

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-V

BALANCE SHEET
AS ON 31ST MARCH
2010



SUBANSIRI LOWER H. E. PROJECT
GERUKAMUKH, ASSAM

M/s GSA & Associates,
Chartered Accountants
8/28 WEA Abdul Aziz Marg,
Karol Bagh,
New Delhi-110005

Sub: Branch Auditors Report on the accounts of Subansiri Lower H.E. Project, Gerukamukh, Dhemaji, Assam a unit of NHPC Ltd for the year ended 31st March, 2010.

1. We have audited the attached Balance Sheet of Subansiri Lower H. E. Project, Gerukamukh, Assam a Unit of NHPC Ltd. as at 31st March, 2010, Profit & Loss Account and the related Expenditure During construction (EDC) Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. As required by the Companies (Auditor's Report) order, 2003 and read together with the Companies (Auditors' Report) Amendment Order, 2004(hereinafter referred to as the 'Order') issued by the Central Government of India in terms of sub-section (4A) of Section 227 of the Companies Act 1956 and on the basis of such checks as we considered appropriate, and according to the information and explanations given to us, we enclose in the annexure a statement on the matters specified in paragraphs 4 and 5 of the said order.
4. Further to our comments in the annexure referred to in paragraph 3 above, 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 purposes of our audit.
 - b) In our opinion, proper books of account, as required by law, have been kept by the unit so far as appears from our examination of those books.
 - c) The Balance Sheet, Profit and Loss Account and Expenditure during Construction Account (EDC) dealt with by this report are in agreement with the books of account.



N. Sarkar & Co.

CHARTERED ACCOUNTANTS

21, Prafulla Sarkar Street
Kolkata – 700 072, Phone : 22126454
Fax : 22126549
Email :- nsarkar@vsnl.net

- d) In our opinion, the Balance Sheet, Profit and Loss Account and the Expenditure During Construction Account dealt with by this report comply with the Accounting Standards referred to in section 211(3C) of the Companies Act, 1956 to the extent applicable to this project except for retirement benefits (AS-15) which will be accounted for at Corporate Office.
- e) The Department of company Affairs, Ministry of Finance vide their notification No F. No. 8/5/2001/CL.5 dated 21st October, 2003 have notified that the provisions of section 274 (1) (g) of Companies Act, 1956 shall not apply to Govt. Company.
- f) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the significant accounting Policies (Schedule-23) and notes on accounts (Schedule-24) give the information required by the Companies Act, 1956 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 Balance Sheet of the State of affairs of the unit as at 31st March , 2010 and
 - b) In the case of Profit & Loss Account of the Loss and Expenditure During Construction Account of the net expenditure for the year ended on that date.



**FOR N. SARKAR & CO.
CHARTERED ACCOUNTANTS**


**(S.K. GHOSH)
PARTNER**

Membership No. 13230

Dated: 3rd, May 2010
Place: Gerukamukh, Dhemaji,
Assam-787 035.

ANNEXURE TO BRANCH AUDITORS' REPORT

Referred to in Paragraph 3 of our Report of even date.

- (i) (a) The project has generally maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- (b) Physical verification of fixed assets have been conducted by outside Chartered Accountants firm during the year. In our opinion the frequency of verification is reasonable. As per the information given to us by the management, no material discrepancies as compared to book records were noticed in respect of fixed assets physically verified during the year.
- (c) During the year under audit, in our opinion, no substantial part of the fixed assets have been disposed off.
- (ii) (a) The inventories of stores, spare parts, steel and cement have been physically verified during the year by outside Chartered Accountants firm. In our opinion the frequency of physical verification is reasonable.
- (b) In our opinion, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the unit and the nature of its business.
- (c) In our opinion, the unit is maintaining proper records of inventories and no material discrepancies were noticed on physical verification as compared to the records of inventories.
- (iii) The Register under Section 301 of the Companies Act, 1956 is maintained at the registered office of the company and the names of parties listed therein are not available at the project. However, the Unit has neither accepted nor granted any loan, secured or unsecured, except loans granted to employees. Accordingly, the provisions of paragraph 4(iii) (b), (c), (d), (e), (f) and (g) are not applicable.
- (iv) In our opinion and according to information and explanations given to us, there is an adequate internal control procedure commensurate with the size of the Unit and the nature of its business for the purchase of inventories and fixed assets. The unit does not have any sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct any major weakness in the internal control system.
- (v) The Register under Section 301 of the Companies Act, 1956 is maintained at the registered office of the company and as such we are unable to comment whether there is any transaction that needs to be entered in the said register and if required, whether that has been entered in the said register.
- (vi) In our opinion and according to the information and explanations given to us, the unit has not accepted any deposits from the public within the meaning of section 58A and 58AA or any other relevant provisions of the Companies Act, 1956 and the rules framed there under.
- (vii) The unit has a system of Internal Audit by the Company's own Internal Audit Department based at ED Region-III office, Kolkata. In our opinion, the internal audit system commensurate with the size and nature of business of the unit.

(viii) The Central Government has not prescribed the maintenance of cost records under section 209(1) (d) of the Companies Act, 1956 by this Unit.

(ix) (a) According to the information and explanations given to us and according to the books and records of the unit, the unit is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Income Tax, Sales Tax, Wealth Tax, Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31st March, 2010 for a period of more than six months from the date they become payable.

(b) As at 31st March, 2010 according to the information and explanations given to us and as per the records of the unit, there are no dues of Sales Tax, Income Tax, Customs Duty, Wealth Tax, Excise Duty and Cess which have not been deposited on account of any dispute except VAT demand of Rs. 4.03 crore as stated below:

	Name of the Statute	Period	Disputed Amount	
1.	Assam Value Added Tax Act, 2003	2005-06, 2006-07 & 2007-08	Rs. 4.03 Crore	Pending for revised assesment by Supt. of Taxes, Dhemaji, Assam, in terms of appeal order of Commissioner

- (x) This being a unit of the Company, the provisions of paragraph 4(x) of the Order are not applicable.
- (xi) In our opinion and according to the information and explanations given to us, the unit has not defaulted in repayment of dues to any financial institution or bank.
- (xii) According to the explanations given to us and based on the information available, no loans and advances have been granted by the unit on the basis of security by way of pledge of shares, debentures and other securities.
- (xiii) The provisions of any special statute as specified under clause 4 (xiii) of the Order are not applicable to the unit.
- (xiv) In our opinion and according to the information and explanations given to us, the unit is not a dealer or trader in securities.
- (xv) The unit has not given any guarantee for loans taken by others from banks or financial institutions.
- (xvi) According to records of the unit no term loans have been raised during the period by the unit.
- (xvii) Based on the information and explanations given to us and on the basis of an overall examination of the Balance Sheet of the unit, in our opinion, there are no funds raised on a short term basis which have been used for long term investment.
- (xviii) The provisions of paragraph 4(xix), (xx), and (xxi) are not applicable to the unit.
- (xix) According to the information and explanations given to us, no fraud on or by the unit has been noticed or reported during the course of our audit.

For N. SARKAR & CO.
CHARTERED ACCOUNTANTS




(S. K. GHOSH)

Partner

Membership No - 13230

Place : Gerukamukh.

Date : 3rd May, 2010



SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASCAM

NHPC LIMITED

(Formerly known as National Hydroelectric Power Corporation Limited.)

BALANCE SHEET AS AT 31st March 2010.

Amount in Rupees

PARTICULARS	Linkage to Chart of Accounts	SCH REF	31st March 2010	31st March 2009
SOURCES OF FUNDS :				
A SHAREHOLDERS' FUNDS				
i) Share Capital	110101			
ii) Share Capital Deposit	110301			
iii) Govt. of India Fund Adjustable to Equity	110501			
iv) RESERVES AND SURPLUS		2	(14,412,500)	(5,969,437)
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	40,131,657,060	30,342,241,504
TOTAL			40,117,244,560	30,336,272,067
APPLICATION OF FUNDS :				
A FIXED CAPITAL EXPENDITURE				
i) Fixed Assets				
a) Gross Block		5	7222221901	7,300,576,477
Less: Depreciation			545483415	409,851,331
b) Net Block			6,676,738,486	6,890,725,146
ii) Capital Works-in-Progress		6	31,675,580,406	22,750,876,725
iii) Construction Stores & Advances		7	4,409,772,466	3,729,089,979
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			1,550,721	(18,150,866)
vi) Other current assets			54,804,228	98,086,750
vii) Loans and advances			91,780,284	78,140,450
Less: Current Liabilities & Provisions		10		
i) Liabilities			1,705,934,424	1,711,127,574
ii) Provisions			1,087,047,607	1,481,368,543
NET CURRENT ASSETS			(2,644,846,798)	(3,034,419,783)
D MISCELLANEOUS EXPENDITURE		11		
(To the extent not written off or adjusted)				
TOTAL			40,117,244,560	30,336,272,067
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 N. Sarkar & Co.
Chartered Accountants

Place : GERUKAMUKH, ASSAM
Date : 03rd May, 2010.

SR. MANAGER (FIN)

GENERAL MANAGER

(S. K. Ghosh)
Partner
M.No. 13230

SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

Subansiri Lower H.E. Project
Subansiri Lower H.E. Project
एनएचपीसी लिमिटेड / NHPC Limited





SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM
NHPC LIMITED

(Formerly Known as National Hydroelectric Power Corporation Limited)

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2010

Amount in Rupees

	PARTICULARS	Linkage to Chart of Accounts	SCH REF	31st March. 2010	31st March. 2009
INCOME:					
i)	SALES		12	-	-
	Less: Tariff Adjustments	820103			
	Less: Advance against Depreciation		12A		
ii)	Contract and Consultancy Income		13	-	-
iii)	Other Income		14	2,355	-
	Total Income			2,355	-
EXPENDITURE:					
i)	Generation Administration and other Expenses		15	7,054,423	5,969,437
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			14,414,855	5,969,437
PROFIT BEFORE TAX AND PRIOR PERIOD ADJUSTMENTS.					
	Prior Period Adjustment (NET)		21	(14,412,500)	(5,969,437)
PROFIT BEFORE TAX					
	Provision For Taxation			(14,412,500)	(5,969,437)
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					
	Balance brought forward from last year's account			(14,412,500)	(5,969,437)
	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					
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					
		970705		(14,412,500)	(5,969,437)
	Expenditure During Construction		22		
	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 N. Sarkar & Co.
Chartered Accountants

Place : GERUKAMUKH, ASSAM
Date : 03rd May, 2010.

SR. MANAGER (FIN)

GENERAL MANAGER

(S. K. Ghosh)
Partner
M.No. 13230

SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

महाप्रबंधक
General Manager
सुबनसिरी लोअर जलविद्युत परियोजना
Subansiri Lower H.E. Project
एनएचपीसी लिमिटेड / NHPC Limited



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 31ST MARCH 2010			
HEAD OF A/C	PARTICULARS	DEBIT	CREDIT
140101	FUNDS FROM CORPORATE OFFICE	-	30,336,272,067
150801	DEBIT/CREDIT ADVICE-SUBANSIRI E.D.OFFICE	-	3,502,050,727
150802	CHEQUES PAID ACCOUNT SBI-REGIONAL OFFICE, ZIRO	-	6,306,962,530
150820	CHEQUES COLLECTED ACCOUNT SBI-REGIONAL OFFICE, ZIRO	13,612,810	-
154702	CHEQUE PAID ACCOUNT SBI(LAKHIMPUR)-SUBANSIRI LOWER H.E.P.	-	-
154720	CHEQUE COLLECTED ACCOUNT SBI(LAKHIMPUR)-SUBANSIRI LOWER H.E.P.	-	-
154801	DEBIT/CREDIT ADVICE-SUBANSIRI MIDDLE H.E.P.	15,454	-
	TOTAL	13,628,264	40,145,285,324
FUNDS FROM CORPORATE OFFICE UPTO 31ST MARCH 2010		0	40,131,657,060


SAMIN SAHA
 Sr. Manager (Finance)
 Subansiri Lower Project
 NHPC Ltd. GERUKAMUKH



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 31st March 2010				As at 31st March 2009			
		As on 01.04.2009	Additions	Deduction/ Adjustments	As on 31.03.2010	As on 01.04.2008	Additions	Deduction/ Adjustments	As on 31.03.2008
Share Premium Account		-	-	-	-	-	-	-	-
Capital Reserve	1301	-	-	-	-	-	-	-	-
Bond Redemption reserve	1304	-	-	-	-	-	-	-	-
General Reserve	1307	-	-	-	-	-	-	-	-
Profit and loss account	1308	-	(14,412,500)	-	(14,412,500)	-	(5,969,437)	-	(5,969,437)
Self Insurance Reserve	1305	-	-	-	-	-	-	-	-
Total		-	(14,412,500)	-	(14,412,500)	-	(5,969,437)	-	(5,969,437)


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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 01.04.09	Additions /adj on a/c of inter unit transfers	Additions/adj on a/c of other	Deletions /adj on a/c of inter unit transfers	Deletions /adj on a/c of other	As at 31.03.2010		As at 01.04.09	For the year	Adjustments *	As at 31.03.2010	As at 31.03.2010	As at 31.03.2009
Land - Freehold	410101	997000					997000		0			0	997000	997000
Land - lease Hold	410111	1298860					1298860	420101	429368	86640		516008	782852	869492
Land- Unclassified / Right of Use	410121	5208497840					5208497840	420102	0			0	5208497840	5208497840
Buildings	4103	558220640		30961008			589181648	4203	63532819	78369980		141902799	447278849	494687821
Road and Bridges	4102	707791405		23678098		204933697	526535806	4202	54378335	17256065	(13404271)	58230129	468305677	653413070
Railway Sidings	4105	345729482		1069484			346798966	4205	66698741	23654861		90353602	256445364	279030741
Hydraulic works(Dams,Water Conductor System,Hydromechanical Gates, Tunnels)	4106	0					0	4206	0			0	0	0
Generating Plant And Machinery	4107	0					0	4207	0			0	0	0
Plant and Machinery Sub Station	4108	17109069					17109069	4208	2309562	912698		3222260	13886809	14799507
Plant and Machinery Transmission Lines	4109	70275482		539559			70815041	4209	9371853	3749759		13121612	57693429	60903629
Plant and Machinery Others	4110	21854834					21854834	4210	6985088	1153668		8138756	13716078	14869746
Construction Equipment	4111	193426408		595310			194021718	4211	131410123	13732545		145142668	48879050	62016285
Water Supply System /Drainage And Sewerage	4112	64320576		1176688			65497264	4212	4487442	2175584		6663026	58834238	59833134
Electrical Installation	4114	2118481					2118481	4214	588955	111876		700831	1417650	1529526
Vehicles	4115	18960083					18960083	4215	16915407	176101		17091508	1868575	2044676
Aircraft/Boats	4116	2161612					2161612	4216	1884064	19536		1903600	258012	277548
Furniture & Fixtures	4117	13920813	101183	925588	99300	10760	14837524	4217	8345016	1702094	6321	10053431	4784093	5575797
Computers	4118	12446526	510000	814445		19951	13751020	4218	9652570	1381101	173646	11207317	2543703	2793956
Communication Equipments	4119	9588788		14980	5150		9598618	4219	2726101	625348	(5149)	3346300	6252318	6862687
Office Equipments	4120	9790340	1919228	638412	21300		12326680	4220	3811547	779619	720552	5311718	7014962	5978793
Research And Development	4121	0					0	4221	0.00			0	0	0
Intangible Assets	4122	3452385	750881				4203266	4222	3329844	367686		3697530	505736	122541
Other Assets	4125	23199296		180111		13512	23365895	4225	8025180	1498202	(534)	9522848	13843047	15174116
Capital Expenditure On Assets Not owned by NHPC **	4126	0		62925666			62925666	4226	0.00			0	62925666	0
Fixed Assets of minor value>750<=5000	4128	14976772	13770	430064	46156	9440	15365010	4228	14969316	435736	(47580)	15357472	7538	7456
Obsolete/Surplus Assets	4130	439785				439785	0		0			0	0	439785
Total		7300576477	3295062	123949413	171906	205427145	7222221901		409851331	148189099	(12557015)	545483415	6676738486	6890725146
Previous Years Figures		6936234965	946006	1252580002	3511516	885672980	7300576477		296464636	85985949	27400746	409851331	6890725146	

* 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' (9300 except 93-99-99)

Depreciation for the year as under :

Charged to P&L	-
Charged to IEDC	165,324,964
Charged to Contract & Consultancy	-
Less : Corporate Office/ E.D.Office Portion	17,135,865
Total	148,189,099



SAMIN SAHA
Sr Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
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
Fixed Assets Minor Value		41-28-01		13,770
Furniture Fixture- Office		41-17-01		43,801
Furniture Fixture- Residential		41-17-02		57,382
Computer		41-18-01		510,000
Other Office Equipment		41-20-20		1,919,228
Intangible Assets- Computer Software		41-22-01		750,881
		Total		3,295,062

2. Addition/ adjustments on account of others:

Particular of assets	Head of Account	Gross block added/ adjusted
Road	41-02-01	2,984,365
Bridges and Culverts	41-02-03	20,693,733
Office Building Permanent	41-03-04	3,313,563
Eqpt & Fittings For G/House	41-03-21	4822713
Hospital Building	41-03-23	8447637
Residential Building Permanent	41-03-25	8808954
Buildings- Others	41-03-28	5588141
Railway Sidings	41-05-01	1069484
INTERNAL DISTRIBUTION LINES	41-09-04	539559
Pumps	41-11-12	8400
Other Equipments	41-11-30	586910
Water Supply Installation	41-12-01	1125244
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	41-12-02	51444
Furniture Fixture- Office	41-17-01	13760
Furniture Fixture- Residential	41-17-02	168640
Hospital	41-17-06	270413
Guest house	41-17-07	474775
Computer	41-18-01	492958
Printers	41-18-03	125640
Other EDP equipment	41-18-04	195847
Telephone & Telex	41-19-02	14980
Hospital Equipment	41-20-05	278250
Other Office Equipment	41-20-20	200872
Air Conditioners	41-20-08	111028
Water Cooler	41-20-11	48262
TV,Projectors,AV Equipments	41-25-01	103503
Misc. Assets Equipment	41-25-03	78608
Capital Expenditure on Assets Not Own by NHPC	41-26-01	62925666
Fixed Assets Of Minor Value	41-28-01	430064
	TOTAL-	123,949,413

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
Furniture Fixture- Office		41-17-01		8700
Furniture Fixture- Residential		41-17-02		90600
Telephone & Telex		41-19-02		5150
TV,Projectors,AV Equipments		41-25-01		21300
Fixed Assets Of Minor Value		41-28-01		46156
		Total		171,906

4. Deduction/Adjusted of Fixed assets on account of others

Particular of assets	Head of Account	Gross block deducted/ adjusted
Road	41-02-01	131115696
Bridges and Culverts	41-02-03	73818001
Furniture Fixture- Office	41-17-01	10580
Furniture Fixture- Residential	41-17-02	200
Printers	41-18-03	19951
TV,Projectors,AV Equipments	41-25-01	13512
Fixed Assets Of Minor Value	41-28-01	9440
Const. P&M Awaiting Disposal	41-30-01	439785
	TOTAL:	205,427,145


SAMIN SAHA
 Sr. Manager (Finance)
 Subansiri Lower Project
 NHPC Ltd. GERUKAMUKH



5. Details of assets transferred from Power Station other than Salal/ Loktak/ Balraislul- 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/ Balraislul - 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


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NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE-6 -CAPITAL WORK IN PROGRESS

(Amount in Rupees)

	PARTICULERS	Linkage to Chart of Accounts	AS AT 1st April'09	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
I)	Buildings	4303	1,122,955,061	985,862,896	(2,060,600)	30,961,008	2,075,796,349
II)	Roads & Bridges	4302	2,030,984	22,690,375	-	23,678,098	1,043,261
III)	Railway sidings	4305	923,389	146,095	-	1,069,484	-
IV)	Hydraulic Works(Dams, Water Conductor System, Hydromechanical gates, Tunnels)	4306	6,233,966,452	2,522,916,834	(479,692,213)	-	8,277,191,073
V)	Generating Plant and Machinery	4307	10,678,874,464	4,141,851,233	(448,590,828)	-	14,372,134,869
VI)	Plant and Machinery- Sub Station	4308	-	-	-	-	-
VII)	Plant and Machinery- Transmission Lines	4309	-	539,559	-	539,559	-
VIII)	Plant and Machinery - Others	4310	-	-	-	-	-
IX)	Construction Equipments	4311	-	-	-	-	-
X)	Water Supply System/Drainage and Sewerage	4312	-	1,465,986	-	1,176,688	289,298
XI)	Other Assets awaiting installation	4414	464,260	3,195,369	-	3,174,538	485,091
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	96,966,962	10,155,001	-	-	107,121,963
XV)	Expenditure on Compensatory Afforestation	4350	-	-	-	-	-
XVI)	Expenditure During Construction	Ann To Sch 6	4,611,538,153	2,226,823,349	-	-	6,838,361,502
	TOTAL		22,750,876,725	9,915,646,697	(930,343,641)	60,599,375	31,675,580,406
	PREVIOUS YEARS FIGURES		11,985,128,408	18,344,710,082	(7,518,014,130)	60,947,635	22,750,876,725

In terms of our report of even date
For N. Sarkar & Co.
Chartered Accountants

Place : GERUKAMUKH
Date : 03rd May,2010.

SR. MANAGER (FIN)

SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

GENERAL MANAGER
महाप्रबन्धक

General Manager
सुबनसिरी लोअर जलविद्युत परियोजना
Subansiri Lower H.E. Project
एनएचपीसी लिमिटेड / NHPC Limited

(S. K. Ghosh)
Partner
M.No. 13230



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'09	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
I) Building 4303						
430301	POWER HOUSE	1,003,408,716	959,867,980			1,963,276,696
430302	BLDGS. CONTAINING WORKSHOPS		-			-
430304	OFFICE BUILDINGS	40,489,497	5,199,840	(2,060,600)	3,035,103	40,593,634
430305	OFFICE BUILDINGS TEMPORARY		-			-
430306	STORES AND GODOWN BUILDINGS		-			-
430321	TRANSIT CAMP/ FIELD HOSTEL BLDG.	16,768,638	5,386,293		4,822,713	17,332,218
430322	SCHOOL BUILDING		-			-
430323	HOSPITAL BUILDING	6,533,379	2,201,434		8,447,637	287,176
430324	CLUB BUILDINGS		-			-
430325	RESIDENTIAL BLDGS. PERMANENT	55,356,342	7,571,616		8,746,591	54,181,367
430328	OTHER BUILDINGS	398,489	4,271,700		4,544,931	125,258
430329	OTHER CIVIL		1,364,033		1,364,033	-
	TOTAL	1,122,955,061	985,862,896	(2,060,600)	30,961,008	2,075,796,349
II) Roads & Bridges 4302						
430201	ROADS	2,030,984	953,381		2,984,365	-
430203	BRIDGES	-	21,736,994		20,693,733	1,043,261
	Total	2,030,984	22,690,375	-	23,678,098	1,043,261
III) Railway siding 4305						
430501	RAILWAY SIDINGS	923,389	146,095		1,069,484	-
	Total	923,389	146,095	-	1,069,484	-
IV) Hydraulic Works (Dams, Water Conductor System, Hydromechanical gates, Tunnels) 4306						
430601	DAMS AND BARRAGES	4,051,433,851	756,557,045			4,807,990,896
430602	POWERCHANNELS		-			-
430604	POWER TUNNEL, PIPELINE	992,209,656	1,389,340,555			2,381,550,211
430605	PRESSURE SHAFT LINER	258,739,402	122,168,889			380,908,291
430606	TAILRACE CHANNELS	39,715,634	3,599,841			43,315,475
430607	TAILRACE TUNNELS	448,954,714	-	(448,954,714)		-
430608	HYDROMECHANICAL WORKS- DAMS AND BARRAGES	349,273,097	-	(30,737,499)		318,535,598
430610	HYDROMECHANICAL WORKS- TUNNELS AND CANALS	93,640,098	250,058,081			343,698,179


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Annexure-I (Schdule-6)

Annexure to Schedule-6 (CAPITAL WORK IN PROGRESS)

(Amount in Rs.)

PARTICULARS		AS AT 1st April'09	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			1,192,423
	Total	6,233,966,452	2,522,916,834	(479,692,213)	-	8,277,191,073
V) Generating Plant and Machinery 4307						
430701	MAIN GENERATING EQUIP.	4,539,540,135	3,089,074,087			7,628,614,222
430702	GENERATOR STEP UP TRANSFORMER	365,088,146	630,260,051			995,348,197
430703	OTHER POWER PLANT TRANSFORMER	105,856,177	198,788,403			304,644,580
430704	COOLING WATER SYSTEMS	71,437,751	84,473,668			155,911,419
430705	EHV SWITCHGEAR SYSTEMS	3,139,449,590	44,824,742			3,184,274,332
430707	DC SYSTEMS/ BATTERY SYSTEMS	57,114,516	18,978,137			76,092,653
430708	POWER AND CONTROL CABLES	73,729,940	12,678,336			86,408,276
430709	AIR CONDITIONING AND VENTILATION SYSTEMS	153,452,061	2,211,950			155,664,011
430710	POWER LINE CARRIER COMMUNICATION SYSTEMS	912,603,266	-	(448,590,828)		464,012,438
430711	CONTROL, METERING AND PROTECTION SYSTEM	375,620,522	29,642,539			405,263,061
430712	AUXILIARY AND ANCILLIARY SYSTEMS	196,346,540	10,813,614			207,160,154
430713	MISCELLANEOUS POWER PLANT EQUIPMENTS	688,635,820	20,105,706			708,741,526
	Total	10,678,874,464	4,141,851,233	(448,590,828)	-	14,372,134,869
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	-	539,559		539,559	-

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Annexure-I (Schedule-6)

Annexure to Schedule-6 (CAPITAL WORK IN PROGRESS)

(Amount in Rs.)

