by addition to carrying amount of fixed assets.						
	TOTAL			72541118			31496877
(vi)	ERV transferred to other project.						
(vii)	ERV received from other project. (Refer circular No. 32 dated 13.01.2003).						


 Manager (Finance)
 सुभाषी मॉडल इ.प्र. परियोजना
 Subansiri Lower HE Project
 एन.एच.पी.सी.लि./NHPC Ltd.



Annexure -3- to Schedule-24

KINDLY MAKE SURE FIGURES GIVEN IN THIS ANNEXURE SHOULD TALLY WITH BALANCE SHEET FIGURE

DETAILS OF FOREIGN CURRENCY EXPENDITURE

EXPENDITURE ON	ADVICE NO.	AMOUNT (Rs.)	ACCOUNT HEAD	CHARGED TO	REMARKS (IF
i) KNOW HOW					
ii) INTEREST					
iii) OTHER MISC. MATTERS*			430701& 460308	-	Progressive Payments
		-	430601 & 921605	IEDC	Adjustment of Tour

* PROVIDE DETAILS AS PER APPENDIX 1

Appendix-1- to Annexure-3- to Schedule - 24

DETAILS OF OTHER MISC. MATTERS

EXPENDITURE ON	ADVICE NO.	AMOUNT (Rs.)	ACCOUNT HEAD	CHARGED TO	REMARKS (IF
a) DOWN PAYMENT	-	-	-	-	-
b) FINANCING CHARGES	-	-	-	-	-
c) COMMITMENT FEE	-	-	-	-	-
d) WORK PAYMENT			430701& 460308		Progressive Payments
e) ADM. & DOCUMENTATION CHARGES	-	-	-	-	-
f) AGENT FEES	-	-	-	-	-
g) TRAVELING EXPENSES			921605	IEDC	Adjustment of Tour TA Advance
g) OTHER EXP (IF ANY, TO BE SPECIFIED)			43-06-01	-	-
TOTAL OTHER MISC. MATTER		-			

Appendix-2- to Annexure-3- to Schedule - 24

DETAILS OF EARNINGS IN FOREIGN EXCHANGE

EARNINGS	ADVICE NO./ VOUCHER NO.	AMOUNT (Rs.)	ACCOUNT HEAD	CHARGED TO	REMARKS (IF
i) INTEREST	-	-	-	-	-
ii) OTHER (IF ANY, TO BE SPECIFIED)	-	-	-	-	-

Reconciliation of Expenditure in Foreign Currency on Accrual Basis

Closing Balance of Sundry Creditors in Foreign Currency as on Balance Sheet date i.e. 30.09.2010	186201329
Add Payments made during the year	Nil
Add adjustments made during the year	Nil
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 01.04.2009	Nil
Total Expenditure in foreign currency on accrual basis	186201329



B. M. S. H. T.
 Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NHPC Ltd.

MOHD FARUQUE
 Digitally signed by MOHD FARUQUE
 Date: 2026.03.18 16:23:54 +05'30'