PARTICULARS		AS AT 1st April'09	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
430905	STREET LIGHTING, ETC.		-			-
	Total	-	539,559	-	539,559	-
VIII) Plant and Machinery Others 4310						
431001	PLANT AND MACHINERY- OTHERS		-			-
	Total	-	-	-	-	-
IX) Construction Equipment 4311						
	Total	-	-	-	-	-
X) Water Supply System/drainage and Sewerage 4312						
431201	WATER SUPPLY INSTALLATION		1,414,542		1,125,244	289,298
431202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	-	51,444		51,444	-
	Total	-	1,465,986	-	1,176,688	289,298
XI) Other Assets awaiting installation						
441401	ASSETS PENDING ISSUE	464,260	3,195,369		3,174,538	485,091
	Total	464,260	3,195,369	-	3,174,538	485,091
XII) 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
XIII) Survey, Investigation, Consultancy and Supervision charges- 4340						
434001	EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLE	4,498,372	2,095			4,500,467
434002	EXPENSES ON SURVEY	58,711,389	1,933,852			60,645,241
434003	EXPLORATORY DRIFTS, TRENCHES AND PITS	24,489,208	-			24,489,208
434004	DRILLING AND DRA	119,999	-			119,999
434006	EXPENDITURE ON PREPARATION OF PROJECT REPORT		-			-
434007	HYDRAULIC MODEL STUDIES	6,742,756	5,827,866	-		12,570,622
434008	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERV	2,405,238	2,391,188	-		4,796,426
	Total	96,966,962	10,155,001	-	-	107,121,963
XIII) Expenditure on Compensatory Afforestation -4350						
435001	EXP. ON COMPENSATORY AFFORESTAT		-			-
	Total	-	-	-	-	-
G. TOTAL		18,139,338,572	7,688,823,348	(930,343,641)	60,599,375	24,837,218,904

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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 31st March 2010	ADDITION DURING THE YEAR	AS AT 31st March 2009
A. EMPLOYEE'S REMUNERATION AND BENEFITS					
i)	SALARY, WAGES, ALLOWANCES	437501	1,368,657,245	307,855,132	1,061,002,113
ii)	GRATUITY & CONT. TO PROV. FUND AND PENSION SCHEME (Including Admn. Fee)	437502	198,899,900	31,286,838	167,613,062
iii)	STAFF WELFARE EXPENSES	437503	135,857,094	19,193,333	116,663,761
iv)	LEAVE SALARY AND PENSION CONTRIBUTION	437504	27,379	-	27,379
	SUB TOTAL		1,703,441,618		1,345,306,315
B. REPAIRS AND MAINTENANCE					
i)	BUILDINGS	437510	64,300,084	22,075,692	42,224,392
ii)	MACHINERY	437511	82,823,626	13,001,236	69,822,390
iii)	OTHERS	437512	162,476,073	21,233,642	141,242,431
	SUB TOTAL		309,599,783		253,289,213
C. ADMINISTRATION AND OTHER EXPENSES					
i)	RENT	437514	71,263,632	15,511,789	55,751,843
ii)	RATES AND TAXES	437515	15,782,028	11,822,195	3,959,833
iii)	INSURANCE	437516	7,369,961	660,787	6,709,174
iv)	SECURITY EXPENSES	437517	226,823,602	67,294,662	159,528,940
v)	ELECTRICITY EXPENSES	437518	5,158,775	880,593	4,278,182
vi)	TRAVELLING AND CONVEYANCE	437519	58,203,988	5,265,621	50,938,367
vii)	EXPENSE ON STAFF CAR	437520	59,227,577	4,222,142	55,005,435
viii)	TELEPHONE, TELEX & POSTAGE	437521	23,689,126	2,918,219	20,770,907
ix)	ADVERTISMENT PUBLICITY	437522	14,082,886	2,141,294	11,941,592
x)	ENTERTAINMENT AND HOSPITALITY EXPENSES	437523	440,691	-	440,691
xi)	PRINTING AND STATIONERY	437524	14,440,962	797,028	13,643,934
xii)	AUDITOR REMUNERATION	437525	-	-	-
xiii)	DESIGN AND CONSULTANCY-INDIGENOUS	437526	7,900,170	1,904,921	5,995,249
xiv)	DESIGN AND CONSULTANCY-FOREIGN	437527	-	-	-
xv)	EXP. ON COMP. AFFORESTATION-CATCHMENT AREA	437528	368,023,695	53,873,935	314,349,760
xvi)	EXP. ON LAND NOT BELONGING TO CORPORATION	437529	192,124,679	153,787,085	38,337,594
xvii)	LAND ACQUISITION AND REHABILITATION	437530	4,160	-	4,160
xviii)	LOSSES ON ASSETS/ MATERIAL WRITTEN OFF	437531	297,116	-	297,116
xix)	LOSS ON SALE OF ASSET	437532	68,559	4,961	68,559
	SUB TOTAL		1,175,127,935	55,207,641	57,013,726
FINANCE CHARGES					
	INTEREST ON BANK/DEPOSIT	437540	-	-	-
	INTEREST ON GOVT. SECURITIES	437541	-	-	-
	INTEREST ON OTHER SECURITIES	437542	-	695,453,154	766,573,712
	INTEREST ON OTHER SECURITIES	437543	1,462,026,866	516,492,418	3,747,945
	INTEREST ON OTHER SECURITIES	437544	520,240,363	-	-
	INTEREST ON OTHER SECURITIES	437545	-	-	-
	SUB TOTAL		2,083,374,890	7,303,050	75,225,424
	GRAND TOTAL				863,912,454

(ice)
Project
GERUKAMUKH

Anx-to Sch06-II



NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure to Schedule-6: EXPENDITURE DURING CONSTRUCTION

Annexure-II (Schedule-6)
(Amount in Rs.)

Particulars		Linkage to Chart of Accounts	AS AT 31st March 2010		ADDITION DURING THE YEAR	AS AT 31st March 2009	
E. EXCHANGE RATE VARIATION-NET							
I)	EXCHANGE RATE VARIATION(DEBIT BAL.)	437550	66,244,587		58,848,978	7,395,609	
II)	Less: EXCHANGE RATE VARIATION(CREDIT BAL.)	437551	210,042,613		(87,647,763)	122,394,850	
	SUB TOTAL			(143,798,026)			(114,999,241)
(F) PROVISIONS		Sub Total	437561	81,816,315	-		81,816,315
(G) DEPRECIATION		Sub Total	437560	485,215,833	148,189,099		337,026,734
H. PRIOR PERIOD EXPENSES (NET)							
I)	Prior period expenses	437565	41,622,351		(13,404,271)	55,026,622	
II)	Less :- Prior Period Income	437579	(61,947)		-	(61,947)	
	SUB TOTAL			41,560,404			54,964,675
I. LESS: RECEIPTS & RECOVERIES							
I)	INCOME FROM GEN. OF ELECT. - PRECOMM.	437570	-		-	-	
II)	INTEREST ON LOANS & ADVANCES	437571	827,429,029		239,600,857	587,828,172	
III)	MISCELLANEOUS RECEIPT & RECOVERIES	437572	208,923,425		8,741,144	200,182,281	
IV)	PROFIT ON SALE OF ASSETS	437573	-		-	-	
V)	LIAB./PROVISIONS NOT REQD. WRITTEN BACK	437574	62,954,550		-	62,954,550	
VI)	HIRE CHARGE/OUT-TURN ON PLANT & M/C	437575	39,960,550		12,087,884	27,872,666	
	SUBTOTAL : (RECEIPT & RECOVERIES)			1,139,267,554			878,837,669
J. C.O. MGT EXP/ ED OFFICE EXPENSES		437599		2,241,290,304	371,266,211		1,870,024,093
	AMOUNT TRANSF. TO C.W.I.P.(A+B+C+D+E+F+G+H+J-I)			6,838,361,502	2,226,823,349		4,611,538,153


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(Amount In Rupees)

SCHEDULE-7 -CONSTRUCTION STORES & ADVANCES:

PARTICULARS		Linkage to Chart of A/cs	AS AT 31st March'2010	AS AT 31st March 2009
A. CONSTRUCTION STORES				
i)	(At cost as valued and certified by management) Stores and Spares	440101 to 441101 & 441401	220,722,371	249,109,495
ii)	Loose Tools	441,201,441,208	262,117	121,617
iii)	Scrap Inventory	4413	590,920	1,240,932
iv)	Stores in transit/ pending inspection	4463	-	357,029
v)	Material issued to Contractors/Fabricators	4465	517,919,647	427,541,824
	Less: Provisions for Construction store * 1	350916	-	-
	SUB TOTAL (A)		739,495,055	678,370,897
B. ADVANCE FOR CAPITAL EXPENDITURE				
i)	Secured:(Considered Good)	4501	-	-
ii)	Unsecured:(Considered Good)			
	Unsecured- against BG	4503	3,037,288,438	3,030,662,445
	Unsecured- Others	4502	632,988,973	20,056,637
iii)	Unsecured- Considered doubtful			
	Less: Provision for doubtful advance * 2	350915	-	-
	SUB TOTAL (B)		3,670,277,411	3,050,719,082
	TOTAL (A+B)		4,409,772,466	3,729,089,979
* DEAL OF PROVISIONS				
			AS AT 31st March'2010	AS AT 31st March 2009
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


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Annexure to Schedule-7 (Construction Stores and Advances)

(Amount in Rupees)

PARTICULARS	As At 31st March 2010	As At 31st March 2009
(A). CONSTRUCTION STORES		
STORES & SPARES		
440101 INVENTORIES STEEL	124,928,873	203,505,650
440201 INVENTORIES CEMENT	71,370,221	16,991,542
440301 OTHER CIVIL ITEMS	5,150,132	8,279,657
440501 SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	-	707,093
440601 OTHER GENERIC ELECTRIC ITEMS	5,323,650	4,823,450
440701 SPARES FOR EQUIPMENTS	8,364,967	3,369,492
440801 SPARES FOR VEHICLES	755,300	683,413
440901 OTHER GENERIC HARD/MECH ITEMS	3,729,742	9,321,526
441001 PETROL, OIL & LUBRICANTS	886,772	1,115,747
441101 GENERAL COMMUNICATION/ADMIN. ITEMS ACCOUNT	200,305	311,925
446101 INCIDENTAL EXPENSES ON PROC. OF INVENTORY-INDIGENOUS	12,409	-
SUB TOTAL	220,722,371	249,109,495
LOOSE TOOLS		
441201 LOOSE TOOLS	262,117	121,617
441208 LOOSE TOOLS IN USE	-	-
SUB TOTAL	262,117	121,617
SCRAP INVENTORY		
441301	-	-
SUB TOTAL	590,920	1,240,932
STORE IN TRANSIT		
446301 STORES IN TRANSIT	-	357,029
446302 MATERIAL PENDING INSPECTION ACCOUNT	-	-
SUB TOTAL	-	357,029
MATERIAL ISSUED TO CONTRACTOR		
446501 MAT. ISSUED TO CONT.	517,919,647	427,541,824
446502 MATERIAL ISSUED TO FABRICATORS	-	-
SUB TOTAL	517,919,647	427,541,824
LESS: PROVISION FOR CONSTRUCTION STORES		
350916 PROVISION FOR CONSTRUCTION STORES	-	-
TOTAL (A)	739,495,055	678,370,897
(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	2,873,680,664	2,645,854,421
450302 ADV TO CONTRACTOR(Covered by B.G.)	-	-
450304 ADV (AGAINST BG)-FOREIGN CURRENCY	163,607,774	384,808,024
SUB TOTAL	3,037,288,438	3,030,662,445
Unsecured Others (Considered Good) 4502		
450201 ADVANCE TO CONTRACTOR	62,320	-
450205 ADV TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	342,836,069	1,300,940
450207 ADVANCE/DEPOSIT - GOVERNMENT DEPARTMENT	290,090,584	18,755,697
SUB TOTAL	632,988,973	20,056,637
LESS: PROVISION FOR DOUBTFUL ADVANCES		
350915 PROVISION FOR DOUBTFUL ADVANCES	-	-
TOTAL B	3,670,277,411	3,050,719,082
TOTAL (A+B)	4,409,772,466	3,729,089,979


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(Amount In Rupees)

SCHEDULE-9 - CURRENT ASSETS, LOANS AND ADVANCES

PARTICULARS	Linkage to Chart of Accounts	31st March 2010	31st March 2009
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	569,873	469,768
ii) Bank Balances:			
: With scheduled banks -			
- In Current account	6404,6405,6406,6407 except 640421,640434 but include 640901	980,848	(18,620,634)
- 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		1,550,721	(18,150,866)
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	15,720,714	23,100,861
iii) Claims recoverable from different agencies	650,865,076,609	39,083,514	74,985,889
Less: Provisions for Doubtful Claims * 3	3,507,350,917	-	-
iv) Claims reimbursable from self insurance reserve	651020	-	-
TOTAL		54,804,228	98,086,750

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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	25,304,271
	- Unsecured (considered good)	650125 to 650140, 650147 to 650150, 650218 to 650223, 650232 to 650235, 6602	4,496,304
ii)	Loan to State Govt. in settlement of dues from customer- Unsecured considered good	661201	5,825,175
iii)	Advance to Govt. of Arunachal Pradesh- Unsecured considered good	661202	
		29,800,575	34,482,644
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)		61,979,709
	- Unsecured (considered doubtful)	6603	43,657,806
iv)	Other Advances		
	- Unsecured (considered good)		
	- Unsecured (considered doubtful)	6606	
	Less : Provisions for doubtful loans and advances *4	3508	
v)	Deferred Foreign Currency Fluctuation Assets	650501	
	Deferred Expenditure on Foreign Currency Fluctuation		
vi)	Account	650502	
vii)	Other Recoverable	6620	
		61,979,709	43,657,806
c) DEPOSITS			
	- Advance Income tax	6605	
	Less : Provisions for Taxation	355101, 355102, 355104	
	Total		91,780,284
	TOTAL:		148,135,233
			158,076,334


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PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS			
		31st March,2010	31st March,2009
i) Bank of Bhutan			
Current account			
ii) Deutsche Bank, Tokyo Branch			
Current account		NIL	NIL
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS			
		31st March,2010	31st March,2009
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			
		31st March,2010	31st March,2009
Narmada Hydroelectric Development Corporation Ltd		NIL	NIL
DETAILS OF PROVISIONS			
		31st March,2010	31st March,2009
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		


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(Amount In Rupees)

ANNEXURE TO SCHEDULE-9 (CURRENT ASSETS, LOANS & ADVANCES)

PARTICULARS	Linkage to Chart of Accounts	31st March 2010	31st March 2009
CURRENT ASSETS			
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) Others Debt			
- Consider good			
- Consider doubtful and provided			
Less : Provision for doubtful debt	3505		
E. Cash & Bank Balances			
640101 CASH IN HAND		569,873	469,768
640102 IMPREST WITH STAFF		-	-
640104 STAMPS IN HAND		-	-
640201 CHEQUES/DRAFTS IN HAND		-	-
SUB TOTAL		569,873	469,768
640450 CASH/ BANK CONTRA CONTROL ACCOUNT		-	-
640501 CHEQUE ISSUED ACCOUNT-1		980,848	(19,058,104)
640503 CHEQUE ISSUED ACCOUNTNO.3		-	-
640601 CHEQUE COLLECTION ACCOUNT-1		-	437,470
SUB TOTAL		980,848	(18,620,634)
641201 CURRENT ACCOUNT-WITH THE BANK OF BHUTAN		-	-
Total -E		1,550,721	(18,150,866)
F. Other Current Assets			
i) Interest Accrued on deposits	SUB TOTAL (i)	-	-
ii) Others			
650124 INT. ACCRUED AND DUE ON ADV. TO CONTRACTORS- SECURED		-	-
650141 INT. ACCRUED BUT NOT DUE ON ADV. TO CONTRACTORS -UNSECURED		-	-
650224 INTEREST ACCD BUT NOT DUE - ADV TO CONTRACTORS-INDIAN CURRENCY		14,124,184	1,794,042
650216 INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIA		-	13,828,986
650225 INTEREST ACCD BUT NOT DUE - ADV TO CONTRACTORS-FOREIGN CURRENCY		-	-
650301 RENT/HIRE CHARGES FROM CONTRACTORS		-	-
650401 SECURITY DEPOSIT-LEASE ACCOMMODATION		-	118,000
650402 SECURITY DEPOSIT-CONSTRUCTION CONTRACT		-	-


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(Amount in Rupees)

ANNEXURE TO SCHEDULE-9 (CURRENT ASSETS, LOANS & ADVANCES)

PARTICULARS	Linkage to Chart of Accounts	31st March 2010	31st March 2009
650411 DEPOSIT WITH RAILWAY		1,542,530	7,046,844
650412 DEPOSIT WITH OTHER GOVT. DEPTT.		-	-
650431 DEPOSIT WITH INSURANCE COMPANY		-	-
650701 INSURANCE/EXP PREPAID		-	312,989
650702 RENT PREPAID		-	-
650703 OTHER PRE-PAID EXP.		54,000	-
SUB TOTAL (ii)		15,720,714	23,100,861
iii) Claims Recoverable From Different agencies			
650801 CLAIMS RECOVERABLE FROM RAILWAYS		-	3,825,967
650802 CLAIM RECOVERABLE FROM INSURANCE COMPANY		-	-
650803 CLAIM RECOVERABLE FROM CONTRACTORS		1,565,208	33,676,959
650804 CLAIM RECOVERABLE FROM SUPPLIERS		-	-
650810 CLAIMS RECOVERABLE FROM EMPLOYEES		169,744	126,677
650812 LOSS TO BE MADE GOOD BY CONTRACTOR		37,348,562	37,348,562
650820 OTHER CLAIMS RECOVERABLE		-	7,724
SUB TOTAL (iii)		39,083,514	74,985,889
iv) Claims relmbrusable from self insurance reserve			
SUB TOTAL (iv)			
Total -F		54,804,228	98,086,750
G. Loans and Advances			
a) LOANS:			
Loans to employees (Secured)			
650120 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-		1,048,847	53,273
650121 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-		220,589	522,162
650122 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES- SCO		60,364	138,037
650123 INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMP		59,108	160,276
650212 INT. ACCRUED BUT NOT DUE -HBA (SECURED)		6,688,802	7,149,462
650213 INT. ACCRUED BUT NOT DUE -CAR ADV. (SECURED)		2,032,896	1,978,874
650214 INT. ACCD. BUT NOT DUE -SCOOTER ADV.(SECURED)		99,874	192,070
650215 INT. ACCRUED BUT NOT DUE- COMP. ADV.(SECURED)		637,680	636,784
660101 HOUSE BUILDING ADVANCE (SECURED)		8,648,118	8,977,258
660102 CAR ADVANCE (SECURED)		3,573,493	5,636,398
660103 SCOOTER ADVANCE (SECURED)		209,033	447,899
660104 ADV. FOR PURCHASE OF COMPUTER (SECURED)		2,025,467	2,764,976
SUB TOTAL (i)		25,304,271	28,657,469
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)		135,832	329,525
650219 INT. ACC. BUT NOT DUE ON EMPLOYEE ADVA.-CAR-ADV.-UNSECURED		6,508	-
650220 INTEREST ACC. BUT NOT DUE - SCOOTER (UN SECURED)		6,000	3,020
650221 INTEREST ACC. BUT NOT DUE - COMPUTER (UN SECURED)		17,382	5,230
660201 HOUSE BUILDING ADVANCE (UNSEC)		750,000	2,622,700
660202 CAR ADVANCE (UNSECURED)		182,000	-
660203 SCOOTER / MOTOR CYCLE ADVANCE (UN SECURED)		194,794	74,300
660204 ADV. FOR PURCHASE OF COMPUTER (UNSECURED)		785,340	251,744
660205 FURNITURE ADVANCE (UNSECURED)		904,265	1,095,501
660206 MULTI PURPOSE ADVANCE(UNSECURED)		1,514,183	1,443,155
SUB TOTAL (ii)		4,496,304	5,825,175
SUB TOTAL (a)		29,800,575	34,482,644
b) ADVANCES :			
(recoverable in cash or kind for value to be received)			
i) Subsidiary Companies			

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(Amount In Rupees)

ANNEXURE TO SCHEDULE-9 (CURRENT ASSETS, LOANS & ADVANCES)

PARTICULARS	Linkage to Chart of Accounts	31st March 2010	31st March 2009
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		45,000	-
660302 TOUR TA ADVANCE		370,987	582,726
660303 PAY ADV.		(10,165)	46,300
660304 LEAVE TRAVEL ADVANCE		125,000	62,500
660306 ADVANCE FOR MEDICAL TREATMENT		55,000	319,703
660307 DEATH RELIEF SCHEME PAYMENT		-	-
660308 DEPARTMENTAL ADVANCE		-	-
660309 AMOUNT RECOVERABLE FROM STAFF		-	-
660310 LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVIS		61,393,887	42,646,577
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)		61,979,709	43,657,806
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		-	-
660503 ADVANCE FRINGE BENEFIT TAX		-	-
SUB TOTAL (iv)		-	-
SUB TOTAL (b)		61,979,709	43,657,806
Total -G		91,780,284	78,140,450
A+B+C+D+E+F+G		148,135,233	158,076,334

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EDULE-10 -CURRENT LIABILITIES & PROVISIONS:

(Amount In Rupees)

PARTICULARS	Linkage to Chart of Accounts	31st March 2010	31st March 2009
LIABILITIES:			
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	588,612,455	841,013,323
c) Others	3305	-	-
Unspent amount of deposit /agency	310,131,033,105	1,064,275,081	846,379,476
Deposit retention Money	3303	-	-
Advance against the Depost Works	6512	-	-
Less : Amount Recoverable on Deposit Works	31,083,109	-	-
Interest Accrued but not due on loans	33,013,302	-	-
Advance against cost of project/Contractees	31,173,118	-	-
Grants in aid - Pending Utilization	3119	-	-
Due to Subsidiaries	312001	-	-
Deferred Foreign Currency Fluctuation Liabilities	312002	-	-
Deferred income from foreign currency Fluctuation Account	3111,3112,3113,3114,3	-	-
Other liabilities	115,3116,3401	53,046,888	23,734,775
		1,705,934,424	1,711,127,574
PROVISIONS:			
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	-	-
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	-	-
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	-	-
Provision for Wage revision			
As per last Balance Sheet		132,185,520	63,973,020
Additions During the year		103,317,034	68,212,500
Amount used during the year		-	-
Amount reversed during the year-As per Sch 14 (e)		-	-
Closing balance	350401	235,502,554	132,185,520
Provision for PLI/Exgratia			
As per last Balance Sheet		13,014,769	10,112,309
Additions During the year		23,466,916	13,014,769
Amount used during the year		13,014,769	10,112,309
Amount reversed during the year-As per Sch 14 (e)		-	-
Closing balance	350402	23,466,916	13,014,769
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	-	-
Provision for Gratuity			
As per last Balance Sheet			

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Additions During the year			
Amount used during the year			
Amount reversed during year			
Closing balance	350405 ,350406	-	-
Provision for REHS			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year			
Closing balance	350407	-	-
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	-	-
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	-	-
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	-	-
Provision - Others			
As per last Balance Sheet		8,804,155	19,588,866
Additions During the year		7,462,633	4,635,414
Amount used during the year		8,065,088	5,311,559
Amount reversed during year			10,108,566
Closing balance	350919	8,201,700	8,804,155
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		
Provision for Contingencies			
As per last Balance Sheet			
Additions During the year		-	-
Amount used during the year		-	-
Amount reversed during year		-	-
Closing balance	350301	-	-
Provision for Loss on Hadgling Transaction			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year			
Closing balance	3513		
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		
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		
Provision for Committed Capital Expenditure			
As per last Balance Sheet		1,327,364,099	1,816,012,812
Additions During the year		53,555,135	215,523,000
Amount used during the year		561,042,797	309,671,398
Amount reversed during year			394,500,315
Closing balance	351201	819,876,437	1,327,364,099
		1,087,047,607	1,481,368,543
		2,792,982,031	3,192,496,117


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ANNEXURE TO SCHEDULE-10

(Amount in Rupees)

PARTICULARS	31st March 2010	31st March 2009
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	527,847,703	483,579,480
310203 SUNDRY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-IN	49,557,658	43,250,675
310207 SUNDRY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	-	-
310208 SUNDRY CREDITORS -CAPITAL-FOREIGN CURRENCY	-	309,903,553
310401 SUNDRY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURREN	-	-
310411 SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN	-	-
310431 SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN C	4,576,817	3,887,119
310450 STORES PAYMENT CONTROL ACCOUNT	1,270,961	-
310602 UNPAID SALARY AND WAGES	291,246	-
310603 SALARIES AND WAGES WITHHELD	-	-
310604 LIABILITY FOR SALARY	-	-
310605 OTHER EXPENSES PAYABLE TO EMPLOYEES	678,419	388,979
310606 LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	-	3,517
310701 ELECTRICITY/ POWER CHARGES PAYABLE	134,637	-
310703 TELEPHONE AND TELEX CHARGES PAYABLE	-	-
310704 RENT PAYABLE	-	-
310713 OTHER EXPENSES PAYABLE	4,255,014	-
	588,612,455	841,013,323
ii) Unspent amount of deposit /agency:	-	-
iii) Deposit/Retention Money		
310101 EARNEST MONEY FROM CONT/SUPPLIER	3,071,936	827,882
310301 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CA	496,316,961	415,726,812
310303 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN C	588,430	1,118,764
310305 SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-I	2,303	5,328
310306 SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	558,618,454	426,532,279
310501 SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHE	2,252,758	1,363,273
310503 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAP	2,463,196	-
310505 SECURITY DEP-RETE MONEY-OTHER THAN CAP.-INDIAN CURR	961,043	805,138
	1,064,275,081	846,379,476
iv) Advance against the Deposit 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	-	-


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PARTICULARS	31st March 2010	31st March 2009
311206 CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	-	-
311207 EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY	-	-
311208 EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE	23,800	2,200
311212 LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE	95,298	12,723
311214 EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY	-	-
311215 EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	-	-
311221 INTEREST ON BELATED EPS/FPS DEPOSITS FROM EMPLOYEES/EX-EMPLOYEES	-	40,394
311231 GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	-	1,441
311232 GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	-	-
311301 INCOME TAX DEDUCTED AT SOURCE-SALARIES	2,103,525	3,569,280
311302 INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	21,919,578	12,471,990
311303 INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	1,842,071	-
311304 INCOME TAX DEDUCTED AT SOURCE-RENT	135,918	8,328
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	169,834
311401 PROFESSIONAL TAX	83,200	-
311402 STATE SALES TAX-WORK CONTRACTS	7,394,103	1,895,334
311403 STATE SALES TAX/VAT -OTHERS	143,071	286,619
311404 ROYALTY	-	20,797
311406 LIABILITY FOR TURNOVER TAX RECOVERED AND PAYABLE	-	-
311407 LIABILITY FOR OTHER STATE LEVIES	7,621,353	695,079
311501 PM'S RELIEF FUNDS/ CM'S RELIEF FUNDS	-	1,857
311509 LIABILITY FOR STALE CHEQUES	6,305	-
311601 MISC.LIABILITY(EMPLOYEES)	11,603,604	4,558,899
340101 OTHER ADVANCES RECEIVED	-	-
	53,046,888	23,734,775
	1,705,934,424	1,711,127,574


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(Amount in Rupees)

SCHEDULE 11- MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)

Particulars		Linkage to Chart of Accounts	31st March 2010		31st March 2009	
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	22,145,608		23,840	
	LOSSES AWAITING WRITE OFF SANCTION	651002	404,970			
	TOTAL		22,550,578			
	LESS: PROVISION FOR LOSSES PENDING INVESTIGATION	350902	(22,145,608)		(23,840)	
	LESS: PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION	350903	(404,970)			
	TOTAL		(22,550,578)			
TOTAL			-		-	


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(Amount in Rupees)

Schedule 12- Sales

Particulars		Linkage to Chart of Accounts	31st March 2010		31st March 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				-		


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SCHEDULE - 14 OTHER INCOME

(Amount In Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2010	31st March 2009
i) Income from Long term Investments			
a Trade			
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 customer	840203		
Loan to Govt. of Arunachal Pradesh	840602		
Indian Bank (Gross), (Tax deducted at source Rs. Nil	840202 840203 840204	2,605	881
Previous year Rs. Nil)	840304 840301 840302		
	840305 less 980516		
Employees Loans & Advances	8405	1,397,138	1,814,489
Interest from Beneficiary States	841401		
	8406except 840602, 8404	238,198,327	163,950,280
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	2,355	-
e Liability/ Provisions not required written back	8409	-	10,108,566
f Exchange rate variation	8411 less 980515	87,647,763	122,366,501
g Foreign Currency Fluctuation Adjustment (credit)	841801	-	-
h Others	8407,8408, 8410, 8412, 8413, 8416 8417	20,831,815	26,755,488
Total		348,080,003	324,996,205
Add/Less: Share of Corporate Office / ED Office	849999,980401	9,467,042	17,443,291
TOTAL		357,547,045	342,439,496
Less : Income transferred to IEDC (Refer Schedule 22 E (II) and 22 I (II) to (VI) and 22 J (I))	980151, 980171 to 980175, 980191	357,544,690	342,439,496
Less: Income transferred to contract and consultancy expenses (Refer Schedule 20)	980208,980306, 980601	-	-
Total taken to Profit and loss account		2,355	-
# 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			10,108,566
Total		-	10,108,566

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Annexure to Schedule-14 (OTHER INCOME)

(Amount in Rupees)

PARTICULARS		Linkage to Chart of Accounts	31st March 2010	31st March 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 customer	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		2,605	881
	Employees Loans & Advances	8405		
	840501 INTEREST FROM EMPLOYEE ON HBA		793,433	1,010,661
	840502 INTEREST FROM EMPLOYEE ON CAR ADVANCE		372,761	541,047
	840503 INTT. FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADV.		20,618	40,036
	840504 INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE		195,328	215,493
	840505 INTEREST FROM EMPLOYEE-OTHERS		14,998	7,252
	Total		1,397,138	1,814,489
	INTEREST FROM BENEFICIARY STATE others	841401		
		8406 8404 less (840402,840403), 840206.840303		
	840601 INTEREST ON ADVANCES TO CONTRACTORS		238,198,327	163,950,280
	Total		238,198,327	163,950,280
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 FIRE		2,355	-
	841503 PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MATERIAL/STORES		-	-
	Total		2,355	-
e)	Liability not required written back	8409		
	840901 LIABILITY NOT REQUIRED WRITTEN BACK		-	-
	840902 PROVISION NOT REQUIRED WRITTEN BACK		-	10,108,566
	Total		-	10,108,566
f)	Exchange rate variation	8411 less 980515		
	841101 EXCHANGE RATE VARIATION (GAIN)		87,647,763	122,366,501
	Total		87,647,763	122,366,501
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		344,265	674,280
	840702 RENT /HIRE CHARGES EMPLOYEES		-	-
	840708 RENT/HIRE CHARGES-OTHERS		11,743,619	14,582,579
	840801 SALE OF SCRAP		-	-
	841001 OTHER INCOME		6,795,244	9,740,852
	841201 TOWNSHIP RECOVERIES		1,390,247	803,599
	841301 RECOVERIES FROM DEPUTAIONESTS-EL		-	-
	841302 RECOVERIES FROM DEPUTAIONESTS-GRATUITY		-	-
841305	RECOVERIES FROM DEPUTAIONESTS-FOREIGN		-	-
	841701 POST OFFICE RECURRING DEPOSIT		-	-
	841702 LEASE RECOVERY		74,235	71,288

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841703 ELECTRICITY RECOVERY		343,743	314,337
841704 TELEPHONE RECOVERY		-	2,000
841705 STAFF CAR RECOVERY		-	-
841706 CABLE CHARGES		-	337,298
841707 LIBRARY CHARGES/ CO-OP. SHARE		-	-
841708 RECOVERY AGAINST ITEM RETAIN		-	-
841709 MISC. CHARGES		-	10,240
841710 GUEST HOUSE RECOVERY		140,462	219,015
Total		20,831,815	26,755,488
xvi) Share of Corporate Office / ED Office			
849999 Share of Corporate Office / ED Office		9,467,042	17,443,291
Total		9,467,042	17,443,291
TOTAL		357,547,045	342,439,496
Less :Income transferred to IEDC (Refer Schedule 22 E (ii) and 22 I (ii) to (vi) and 22 J (i))		357,544,690	342,439,496
Less: Expenses Transferred to Contract and Consultancy expenses (Refer schedule 20)			
Total taken to profit and Loss Account	Total	2,355	-


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SCHEDULE-15 GENERATION, ADMINISTRATION AND OTHER EXPENSES

PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
i) CONSUMPTION OF STORES AND SPARES	9201	-	-
ii) REPAIR AND MAINTENANCE OF :			
- BUILDING	9202	22,075,692	13,977,040
- MACHINERY	9204, 9205 and 9206, 920810 to 12	15,205,437	17,419,138
- OTHER	9203, 9207, 920801 to 03, 920820 to 22	19,029,441	19,404,044
iii) RENT/ HIRING CHARGES	9211	15,511,789	16,533,427
iv) RATES AND TAXES	9212	11,822,195	729,240
v) INSURANCE	921310 to 921325	660,787	604,117
vi) REIMBURSEMENT FROM SELF INSURANCE RESERVE	921801	-	-
vii) SECURITY EXPENSES	9214	67,294,662	44,704,858
viii) ELECTRICITY CHARGES	9215	880,593	889,301
ix) TRAVELLING AND CONVEYANCE	9216	10,235,478	9,479,143
x) EXPENSES ON STAFF CAR	9217	4,222,142	4,013,932
xi) TELEPHONE ,TELEX AND POSTAGE	9220	2,918,219	2,774,846
xii) ADVERTISEMENT AND PUBLICITY	9221	2,488,424	577,406
xiii) ENTERTAINMENT AND HOSPITALITY EXPENSES	9222	89,615	139,390
xiv) DONATION	9223	-	-
xv) PRINTING AND STATIONERY	9224	797,028	1,819,579
xvi) BOOKS AND PERIODICALS	9225	17,984	49,631
xvii) CONSULTANCY CHARGES- INDIGENOUS	9226 except 922604 and 922605	1,904,921	285,413
xviii) CONSULTANCY CHARGES- FOREIGN	922604, 922605	-	-
xix) Expenditure on compensatory afforestation/ catchment area treatment	923901	53,673,935	314,320,968
xx) Expenditure on land not belonging to corporation	923902	153,787,085	-
xxi) PROJECT EXPENSES WRITTEN OFF	950908	-	-
xxii) LOSS ON SALE OF ASSETS	9237	4,961	59,523
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	22,130,608	-
xxvii) STORES WRITTEN OFF	950901	-	269,833
xxviii) FIXED ASSETS WRITTEN OFF	950906	454,786	8,658
xxix) INTEREST PAYMENT ON COURT/ ARBITRATION CASES	922801	-	-
xxx) OTHER GENERAL EXPENSES	9250, 9227	34,252,084	26,823,476
xxxi) EXCHANGE RATE VARIATION	9238,980514	58,848,978	7,314,592
xxxii) Foreign Currency Fluction adjustment (Debit)	924001	-	-
xxxiii) AUDIT EXPENSES	9231	-	-
xxxiv) DIRECTOR EXPENSES	9230	-	-
xxxv) RESEARCH AND DEVELOPMENT EXPENSES	9232	-	-
		498,306,844	482,197,555


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PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
<u>Add: Share of Corporate Office / ED Office</u>	929999,980403	45,259,182	93,914,011
		543,566,026	576,111,566
Less: Expenses transferred to IEDC {Refer Schedule 22B ,22C, 22E(I) & 22 J(II)}	980110 to 980133 980150, 9801552,980193	536,511,603	570,142,129
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202,980203,980205,980303,980304,980603		
Total taken to Profit and loss account		7,054,423	5,969,437


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ANNEXURE TO SCHEDULE-15 (GENERATION, ADMINISTRATION AND OTHER EXPENSES)

PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 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	46,835	437,443
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920205	236,605	614,748
REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATI	920206	1,334,936	1,355,746
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENT	920210	1,409,688	202,417
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	3,334,044	3,391,583
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	645,261	7,900
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BU	920213	439,300	1,263,563
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	10,147,642	2,158,631
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDI	920215	2,307,607	2,295,450
REPAIR AND MAINTENANCE- GUEST HOUSE BUILDING	920216	964,945	634,449
REPAIR AND MAINTENANCE- HOSPITAL BUILDING	920217	1,031,693	1,239,616
REPAIR AND MAINTENANCE- CLUB BUILDING	920218	-	2,600
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	177,136	372,894
	SUB TOTAL	22,075,692	13,977,040
ii)b)REPAIR AND MAINTENANCE OF MACHINERY 9204,9205,9206,-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	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER	920406	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUC	920501	1,495,664	3,606,635
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	23,420	161,254
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION	920503	1,056,481	767,254
REPAIR AND MAINTENANCE DG SET	920601	5,993,994	6,414,115
REPAIR AND MAINTENANCE DG SET-RESIDENTIAL	920602	630,855	-
REPAIR AND MAINTENANCE-COMPUTERS	920604	502,930	655,640
REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVIC	920605	258,770	-
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	1,885,083	2,538,211
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION	920614	3,358,240	3,276,029
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	15,205,437	17,419,138
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	-	-

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PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHAN	920307	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER R	920308	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920309	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULA	920310	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WAT	920311	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULAT	920312	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BR	920701	745,835	488,008
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	3,702,108	4,999,421
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGE	920703	591,609	102,350
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VE	920710	650,997	335,235
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	474,418	53,893
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICL	920712	3,953	8,271
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VE	920713	2,664	640,712
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	4,290,641	3,014,007
REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICL	920715	-	5,652
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	1,082,415	518,875
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	21,100	121,204
REPAIR AND MAINTENANCE-GUEST HOUSE	920722	-	-
REPAIR AND MAINTENANCE-HOSPITAL	920727	-	-
REPAIR AND MAINTENANCE- SCHOOL	920730	-	-
REPAIR AND MAINTENANCE-OTHERS	920731	7,203,473	8,770,188
REPAIR AND MAINTENANCE-MATERIALS CONSUMED -CAR/JEEP	920732	183,946	341,369
REPAIR AND MAINTENANCE-OTHER EXP CONSUMED -CAR/JEEP	920733	76,282	4,859
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATIN	920801	-	-
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER R	920802	-	-
SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING S	920803	-	-
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	-	-
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	-	-
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	-	-
SUB TOTAL		19,029,441	19,404,044
iii) RENT			
RENT OFFICE	921101	116,500	115,861
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	587,550	407,550
RENT RESIDENTIAL	921103	-	-
RENT-LAND /LEASE RENTAL	921104	2,145,667	1,947,111
HIRING OF VEHICLES	921105	699,022	698,980
HIRING OF CONSTRUCTION EQUIPMENT	921106	-	1,853,699
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	-	-
HIRING OF VEHICLE -CAR/JEEPS	921108	11,963,050	11,510,226
HIRING OF AIRCRAFT/HELICOPTER	921109	-	-
SUB TOTAL		15,511,789	16,533,427
iv) RATES AND TAXES			
RATES AND TAXES-VEHICLES	921201	340,440	436,804
RATES AND TAXES-BUILDINGS	921202	-	-
RATES AND TAXES-OTHERS	921204	175,745	217,268
EXCISE DUTY ON ELECTRICITY	921208	-	-
ELECTRICITY DUTY/CESS	921209	180,312	71,764
WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	-	-
FEES PAID TO REGISTRAR OF COMPANIES	921212	-	-
MUNICIPAL TAXES	921213	-	-
SALES TAX ON ROYALTY	921215	-	-
OTHER TAXES /DUTIES	921220	11,125,698	3,404
SUB TOTAL		11,822,195	729,240
v) INSURANCE			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	-	118,086
INSURANCE PREMIUM- VEHICLES OHER THAN CAR/JEEP	921312	170,650	187,537


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PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
INSURANCE- CONSTRUCTION EQUIPMENT	921313	314,619	217,552
INSURANCE PREMIUM OF VEHICLES - CAR/JEEP	921314	87,779	5,855
INSURANCE- FIDELITY	921315	7,059	225
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	2,647	10,774
INSURANCE-TRANSIT INSURANCE	921317	6,134	3,372
INSURANCE PREMIUM-GROUP INSURANCE	921318	-	-
INSURANCE -STAFF LOANS	921319	-	-
INSURANCE- OTHERS	921325	71,899	60,716
SUB TOTAL		660,787	604,117
vi) SELF INSURANCE SERVE	921801	-	-
SUB TOTAL		-	-
vii) SECURITY EXPENSES			
SECURITY EXPENSES PAID TO CISF	921401	-	21,000
SECURITY EXPENSES PAID TO OTHERS	921402	-	-
SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL	921403	63,853,580	41,533,560
SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL	921404	3,441,082	3,150,298
SUB TOTAL		67,294,662	44,704,858
viii) ELECTRICITY CHARGES			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	-	-
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	-	-
ELECTRICITY EXPENSES-OFFICE	921506	101,861	1,902
ELECTRICITY EXPENSES-RESIDENTIAL	921507	155,343	-
ELECTRICITY EXPENSES-OTHERS	921510	623,389	887,399
WHEELING CHARGES PAID	921511	-	-
SUB TOTAL		880,593	889,301
ix) TRAVELLING AND CONVEYANCE			
CONVEYANCE EXPENSES	921601	232,766	243,252
INLAND TRAVEL	921602	2,028,665	3,222,745
INLAND TRAVEL-TRAINING	921603	4,969,857	2,734,190
INLAND TRAVEL-CONSULTANTS/OTHERS	921604	-	21,300
FOREIGN TRAVEL	921605	340,700	417,325
FOREIGN TRAVEL -TRAINING	921606	-	219,364
TRANSFER TA EXPENSES	921611	213,504	268,875
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2,449,986	2,296,180
BAGGAGE ALLOWANCE ON RETIREMENT	921613	-	55,912
SUB TOTAL		10,235,478	9,479,143
x) EXPENSES ON STAFF CAR			
POL EXPENSE ON CARS/ JEEPS	921701	1,250,627	1,724,074
POL EXPENSE ON TRANSPORT VEHICLE	921702	695,118	588,062
POL EXPENSE ON HEAVY VEHICLE	921703	1,360,824	1,177,802
POL ON OTHERS	921707	915,573	523,994
SUB TOTAL		4,222,142	4,013,932
xi) TELEPHONE ,TELEX AND POSTAGE			
TELEX AND POSTAGE	922001	35,671	47,850
TELEGRAM AND WIRELESS CHARGES	922002	-	-
COURIER CHARGES	922003	21,212	31,815
TELEPHONE CHARGES	922004	1,045,230	1,177,923
SATELLITE COMMUNICATION EXPENSES	922006	1,685,815	1,140,330
EMAIL/INTERNET EXPENSES	922007	11,990	234,394
OTHER COMMUNICATION EXPENSES	922010	118,301	142,534
SUB TOTAL		2,918,219	2,774,846
xii) ADVERTISEMENT AND PUBLICITY			
ADVERTISEMENT RECRUITMENT	922101	-	-
ADVERTISEMENT TENDERS	922102	2,141,294	140,142
PUBLICITY NEWSPAPERS	922103	-	3,304
PUBLICITY JOURNALS	922104	-	-


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PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
PUBLICITY SOUVENIRS	922105	8,000	-
CONFERENCE EXPENSES	922106	-	-
EXHIBITION EXPENSES	922107	5,020	-
MISC. PUBLIC RELATION	922108	47,000	15,000
PHOTOGRAPHIC MATERIAL	922109	6,900	-
MOVIE MAKING	922110	21,010	10,000
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	159,200	408,960
SUB TOTAL		2,488,424	577,406
xiii) ENTERTAINMENT AND HOSPITALITY EXPENSES			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	922201	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	922202	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922203	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922204	89,615	139,390
SUB TOTAL		89,615	139,390
xiv) DONATION			
CONTRIBUTION TO PM'S RELIEF FUND	922301	-	-
OTHER CONTRIBUTION TO DONATION	922302	-	-
xv) PRINTING AND STATIONERY			
PRINTING AND STATIONERY	922401	316,557	669,315
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALEND	922402	-	-
REPORT PREPARATION-CD/FLOPPIES	922403	-	-
PRINTING AND BINDING OF REPORT	922404	-	13,313
COMPUTER STATIONERY	922405	409,185	1,115,780
COMPUTER CONSUMABLES	922406	71,286	21,171
SUB TOTAL		797,028	1,819,579
xvi) BOOKS AND PERIODICALS			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	-	-
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	17,984	49,631
SUB TOTAL		17,984	49,631
xvii) CONSULTANCY CHARGES- INDIGENOUS			
LEGAL EXPENSES	922601	1,230,021	120,762
PAYMENT TO CONSULTANTS	922602	566,132	164,572
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF D	922606	-	79
PAYMENT TO INTERNAL AUDITORS	922608	-	-
OTHER CHARGES	922615	108,768	-
SUB TOTAL		1,904,921	285,413
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	53,673,935	314,320,968
SUB TOTAL		53,673,935	314,320,968
xx) Expenditure on land not belonging to corporation			
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	923902	153,787,085	-
SUB TOTAL		153,787,085	-
xxi) PROJECT EXPENSES WRITTEN OFF			


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PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
PROJECT EXPENSES WRITTEN OFF	950908	-	-
	SUB TOTAL	-	-
xxii) LOSS ON SALE OF ASSETS			
LOSS ON SALE OF ASSET	923701	4,961	59,523
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE	923720	-	-
	SUB TOTAL	4,961	59,523
xxiii) DEFERRED REVENUE EXPENDITURE WRITTEN OFF			
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	-	-
	SUB TOTAL	-	-
xxiv) PRELIMINARY EXPENSES WRITTEN OFF			
PRELIMINARY EXPENSES WRITTEN OFF	955101	-	-
	SUB TOTAL	-	-
xxv) SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF			
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	-	-
DPR EXPENSES WRITTEN OFF	955302	-	-
	SUB TOTAL	-	-
xxvi) BAD DEBTS/ ADVANCES / CLAIMS WRITTEN OFF			
BAD DEBTS WRITTEN OFF	950903	-	-
BAD ADVANCES WRITTEN OFF	950904	-	-
BAD CLAIMS WRITTEN OFF	950905	22,130,608	-
	SUB TOTAL	22,130,608	-
xxvii) STORES WRITTEN OFF			
STORE WRITTEN OFF	950901	-	269,833
	SUB TOTAL	-	269,833
xxviii) FIXED ASSETS WRITTEN OFF			
FIXED ASSETS WRITTEN OFF	950906	454,786	8,658
	SUB TOTAL	454,786	8,658
xxix) INT. ON COURT/ARBITRATION CASES			
INTEREST PMT. ON COURT/ARBITRATION CASES	922801	-	-
	SUB TOTAL	-	-
xxvx) OTHER GENERAL EXPENSES			
OPERATING EXPENSES OF DG SET	925001	18,041,303	15,028,355
RECRUITMENT EXPENSES	925002	-	-
COMMUNITY DEVELOPMENT EXPENSES	925003	350,496	1,176,255
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	-	-
HORTICULTURE EXPENSES	925005	1,175,169	97,275
PAYMENT TO KENDRIYA VIDYALAYA	925006	8,649,119	5,652,785
PAYMENT TO OTHER SCHOOLS	925007	-	-
TENDER EXPENSES	925008	-	-
GUEST HOUSE /TRANSIT HOSTEL EXPENSES-CONSUMABLES	925009	4,122,718	3,109,928
SCHOLARSHIPS	925010	-	-
TRAINING EXPENSES	925011	100,694	466,888
WATER CHARGES	925012	-	-
EXPENSES ON DEPARTMENTAL MEETING	925013	4,919	50,757
EXPENSES ON INTERNAL EXAMINATION	925014	-	-
CONSUMPTION OF LOOSE TOOLS	925015	-	10,782
GIFT TO OTHERS	925016	-	200
PARTICIPATION FEE FOR CONFRERENCE	925017	412,966	574,025
FESTIVAL CELEBRATION EXPENSES -OTHER THAN INDEPENDENCE	925018	94,445	69,194
INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	925019	41,170	46,290
MISCELLANEOUS EXPENSES	925020	1,083,805	492,654
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	164,620	25,000
EXPENDITURE ON FOOD/BEVERAGES IN HOUSE TRAINING/TE	925023	10,660	23,088
COMPENSATION PAID TO LAND EVACUATIES	922701	-	-
OTHER PAYMENTS	922702	-	-
	SUB TOTAL	34,252,084	26,823,476


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PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
xxxli) EXCHANGE RATE VARIATION			
EXCHANGE RATE VARIATION (LOSS)	923801	58,848,978	7,314,592
	SUB TOTAL	58,848,978	7,314,592
xxxlii) Foreign Currency Fluction adjustment (Debit)			
Foreign Currency Fluction adjustment (Debit)	924001	-	-
	SUB TOTAL	-	-
xxxliii) 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	-	-
xxxliv) 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	45,259,182	93,914,011
	TOTAL	543,566,026	576,111,566
Less: Expenses transferred to IEDC (Refer Schedule 22B, 22C, 22E(i) & 22 J(iii))	980110 to 980133 980150, 9801552, 980403	536,511,603	570,142,129
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202, 980203, 980205, 980303, 980304, 980603		
Total taken to Profit and loss account		7,054,423	5,969,437


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NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

[SCHEDULE-16 (EMPLOYEES REMUNERATION AND BENEFITS)]

	PARTICULAR		31st March 2010	31st March 2009
i)	SALARIES, WAGES ALLOWANCES	9001, 9003	315,015,564	265,508,495
ii)	GRATUITY, CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEES)	9002	31,286,838	59,724,799
iii)	STAFF WELFARE EXPENSES	9004	19,193,333	20,441,496
iv)	LEAVE SALARY & PENSION CONTRIBUTION	9005	-	-
	TOTAL		365,495,735	345,674,790
	ADD/(LESS): SHARE OF CORPORATE OFFICE/ ED OFFICE	909999 980402	317,977,470	589,857,444
	TOTAL		683,473,205	935,532,234
	LESS :- EMPLOYEES COST TRANSFERRED TO IEDC (REFER SCHEDULE 22 A & 22J (iii))	980101 to 980104, 980192	676,112,773	935,532,234
	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	-


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ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

		(Amt in Rupees)	
PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 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	74,585,208	69,806,652
DEARNESS ALLOWANCE (EXEC)	900112	19,185,509	15,859,146
CITY COMPENSATORY ALLOWANCE (EXEC)	900113	3,849	3,688
HOUSE RENT ALLOWANCE (EXEC)	900114	539,228	759,221
INCENTIVE (EXEC)	900115	-	-
SITE COMPENSATORY ALLOWANCE (EXEC)	900116	6,277,091	5,888,541
CHILDREN EDUCATION ALLOWANCE (EXEC)	900117	162,353	226,579
NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	118,395	104,915
NEWS PAPER ALLOWANCE (EXEC)	900119	289,304	301,137
HINDI ALLOWANCE (EXEC)	900120	6,341	3,440
CHILDREN HOSTEL SUBSIDY (EXEC)	900121	299,909	409,005
CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	417,324	348,570
SELF LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT.	900123	3,168,393	2,910,892
TRANSPORT ALLOWANCE (EXEC)	900124	762,338	702,627
ELECTRICITY SUBSIDY (EXEC)	900125	6,400	879
CANTEEN SUBSIDY (EXEC)	900126	309,915	316,431
HONORARIUM (EXEC)	900127	823	169,709
LEAVE ENCASHMENT (EXEC)	900128	15,722,096	15,742,899
PRODUCTIVITY LINKED BONUS (EXEC)	900129	9,289,294	4,901,332
WASHING ALLOWANCE (EXEC)	900130	-	-
SPECIAL DUTY ALLOWANCES (EXEC)	900131	3,245,350	1,460,348
CASUAL/OPTIONAL LEAVE ENCASHMENT (EXECUTIVE)	900133	873,123	759,094
CONVEYANCE REIMBURSEMENT (EXEC)	900132	1,483,405	1,498,487
OTHER ALLOWANCE (EXEC)	900135	-	3,056,874
INCOME TAX ON PERQUISITES (ACCOMMODATION) BORNE BY NHPC - (EXECUTIVE)	900136	234,519	292,886
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (	900140	25,083,940	24,449,560
DEARNESS ALLOWANCE (SUPERVISOR)	900141	6,504,578	5,457,810
CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	2,709	3,975
HOUSE RENT ALLOWANCE (SUPERVISOR)	900143	870,705	866,727
INCENTIVE (SUPERVISOR)	900144	-	-
SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	2,115,284	2,048,866
CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	900146	81,433	66,278
WASHING ALLOW (SUPERVISOR)	900147	5,053	6,485
NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	49,365	54,900
NEWS PAPER ALLOWANCE (SUPERVISOR)	900149	87,919	98,532
HINDI ALLOWANCE (SUPERVISOR)	900150	450	486
CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	900151	185,674	152,670
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPE	900152	44,000	27,595
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	-	-
TRANSPORT ALLOWANCE (SUPERVISOR)	900154	409,929	425,832
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	4,337	5,175
CANTEEN SUBSIDY (SUPERVISOR)	900156	157,877	175,433

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ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)			
PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
HONORARIUM (SUPERVISOR)	900157	-	-
LEAVE ENCASHMENT (SUPERVISOR)	900158	3,148,663	82,592
PRODUCTIVITY LINKED BONUS	900159	3,318,028	1,865,163
SPECIAL DUTY ALLOWANCE(SUPERVISOR)	900160	1,107,343	505,593
CONVEYANCE REIMBURSEMENT (SUPERVISOR)	900161	14,924	11,128
CASUAL/OPTIONAL LEAVE ENCASHMENT (SUPERVISOR)	900162	263,656	239,506
HPL ENCASHMENT (SUPERVISOR)	900163	-	82,044
INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (SUPERVISOR)	900164	262	-
OTHER ALLOWANCE (SUPERVISOR)	900165	-	544,600
BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (	900166	77,139,913	66,307,519
DEARNESS ALLOWANCE (WORKMEN)	900167	18,126,877	14,193,201
CITY COMPENSATORY ALLOWANCE (WORKMEN)	900168	4,095	7,986
HOUSE RENT ALLOWANCE (WORKMEN)	900169	2,390,731	2,164,658
INCENTIVE (WORKMEN)	900170	-	-
SITE COMPENSATORY ALLOWANCE (WORKMEN)	900171	5,778,701	5,051,135
CHILDREN EDUCATION ALLOWANCE (WORKMEN)	900172	482,100	666,524
WASHING ALLOW (WORKMEN)	900173	238,061	243,984
NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	60,591	87,673
NEWS PAPER ALLOWANCE (WORKMEN)	900175	251,632	259,022
HINDI ALLOWANCE (WORKMEN)	900176	5,829	4,500
CHILDREN HOSTEL SUBSIDY (WORKMEN)	900177	1,365,672	1,811,702
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORK	900178	2,400	3,623
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900179	-	-
TRANSPORT SUBSIDY (WORKMEN)	900180	1,008,720	1,018,708
ELECTRICITY SUBSIDY (WORKMEN)	900181	40,450	40,330
CANTEEN SUBSIDY (WORKMEN)	900182	525,387	544,160
HONORARIUM (WORKMEN)	900183	-	-
LEAVE ENCASHMENT (WORKMEN)	900184	5,901,353	1,085,969
PRODUCTIVITY LINKED BONUS (WORKMEN)	900185	10,735,146	6,510,167
OTHER ALLOWANCE (WORKMEN)	900186	-	1,180,653
SPECIAL DUTY ALLOWANCES(WORKMEN)	900187	3,027,669	1,379,855
CASH HANDLING ALLOWANCES	900188	-	-
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	6,754	336
CASUAL/OPTIONAL LEAVE ENCASHMENT (WORKMEN)	900190	126,749	74,165
HPL ENCASHMENT (WORKMEN)	900191	-	178,323
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)		315,015,564	265,608,495
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	8,181,497	7,770,997
COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	900212	748,452	765,138
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXECUTIVE)	900213	912,146	4,518,378
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2,722,301	2,565,578
COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVI	900241	363,442	413,198
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (SUPERVISOR)	900242	31,372	-
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	7,102,365	6,536,528
COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	900251	1,279,336	1,404,808
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (WORKMEN)	900252	72,179	-
PF ADMINISTRATION CHARGES	900261	191,063	269,018
EQUITY DEPOSIT LINKED INSURANCE	900262	-	-
COMPANY'S CONTRIBUTION TO GRATUITY	900263	9,682,685	35,481,156

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ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt In Rupees)			
PARTICULAR	HEAD OF ACCOUNTS	31st March 2010	31st March 2009
EPS ADMINISTRATION CHARGES	900265	-	-
Sub Total (B)		31,286,838	59,724,799
III) STAFF WELFARE EXPENSES:			
LEAVE TRAVEL CONCESSION NON TAXABLE	900401	2,032,899	2,925,949
LEAVE TRAVEL CONCESSION TAXABLE	900402	2,719,562	2,579,704
MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)	900411	2,057	25,753
MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)	900412	3,232,371	2,841,693
MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)	900413	2,978,285	2,266,977
MEDICAL REIMBURSEMENT INDOOR(TAXABLE)	900414	197,075	554,835
MEDICAL REIMBURSEMENT OUTDOOR RETD. EMP	900415	-	-
MEDICAL REIMBURSEMENT INDOOR RETD. EMP.	900416	-	1,658,607
MEDI. REIMB.T - RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)	900417	1,639	2,366
MEDICAL REIMB - RETIRED EMPLOYEE-INDOOR (NON TAX)	900418	4,410,633	3,435,071
MEDICAL REIMBURSEMENT-INDOOR(TAXABLE)-PARENT IN LAWS	900419	-	-
MEDICAL REIMBURSEMENT-OUTDOOR(TAXABLE)-PARENT IN LAWS	900420	-	-
LIVERIES AND UNIFORMS	900422	327,931	28,848
EX-GRATIA PAYMENT	900423	-	-
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	-	27,228
BAGGAGE ALLOWANCE ON RETIREMENT	900426	71,157	83,012
AWARDS TO EMPLOYEES	900427	-	45,706
NEW YEAR/OTHER GIFTS TO STAFF	900428	129,867	150,300
COST OF MEDICINES	900430	1,094,335	705,619
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	-	259,962
OTHER COMPENSATION TO EMPLOYEES	900439	-	-
MEMBERSHIP FEES-CLUBS	900440	500	-
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	1,600	-
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	689,861	693,254
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	287,962	339,248
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	917,288	971,416
OTHER EXPENSES	900450	98,311	845,948
Sub Total (C)		19,193,333	20,441,496
iv) Leave Salary & Pension Contribution:	900501	-	-
Sub Total (D)		-	-
ADD: SHARE OF CORPORATE OFFICE/ ED OFFICE			
SHARE OF CORPORATE OFFICE/ ED OFFICE	909999	317,977,470	589,857,444
Sub Total (E)		317,977,470	589,857,444
Total (A+B+C+D+E)		683,473,205	935,532,234
LESS :- EMPLOYEES COST TRANSFERRED TO IEDC (REFER SCHEDULE 22 A & 22J (ii))	980101 to 980105, 980402	676,112,773	935,532,234
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	-


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SCHEDULE - 17 (DEPRECIATION)

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2010	31st March 2009
Depreciation during the year	9300 except 939999	148,189,099	85,985,949
Add: Share of Corporate Office/ ED Office	939,999,980,404	17,135,865	26,493,121
	TOTAL	165,324,964	112,479,070
Less:			
i) Depreciation transferred to IEDC (Refer Schedule 22 G & 22 J(iv))	980160, 980194	165,324,964	112,479,070
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		-	-


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ANX OF SCHEDULE 17 - DEPRECIATION

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2010	31st March 2009
RIGHT TO USE	930121	86,640	97,352
ROADS, BRIDGES, CULVERTS, AERODROMES	930201	17,256,065	12,797,633
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	-	-
BUILDING CONTAINING WORKSHOP	930302	231,288	124,648
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	89,892	48,450
OFFICE BUILDINGS-PERMANENT	930304	1,306,730	460,330
OFFICE BUILDING-TEMPORARY	930305	519,460	347,251
STORES AND GODOWN BUILDINGS	930306	22,484,925	449,568
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD H	930321	53,737,685	13,798,767
RAILWAY SIDINGS	930501	23,654,861	22,812,936
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, H	930601	-	-
GENERATING PLANT AND MACHINERY	930701	-	-
PLANT AND MACHINERY-SUB STATION	930801	912,698	521,844
TRANSMISSION LINES	930901	3,749,760	3,009,520
PLANT AND MACHINERY-OTHERS	931001	1,153,668	1,315,694
CONSTRUCTION PLANT AND EQUIPMENT	931101	13,732,545	21,618,136
WATER SUPPLY INSTALLATION	931201	1,704,374	908,371
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	471,210	237,346
POWER SUPPLY SYSTEM-POWER PLANT	931401	-	-
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	111,876	127,110
VEHICLE	931501	167,041	1,019,605
MOTOR CAR/JEEP	931502	9,060	510,940
AIRCRAFT/BOATS	931601	19,536	30,307
FURNITURE, FIXTURES AND EQUIPMENT	931701	1,702,094	566,619
COMPUTERS	931801	1,381,101	1,075,836
COMMUNICATION EQUIPMENTS	931901	625,347	576,917
OFFICE EQUIPMENTS	932001	779,619	589,827
AMORTISATION OF INTANGIBLE ASSETS	932201	367,686	229,445
OTHER ASSETS	932501	1,498,202	1,348,741
FIXED ASSETS OF MINOR VALUE >750<5000	932801	435,736	1,362,756
SUBTOTAL:		148,189,099	85,985,949
SHARE OF CORPORATE OFFICE / E.D. OFFICE	939999	17,135,865	26,493,121
TOTAL		165,324,964	112,479,070
Less:			
i) Depreciation transferred to IEDC (Refer Schedule 22 G & 22 J(iv))	980160, 980404	165,324,964	112,479,070
ii) Depreciation transferred to Contract & Consultancy (Refer Schedule 20)	980206, 980305 & 980604	-	-
Total taken to Profit and loss account		-	-

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DULE-18 (INTEREST AND FINANCE CHARGES)

(Amount in Rupees)

PARTICULARS	Linkage to Chart of Accounts	31st March 2010	31st March 2009
INTEREST ON :-			
a) GOVERNMENT OF INDIA LOAN	9,401,980,501	-	
b) BONDS	9,402,980,502	-	
c) FOREIGN LOAN	9,403,980,503	-	
d) TERM LOAN	94,049,405,980,504	1,211,945,572	617,763,291
e) CASH CREDIT FACILITIES/WCDL	9,406,980,505	-	
f) OTHER INTEREST CHARGES	9,409,980,506	-	
Exchange differences regarded as adj. to interest cost	940701 less 980517		
LOSS OF HEDGING TRANSACTIONS	9408 less 980518		
BOND ISSUE /SERVICE EXPENSES	9,410,980,507	213,612	
SHARE ISSUE EXPENSES WRITTEN OFF	9419		
REBATE TO CUSTOMERS	9411 except 941102	-	
COMMITMENT FEE	9,412,980,509	-	9,518,827
GURANTEEE FEE ON LOAN	9,413,980,510	-	
ROYALTY	9,414,980,511	-	
INTEREST TO BENEFICIARY STATE	9416		
BANK CHARGES	9,415,980,512	263,261	429,974
OTHER FINANCE CHARGES	9,420,980,513	7,039,789	5,756,578
Total		1,219,462,234	633,468,670
ADD: SHARE OF CORPORATE OFFICE/ ED OFFICE	949,999,980,405	352,754	509,175
TOTAL		1,219,814,988	633,977,845
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	1,219,814,988	633,977,845
Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980204,980309,980605	-	-
Total taken to Profit and loss account		-	-


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(Amount in Rupees)

ANNEXURE TO SCHEDULE-18 (INTEREST AND FINANCE CHARGES)

PARTICULAR	HEAD OF ACCOUNT S	31st March 2010	31st March 2009
i) INTEREST ON :-			
A) GOVERNMENT OF INDIA LOAN			
INTEREST ON GOVERNMENT OF INDIA LOAN	940101	-	-
Sub Total(A)		-	-
B) BONDS			
INTEREST ON M SERIES 9.55% SECURED NON CUM LOAN	940202	-	-
Sub Total (B)		-	-
C) FOREIGN LOAN			
INTEREST ON FOREIGN LOAN	940301	-	-
Sub Total (C)		-	-
D) TERM LOAN			
INTEREST ON TERM LOAN	940401	695,453,154	614,015,346
INTEREST ON STL	940501	516,492,418	3,747,945
Sub Total (D)		1,211,945,572	617,763,291
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)		1,211,945,572	617,763,291
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	-	-
FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	941005	-	-
LISTING FEES	941006	-	-
PRINTING AND STATIONARY	941007	-	-
ADVERTISEMENT AND PUBLICITY	941008	-	-
AUDIT FEES AND EXPENSES	941009	-	-
APPLICATION FEES/ FILING FEES	941010	-	-
LEGAL EXPENSES	941011	-	-
BANKERS HANDLING CHARGES	941012	-	-
EXPENSES TO THE BANKERS TO THE ISSUE	941013	-	-
TAXES, DUTIES AND OTHER EXPENSES	941014	-	-
OTHER ISSUE EXPENSES	941015	213,612	-
Total(iv)		213,612	-
v) SHARE ISSUE EXPENSES WRITTEN OFF			
vi) REBATE TO CUSTOMERS			
REBATE TO CUSTOMERS	941101	-	-
Total(vi)		-	-


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PARTICULAR	HEAD OF ACCOUNT S	31st March 2010	31st March 2009
vii) COMMITMENT FEE			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	-	-
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	-	9,518,827
Total(vii)		-	9,518,827
viii) GUARANTEE 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	-	-
LC CHARGES- FOREIGN CURRENCY	941502	-	-
OTHER BANK CHARGES- INDIAN CURRENCY	941503	263,261	429,974
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	-	-
BANKING CASH TRANSACTION TAX(BCCT)	941505	-	-
Total(xi)		263,261	429,974
xii) OTHER FINANCE CHARGES			
LOAN MANAGEMENT FEE/ARRANGEMENT FEE	942001	-	-
OTHER CHARGES	942002	7,039,789	5,756,578
Total(xii)		7,039,789	5,756,578
ADD: SHARE OF CORPORATE OFFICE/ ED OFFICE	949999	352,754	509,175
GRAND TOTAL		1,219,814,988	633,977,845
Less :- Interest & Finance charges Capitalised by transfer to IEDC (Refer Schedule 22 D and 22 J(v))			
		1,219,814,988	633,977,845
Less:Interest & Finance charges transferred to contract and consultancy expenses (Refer Schedule 20)		-	-
TOTAL TAKEN TO PROFIT AND LOSS ACCOUNT		-	-


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Appendix to Schedule -18 (Interest and Finance charges)

(As on 31st March 2010)

PARTICULARS		AMOUNT(Rs)
Interest on Term Loan:		
Advice No. of Corporate Office		
DA 72		167,512,678
DA 73		89,753,425
DA 234		169,353,476
DA 235		91,267,760
DA 332		170,531,559
DA 333		72,868,493
DA 40		188,055,441
Total		949,342,832
CASH CREDIT FACILITIES/WCDL		
Advice No. of Corporate Office		
Total		-
INTEREST ON BONDS		
Advice No. of Corporate Office		
DA 112		262,602,740
BOND ISSUE /SERVICE EXPENSES		
Advice No. of Corporate Office		
DA 43		168,622
DA 124		44,990
Total		213,612
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 77		47,067
DA 236		1,223,637
DA 334		1,161,891
DA Closing entry Dec-2009		1,237,084
DA 43		845,288
DA 113		2,395,045
DA 125		129,777
Total		7,039,789
b) OTHER BANK CHARGES		263,261
c) SHARE OF CORPORATE OFFICE/ ED OFFICE:		352754
GROSS TOTAL OF INTEREST & FINANCE CHARGES		1,219,814,988


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SCHEDULE -19 (PROVISIONS)

(Amount in Rupees)

	Particulars	Linkage to Chart of Accounts	31st March 2010	31st March 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	7,982	7,805
	Total		7,982	7,805
	Less: Provisions transferred to IEDC(Refer Schedule 22 F and 22J(vi))	980161, 980197	7,982	7,805
	Less: Expenses transferred to contract and consultancy expenses (Refer Schedule 20)	980211, 980607	-	-
	Total taken to Profit and loss account		-	-


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Schedule -20 (Contract and Consultancy expenses)

(Amount in Rupees)

	Particulars	Linkage to Chart of Accounts	31st March 2010	31st March 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		-	-

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SCHEDULE-21 (PRIOR PERIOD ADJUSTMENT (NET))

(Amount in Rupees)

PARTICULAR	Linkage to Chart of Accounts	31st March 2010	31st March 2009
Income			
i) Sale of Electricity	860101	-	-
ii) Advance Against Depreciation written back	860103	-	-
iii) Interest/Surcharge received from debtors	860102	-	-
iv) Others	860121	-	(61,947)
Sub Total		-	(61,947)
Expenditure			
i) Salaries and Wages	950401	-	357,551
ii) Repair and Maintenance	950403	-	-
iii) Interest	950424	-	-
iv) Others	950450	-	(805,851,521)
v) Depreciation	950425	(13,404,271)	32,692,372
Sub Total		(13,404,271)	(772,801,598)
Total		(13,404,271)	(772,863,545)
Add: Share of Corporate Office / ED Office	959998	-	960,296
TOTAL		(13,404,271)	(771,903,249)
Less: Expenses transferred to IEDC (Refer Schedule 22H & 22J(vii))			
- Prior period expenses	980165, 980406	(13,404,271)	(771,841,302)
- Less: Prior period income	980179	-	(61,947)
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980207, 980606	-	
Total taken to Profit and loss account		-	-

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(Amount in Rupees)

SCHEDULE-22: EXPENDITURE DURING CONSTRUCTION DURING THE YEAR

PARTICULAR	Linkage to Chart of Accounts	31st March 2010	31st March 2009
A. EMPLOYEES REMUNERATION AND BENEFITS			
i) SALARIES, WAGES, ALLOWANCES GRATUITY, CONTRIBUTION TO PF (INCLUDING ADMN.	980101	307,655,132	265,508,495
ii) FEES)	980102	31,286,838	59,724,799
iii) STAFF WELFARE EXPENSES	980103	19,193,333	20,441,496
iv) LEAVE SALARY AND PENSION CONTRIBUTION	980104	-	-
Sub-Total		358,135,303	345,674,790
B. REPAIRS AND MAINTENANCE			
i) BUILDING	980110	22,075,692	13,977,040
ii) MACHINERY	980111	13,001,236	17,419,138
iii) OTHERS	980112	21,233,642	19,404,044
Sub-Total		56,310,570	50,800,222
C. ADMINISTRATION AND OTHER EXPENSES			
i) RENT / HIRING CHARGES	980114	15,511,789	16,533,427
ii) RATES AND TAXES	980115	11,822,195	729,240
iii) INSURANCE	980116	660,787	604,117
iv) SECURITY EXPENSES	980117	67,294,662	44,704,858
v) ELECTRICITY EXPENSES	980118	880,593	889,301
vi) TRAVELLING & CONVEYANCE	980119	5,265,621	6,525,589
vii) EXPENSES ON STAFF CARS	980120	4,222,142	4,013,932
viii) TELEPHONE TELEX AND POSTAGE	980121	2,918,219	2,774,846
ix) ADVERTISEMENT PUBLICITY	980122	2,141,294	140,142
x) ENTERTAINMENT & HOSPITALITY EXPENSES	980123	-	-
xi) PRINTING & STATIONERY	980124	797,028	1,819,579
xii) REMUNERATION TO AUDITORS	980152	-	-
xiii) DESIGN AND CONSULTANCY CHARGES:			
- Indigenous	980126	1,904,921	285,413
- Foreign	980127	-	-
xiv) EXPENDITURE ON COMPENSATORY AFFORESTATION / CATCHMENT AREA TREATMENT / ENVIRONMENT EXPENSES	980131	53,673,935	314,320,968
xv) EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	980132	153,787,085	-
xvi) LAND ACQUISITION & REHABILITATION	980133	-	-
xvii) LOSSES ON ASSETS/MATERIAL WRITTEN OFF	980128	-	269,833
xviii) LOSSES ON SALE OF ASSETS	980130	4,961	59,523
xix) OTHER GENERAL EXPENSES	980125	55,207,641	24,442,536
Sub-Total		376,092,873	418,113,304
D. INTEREST AND FINANCE CHARGES			
i) INTEREST ON :-			
a) GOVERNMENT OF INDIA LOAN	980140	-	-
b) BONDS	980141	-	-
c) FOREIGN LOAN	980142	-	-
d) TERM LOAN	980143	695,453,154	614,015,346
INTEREST ON STL	980144	516,492,418	3,747,945
e) CASH CREDIT FACILITIES/WCDL	980145	-	-

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PARTICULAR		Linkage to Chart of Accounts	31st March 2010	31st March 2009
ii)	EXCHANGE DIFFERENCE REGARDED AS ADJUSTMENT TO INTEREST COST			-
	EXCHANGE DIFFERENCE REGARDED AS ADJUSTMENT TO INTEREST COST	980154	-	-
iii)	LOSS ON HEDGING TRANSACTIONS	980155	-	-
iv)	BOND ISSUE/SERVICE EXPENSES	980146	213,612	-
v)	COMMITMENT FEE	980147	-	9,518,827
vi)	GUARANTEE FEE ON LOAN	980148	-	-
vii)	OTHER FINANCE CHARGES	980149	7,303,050	6,186,552
	Sub-Total		1,219,462,234	633,468,670
E. EXCHANGE RATE VARIATION (NET)				
i)	EXCHANGE RATE VARIATION (Debit Balance)	980150	58,848,978	7,314,592
ii)	Less : EXCHANGE RATE VARIATION (Credit Balance)	980151	87,647,763	122,366,501
	Sub-Total		(28,798,785)	(115,051,909)
F. PROVISIONS		980161	-	-
	Total (F)		-	-
G. DEPRECIATION		980160	148,189,099	85,985,949
	Sub-Total		148,189,099	85,985,949
H. PRIOR PERIOD EXPENSES (NET)				
i)	PRIOR PERIOD EXPENSES	980165	(13,404,271)	(772,801,598)
ii)	Less: PRIOR PERIOD INCOME	980179	-	(61,947)
	Sub-Total		(13,404,271)	(772,863,545)
I. LESS :-RECEIPTS AND RECOVERIES				
i)	INCOME FROM GENERATION OF ELECTRICITY -PRE- COMMISSIONING	980170	-	-
ii)	INTEREST ON LOANS AND ADVANCES	980171	239,595,465	165,764,769
iii)	MISCELLANEOUS RECEIPTS	980172	8,746,536	11,499,510
iv)	PROFIT ON SALE OF ASSETS	980173	-	-
v)	LIABILITIES/POVISION NOT REQUIRED WRITTEN BACK	980174	-	10,108,566
vi)	HIRE CHARGE /OUTTURN ON PLANT AND MACHINERY	980175	12,087,884	15,256,859
	Sub-Total		260,429,885	202,629,704
J. ADD :-C.O. MANAGEMENT EXP/ ED OFFICE MANAGEMENT EXPENSES				
i)	OTHER INCOME	980191	(9,467,042)	(17,443,291)
ii)	GENERATION, ADMINISTRATIOIN & OTHER EXPENSES:	980193	45,259,182	93,914,011
iii)	EMPLOYEE REMUNERATION & BENEFITS	980192	317,977,470	589,857,444
iv)	DEPRECIATION	980194	17,135,865	26,493,121
v)	INTEREST AND FINANCE CHARGES	980195	352,754	509,175
vi)	PROVISIONS	980197	7,982	7,805
vii)	PRIOR PERIOD ADJUSTMENT (NET)	980196	-	960,296
	Sub-Total		371,266,211	694,298,561
AMOUNT TRANSFERRED TO C-W-I-P (A+B+C+D+E+F+G+H+J-I)			2,226,823,349	1,137,796,338


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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 amortized over a period 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.


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(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 whichever is lower. However, in case retired assets are not replaced, WDV of related spares less disposable value is written off.

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. In respect of Projects under construction, incidental and attributable expenses (net of incidental income) including interest and depreciation on fixed assets in use during construction are carried as part of Incidental Expenditure During Construction to be allocated on major immovable Project 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), 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.


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- 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 lease period of respective or at the applicable depreciation rate of such assets, which ever is higher.
- 5.8 Capital Expenditure referred to in Policy 2.3 is amortised 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.

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.


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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 IEDC 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.
- (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.


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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. SELF INSURANCE

0.5% p.a. of Gross Block of Power Stations as on the date of Balance Sheet is transferred to 'Self Insurance Reserve' on year to year basis through Profit & Loss Appropriation Account, to be utilized for losses of Assets for specified contingencies.

12. MISCELLANEOUS

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

12.2. Power supplied from Power Stations to Projects under construction is charged as per normal tariff.

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

12.4 Insurance claims are accounted for based on certainty of realisation.

13. 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.

14. TAXES ON INCOME

Taxes 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 on actual payment basis.


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SCHEDULE – 24 NOTES TO THE ACCOUNTS

a) Contingent Liabilities as on: -

(Rupees in Crore)

Description	Opening Balance 01/04/2009	Closing Balance 31/03/2010
Claims against the Company not acknowledged as debts in respect of		
-Capital Works	578.67	831.85
-Land Compensation Cases	NIL	NIL
-Others	NIL	NIL
Disputed Income Tax Demand	NIL	NIL
Disputed Excise Demand	NIL	NIL
Disputed Sales Tax Demand	8.30	3.03
Others	0.88	0.73
Total	587.85	835.61

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 year Rs. Nil Crore) towards above contingent liabilities

2. Estimated amount of contracts remaining to be executed on capital account and not provided for Rs. **2174.81** Crore (Previous year Rs. **2571.41** 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.

Depreciation charge for the current year is more by Rs. 7.94 Crore owing to revision of rate of depreciation with effect from 01.04.2009 vide notification dated 1.01.2009, whereby the new tariff norms for 2009-14 has been notified by CERC.


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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.

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.10.33 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	3649204	19269327	328976	4563696	0	2312319
(ii)	Allocation by Corporate Office	6033481	6766313	4083296	188765	71157	811958
	Total	9682685	26035640	4412272	4752461	71157	3124277

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10. During the current year following Significant Accounting Policies have been introduced/ modified:-

Policy No.	Description	Impact on Profit for the year
Policy No. 2.5	Amortization of Land–Unclassified/ Right of use.	No Impact
Policy No. 4.1	Allocation of administration & General Overhead Expenses on major immovable assets other than land and infrastructural facilities .	No Impact
Policy No. 5.2	Charge in the rate of depreciation of temporary erection such as buildings etc.	No Impact
Policy No. 14	Regarding tax on income , word “income taxis a pass-through to beneficiaries to the extent relatable to core activity ie generation of electricity” is deleted and word reasonable certainty has been replaced by virtual certainty.	No Impact

11. a) The effect of foreign exchange fluctuation during the current year is as under:
(Rupees in Crore)

		For the year ended 31.03.2010	For the year ended 31.03.2009
(i)	Amount charged to Profit and Loss Account excluding depreciation (as FERV).	-	-
(ii)	Amount charged to Incidental Expenditure During Construction (as FERV).	(2.88)	(11.51)
(iii)	Amount charged to Capital work –in-progress (as FERV).	(1.13)	(3.83)
(iv)	Amount adjusted by addition to carrying amount of fixed assets	-	-

b) The amount of borrowing cost capitalised by transfer to ‘Expenditure during Construction (EDC)’ during the year is Rs.121.19 Crore (Previous year Rs.63.74 Crore).

12. Provisions for employee benefits under the provisions of Accounting Standard 15 (Revised 2005) for the Current year 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.


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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.0.28 Crore (Previous year Rs.0.28 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 0.07 Crore for the year (Previous Year Rs.0.05 Crore) are shown as Rent / Hiring charges under Schedule of Generation, Administration and other expenses.

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 year ended 31.03.2010	For year ended 31.03.2009
(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 year ended 31.03.2010	For year ended 31.03.2009
a)*	Value of imports calculated on CIF basis: i) Capital Goods ii) Spare parts	- 153.86	- 328.72
b)*	Expenditure in Foreign Currency i) Know - How ii) Interest iii) Other Misc. Matters	- - 0.25	- - 0.06
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.

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18. (a) Cash & Cash equivalents includes an amount of Rs.Nil Crore (Previous year 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 31.03.2010.

(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 year is Rs Nil

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 year 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 year 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)

SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

GENERAL MANAGER

महाप्रबंधक
Genral Manager
सुबनसिरी लोअर जलविद्युत परियोजना
Subansiri Lower H.E. Project
एनएचपीसी लिमिटेड / NHPC Limited

For N. Sarkar & Co.
Chartered Accountants

(S.K. GHOSH)

Partner
Membership-13230.



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 31.03.2010			For the Period ended 31.03.2009		
		Amount as per advices of C.O.	Amount as per advices of other project	Other than advised by C.O. & other project	Amount as per advices of C.O.	Amount as per advices 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.			(28798785)			(115051909)
(iv)	Amount charged to Capital work-in-progress.			(11329342)			(38296894)
(v)	Amount adjusted by addition to carrying amount of fixed assets.						
	TOTAL			(40128127)			(153348803)
(vi)	ERV transferred to other project.						
(vii)	ERV received from other project. (Refer circular No. 32 dated 13.01.2003).						


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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*	I-Q4-26, I-Q4-228, I-Q2-35, I-Q4-I, I-Q4-5 & I-Q4-111	1837198481	430701& 460308	-	Progressive Payments
	I-2016, I-Q4-16, 18, 19, 21&41 & I-16 & Q4-	2543176	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	I-Q4-26, I-Q4-228, I-Q2-35, I-Q4-I, I-Q4-5 & I-Q4-111	1837198481	430701& 460308	-	Progressive Payments
e) ADM. & DOCUMENTATION CHARGES	-	-	-	-	-
f) AGENT FEES	-	-	-	-	-
f) TRAVELING EXPENSES	I-2016, I-Q4-16, 18, 19, 21&41	340700	921605	IEDC	Adjustment of Tour TA Advance
g) OTHER EXP (IF ANY, TO BE SPECIFIED)	I-16 & Q4-46	2202476	43-06-01	-	-
TOTAL OTHER MISC. MATTER		1839741657			

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. 31.03.2010	0
Add Payments made during the year	1837198481
Add adjustments made during the year	11329342
Less Opening Balance of Sundry Creditors in Foreign Currency i.e. 01.04.2009	309903553
Total Expenditure in foreign currency on accrual basis	1538624270


SAMIN SAHA
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 NHPC Ltd. GERUKAMURH



Schedule 24- Notes To Accounts

Annexure -1- to Schedule-24

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2010.

SI No	Particulars	Name of Party	Amount (in Lacs)	Period pertains to	Reasons for non acceptance	Present Status
1	Extra cost claim for 17 months time extention	Alstom P H & M/S Alstom Project India Ltd.	11701.43	10.12.2009	Genuiness of claim is yet to be ascertained.	Claim is under process
2	Shotcreting,rock bolting and wiremeshing on exposed surface of hill on access road (Dam top) near RD 4383m at right bank of river Subansiri	Balaji Constructions	29.63	Jun-06	Genuiness of claim is yet to be ascertained.	Case is under Arbitration
3	Compenssasion for delay in handing over possession of site and access thereto	BGS-SGS-SOMA	10866.69	2004-05	Genuiness of claim is yet to be ascertained.	Claim is under process
4	Addition cost of Mobilisation of Road Header.	BGS-SGS-SOMA	1367.63	02-Jun-07	Genuiness of claim is yet to be ascertained.	Claim is under process
5	Waival of part of accrued interest due to no fault of contractor.	BGS-SGS-SOMA	2515.04	16-Jan-07	Genuiness of claim is yet to be ascertained.	Claim is under process
6	Idling and under utilisation of resources in outlet. (2081.99)	BGS-SGS-SOMA	2081.99	27-Feb-07	Genuiness of claim is yet to be ascertained.	Claim is under process
7	Idling and under utilisation of resources in DT and Inlet area.(6904.43)	BGS-SGS-SOMA	6904.43	27-Feb-07	Genuiness of claim is yet to be ascertained.	Claim is under process
8	Claim on account of additional expenditure fo engagement of internationally reputed construction management consultant- COLENCO	BGS-SGS-SOMA	524.53	13-Oct-07	Genuiness of claim is yet to be ascertained.	Claim is under process

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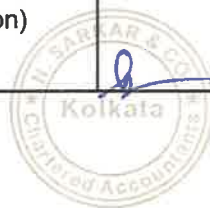
SI No	Particulars	Name of Party	Amount (in Lacs)	Period pertains to	Reasons for non acceptance	Present Status
9	Changes in design of Dam Concreting & Diversion In BOQ rates of statues.	BGS-SGS-SOMA	16323.19	29.12.2008	Genuiness of claim is yet to be ascertained.	Claim is under process
10	Increase in cost of Subansiri Bridge in respect of Contract Agreement	BGS-SGS-SOMA	1520.57	30.12.2008	Genuiness of claim is yet to be ascertained.	Claim is under process
11	Idle of equipment and manpower from 7.01.2008 to 10.01.2008 due to Bundh called by Subansiri Lower Project Implementation Committee	BGS-SGS-SOMA	94.35	30.01.2009	Genuiness of claim is yet to be ascertained.	Claim is under process
12	Reimbursement of Increase in Service Tax on Car Policy	BGS-SGS-SOMA	30.18	2008-09	Genuiness of claim is yet to be ascertained.	The claim has been sent to CO for approval
13	Extra cost involved in rehanding charges due to damage of NH 52 near North Lakhimpur towards Guwahati restriction of load imposed by authorities	BGS-SGS-SOMA	5.16	05.11.2008	Genuiness of claim is yet to be ascertained.	Claim is under process
14	W C Tax difference of amount	BGS-SGS-SOMA	338.70	18.09.2008	Genuiness of claim is yet to be ascertained.	Claim is under process
15	Claim against Permeation Grounting base on rate analisis submitted by contractor less amount paid provisionaly.	BGS-SGS-SOMA	341.51	2006-07	Genuiness of claim is yet to be ascertained.	Claim is under process
16	Reimbursement on account of TDS on VAT	BGS-SGS-SOMA	35.23	01.09.09	Genuiness of claim is yet to be ascertained.	Claim is under process
17	Reimbursement of difference of Service Tax on Insurance Policies	BGS-SGS-SOMA	0.51	31.03.09	Genuiness of claim is yet to be ascertained.	Claimed settled


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Sl No	Particulars	Name of Party	Amount (in Lacs)	Period pertains to	Reasons for non acceptance	Present Status
18	Reimbursement of cost on account of increase in the rate of service tax on various items.(Design & Engineering charges, Transportation, security services, Machinery services, clearing services) .	BGS-SGS-SOMA	6.27	31.03.09	Genuiness of claim is yet to be ascertained.	Claim is under process
19	Maintenance of forests viz the cost of patrolling squad,guarding of the post, cost of means of communication such as vehicles,boat wireless set,buildingetc. Against the diversion of forest land for non-forestry activities.	District Forest Officer	2186.00	30.12.2008	Genuiness of claim is yet to be ascertained.	Claim is under process
20	Reimbursement of additional cost incurred due to delay in handing over encumbrance free site	L&T (ECC Division)	6325.27	2004-05	Genuiness of claim is yet to be ascertained.	Claim is under process
21	Claim for reimbursement of extra cost in purchase of boulders	L&T (ECC Division)	161.75	2006-07	Genuiness of claim is yet to be ascertained.	Claim is under process
22	Claim for reimbursement of increase cost due to land slide at ATSC Portal	L&T (ECC Division)	1799.87	Aug-06	Genuiness of claim is yet to be ascertained.	Claim is under process
23	Extra items i.e. Hume Pipe Culvert and geo textiles.	L&T (ECC Division)	51.92	17-Jul-06	Genuiness of claim is yet to be ascertained.	Claim is under process
24	Reimbursement of non forceable physical obstructions or conditions: under performance of mechanical cutting machines due to unusual geology and restrictions on blastings by Employer/Engineer	L&T (ECC Division)	9771.73	Original claim vide dt.6/20/2008 and revised claim dt 11.08.2009	Genuiness of claim is yet to be ascertained.	Claim is under process
25	Nallaha diversion day work bills 1 TO 6 SAMIN SANA Sr. Manager (Finance) Subansiri Lower Project	L&T (ECC Division)	42.84	17.07.06,21.09.06,11.11.06,26.06.08,08.07.08,17.07.08	Genuiness of claim is yet to be ascertained.	Claim is under process

SI No	Particulars	Name of Party	Amount (in Lacs)	Period pertains to	Reasons for non acceptance	Present Status
26	Increase cost due to subsequent legislation : Entry Tax on import of new vehicles in the state of AP	L&T (ECC Division)	6.55		Genuiness of claim is yet to be ascertained.	Claim is under process
27	Day work Bill No 7 resources deployed by the contractor	L&T (ECC Division)	6.62	10.06.09	Genuiness of claim is yet to be ascertained.	Claim is under process
28	Claim of reimbursement of additional cost incurred from idling of resource due to non availability of construction materials-cement/steel	L&T (ECC Division)	591.63	21.09.09	Genuiness of claim is yet to be ascertained.	Claim is under process
29	Increased cost due to hindrances/forced work stoppage on various days due to bandh etc.	L&T (ECC Division)	2170.65	June-08 & May-09	Genuiness of claim is yet to be ascertained.	Claim is under process
30	Increase cost due to subsequent legislation introduction of Entry Tax on Import of goods in the State of AP	L&T (ECC Division)	25.06		Genuiness of claim is yet to be ascertained.	Claim is under process
31	Increase cost due to subsequent legislation introduction of Service Tax on Security Service & Manpower Supply	L&T (ECC Division)	32.00		Genuiness of claim is yet to be ascertained.	The claim has been sent to CO for approval
32	Claim for Idling of resource due to massive land slide at PH back slope	L&T (ECC Division)	3821.54	29.07.09	Genuiness of claim is yet to be ascertained.	Claim is under process
33	Claim for reimbursement of additional cost incurred from idling of resources due to complete stoppage of excavation of works at intake from 3rd July 2009	L&T (ECC Division)	1061.56	06.11.09	Genuiness of claim is yet to be ascertained.	Claim is under process



Sl No	Particulars	Name of Party	Amount (in Lacs)	Period pertains to	Reasons for non acceptance	Present Status
34	Payment arising due to delay in making payment to the contractor	L&T (ECC Division)	414.55	18.12.2009	Genuiness of claim is yet to be ascertained.	Claim is under process
35	Extra cost incurred in transportation of cement	L&T (ECC Division)	29.45	06.03.2010	Genuiness of claim is yet to be ascertained.	Claim is under process
36	Notice under Section 11 of the Arbitration and Conciliation Act,1996 for dispute arising out of Contract regarding work "Earth Filling for Railway siding at Senchoa"	ORIENTAL ENGINEERS	72.78	07-Jun-06	Genuiness of claim is yet to be ascertained.	The case is under arbitration
37	Notice of Demand for Tax/Interest/Penalty Under THE ASSAM VALUE ADDED TAX RULES,2005 from Superintendent of Taxes ,Dhemaji	Superintendent of Taxes, Dhemaji, Assam	302.56	2005-06,2006-07 & 2007-08	Genuiness of claim is yet to be ascertained.	Claim is under process
TOTAL			83561.37			


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CAPITAL COMMITMENT AS ON 31.03.2010

SL No.	Contract Details					Amendments (If any)	Amended Value	Payments made till date			Liability/ Provision	Total Payments and Provisions	Balance Payments	Exchange Rate as on 31.03.2010	Capital Commitments (INR)
	No.	Description	Name of Firm	CURRENCY	Value	Value		Advance	Progressive advances	Running Account Payments					
1	SSL-1	Const. Of Diversion tunnel, Dam etc.	BGS-SGS-SOMA JV	INR	10,594,369,502.00	362,196,616.00	10,956,566,118.00	-	-	4,473,049,020.00	110,429,897.00	4,583,478,917.00	6,373,087,201.00	1.00	6,373,087,201.00
				EURO	7,079,770.88	-	7,079,770.88	-	-	-	-	-	7,079,770.88	61.43	434,910,325.16
2	SSL-2	Const. of HRT intake structure, Head race tunnel,Surch chamber,Presser shafts of Power House.	Larsen & Toubro Ltd.	INR	9,215,937,416.00	(1,108,812,835.00)	8,107,124,581.00	-	-	2,710,164,942.00	96,829,538.00	2,806,994,480.00	5,300,130,101.00	1.00	5,300,130,101.00
3	SSL-5	Const. ,Surch Tunnel.of power house.	Larsen & Toubro Ltd.	INR	4,225,043,443.00	-	4,225,043,443.00	-	-	157,582,802.00	27,903,635.00	185,486,437.00	4,039,557,006.00	1.00	4,039,557,006.00
4	SSL-3	CIF/CIP Supply of all equipments & materials including Mandatory tools & Mandatory Spares for H & M Works, transportation & commissioning	M/S Texmaco Limited	EURO	2,215,730.00	-	2,215,730.00	-	-	387,752.73	-	387,752.73	1,827,977.27	61.43	112,292,643.70
				INR	2,834,060,747.00	-	2,834,060,747.00	-	-	797,345,096.00	-	797,345,096.00	2,036,715,651.00	1.00	2,036,715,651.00
5	SSL-4	CIF/CIP Supply of all offshore Indian origin equipments & materials including General & Specific Spares for E & M Works, transportation & commissioning	M/S Alstom Hydro France & M/S Alstom Project India Ltd.	EURO	100,014,595.00	11,606,687.37	111,621,282.37	10,001,459.50	15,002,189.25	59,479,499.69	-	96,089,835.81	15,531,446.67	51.43	954,096,762.49
				US \$	21,348,568.00	32,956.00	21,381,524.00	2,134,856.80	3,202,285.20	13,252,047.92	-	18,622,145.92	2,759,378.08	45.67	126,020,796.80
				INR	8,517,166,270.00	1,021,836,126.00	9,539,002,396.00	851,716,627.00	1,091,959,317.60	4,115,336,353.15	120,284,368.00	7,201,132,791.75	2,337,869,604.25	1.00	2,337,869,604.25
6	INFRA WORKS			INR	155,240,177.00	-	155,240,177.00	-	-	124,218,887.00	-	124,218,887.00	31,021,290.00	1.00	31,021,290.00
7	Downstream Impact Assessment of the lower subansiri dam project on the basis of budget study			INR	4,740,700.00	-	4,740,700.00	-	-	2,370,350.00	-	2,370,350.00	2,370,350.00	1.00	2,370,350.00
														TOTAL	21,748,071,731.39
														Rupees in Crores	2,174.81


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NHPC Limited
(A Govt. Of India Enterprise)

Unit: SUBANSIRI LOWER
PROJECT

Address: NHPC
LTD., GERUKAMUKH,, VIA-GOGAMUKH
DISTT. DHEMAJI-

Year : 2009

NET TRIAL BALANCE

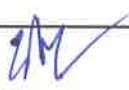
Period : March 2010

Account No	Account Description	Net Balance Debit	Net Balance Credit
140101	FUNDS FROM CORPORATE OFFICE		30,336,272,067
150801	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ZIRO		3,502,050,727
150802	CHEQUES PAID ACCOUNT SBI-REGIONAL OFFICE, ZIRO		6,306,962,530
150820	CHEQUES COLLECTED ACCOUNT SBI--REGIONAL OFFICE, ZIRO	13,612,810	
154801	DEBIT/CREDIT ADVICES-SUBANSIRI MIDDLE PROJECT	15,454	
310101	EARNEST MONEY DEPOSIT		3,071,936
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		527,847,703
310203	SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY		49,557,658
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY		496,316,961
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		588,430
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY		2,303
310306	SECURITY DEPOSIT/RETENTION MONEY-FOREIGN CURRENCY		558,618,454
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		4,576,817
310450	STORES PAYMENT CONTROL ACCOUNT		1,270,961
310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		2,252,758
310503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY		2,463,196
310505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY		961,043
310602	UNPAID SALARY AND WAGES		291,246
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		678,419
310701	ELECTRICITY/POWER CHARGES PAYABLE		134,637
310713	OTHER EXPENSES PAYABLE		4,255,014
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		23,800
311212	LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC		95,298
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES		2,103,525

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Account No	Account Description	Net Balance Debit	Net Balance Credit
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		21,919,578
311303	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN		1,842,071
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		135,918
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)		75,062
311401	PROFESSIONAL TAX		83,200
311402	STATE SALES TAX/VAT-WORK CONTRACTS		7,394,103
311403	STATE SALES TAX/VAT-OTHERS		143,071
311407	LIABILITY FOR OTHER STATE LEVIES		7,621,353
311509	LIABILITY FOR STALE CHEQUES		6,305
311601	MISCELLANEOUS LIABILITY		11,603,604
350401	PROVISION FOR WAGE REVISION		235,502,554
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS		23,466,916
350902	PROVISION FOR LOSSES PENDING INVESTIGATION		22,145,608
350903	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION		404,970
350919	PROVISION FOR OTHER EXPENSES		8,201,700
351201	PROVISION AGAINST COMMITTED CAPITAL EXPENSES		819,876,437
410101	LAND-FREE HOLD	997,000	
410111	LAND-LEASE HOLD	1,298,860	
410121	LAND-RIGHT OF USE	5,208,497,840	
410201	ROADS	232,615,268	
410203	BRIDGES AND CULVERTS	293,390,709	
410204	AERODROMES, HELIPAD AND AIR STRIPS	529,829	
410302	BUILDING CONTAINING WORKSHOP	6,924,810	
410303	BULD.CONTAIN. TRANS. PLANT & EQUIPMENT	2,691,637	
410304	OFFICE BUILDINGS-PERMANENT	29,402,331	
410305	OFFICE BUILDINGS-TEMPORARY	1,955,031	
410306	STORES AND GODOWN BUILDINGS	24,976,132	
410321	TRANSIT CAMP AND FIELD HOSTEL	45,502,633	
410322	SCHOOL BUILDINGS	38,698,064	
410323	HOSPITAL BUILDINGS	11,003,088	
410324	CLUB BUILDING	3,742,263	
410325	RESIDENTIAL BUILDING-PERMANENT	268,183,758	
410326	RESIDENTIAL BUILDING-TEMPORARY	39,983,572	
410327	CANTEEN BUILDING	1,467,499	
410328	BUILDINGS-OTHERS	114,650,830	
410501	RAILWAY SIDINGS	346,798,966	
410801	SUBSTATION-TRANSFORMERS	7,573,439	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	313,613	
410804	LIGHTENING ARRESTORS	87,930	
410805	UNDERGROUND CABLE AND DUCT SYSTEM	8,718,034	
410806	CONTROL METERING AND PROTECTION SYSTEM	416,053	
410901	TRUNK TRANSMISSION LINES	645,096	
410903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	22,731,052	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	27,328,307	


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Account No	Account Description	Net Balance Debit	Net Balance Credit
410905	STREET LIGHTING, ETC.	20,110,586	
411002	DIESEL GENERATING SETS	21,854,834	
411101	EXCAVATORS	1,483,512	
411102	LOADERS	1,587,300	
411104	TIPERS	1,669,566	
411105	DOZERS	18,459,230	
411109	CRANES	10,927,297	
411110	CONCRETING EQUIPMENT	125,371	
411112	PUMPS	1,882,400	
411114	WELDING SETS	880,433	
411115	AIR COMPRESSORS	1,262,594	
411116	DRILLING EQUIPMENT	141,648,504	
411130	OTHER EQUIPMENT	14,095,511	
411201	WATER SUPPLY	51,595,491	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	13,901,773	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	2,118,481	
411501	CARS	1,629,879	
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	6,852,619	
411505	FIRE TENDERS	1,517,579	
411506	AMBULANCE	1,112,776	
411507	BUSES	3,169,365	
411508	TRUCKS/TANKERS	4,444,029	
411511	MOTOR CYCLE/SCOOTER	233,836	
411603	BOATS	2,161,612	
411701	FURNITURE-FIXTURES-OFFICE	10,163,097	
411702	FURNITURE-FIXTURES-RESIDENTIAL	372,322	
411704	FURNITURE-FIXTURES-SCHOOL	1,290,521	
411705	FURNITURE-FIXTURES-CLUB	228,731	
411706	FURNITURE-FIXTURES-HOSPITAL	335,063	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	2,447,790	
411801	COMPUTERS	8,384,508	
411803	PRINTERS	2,668,591	
411804	OTHER EDP EQUIPMENTS	1,137,727	
411805	SATELLITE COMMUNICATIONS SYSTEMS	1,560,194	
411902	TELEPHONE TELEX MACHINES	7,740,949	
411903	INTERIOR COMMUNICATION EQUIPMENTS	1,857,669	
412002	TYPEWRITERS	24,169	
412003	PHOTOCOPY/DUPLICATING MACHINES	2,270,996	
412005	HOSPITAL EQUIPMENTS	1,583,262	
412006	CLUB EQUIPMENTS	186,756	
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	153,620	
412008	AIR CONDITIONERS	1,706,246	
412011	AIR COOLERS/WATER COOLERS/FANS	272,841	
412012	SCHOOL EQUIPMENTS	53,190	
412013	REFRIGERATORS FOR OFFICE	289,623	
412020	OTHER OFFICE EQUIPMENTS	5,785,977	
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	4,203,266	
412501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	2,582,960	
412502	LABORATORY TESTING AND METER TESTING	13,786,824	


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Account No	Account Description	Net Balance Debit	Net Balance Credit
	EQUIPMENTS		
412503	MISC. ASSETS/EQUIPMENTS	6,978,611	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	17,500	
412601	CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	62,925,666	
412801	FIXED ASSETS OF MINOR VALUE >750<5000	15,365,010	
420101	ACCUMULATED DEPRECIATION-LAND-LEASE HOLD		516,008
420201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES		58,230,129
420301	ACCUMULATED DEPRECIATION-BUILDING		141,902,799
420501	ACCUMULATED DEPRECIATION-RAILWAY SIDINGS		90,353,602
420801	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		3,222,260
420901	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY-TRANSMISSION LINES (INCLUDING FOUNDATION)		13,121,612
421001	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY OTHERS		8,138,756
421101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT		145,142,668
421201	ACCUMULATED DEPRECIATION-WATER SUPPLY & DRAINS/SEWERAGE-PLANTS		6,663,026
421402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS		700,831
421501	ACCUMULATED DEPRECIATION-VEHICLE		17,091,508
421601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS		1,903,600
421701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT		10,053,431
421801	ACCUMULATED DEPRECIATION-COMPUTERS		11,207,317
421901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS		3,346,300
422001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT		5,311,718
422201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE		3,697,530
422501	ACCUMULATED DEPRECIATION-OTHER ASSETS		9,522,848
422801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000		15,357,472
430203	CWIP-BRIDGES AND CULVERTS	1,043,261	
430301	CWIP-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1,963,276,696	
430304	CWIP-OFFICE BUILDINGS-PERMANENT	40,593,634	
430321	CWIP-TRANSIT CAMP AND FIELD HOSTEL	17,332,218	
430323	CWIP-HOSPITAL BUILDINGS	287,176	
430325	CWIP-RESIDENTIAL BUILDING-PERMANENT	54,181,367	
430328	CWIP-BUILDINGS-OTHERS	125,258	
430601	CWIP-DAMS AND BARRAGES	4,807,990,896	
430604	CWIP-POWER TUNNELS AND PIPELINES	2,381,550,211	
430605	CWIP-PENSTOCKS	380,908,291	
430606	CWIP-TAILRACE CHANNELS	43,315,475	
430608	CWIP-HYDROMECHANICAL WORKS-DAMS AND BARRAGES	318,535,598	
430610	CWIP-HYDROMECHANICAL WORKS-TUNNELS AND	343,698,179	


SAMIN SAHA
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NHPC Ltd. GURUKAMUKH

Account No	Account Description	Net Balance Debit	Net Balance Credit
	CANALS		
430611	CWIP-HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	1,192,423	
430701	CWIP-MAIN GENERATING EQUIPMENT	7,628,614,222	
430702	CWIP-GENERATOR STEP UP TRANSFORMER	995,348,197	
430703	CWIP-OTHER POWER PLANT TRANSFORMER	304,644,580	
430704	CWIP-COOLING WATER SYSTEMS	155,911,419	
430705	CWIP-EHV SWITCHGEAR SYSTEMS	3,184,274,332	
430707	CWIP-DC SYSTEMS/BATTERY SYSTEMS	76,092,653	
430708	CWIP-POWER AND CONTROL CABLES	86,408,276	
430709	CWIP-AIR CONDITIONING AND VENTILATION SYSTEMS	155,664,011	
430710	CWIP-POWER LINE CARRIER COMMUNICATION SYSTEMS	464,012,438	
430711	CWIP-CONTROL, METERING AND PROTECTION SYSTEM	405,263,061	
430712	CWIP-AUXILLIARY AND ANCILLIARY SYSTEMS	207,160,154	
430713	CWIP-MISCELLANEOUS POWER PLANT EQUIPMENTS	708,741,526	
431201	CWIP-WATER SUPPLY AND DRAINS	289,298	
432601	CWIP-CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	3,157,000	
434001	CWIP-EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	4,500,467	
434002	CWIP-EXPENSES ON SURVEY	60,645,241	
434003	CWIP-EXPLORATORY DRIFTS, TRENCHES AND PITS	24,489,208	
434004	CWIP-DRILLING AND DRAFTING	119,999	
434007	CWIP-HYDRAULIC MODEL STUDIES	12,570,622	
434008	CWIP-OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	4,796,426	
437501	IEDC-WAGES, ALLOWANCES AND BENEFITS	1,368,657,245	
437502	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEE)	198,899,900	
437503	IEDC-STAFF WELFARE EXPENSES	135,857,094	
437504	IEDC-LEAVE SALARY AND PENSION CONTRIBUTION	27,379	
437510	IEDC-REPAIR AND MAINTENANCE-BUILDING	64,300,084	
437511	IEDC-REPAIR AND MAINTENANCE-CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	82,823,626	
437512	IEDC-REPAIR AND MAINTENANCE-OTHERS	162,476,073	
437514	IEDC-RENT/HIRING CHARGES	71,263,632	
437515	IEDC-RATES AND TAXES	15,782,028	
437516	IEDC-INSURANCE	7,369,961	
437517	IEDC-SECURITY EXPENSES	226,823,602	
437518	IEDC-ELECTRICITY EXPENSES	5,158,775	
437519	IEDC-TRAVELLING AND CONVEYANCE	56,203,988	
437520	IEDC-EXPENSE ON VEHICLES/STAFF CAR	59,227,577	
437521	IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	23,689,126	
437522	IEDC-ADVERTISEMENT PUBLICITY	14,082,886	
437523	IEDC-ENTERTAINMENT AND HOSPITALITY EXPENSES	440,691	
437524	IEDC-PRINTING AND STATIONERY	14,440,962	


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Account No	Account Description	Net Balance Debit	Net Balance Credit
437525	IEDC-OTHER EXPENSES	112,221,367	
437526	IEDC-DESIGN AND CONSULTANCY-INDIGENOUS	7,900,170	
437528	IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF	297,116	
437530	IEDC-LOSS ON SALE OF ASSET	73,520	
437531	IEDC-EXPENSES ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRONMENTAL EXPENSES	368,023,695	
437532	IEDC-EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	192,124,679	
437533	IEDC-LAND ACQUISITION AND REHABILITATION	4,160	
437543	IEDC-INT.ON BORROWED MONEY-TERM LOAN BANKS/FIS	1,462,026,866	
437544	IEDC-INT.ON BORROWED MONEY-SHORT TERM LOAN	520,240,363	
437546	IEDC-BOND ISSUE/SERVICE EXPENSES	7,469,629	
437547	IEDC-COMMITMENT FEE	11,109,558	
437549	IEDC-OTHER FINANCE CHARGES	82,528,474	
437550	IEDC-EXCHANGE RATE VARIATION(DEBIT BAL.)	66,244,587	
437551	IEDC-EXCHANGE RATE VARIATION(CREDIT BAL.)		210,042,613
437560	IEDC-DEP. DURING CONSTRUCTION	485,215,833	
437561	IEDC-PROVISIONS	81,816,315	
437565	IEDC-PRIOR PERIOD EXPENSES	41,622,351	
437571	IEDC-INTEREST ON LOANS AND ADVANCES		827,429,029
437572	IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES		208,923,425
437574	IEDC-PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK		62,954,550
437575	IEDC-RENT/HIRE CHARGES		39,960,550
437579	IEDC-PRIOR PERIOD INCOME		61,947
437599	IEDC-CORPORATE/REGIONAL OFFICE EXPENSES (NET)	2,241,290,304	
440101	CONSTRUCTION STORES-STEEL	124,928,873	
440201	CONSTRUCTION STORES-CEMENT	71,370,221	
440301	CONSTRUCTION STORES-OTHER CIVIL BUILDING MATERIAL ITEMS	5,150,132	
440601	CONSTRUCTION STORES-OTHER GENERIC ELECTRICAL ITEMS	5,323,650	
440701	CONSTRUCTION STORES-SPARES & COMPONENTS FOR CONSTRUCTION EQPT. & HEAVY EARTH MOVING EQPT. ETC.	8,364,967	
440801	CONSTRUCTION STORES-SPARES FOR VEHICLES	755,300	
440901	CONSTRUCTION STORES-OTHER GENERIC HARDWARE/MECHANICAL ITEMS	3,729,742	
441001	CONSTRUCTION STORES-PETROL OIL AND LUBRICANTS	886,772	
441101	CONSTRUCTION STORES-GENERAL COMMUNICATION/ADMINISTRATION ITEMS	200,305	
441201	CONSTRUCTION STORES-LOOSE TOOLS	262,117	
441301	CONSTRUCTION STORES-SCRAP MATERIALS	590,920	
441401	CONSTRUCTION STORES-ASSETS PENDING ISSUE	485,091	
446101	CONSTRUCTION STORES-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	12,409	
446501	CONSTRUCTION STORES-MATERIAL ISSUED TO CONTRACTORS	517,919,647	

Account No	Account Description	Net Balance Debit	Net Balance Credit
450201	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	62,320	
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	342,836,069	
450207	ADVANCE/DEPOSIT-GOVERNMENT DEPARTMENT	290,090,584	
450301	CAPITAL ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	2,873,680,664	
450304	CAPITAL ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-UNSECURED	163,607,774	
640101	CASH IN HAND	569,873	
640501	CHEQUE ISSUED ACCOUNT NO.1	980,848	
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED	1,048,847	
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED	220,589	
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED	60,364	
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED	59,108	
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED	6,688,802	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED	2,032,896	
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED	99,874	
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-SECURED	637,680	
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED	135,832	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED	6,508	
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED	6,000	
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED	17,382	
650224	INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	14,124,184	
650411	DEPOSIT WITH RAILWAY	1,542,530	
650703	OTHER PRE-PAID EXPENSES	54,000	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	1,565,208	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	169,744	
650812	LOSS TO BE MADE GOOD BY CONTRACTOR	37,348,562	
651001	LOSSES PENDING INVESTIGATION	22,145,608	
651002	LOSSES AWAITING WRITE OFF SANCTION	404,970	
660101	HOUSE BUILDING ADVANCE-SECURED	8,648,118	
660102	CAR ADVANCE-SECURED	3,573,493	
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED	209,033	
660104	COMPUTER ADVANCE-SECURED	2,025,467	


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Account No	Account Description	Net Balance Debit	Net Balance Credit
660201	HOUSE BUILDING-ADVANCE-UNSECURED	750,000	
660202	CAR-ADVANCE-UNSECURED	182,000	
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED	194,794	
660204	COMPUTER ADVANCE-UNSECURED	785,340	
660205	FURNITURE ADVANCE	904,265	
660206	MULTIPURPOSE ADVANCE	1,514,183	
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE	45,000	
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	370,987	
660303	PAY ADVANCE		10,165
660304	LEAVE TRAVEL CONCESSION ADVANCE	125,000	
660306	ADVANCE FOR MEDICAL TREATMENT	55,000	
660310	LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION	61,393,887	
840304	INTEREST INCOME FROM BANK-OTHERS		2,605
840501	INTEREST FROM EMPLOYEE ON HBA		793,433
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE		372,761
840503	INTEREST FROM EMPLOYEE ON SCOOTER/MOTOR CYCLE ADVANCE		20,618
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE		195,328
840505	INTEREST FROM EMPLOYEE-OTHERS		14,998
840601	INTEREST ON ADVANCES TO CONTRACTORS		238,198,327
840701	RENT/HIRE CHARGES FROM CONTRACTORS		344,265
840708	RENT/HIRE CHARGES-OTHERS		11,743,619
841001	OTHER INCOME		6,795,244
841101	EXCHANGE RATE VARIATION (GAIN)		87,647,763
841201	TOWNSHIP RECOVERIES		1,390,247
841501	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS		2,355
841702	LEASE RECOVERY		74,235
841703	ELECTRICITY RECOVERY		343,743
841710	GUEST HOUSE RECOVERY		140,462
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>		9,467,042
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY/NON PRACTICE ALLOWANCE (EXECUTIVE)	74,585,208	
900112	DEARNESS ALLOWANCE (EXECUTIVE)	19,185,509	
900113	CITY COMPENSATORY ALLOWANCE (EXECUTIVE)	3,849	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)	539,228	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)	6,277,091	
900117	CHILDREN EDUCATION ALLOWANCE (EXECUTIVE)	162,353	
900118	NIGHT SHIFT ALLOWANCE/OVERTIME (EXECUTIVE)	118,395	
900119	NEWS PAPER ALLOWANCE (EXECUTIVE)	289,304	
900120	HINDI ALLOWANCE (EXECUTIVE)	6,341	
900121	CHILDREN HOSTEL SUBSIDY (EXECUTIVE)	299,909	
900122	CONVEYANCE ALLOWANCE/MAINTENANCE (EXECUTIVE)	417,324	
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)	3,168,393	
900124	TRANSPORT ALLOWANCE (EXECUTIVE)	762,338	
900125	ELECTRICITY SUBSIDY (EXECUTIVE)	6,400	
900126	CANTEEN SUBSIDY (EXECUTIVE)	309,915	
900127	HONORARIUM (EXECUTIVE)	823	
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)	15,722,096	

Account No	Account Description	Net Balance Debit	Net Balance Credit
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)	9,289,294	
900131	SPECIAL DUTY ALLOWANCE (EXECUTIVE)	3,245,350	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	1,483,405	
900133	CASUAL/OPTIONAL LEAVE ENCASHMENT (EXECUTIVE)	873,123	
900136	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC-(EXECUTIVE)	234,519	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (SUPERVISOR)	25,083,940	
900141	DEARNESS ALLOWANCE (SUPERVISOR)	6,504,578	
900142	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	2,709	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)	870,705	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	2,115,284	
900146	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	81,433	
900147	WASHING ALLOW (SUPERVISOR)	5,053	
900148	NIGHT SHIFT ALLOWANCE/OVERTIME (SUPERVISOR)	49,365	
900149	NEWS PAPER ALLOWANCE (SUPERVISOR)	87,919	
900150	HINDI ALLOWANCE (SUPERVISOR)	450	
900151	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	185,674	
900152	CONVEYANCE ALLOWANCE/CONVEYANCE MAINTENANCE (SUPERVISOR)	44,000	
900154	TRANSPORT ALLOWANCE (SUPERVISOR)	409,929	
900155	ELECTRICITY SUBSIDY (SUPERVISOR)	4,337	
900156	CANTEEN SUBSIDY (SUPERVISOR)	157,877	
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)	3,148,663	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	3,318,028	
900160	SPECIAL DUTY ALLOWANCES (SUPERVISOR)	1,107,343	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	14,924	
900162	CASUAL/OPTIONAL LEAVE ENCASHMENT (SUPERVISOR)	263,656	
900164	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC-(SUPERVISOR)	262	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (WORKMEN)	77,139,913	
900167	DEARNESS ALLOWANCE (WORKMEN)	18,126,877	
900168	CITY COMPENSATORY ALLOWANCE (WORKMEN)	4,095	
900169	HOUSE RENT ALLOWANCE (WORKMEN)	2,390,731	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)	5,778,701	
900172	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	482,100	
900173	WASHING ALLOW (WORKMEN)	238,061	
900174	NIGHT SHIFT ALLOWANCE/OVERTIME (WORKMEN)	60,591	
900175	NEWS PAPER ALLOWANCE (WORKMEN)	251,632	
900176	HINDI ALLOWANCE (WORKMEN)	5,829	
900177	CHILDREN HOSTEL SUBSIDY (WORKMEN)	1,365,672	
900178	CONVEYANCE ALLOWANCE/CONVEYANCE MAINTENANCE (WORKMEN)	2,400	
900180	TRANSPORT ALLOWANCE (WORKMEN)	1,008,720	
900181	ELECTRICITY SUBSIDY (WORKMEN)	40,450	
900182	CANTEEN SUBSIDY (WORKMEN)	525,387	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)	5,901,353	
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)	10,735,146	
900187	SPECIAL DUTY ALLOWANCES (WORKMEN)	3,027,669	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)	6,754	

Account No	Account Description	Net Balance Debit	Net Balance Credit
900190	CASUAL/OPTIONAL LEAVE ENCASHMENT (WORKMEN)	126,749	
900192	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC-(WORKMEN)	6	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)	8,181,497	
900212	COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	748,452	
900213	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXECUTIVE)	912,146	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	2,722,301	
900241	COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVISOR)	363,442	
900242	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (SUPERVISOR)	31,372	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	7,102,365	
900251	COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	1,279,336	
900252	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (WORKMEN)	72,179	
900261	PF ADMINISTRATION CHARGES	191,063	
900263	COMPANY'S CONTRIBUTION TO GRATUITY	9,682,685	
900301	VRS TO EXECUTIVES-EXGRATIA	1,968,343	
900302	VRS TO EXECUTIVES-NOTICE PAY	110,100	
900303	VRS TO SUPERVISOR-EXGRATIA	1,430,123	
900304	VRS TO SUPERVISOR-NOTICE PAY	51,239	
900305	VRS TO WORKMEN-EXGRATIA	3,800,627	
900401	LEAVE TRAVEL CONCESSION NON TAXABLE	2,032,899	
900402	LEAVE TRAVEL CONCESSION TAXABLE	2,719,562	
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)	2,057	
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)	3,232,371	
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)	2,978,285	
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)	197,075	
900417	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)	1,639	
900418	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR (NON TAXABLE)	4,410,633	
900422	LIVERIES AND UNIFORMS	327,931	
900426	BAGGAGE ALLOWANCE ON RETIREMENT	71,157	
900428	NEW YEAR/OTHER GIFTS TO STAFF	129,867	
900430	COST OF MEDICINES/APPLIANCES ETC.	1,094,335	
900440	MEMBERSHIP FEES-CLUBS OTHER THAN SPORTS AND HEALTH CLUB	500	
900441	MEMBERSHIP FEES-PROFESSIONAL BODIES	1,600	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	689,861	
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	287,962	
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	917,288	
900450	OTHER EXPENSES	98,311	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>	317,977,470	


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NHPC Ltd GERU, AMUKH

Account No	Account Description	Net Balance Debit	Net Balance Credit
920204	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ADMINISTRATIVE/OFFICE BUILDING	46,835	
920205	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/OFFICE BUILDING	236,605	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/OFFICE BUILDING	1,334,936	
920210	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-RESIDENTIAL BUILDING	1,409,688	
920211	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING	3,334,044	
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	645,261	
920213	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER BUILDING	439,300	
920214	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING	10,147,642	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	2,307,607	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	964,945	
920217	REPAIR AND MAINTENANCE-HOSPITAL BUILDING	1,031,693	
920219	REPAIR AND MAINTENANCE-SCHOOL BUILDING	177,136	
920501	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY	1,495,664	
920502	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY	23,420	
920503	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINERY	1,056,481	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL	5,993,994	
920602	REPAIR AND MAINTENANCE DG SET-RESIDENTIAL	630,855	
920604	REPAIR AND MAINTENANCE-COMPUTERS	502,930	
920605	REPAIR AND MAINTENANCE- COMPUTER SOFTWARE & RELATED SERVICES	258,770	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	1,885,083	
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION	3,358,240	
920701	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ROAD, BRIDGES, CULVERTS	745,835	
920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	3,702,108	
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	591,609	
920710	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HEAVY VEHICLES	650,997	
920711	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES	474,418	
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	3,953	
920713	REPAIR AND MAINTENANCE-MATERIAL	2,664	


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NHPC Ltd GERUKAMUKH

Account No	Account Description	Net Balance Debit	Net Balance Credit
	CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP		
920714	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	4,290,641	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	1,082,415	
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	21,100	
920731	REPAIR AND MAINTENANCE-OTHERS	7,203,473	
920732	REPAIR AND MAINTENANCE-MATERIALS	183,946	
	CONSUMED-CAR/JEEP		
920733	REPAIR AND MAINTENANCE-OTHER EXPENSES-CAR/JEEP	76,282	
921101	RENT OFFICE	116,500	
921102	RENT TRANSIT HOSTELS-GUEST HOUSES	587,550	
921104	RENT-LAND/LEASE RENTAL	2,145,667	
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP	699,022	
921108	HIRING OF VEHICLES-CAR/JEEP	11,963,050	
921201	RATES AND TAXES-VEHICLES	340,440	
921204	RATES AND TAXES-OTHERS	175,745	
921209	ELECTRICITY DUTY/CESS	180,312	
921220	OTHER TAXES/DUTIES	11,125,698	
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP	170,650	
921313	INSURANCE-CONSTRUCTION EQUIPMENT	314,619	
921314	INSURANCE PREMIUM OF VEHICLES-CAR/JEEP	87,779	
921315	INSURANCE-FIDELITY	7,059	
921316	INSURANCE-CASH IN TRANSIT/CHEST/COUNTER	2,647	
921317	INSURANCE-TRANSIT INSURANCE	6,134	
921325	INSURANCE-OTHERS	71,899	
921403	SECURITY EXPENSES-CISF-OTHER THAN RESIDENTIAL	63,853,580	
921404	SECURITY EXPENSES-OTHERS-OTHER THAN RESIDENTIAL	3,441,082	
921506	ELECTRICITY EXPENSES-OFFICE	101,861	
921507	ELECTRICITY EXPENSES-RESIDENTIAL	155,343	
921510	ELECTRICITY EXPENSES-OTHER THAN OFFICE & RESIDENTIAL	623,389	
921601	CONVEYANCE EXPENSES	232,766	
921602	INLAND TRAVEL	2,028,665	
921603	INLAND TRAVEL-TRAINING	4,969,857	
921605	FOREIGN TRAVEL	340,700	
921611	TRANSFER TA EXPENSES	213,504	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	2,449,986	
921701	POL EXPENSE ON CARS/JEEPS	1,250,627	
921702	POL EXPENSE ON TRANSPORT VEHICLE	695,118	
921703	POL EXPENSE ON HEAVY VEHICLE	1,360,824	
921707	POL ON OTHERS	915,573	
922001	TELEX AND POSTAGE	35,671	
922003	COURIER CHARGES	21,212	
922004	TELEPHONE CHARGES	1,045,230	
922006	SATELLITE COMMUNICATION EXPENSES	1,685,815	
922007	EMAIL/INTERNET EXPENSES	11,990	


SAMIN SAHA
Sr Manager (Finance)
Subansiri Lower Project
NHPC Ltd GERUKAMUKH

Account No	Account Description	Net Balance Debit	Net Balance Credit
922010	OTHER COMMUNICATION EXPENSES	118,301	
922102	ADVERTISEMENT TENDERS	2,141,294	
922105	PUBLICITY SOUVENIRS	8,000	
922107	EXHIBITION EXPENSES	5,020	
922108	MISC. PUBLIC RELATION	47,000	
922109	PHOTOGRAPHIC MATERIAL	6,900	
922110	MOVIE MAKING	21,010	
922115	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS	100,000	
922120	ADVERTISEMENT OTHERS	159,200	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES	89,615	
922401	PRINTING AND STATIONERY	316,557	
922405	COMPUTER STATIONERY	409,185	
922406	COMPUTER CONSUMABLES	71,286	
922502	BOOKS PERIODICALS JOURNALS-INDIAN CURRENCY	17,984	
922601	LEGAL EXPENSES	1,230,021	
922602	PAYMENT TO CONSULTANTS	566,132	
922615	OTHER CHARGES	108,768	
923701	LOSS ON SALE OF ASSET	4,961	
923801	EXCHANGE RATE VARIATION (LOSS)	58,848,978	
923901	EXPENDITURE ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRONMENTAL EXPENSES	53,673,935	
923902	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	153,787,085	
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL	18,041,303	
925003	COMMUNITY DEVELOPMENT EXPENSES	350,496	
925005	HORTICULTURE EXPENSES	1,175,169	
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA	8,649,119	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL	4,122,718	
925011	TRAINING EXPENSES	100,694	
925013	EXPENSES ON DEPARTMENTAL MEETING	4,919	
925017	PARTICIPATION FEE-CONFERENCE/TRAINING	412,966	
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INDEPENDENCE/REPUBLIC DAY	94,445	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	41,170	
925020	MISCELLANEOUS EXPENSES	1,083,805	
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	164,620	
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE	10,660	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>	45,259,182	
930121	DEPRECIATION-LAND-LEASE HOLD	86,640	
930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES	17,256,065	
930302	DEPRECIATION-BUILDING CONTAINING WORKSHOP	231,288	
930303	DEPRECIATION-BUILDING CONTAINING	89,892	


SAMIN SAHA
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Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

Account No	Account Description	Net Balance Debit	Net Balance Credit
	TRANSMISSION PLANT-EQUIPMENT		
930304	DEPRECIATION-OFFICE BUILDINGS-PERMANENT	1,306,730	
930305	DEPRECIATION-OFFICE BUILDING-TEMPORARY	519,460	
930306	DEPRECIATION-STORES AND GODOWN BUILDINGS	22,484,925	
930321	DEPRECIATION-ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)	53,737,685	
930501	DEPRECIATION-RAILWAY SIDINGS	23,654,861	
930801	DEPRECIATION-PLANT AND MACHINERY-SUB STATION	912,698	
930901	DEPRECIATION-TRANSMISSION LINES	3,749,760	
931001	DEPRECIATION-PLANT AND MACHINERY-OTHERS	1,153,668	
931101	DEPRECIATION-CONSTRUCTION PLANT AND EQUIPMENT	13,732,545	
931201	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-PLANT	1,704,374	
931202	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-OTHER	471,210	
931402	DEPRECIATION-POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	111,876	
931501	DEPRECIATION-VEHICLES OTHER THAN MOTOR CAR/JEEP	167,041	
931502	DEPRECIATION-MOTOR CAR/JEEP	9,060	
931601	DEPRECIATION-AIRCRAFT/BOATS	19,536	
931701	DEPRECIATION-FURNITURE, FIXTURES AND EQUIPMENT	1,702,094	
931801	DEPRECIATION-COMPUTERS	1,381,101	
931901	DEPRECIATION-COMMUNICATION EQUIPMENTS	625,347	
932001	DEPRECIATION-OFFICE EQUIPMENTS	779,619	
932201	DEPRECIATION-AMORTISATION OF INTANGIBLE ASSETS	367,686	
932501	DEPRECIATION-OTHER ASSETS	1,498,202	
932801	DEPRECIATION-FIXED ASSETS OF MINOR VALUE >750<5000	435,736	
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>	17,135,865	
940401	INTEREST ON TERM LOAN	695,453,154	
940501	INTEREST ON SHORT TERM LOAN	516,492,418	
941015	BOND EXPENSES-OTHER ISSUE EXPENSES	213,612	
941503	OTHER BANK CHARGES-INDIAN CURRENCY	263,261	
942002	OTHER FINANCE CHARGES	7,039,789	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>	352,754	
950425	PRIOR PERIOD EXPENSES-DEPRECIATION		13,404,271
950905	BAD CLAIMS WRITTEN OFF	22,130,608	
950906	FIXED ASSETS WRITTEN OFF	454,786	
959999	PROVISIONS <CORPORATE/REGIONAL OFFICE>	7,982	
980101	TRANSFER OF EXPENSES TO IEDC-WAGES, ALLOWANCES AND BENEFITS		307,655,132
980102	TRANSFER OF EXPENSES TO IEDC-GRATUITY AND CONTRIBUTION TO PF & PENSION SCHEME (INCLUDING ADMN. FEE)		31,286,838
980103	TRANSFER OF EXPENSES TO IEDC-STAFF WELFARE EXPENSES		19,193,333

Account No	Account Description	Net Balance Debit	Net Balance Credit
980110	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-BUILDING		22,075,692
980111	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.		13,001,236
980112	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-OTHERS		21,233,642
980114	TRANSFER OF EXPENSES TO IEDC-RENT/HIRING CHARGES		15,511,789
980115	TRANSFER OF EXPENSES TO IEDC-RATES AND TAXES		11,822,195
980116	TRANSFER OF EXPENSES TO IEDC-INSURANCE		660,787
980117	TRANSFER OF EXPENSES TO IEDC-SECURITY EXPENSES		67,294,662
980118	TRANSFER OF EXPENSES TO IEDC-ELECTRICITY EXPENSES		880,593
980119	TRANSFER OF EXPENSES TO IEDC-TRAVELLING & CONVEYANCE		5,265,621
980120	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON VEHICLES/STAFF CARS		4,222,142
980121	TRANSFER OF EXPENSES TO IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES		2,918,219
980122	TRANSFER OF EXPENSES TO IEDC-ADVERTISEMENT PUBLICITY		2,141,294
980124	TRANSFER OF EXPENSES TO IEDC-PRINTING & STATIONERY		797,028
980125	TRANSFER OF EXPENSES TO IEDC-OTHER EXPENSES		55,207,641
980126	TRANSFER OF EXPENSES TO IEDC-DESIGN & CONSULTANCY-INDIGENIOUS		1,904,921
980130	TRANSFER OF EXPENSES TO IEDC-LOSSES ON SALE OF ASSETS		4,961
980131	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRO		53,673,935
980132	TRANSFER OF EXPENSES TO IEDC-EXPENDITURE ON LAND NOT BELONGING TO CORPORATION		153,787,085
980143	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-TERM LOAN BANKS, FIS		695,453,154
980144	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-SHORT TERM LOAN		516,492,418
980146	TRANSFER OF EXPENSES TO IEDC-BOND ISSUE/SERVICE EXPENSES		213,612
980149	TRANSFER OF EXPENSES TO IEDC-OTHER FINANCE CHARGES		7,303,050
980150	TRANSFER OF EXPENSES TO IEDC-EXCHANGE RATE VARIATION(DEBIT BAL.)		58,848,978
980151	TRANSFER OF EXPENSES TO IEDC-EXCHANGE RATE VARIATION(CREDIT BAL.)	87,647,763	
980160	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION DURING CONSTRUCTION		148,189,099
980165	TRANSFER OF EXPENSES TO IEDC-PRIOR PERIOD EXPENSES	13,404,271	

Account No	Account Description	Net Balance Debit	Net Balance Credit
980171	TRANSFER OF EXPENSES TO IEDC-INTEREST ON LOANS AND ADVANCES	239,595,465	
980172	TRANSFER OF EXPENSES TO IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES	8,746,536	
980175	TRANSFER OF EXPENSES TO IEDC-RENT/HIRE CHARGES	12,087,884	
980191	TRANSFER OF EXPENSES TO IEDC-OTHER INCOME <CORPORATE/REGIONAL OFFICE>	9,467,042	
980192	TRANSFER OF EXPENSES TO IEDC-EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>		317,977,470
980193	TRANSFER OF EXPENSES TO IEDC-GENERATION, ADMN. AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>		45,259,182
980194	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION <CORPORATE/REGIONAL OFFICE>		17,135,865
980195	TRANSFER OF EXPENSES TO IEDC-INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>		352,754
980197	TRANSFER OF EXPENSES TO IEDC-PROVISIONS <CORPORATE/REGIONAL OFFICE>		7,982
TOTAL:		47,824,407,253	47,824,407,253


SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH



SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

NHPC LIMITED

(Formerly known as National Hydroelectric Power Corporation Limited.)

BALANCE SHEET AS AT 31st March 2009.

Amount in Rupees

PARTICULARS	Linkage to Chart of Accounts	SCH REF	31st March 2009	31st March 2008
SOURCES OF FUNDS :				
SHAREHOLDERS' FUNDS				
Share Capital	110101			
Share Capital Deposit	110301			
Govt. of India Fund Adjustable to Equity	110501			
RESERVES AND SURPLUS		2		
LOAN FUNDS		3		
Secured Loans		4		
Unsecured loans				
INCOME RECEIVED IN ADVANCE ON A/C OF ADVANCE AGAINST DEPRECIATION	3701			
DEFERRED TAX LIABILITY(NET)				
Deferred Tax Liabilities	3601 Less 6610			
Less: Deferred Tax recoverable	6611			
FUNDS TRANSFERRED FROM C.O.	140101 to 159901	1	30,062,373,075	20,018,901,315
TOTAL			30,062,373,075	20,018,901,315
APPLICATION OF FUNDS :				
FIXED CAPITAL EXPENDITURE				
Fixed Assets				
a) Gross Block		5	7301998721	6,936,234,965
Less: Depreciation			411273575	296,464,636
b) Net Block			6,890,725,146	6,639,770,329
Capital Works-in-Progress		6	22,476,513,473	11,984,727,795
Construction Stores & Advances		7	3,729,554,239	3,850,847,105
INVESTMENTS		8		
CURRENT ASSETS, LOAN & ADVANCES		9		
Interest accrued on Investment				
Inventories				
Contract Work In Progress				
Sundry Debtors				
Cash and bank balances			(18,150,866)	1,741,342
Other current assets			98,086,750	102,007,949
Loans and advances			78,140,450	40,709,585
Less: Current Liabilities & Provisions		10		
Liabilities			1,711,127,574	691,215,783
Provisions			1,481,368,543	1,909,687,007
NET CURRENT ASSETS			(3,034,419,783)	(2,456,443,914)
MISCELLANEOUS EXPENDITURE		11		
(To the extent not written off or adjusted)				
TOTAL			30,062,373,075	20,018,901,315
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 N. Sarkar & Co.
Chartered Accountants

Place : GERUKAMUKH, ASSAM
Date : 04th, May, 2009.

SR. MANAGER (FIN)

GENERAL MANAGER

(S. K. Ghosh)
Partner
M.No. 13230



SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH



SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

NHPC LIMITED

(Formerly Known as National Hydroelectric Power Corporation Limited)

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March 2009

Amount in Rupees

PARTICULARS	Linkage to Chart of Accounts	SCH REF	31st March 2009	31st March 2008
INCOME:				
SALES		12	-	-
Less: Tariff Adjustments	820103		-	-
Less: Advance against Depreciation		12A	-	-
Contract and Consultancy Income		13	-	-
Other Income		14	-	-
Total Income			-	-
EXPENDITURE:				
Generation Administration and other Expenses		15	-	-
Employees' remuneration and benefits		16	-	-
Depreciation		17	-	-
Interest and Finance Charges		18	-	-
Provisions		19	-	-
Contract and Consultancy Expenses		20	-	-
Total Expenditure			-	-
PROFIT BEFORE TAX AND PRIOR PERIOD ADJUSTMENTS.			-	-
Prior Period Adjustment (NET)		21	-	-
PROFIT BEFORE TAX			-	-
Provision For Taxation			-	-
Current Tax	970501,970503		-	-
Fringe Benefit Tax	970504		-	-
Adjustments Relating to earlier years	970509		-	-
Deferred Tax	970510		-	-
Less: Deferred tax Recoverable Adjustment	970511		-	-
PROFIT AFTER TAX			-	-
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			-	-
Transfer to Capital Reserve	970701		-	-
Transfer to Bond Redemption Reserve	970702		-	-
Transfer to Self Insurance Reserve	970703		-	-
Transfer to General Reserve	970704		-	-
Dividend:			-	-
-Interim	970802		-	-
-Proposed	970801		-	-
Tax on Dividend:			-	-
-Interim			-	-
-Proposed	970502		-	-
BALANCE CARRIED TO BALANCE SHEET	970705		-	-
Incidental Expenditure During Construction		22	-	-
ACCOUNTING POLICIES		23	-	-
NOTES TO THE ACCOUNTS		24	-	-
Schedules 1 to 24 form integral part of the Accounts				

Place: GERUKAMUKH, ASSAM
Date: 04th, May, 2009.

S. MANAGER (FIN) GENERAL MANAGER

SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

(S. K. Ghosh)
Partner
M.No. 13230



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 31st March 2009			
HEAD OF A/C	PARTICULARS	DEBIT	CREDIT
	FUNDS FROM CORPORATE OFFICE	-	20,018,901,315
140101	DEBIT/CREDIT ADVICE-SUBANSIRI E.D.OFFICE	-	4,149,172,812
150201	CHEQUE PAID ACCOUNT SBI(LAKHIMPUR)-SUBANSIRI LOWER H.E.P.	-	5,906,500,237
154702	CHEQUE COLLECTED ACCOUNT SBI(LAKHIMPUR)-SUBANSIRI LOWER H.E.P.	10,735,600	-
154720	DEBIT/CREDIT ADVICE-SUBANSIRI MIDDLE H.E.P.	703,403	-
154801	DEBIT/CREDIT ADVICE-SUBANSIRI UPPER H.E.P.	762,286	-
154901	DEBIT/CREDIT ADVICES - TAWANG BASIN PROJECTS	-	-
155701			
	TOTAL	12,201,289	30,074,574,364
	Funds from corporate office upto 31st March 2009	0	30,062,373,075


SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH



NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

Schedule- 2 - Reserve and Surplus

Particulars	Linkage to Chart of Accounts	As at 31st March 2009				As at 31st March'08			
		As on 01.04.2008	Additions	Deduction/ Adjustments	As on 31.03.2009	As on 01.04.2007	Additions	Deduction/ Adjustments	As on 31.03.2008
Capital Reserve	1301	-	-	-	-	-	-	-	-
Bond Redemption Reserve	1304	-	-	-	-	-	-	-	-
General Reserve	1307	-	-	-	-	-	-	-	-
Profit and loss account	1308	-	-	-	-	-	-	-	-
Self Insurance Reserve	1305	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-



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SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

Schedule-3 (Fixed Assets)

Particular	Linkage to Chart of Accounts	Gross Block			Deletions /adj on a/c of other	As at 31.03.2009	Linkage to Chart of Accounts	Depreciation			Net Block	
		Additions (adj) on a/c of inter unit transfers	Additions (adj) on a/c of other	Deletions (adj) on a/c of inter unit transfers				As at 01.04.08	For the year	Adjustments *	As at 31.03.2009	As at 31.03.2008
Land - Freehold	410101	997000				997000			0	0	997000	997000
Land - lease hold	410111	1245060	53800			1298860	420101	332016	97352	0	869492	913044
Land - Unclassified / Right of Use	410121	4911663551	1034750604			5208497840	420102		0	0	5208497840	4911663551
Buildings	4103	637892166	43302648			558220640	4203	53613733	15229014	(5309928)	63532819	584278433
Road and Bridges	4102	720859631	2695022			707791405	4202	41764986	12797633	(184284)	54378335	679094645
Railway Sidings	4105	187625563	158103919			345729482	4205	6235083	22812936	37650722	66698741	181390480
Hydraulic works(Dams, Water Conductor System,Hydromechanical Gates, Tunnels)	4106					0	4206				0	0
Generating Plant And Machinery	4107					0	4207				0	0
Plant and Machinery Sub Station	4108	16157619	951450			17109069	4208	1627874	521844	159844	2309562	14799507
Plant and Machinery Transmission Lines	4109	64174383	6137225			70275482	4209	5822736	3009520	539597	9371853	60903629
Plant and Machinery Others	4110	21854834			36126	21854834	4210	5689394	1315694		6985088	14869746
Construction Equipment	4111	196025342		2598934		193426408	4211	110453012	21618136	(671025)	131410123	62016285
Water Supply System /Drainage And Sewerage	4112	66946993	1087595			64320576	4212	3505304	1145717	(163579)	4487442	59833134
Electrical Installation	4114	2118481				2118481	4214	461845	127110		588955	1529526
Vehicles	4115	20876830	730196			18960083	4215	17109935	1530545	(1725073)	16915407	2044676
Aircraft/Boats	4116	2161612				2161612	4216	1853757	30307		1884064	277548
Furniture & Fixtures	4117	13554712	95928			13920813	4217	7771287	566619	7110	8345016	5575797
Computers	4118	13668684	1344278			12448526	4218	11042203	1075836	(2465469)	9652870	2793956
Communication Equipments	4119	9608369	20960			9588788	4219	2162047	576917	(12863)	2726101	6862687
Office Equipments	4120	9267655	21300			9790340	4220	3662263	589827	(440543)	3811547	5978793
Research And Development	4121					0	4221				0	0
Intangible Assets	4122	3428785	23600			3452385	4222	3100399	229445		3329844	122541
Other Assets	4125	22514232	693928			23199296	4225	6680163	1348741	(3724)	8025180	15174116
Capital Expenditure On Assets Not owned by NHPC **	4126					0	4226				0	0
Fixed Assets of minor value < 750000	4128	13593463	93432			14976772	4228	13586599	1362757	19960	14969316	7456
Obsolete/Surplus Assets	4130	0	1862029			1862029		0	0	1422244	439785	0
Total		6936234965	1254002246	3511516	885672980	7301998721	932917	296464636	85985950	28822989	411273575	6890725146
Previous Years Figures		4953856345	25009918	4986690489	50000	3029371787		196497359	84030160	15937117	296464636	6639770329

* Show prior period items and other adjustment during the 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' (9300 except 93-99-99)

Depreciation for the year as under :

Charged to P & L	-
Charged to IEDC	100,734,047
Charged to Contract & Consultancy	-
Less - Corporate Office/ E D Office Portion	14,748,098
Total	85,985,949



SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Appendure to schedules of fixed assets

Addition/ adjustments on account of inter unit transfers				
Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
ED R-V	Furniture & Fixture	41-17-01	IDA-568	19,260
	Telephone & Telex	41-19-02	IDA-568	5,150
	Office Equipments	41-20-08	IDA-568	21,300
	Fixed Assets (Minor Value)	41-28-01	IDA-568	9,440
ED R-V	Furniture & Fixture	41-17-01	IDA-579	76,668
	Fixed Assets (Minor Value)	41-28-01	IDA-579	83,992
Subansiri middle HEP	BUS	41-15-07	IDA-503	730,196
	Total			946,006

Addition/ adjustments on account of others:		
Particular of assets	Head of Account	Gross block added/ adjusted
Land Leasehold	41-01-11	53800
Land Right of Use	41-01-21	1034750604
Roads	41-02-01	2705240
Bridges and Culverts	41-02-03	-10218
Office Building Permanent	41-03-04	102170
Stores & Godown Building	41-03-06	9839201
Eqpt & Fittings For G/House	41-03-21	16607036
School	41-03-22	146608
Club Building	41-03-24	-374367
Residential Building-Permanent	41-03-25	11158975
Buildings- Others	41-03-28	5823025
Railway Siding	41-05-01	158103919
Transformer	41-08-01	951450
Transmission Lines	41-09-03	690852
Internal Distribution lines	41-09-04	4556936
Street Lighting etc.	41-09-05	889437
Water Supply Installation	41-12-01	-2660
Sewerage & Effluent Disposal System	41-12-02	1090256
Furniture Fixture- Office	41-17-01	91143
Furniture Fixture-Guest House	41-17-07	260000
Computers	41-18-01	734343
Printers	41-18-03	403356
Other EDP Equipment	41-18-04	40840
Satellite Communications Systems	41-18-05	165739
Telephone, Telex Machines	41-19-02	20960
Photocopy Machine	41-20-03	48315
Eqpt & Fittings For Hospital	41-20-05	390792
Eqpt & Fittings For GH & Club	41-20-07	7500
Air Conditioners	41-20-08	279584
Water Cooler	41-20-11	76479
Other Office Equipments	41-20-20	457994
Intangible Assets (Computer Software)	41-22-01	23600
TV Projectors, AV Equipments	41-25-01	419639
Laboratory & Meter Testing Eqpts	41-25-02	274289
Fixed Assets Of Minor Value	41-28-01	1363381
Obsolete Assets	41-30-01	1862029
	TOTAL-	1254002246

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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
ED R-V	Furniture & Fixture	41-17-01	ODA -575	15120
ED R-V	Truck/ Tranker	41-15-08	ODA -576	847212
ED R-V	Furniture Fixture- Residential	41-17-02	ODA -1063	45850
ED R-V	Fixed Assets Of Minor Value	41-28-01	ODA -1063	4400
ED R-V	Drilling Equipments	41-11-16	ODA -1131	2598934
ED R-V		Total		3,511,516

4. Deduction/Adjusted of Fixed assets on account of others

Particular of assets	Head of Account	Gross block deducted/ adjusted
Land- Unclassified / Right of Use	41-01-21	737916315
Roads	41-02-01	15763248
Office Building Permanent	41-03-04	3268361
Stores & Godown Building	41-03-06	53548332
Light & Fittings For G/House	41-03-21	160948
Residential Building Temporary	41-03-26	731521
Buildings- Others	41-28-28	65265012
Internal Distribution lines	41-09-04	36126
Water Supply Installation	41-12-01	732516
Sewerage & Effluent Disposal System	41-12-02	2981496
Deep	41-15-02	1799731
Furniture Fixture-Residential	41-17-02	20000
Computer	41-18-01	338200
Printers	41-18-03	1211298
Other EDP Eqpts	41-18-04	1016938
Telephone, Telex Machines	41-19-02	45691
Photocopy Machine	41-20-03	496400
Air Conditioners	41-20-08	262879
TV Projectors, AV Equipments	41-25-01	8864
Fixed Assets Of Minor Value	41-28-01	69104
TOTAL:		885,672,980

5. Details of assets transferred from Power Station other than Salal/ Loktak/ Bairasul- 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/ Bairasul - 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
TOTAL						NIL

SAMIN SAHA
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Subansiri Lower Project
NHPC Ltd GERUKAMUKH



SCHEDULE-6 - CAPITAL WORK IN PROGRESS

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

SCHEDULE 3 - CAPITAL WORK IN PROGRESS						
PARTICULARS	Linkage to Chart of Accounts	AS AT 1st April'08	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
I) Buildings	4303	131,424,229	1,018,620,822	{867,803}	26,222,187	1,122,955,061
II) Roads & Bridges	4302	4,535,193	{750,833}	{877,418}	875,958	2,030,984
III) Railway sidings	4305	28,261,431	923,389	-	28,261,431	923,389
IV) Hydraulic Works(Dams, Water Conductor System, Hydromechanical gates, Tunnels)	4306	4,684,241,540	3,725,902,308	{2,176,177,396}	-	6,233,966,452
V) Generating Plant and Machinery	4307	3,569,075,175	12,449,890,802	{5,340,091,513}	-	10,678,874,464
VI) Plant and Machinery- Sub Station	4308	177,958	-	-	177,958	-
VII) Plant and Machinery- Transmission Lines	4309	4,451,302	-	-	4,451,302	-
VIII) Plant and Machinery - Others	4310	-	-	-	-	-
IX) Construction Equipments	4311	-	-	-	-	-
X) Water Supply System/Drainage and Sewerage	4312	280,104	678,695	-	958,799	-
XI) Intrangible Assets	4322	-	-	-	-	-
XII) Capital Expenditure On assets Not Owned BY NHPC *	4326	3,157,000	-	-	-	3,157,000
XIII) Survey, Investigation, Consultancy and Supervision Charges	4340	85,382,048	11,584,914	-	-	96,966,962
XIV) Expenditure on Compensatory Afforestation	4350	-	-	-	-	-
XV) Incidental Expenditure During Construction Period	Ann. To Sch 6	3,473,741,815	863,897,346	-	-	4,337,639,161
TOTAL		11,984,727,795	18,070,747,443	{7,518,014,130}	60,947,635	22,476,513,473
PREVIOUS YEARS FIGURES		7,284,371,664	5,014,378,724	{32,597,917}	281,424,676	11,984,727,795

In terms of our report of even date
For N. Sarkar & Co.
Chartered Accountants



[Signature]
(S. K. Ghosh)
Partner
M.No. 13230

[Signature]
GENERAL MANAGER

[Signature]
SR. MANAGER (FIN)
SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

Place : GERUKAMUKH
Date : 04th May 2009

NHPC LIMITED
(Formerly Known as National Hydroelectric Power Corporation Limited)
SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Annexure-I (Schedule-6)

Annexure to Schedule-6 (CAPITAL WORK IN PROGRESS)

(Amount in Rs.)

PARTICULARS		AS AT 1st April'08	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
Buildings 4303						
430301	POWER HOUSE		1,003,408,716			1,003,408,716
430302	BLDGS. CONTAINING WORKSHOPS		-			-
430304	OFFICE BUILDINGS	30,244,093	10,245,404			40,489,497
430305	OFFICE BUILDINGS-TEMPORARY		-			-
430306	STORES AND GODOWN BUILDINGS		-			-
430321	TRANSIT CAMP/ FIELD HOSTEL BLDG.	28,083,690	111,848	(867,815)	10,559,085	16,768,638
430322	SCHOOL BUILDING		-			-
430323	HOSPITAL BUILDING	5,669,363	864,016			6,533,379
430324	CLUB BUILDINGS		-			-
430325	RESIDENTIAL BLDGS. PERMANENT	66,691,754	1,393,536	12	12,728,960	55,356,342
430328	OTHER BUILDINGS	735,329	2,597,302		2,934,142	398,489
430329	OTHER CIVIL		-			-
	TOTAL	131,424,229	1,018,620,822	(867,803)	26,222,187	1,122,955,061
(i) Roads & Bridges 4302						
430201	ROADS	4,535,193	(750,833)	(877,418)	875,958	2,030,984
430203	BRIDGES		-			-
	Total	4,535,193	(750,833)	(877,418)	875,958	2,030,984
(ii) Railway siding 4305						
430501	RAILWAY SIDINGS	28,261,431	923,389		28,261,431	923,389
	Total	28,261,431	923,389	-	28,261,431	923,389
(iii) Hydraulic Works(Dams, Water Conductor System, Hydromechanical gates, Tunnels) 4306						
430601	DAMS AND BARRAGES	2,953,779,881	1,097,653,970			4,051,433,851
430602	POWERCHANNELS		-			-
430604	POWER TUNNEL, PIPELINE	26,989,852	965,219,804			992,209,656
430605	PRESSURE SHAFT LINER		258,739,402			258,739,402
430606	TAILRACE CHANNELS		39,715,634			39,715,634
430607	TAILRACE TUNNELS	1,458,164,631	1,166,967,479	(2,176,177,396)		448,954,714
430608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	245,307,176	103,965,921			349,273,097
430610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS		93,640,098			93,640,098

SAMIN SAHA
Sr. Manager (Finance)
Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

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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'08	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
430611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES					
	Total	4,684,241,540	3,725,902,308	(2,176,177,396)	-	6,233,966,452
Generating Plant and Machinery 4307						
430701	MAIN GENERATING EQUIP.	3,566,331,315	6,313,300,333	(5,340,091,513)		4,539,540,135
430702	GENERATOR STEP UP TRANSFORMER		365,088,146			365,088,146
430703	OTHER POWER PLANT TRANSFORMER		105,856,177			105,856,177
430704	COOLING WATER SYSTEMS		71,437,751			71,437,751
430705	EHV SWITCHGEAR SYSTEMS		3,139,449,590			3,139,449,590
430707	DC SYSTEMS/ BATTERY SYSTEMS		57,114,516			57,114,516
430708	POWER AND CONTROL CABLES		73,729,940			73,729,940
430709	AIR CONDITIONING AND VENTILATION SYSTEMS		153,452,061			153,452,061
430710	POWER LINE CARRIER COMMUNICATION SYSTEMS	2,743,860	909,859,406			912,603,266
430711	CONTROL, METERING AND PROTECTION SYSTEM		375,620,522			375,620,522
430712	AUXILLIARY AND ANCILLIARY SYSTEMS		196,346,540			196,346,540
430713	MISCELLANEOUS POWER PLANT EQUIPMENTS		688,635,820			688,635,820
	Total	3,569,075,175	12,449,890,802	(5,340,091,513)	-	10,678,874,464
Plant and Machinery Sub Station 4308						
430801	SUBSTATION-TRAN	177,958	-		177,958	-
	Total	177,958	-	-	177,958	-
Plant and Machinery Transmission Lines						
430903	TRANSMISSION LINES FOR SUPPLY		-			
430904	INTERNAL DISTRIBUTION LINES	4,451,302	-		4,451,302	

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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'08	Additions during the year	Adjustments during the year	Capitalised during the year	Closing Balance
430905 STREET LIGHTING, ETC.		-			-
Total	4,451,302	-	-	4,451,302	-
Plant and Machinery Others 4310					-
Total	-	-	-	-	-
Construction Equipment 4311					-
Total	-	-	-	-	-
Water Supply System/drainage and Sewerage 4312					
431201 WATER SUPPLY INSTALLATION		-			-
SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	280,104	678,695		958,799	
Total	280,104	678,695	-	958,799	-
Capital Expenditure On assets Not Owned NHPC- 4326					
432601 CAPITAL EXPENDITURE ON ASSETS NOT OWNED BY NHPC	3,157,000	-			3,157,000
Total	3,157,000	-	-	-	3,157,000
Survey, Investigation, Consultancy and Supervision charges- 4340					
434001 EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLE	3,059,419	1,438,953			4,498,372
434002 EXPENSES ON SURVEY	48,914,309	9,797,080			58,711,389
434003 EXPLORATORY DRIFTS, TRENCHES AND PITS	24,489,208	-			24,489,208
434004 DRILLING AND DRAFTING		119,999			119,999
434006 EXPENDITURE ON PREPARATION OF PROJECT REPORT		-			-
434007 HYDRAULIC MODEL STUDIES	6,735,424	7,332	-		6,742,756
434008 OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERV	2,183,688	221,550	-		2,405,238
Total	85,382,048	11,584,914	-	-	96,966,962
Expenditure on Compensatory Afforestation -4350					
435001 EXP. ON COMPENSATORY AFFORESTAT		-			-
Total	-	-	-	-	-
G. TOTAL	8,510,985,980	17,206,850,097	(7,518,014,130)	60,947,635	18,138,874,312

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Annexure-II (Schedule-6)
(Amount in Rs.)

Schedule-6 (INCIDENTAL EXPENDITURE DURING CONSTRUCTION)

Particulars	Linkage to Chart of Accounts	AS AT 31st March 2009		ADDITION DURING THE YEAR	AS AT 31st March '08	
STAFF'S REMUNERATION AND BENEFITS						
STAFF'S REMUNERATION	437501	1,049,887,559		254,393,941	795,493,618	
STAFF WAGES, ALLOWANCES						
STAFF GRATUITY & CONT. TO PROV. FUND AND PENSION	437502	151,185,182		43,296,919	107,888,263	
STAFF WELFARE EXPENSES	437503	114,637,497		18,415,232	96,222,265	
STAFF WELFARE EXPENSES	437504	27,379		-	27,379	
SUB TOTAL			1,315,737,617			999,631,525
MAINTENANCE						
MAINTENANCE	437510	42,189,400		13,942,048	28,247,352	
MAINTENANCE	437511	69,826,958		17,423,706	52,403,252	
MAINTENANCE	437512	141,277,423		19,439,036	121,838,387	
SUB TOTAL			253,293,781			202,488,991
ADMINISTRATION AND OTHER EXPENSES						
ADMINISTRATION AND OTHER EXPENSES	437514	55,751,843		16,533,427	39,218,416	
ADMINISTRATION AND OTHER EXPENSES	437515	3,959,833		729,240	3,230,593	
ADMINISTRATION AND OTHER EXPENSES	437516	6,709,174		604,117	6,105,057	
ADMINISTRATION AND OTHER EXPENSES	437517	159,528,940		44,704,858	114,824,082	
ADMINISTRATION AND OTHER EXPENSES	437518	4,278,182		889,301	3,388,881	
ADMINISTRATION AND OTHER EXPENSES	437519	53,891,921		9,479,143	44,412,778	
ADMINISTRATION AND OTHER EXPENSES	437520	55,005,435		4,013,932	50,991,503	
ADMINISTRATION AND OTHER EXPENSES	437521	20,581,219		2,585,158	17,996,061	
ADMINISTRATION AND OTHER EXPENSES	437522	12,378,856		577,406	11,801,450	
ADMINISTRATION AND OTHER EXPENSES	437523	580,081		139,390	440,691	
ADMINISTRATION AND OTHER EXPENSES	437524	13,643,934		1,819,579	11,824,355	
ADMINISTRATION AND OTHER EXPENSES	437552	-		-	-	
ADMINISTRATION AND OTHER EXPENSES	437526	5,995,249		285,413	5,709,836	
ADMINISTRATION AND OTHER EXPENSES	437527	-		-	-	
ADMINISTRATION AND OTHER EXPENSES	437531	396,076,760		396,047,968	28,792	
ADMINISTRATION AND OTHER EXPENSES	437532	38,337,594		-	38,337,594	
ADMINISTRATION AND OTHER EXPENSES	437533	4,160		-	4,160	
ADMINISTRATION AND OTHER EXPENSES	437528	35,941		8,658	27,283	
ADMINISTRATION AND OTHER EXPENSES	437530	68,559		59,523	9,036	
ADMINISTRATION AND OTHER EXPENSES	437525	59,444,297		26,873,107	32,571,190	
SUB TOTAL			886,271,978			380,921,758
INTEREST & FINANCE CHARGES						
INTEREST & FINANCE CHARGES	437540	-		-	-	
INTEREST & FINANCE CHARGES	437541	-		-	-	
INTEREST & FINANCE CHARGES	437542	-		-	-	
INTEREST & FINANCE CHARGES	437543	766,573,712		614,015,346	152,558,366	
INTEREST & FINANCE CHARGES	437544	3,747,945		3,747,945	-	
INTEREST & FINANCE CHARGES	437545	626,823		626,823	-	
INTEREST & FINANCE CHARGES	437554	-		-	-	
INTEREST & FINANCE CHARGES	437546	9,423,671		2,167,654	7,256,017	
INTEREST & FINANCE CHARGES	437547	20,628,385		19,037,654	1,590,731	
INTEREST & FINANCE CHARGES	437548	-		-	-	
INTEREST & FINANCE CHARGES	437549	71,171,270		2,132,398	69,038,872	
SUB TOTAL			872,171,806			230,443,986

Anx-to Sch06-II

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Annexure-II (Schedule-6)
(Amount in Rs.)

Schedule-6 (INCIDENTAL EXPENDITURE DURING CONSTRUCTION)

Particulars	Linkage to Chart of Accounts	AS AT 31st March 2009		ADDITION DURING THE YEAR	AS AT 31st March '08	
EXCHANGE RATE VARIATION-NET						
EXCHANGE RATE VARIATION(DEBIT BAL.)	437550	7,395,609		7,314,592	81,017	
EXCHANGE RATE VARIATION(CREDIT BAL.)	437551	122,394,850		(122,366,501)	28,349	
SUB TOTAL			(114,999,241)			52,668
Sub Total	437561		354,580	(81,461,735)	81,816,315	81,816,315
Sub Total	437560		337,026,734	85,985,949	251,040,785	251,040,785
PERIOD EXPENSES (NET)						
Period expenses	437565	55,026,622		(772,801,598)	827,828,220	
Period Income	437579	(61,947)		(61,947)	-	
SUB TOTAL			54,964,675			827,828,220
RECEIPTS & RECOVERIES						
INCOME FROM GEN. OF ELECT.- PRECOMM.	437570	-		-	-	
INTEREST ON LOANS & ADVANCES	437571	587,828,172		165,764,769	422,063,403	
MISCELLANEOUS RECEIPT & RECOVERIES	437572	200,163,976		11,481,205	188,682,771	
PROFIT ON SALE OF ASSETS	437573	18,305		18,305	-	
PROVISIONS NOT REQD. WRITTEN BACK	437574	62,954,550		10,108,566	52,845,984	
CHARGE/OUT-TURN ON PLANT & M/C	437575	27,872,666		15,256,859	12,615,807	
SUB TOTAL: (RECEIPT & RECOVERIES)			878,837,669			676,207,965
NOT EXP/ED OFFICE EXPENSES	437599		1,611,654,900	435,929,368	1,175,725,532	1,175,725,532
AMOUNT TRANSF. TO C.W.I.P.(A+B+C+D+E+F+G+H+J-I)			4,337,639,161	863,897,346		3,473,741,815

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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 31st March 2009	AS AT 31st March'08
CONSTRUCTION STORES			
(At cost as valued and certified by management)			
Stores and Spares	440101 to 441101 & 441401	249,573,755	339,402,766
Loose Tools	441201,441208	121,617	127,454
Scrap Inventory	4413	1,240,932	38,095
Stores in transit/ pending inspection	4463	357,029	6,936,536
Material issued to Contractors/Fabricators	4465	427,541,824	368,347,993
Less: Provisions for Construction store * 1	350916	-	-
SUB TOTAL (A)		678,835,157	714,852,844
ADVANCE FOR CAPITAL EXPENDITURE			
Secured: (Considered Good)	4501	-	6,033,042
Unsecured: (Considered Good)			
Unsecured- against BQ	4503	3,030,662,445	3,111,230,017
Unsecured- Others	4502	20,056,637	18,731,202
Unsecured- Considered doubtful		-	-
Less: Provision for doubtful advance * 2	350915	-	-
SUB TOTAL (B)		3,050,719,082	3,135,994,261
TOTAL (A+B)		3,729,554,239	3,850,847,105
* DEAL OF PROVISIONS		AS AT 31st March 2009	AS AT 31st March'08
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

SAMIN SAHA
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NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

Particulars to Schedule-7 (Construction Stores and Advances)

(Amount in Rupees)

PARTICULARS	As At 31st March 2009	As At 31st March'08
CONSTRUCTION STORES		
INVENTORIES & SPARES		
INVENTORIES STEEL	203,505,650	290,952,285
INVENTORIES CEMENT	16,991,542	27,635,747
OTHER CIVIL ITEMS	8,279,657	8,295,020
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNTS	707,093	946,452
OTHER GENERIC ELECTRIC ITEMS	4,823,450	5,519,468
SPARES FOR EQUIPMENTS	3,369,492	1,115,423
SPARES FOR VEHICLES	683,413	1,209,992
OTHER GENERIC HARD/MECH ITEMS	9,321,526	2,156,145
PETROL, OIL & LUBRICANTS	1,115,747	947,983
GENERAL COMMUNICATION/ADMN ITEMS	311,925	223,638
MOVEABLE ASSETS PEND. ISSUES	464,260	400,613
INCIDENTAL EXPENSES ON PROC. OF INVENTORY-INDIGENOUS	-	-
SUB TOTAL	249,573,755	339,402,766
LOOSE TOOLS		
LOOSE TOOLS	121,617	112,948
LOOSE TOOLS IN USE	-	14,506
SUB TOTAL	121,617	127,454
SCRAP INVENTORY		
SUB TOTAL	1,240,932	38,095
STORE IN TRANSIT		
STORES IN TRANSIT	357,029	-
MATERIAL PENDING INSPECTION ACCOUNT	-	6,936,536
SUB TOTAL	357,029	6,936,536
MATERIAL ISSUED TO CONTRACTOR		
MAT. ISSUED TO CONT.	427,541,824	368,347,993
MATERIAL ISSUED TO FABRICATORS	-	-
SUB TOTAL	427,541,824	368,347,993
LESS: PROVISION FOR CONSTRUCTION STORES		
PROVISION FOR CONSTRUCTION STORES	-	-
TOTAL (A)	678,835,157	714,852,844
ADVANCE FOR CAPITAL EXPENDITURE		
Secured (Considered Good) 4501		
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	-	6,033,042
ADVANCES- FOREIGN CURRENCY-SECURED	-	-
SUB TOTAL	-	6,033,042
Unsecured Against bank Gurantees (Considered Good) 4503		
ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE) -		
INDIAN CURRENCY-UNSECURED	2,645,854,421	2,452,315,727
ADV TO CONTRACTOR (Covered by B.G.)	-	-
ADV (AGAINST BG)-FOREIGN CURRENCY	384,808,024	658,914,290
SUB TOTAL	3,030,662,445	3,111,230,017
Unsecured Others (Considered Good) 4502		
ADVANCE TO CONTRACTOR	-	-
ADV TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	1,300,940	4,441,609
ADVANCE/DEPOSIT - GOVERNMENT DEPARTMENT	18,755,697	14,289,593
SUB TOTAL	20,056,637	18,731,202
LESS: PROVISION FOR DOUBTFUL ADVANCES		
PROVISION FOR DOUBTFUL ADVANCES	-	-
TOTAL B	3,050,719,082	3,135,994,261
TOTAL (A+B)	3,729,554,239	3,850,847,105

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(Amount in Rupees)

SCHEDULE-9 - CURRENT ASSETS, LOANS AND ADVANCES

PARTICULARS	Linkage to Chart of Accounts	31st March 2009.	31st March 2008.
Interest Accrued on Investments	650111, 650142, 650211, 650226	-	-
Inventories as valued and certified by management)	610101 to 611101 & 611401	-	-
Stores and spares	611201, 611208	-	-
Loose tools	6113	-	-
Scrap Inventory	6126	-	-
Stores in Transit/pending inspection	6128	-	-
Material at site	6170	-	-
Material issued to contractors/Fabricators	350901, 350920	-	-
Less: Provisions for obsolete store & spares * 1		-	-
TOTAL:		-	-
Work-in-Progress		-	-
Construction work in progress (on behalf of client)	6201 less 3510	-	-
Consultancy WIP (on behalf of client)	6202	-	-
	6300, 651116	-	-
Sundry Debtors (Unsecured)		-	-
Debts outstanding for a period exceeding six months		-	-
- Considered good		-	-
- Considered doubtful and provided		-	-
Other debts		-	-
- Considered good		-	-
- Considered doubtful and provided		-	-
Less: Provision for doubtful debts * 2	3505	-	-
TOTAL		-	-
Cash and Bank Balances			
Cash on hand (includes cheques, drafts, stamps in hand of Rs.Nil - Previous Year Rs.Nil)	6401, 6402, 6403	469,768	356,457
Bank Balances:			
- With scheduled banks -			
	6404, 6405, 6406, 6407 except 640421, 640434 but include 640901	(18,620,634)	1,384,885
- In Current account	6409, 6410, 6404 21 except 640901	-	-
- In Deposit account		-	-
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		(18,150,866)	1,741,342
Other Current Assets			
1) Interest accrued on			
- Advance to Govt. of Arunachal Pradesh	650237	-	-
- Loan to State Govt. in settlement of dues	650136, 650236 650101, 650119(except 650111), 650201, 650210, 650227, 650207	-	-
Deposit account	650124, 650141, 650216, 650217, 650224 & 650225	23,100,861	25,811,919
Others	6508, 6507, 6609	74,985,889	76,196,030
Claims recoverable from different agencies	3507, 350917	-	-
Less: Provisions for Doubtful Claims * 3	651020	-	-
Claims reimbursable from self insurance reserve			
TOTAL		98,086,750	102,007,949



Loans and Advances			
LOANS			
Employees (Including accrued interest) -			
- Secured	650123,650143 to 650146,650212 to 650215,650228	28,657,469	33,856,825
- Unsecured (considered good)	650125 to 650140,650147 to 650150,650218 to 650223,650232 to 650235,6602	5,825,175	5,961,851
- Unsecured, considered doubtful	661201		
Loan to State Govt. in settlement of dues from customer- Unsecured considered good	661202		
Advance to Govt. of Arunachal Pradesh- Unsecured considered good		34,482,644	39,818,676
ADVANCES			
(recoverable in cash or kind for value to be received)			
Subsidiary Companies			
- Secured	6511 except 651116		
- Unsecured (considered good):			
- Unsecured (considered doubtful)			
Contractors & suppliers			
- Secured	6608		
- Unsecured (considered good):			
- Covered by bank guarantees	6607		
- Others			
- Unsecured (considered doubtful)	6604		
Employees			
- Unsecured (considered good)	6603	43,657,806	890,909
- Unsecured (considered doubtful)			
Other Advances			
- Unsecured (considered good)	6606		
- Unsecured (considered doubtful)	3506		
Less: Provisions for doubtful loans and advances *4	650501		
Deferred Foreign Currency Fluctuation Assets			
Deferred Expenditure on Foreign Currency			
Fluctuation Account	650502		
Other Recoverable	6620	43,657,806	890,909
DEPOSITS			
- Advance Income tax	6605		
Less: Provisions for Taxation	355101, 355102,355104		
Total		78,140,450	40,709,585
TOTAL:		158,076,334	144,458,876

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PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS		31st March,2009	31st March,2008
Bank of Bhutan Current account			
Deutsche Bank, Tokyo Branch Current account		NIL	NIL
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS		31st March,2009	31st March,2008
Amount due at the end of the year		NIL	NIL
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		31st March,2009	31st March,2008
Narmada Hydroelectric Development Corporation Ltd		NIL	NIL
DETAILS OF PROVISIONS		31st March,2009	31st March,2008
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	350901,350920		
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	3507,350917		
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	355101,355102,355104		
		NIL	NIL


SAMIN SAHA
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 Subansiri Lower Project
 NHPC Ltd. GERUKAMUKH



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	31st March 2009	31st March 2008
A. CURRENT ASSETS			
Interest accrued on Investments	650226,650142, 650111, 650211	-	-
Inventories (As Certified By Management)			
Store and spares	610201 to 611101 & 611401	-	-
Loose tools	611201,611208	-	-
Scrap Inventory	6113	-	-
Stores In Transit/pending investigation	6126	-	-
Material at site	6128	-	-
Material issued to contractors/Fabricators	617001	-	-
Less: Provisions for obsolete store & spares	3505	-	-
Work in Progress			
Contract work in progress (on behalf of client)	6201 less 3510	-	-
Consultancy WIP (on behalf of client)	6202	-	-
SUNDRY DEBTORS(Unsecured)			
i) Debts outstanding for period exceeding six months			
- Consider good			
- Consider doubtful and provided			
ii) Others Debt			
- Consider good			
- Consider doubtful and provided			
Less: Provision for doubtful debt	3505	-	-
C. Cash & Bank Balances			
440101 CASH IN HAND		469,768	356,457
440102 IMPREST WITH STAFF		-	-
440104 STAMPS IN HAND		-	-
440201 CHEQUES/DRAFTS IN HAND		-	-
SUB TOTAL		469,768	356,457
440450 CASH/ BANK CONTRA CONTROL ACCOUNT		-	-
440501 CHEQUE ISSUED ACCOUNT-1		(19,058,104)	(423,267)
440801 CHEQUE COLLECTION ACCOUNT-1		437,470	1,808,152
SUB TOTAL		(18,620,634)	1,384,885
441201 CURRENT ACCOUNT-WITH THE BANK OF BHUTAN		-	-
Total -E		(18,150,866)	1,741,342
F. Other Current Assets			
Interest Accrued on deposits	SUB TOTAL (i)	-	-
ii) Others			
650124 INT. ACCRUED AND DUE ON ADV. TO CONTRACTORS- SECURED		-	-
650141 INT. ACCRUED BUT NOT DUE ON ADV. TO CONTRACTORS -UNSECURED		-	-
650224 INTEREST ACCD BUT NOT DUE - ADV TO CONTRACTORS-INDIAN CURREN		1,794,042	-
650216 INTEREST ACCRUED BUT NOT DUE ON ADVANCES TO CONTRACTORS-INDIAN CL		13,828,986	23,688,214
650225 INTEREST ACCD BUT NOT DUE - ADV TO CONTRACTORS-FOREIGN CURR		-	-
650401 SECURITY DEPOSIT-LEASE ACCOMMODATION		118,000	164,900
650402 SECURITY DEPOSIT-CONSTRUCTION CONTRACT		-	-
650411 DEPOSIT WITH RAILWAY		7,046,844	-
650412 DEPOSIT WITH OTHER GOVT. DEPTT.		-	1,494,600

SAMIN SAHA

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Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

Ann.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	31st March 2009	31st March 2008
DEPOSIT WITH INSURANCE COMPANY		-	-
INSURANCE/EXP PREPAID		312,989	368,646
OTHER PRE-PAID EXP.		-	95,559
SUB TOTAL (ii)		23,100,861	25,811,919
Claims Recoverable From Different agencies			
CLAIMS RECOVERABLE FROM RAILWAYS		3,825,967	4,585,338
CLAIM RECOVERABLE FROM CONTRACTORS		33,676,959	585,322
CLAIM RECOVERABLE FROM SUPPLIERS		-	1,720
CLAIMS RECOVERABLE FROM EMPLOYEES		126,677	192,823
LOSS TO BE MADE GOOD BY CONTRACTOR		37,348,562	70,823,103
OTHER CLAIMS RECOVERABLE		7,724	7,724
SUB TOTAL (iii)		74,985,889	76,196,030
SUB TOTAL (iv)		-	-
Claims reimbursable from self insurance reserve			
Total -F		98,086,750	102,007,949
Loans and Advances			
LOANS:			
Loans to employees (Secured)			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-		53,273	219,815
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-		522,162	496,552
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCO		138,037	130,849
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMP		160,276	287,775
INT. ACCRUED BUT NOT DUE -HBA (SECURED)		7,149,462	7,763,137
INT. ACCRUED BUT NOT DUE -CAR ADV. (SECURED)		1,978,874	2,362,546
INT. ACCD. BUT NOT DUE -SCOOTER ADV.(SECURED)		192,070	262,146
INT. ACCRUED BUT NOT DUE -COMP. ADV.(SECURED)		636,784	665,308
HOUSE BUILDING ADVANCE (SECURED)		8,977,258	10,019,508
CAR ADVANCE (SECURED)		5,636,398	7,204,943
SCOOTER ADVANCE (SECURED)		447,899	749,013
ADV. FOR PURCHASE OF COMPUTER (SECURED)		2,764,976	3,695,233
SUB TOTAL (i)		28,657,469	33,856,825
Loans to Employees (Unsecured- Considered good)			
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-UNSECUR		-	-
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCO		-	-
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMP		-	-
INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECUR		-	-
INT. ACCRUED BUT NOT DUE -HBA (UNSECURED)		329,525	326,602
INT. ACC. BUT NOT DUE ON EMPLOYEE ADVA.-CAR-ADV.-UNSECURED		-	-
INTEREST ACC. BUT NOT DUE - SCOOTER (UN SECURED)		3,020	2,402
INTEREST ACC. BUT NOT DUE - COMPUTER (UN SECURED)		5,230	1,243
HOUSE BUILDING ADVANCE (UNSEC)		2,622,700	3,171,164
CAR ADVANCE (UNSECURED)		-	-
SCOOTER / MOTOR CYCLE ADVANCE (UN SECURED)		74,300	42,000
ADV. FOR PURCHASE OF COMPUTER (UNSECURED)		251,744	73,000
FURNITURE ADVANCE (UNSECURED)		1,095,501	1,274,717
MULTI PURPOSE ADVANCE(UNSECURED)		1,443,155	1,070,723
SUB TOTAL (ii)		5,825,175	5,961,851
SUB TOTAL (a)		34,482,644	39,818,676
ADVANCES :			
recoverable in cash or kind for value to be received)			
i) Subsidiary Companies			
- Secured			
- Unsecured (considered good):			
- Unsecured (considered doubtful)			
SUB TOTAL (i)		-	-

SAMIN SAHA

Sr. Manager (Finance)

Subansiri Lower Project

NHPC Ltd. GERUKAMUKH

Page 2

Anx sch-09 (Current Assets)



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	31st March 2009	31st March 2008
<u>ii) Contractors & suppliers</u>			
- Secured			
- Unsecured (considered good):			
- Covered by bank guarantees			
- Others			
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED		-	-
- Unsecured (considered doubtful)			
SUB TOTAL (ii)		-	-
<u>iii) Employees</u>			
- Unsecured (considered good):			
TRANSFER TA ADVANCE		-	203,450
TOUR TA ADVANCE		582,726	379,689
PAY ADV.		46,300	92,355
LEAVE TRAVEL ADVANCE		62,500	215,415
ADVANCE FOR MEDICAL TREATMENT		319,703	-
DEATH RELIEF SCHEME PAYMENT		-	-
DEPARTMENTAL ADVANCE		-	-
AMOUNT RECOVERABLE FROM STAFF		-	-
LUMP SUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION		42,646,577	-
DEATH RELIEF SCHEME-EXECUTIVES		-	-
DRS CONTROL ACCOUNT		-	-
DRS-EXECUTIVE CONTROL ACCOUNT		-	-
- Unsecured (considered doubtful)		-	-
SUB TOTAL (iii)		43,657,806	890,909
<u>iv) Other Advances</u>			
- Unsecured (considered good)			
OTHER ADVANCES		-	-
- Unsecured (considered doubtful)			
Less : Provisions for doubtful loans and advances			
(v) Other Recoverable		-	-
DEPOSITS			
- Advance income tax		-	-
ADVANCE FRINGE BENEFIT TAX		-	-
SUB TOTAL (iv)		-	-
SUB TOTAL (b)		43,657,806	890,909
Total -G		78,140,450	40,709,585
Total	A+B+C+D+E+F+G	158,076,334	144,458,876

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(Amount in Rupees)

10 -CURRENT LIABILITIES & PROVISIONS:

PARTICULARS	Linkage to Chart of Accounts	31st March 2009	31st March 2008
LIABILITIES:			
Creditors			
Total outstanding dues of micro and Small Scale Industrial Undertakings (Due over 30 days : Rs. NIL)	310250,340434	-	-
Total outstanding dues of Medium Scale Industrial Undertakings (Due over 30 days : Rs. NIL)	310251,310433 3102(except 310250),3104(except 310433),3106,3107	841,013,323	474,663,589
Others	3305	-	-
Amount of deposit /agency	3101,3103,3105	846,379,476	197,384,836
Retention Money	3303	-	-
Amount against the Deposit Works	6512	-	-
Amount Recoverable on Deposit Works	3108,3109	-	-
Accrued but not due on loans	3301,3302	-	-
Amount against cost of project/Contractees	3117,3118	-	-
aid - Pending Utilization	3119	-	-
Subsidiaries	312001	-	-
Foreign Currency Fluctuation Liabilities	312002	-	-
Income from foreign currency Fluctuation	3111,3112,3113,3114,3115,3116,3401	23,734,775	19,167,358
Total Liabilities (A)		1,711,127,574	691,215,783
PROVISIONS:			
Provision for Taxation			
As per last Balance Sheet			
During the year			
Amount during the year			
Amount used during the year			
Amount reversed during year			
Opening balance	355101, 355102,355104	-	-
Provision for Proposed Dividend			
As per last Balance Sheet			
During the year			
Amount used during the year			
Amount reversed during year			
Opening balance	3550	-	-
Provision for Proposed Dividend			
As per last Balance Sheet			
During the year			
Amount used during the year			
Amount reversed during year			
Opening balance	355103	-	-
Provision for Wage revision			
As per last Balance Sheet		63,973,020	17,503,674
During the year		68,212,500	46,469,346
Amount used during the year		-	-
Amount reversed during the year-As per Sch 14 (e)		-	-
Opening balance	350401	132,185,520	63,973,020
Provision for PLI/Exgratia			
As per last Balance Sheet		10,112,309	8,785,221
During the year		13,014,769	10,112,309
Amount used during the year		10,112,309	4,119,424
Amount reversed during the year-As per Sch 14 (e)		-	-
Opening balance	350402	13,014,769	4,665,797
Provision for Leave encashment			
As per last Balance Sheet			
During the year			
Amount used during the year			
Amount reversed during year			
Opening balance	350403	-	-
Provision for Gratuity			
As per last Balance Sheet			



Provisions During the year			
Amount used during the year			
Amount reversed during year	350405 ,350406	-	-
Closing balance			
Provision for REHS			
As per last Balance Sheet			
Additions During the year			
Amount used during the year	350407	-	-
Amount reversed during year			
Closing balance			
Provision for Leave Travel Concession			
As per last Balance Sheet			
Additions During the year			
Amount used during the year	350408	-	-
Amount reversed during year			
Closing balance			
Provision for M.C. on leave encashment			
As per last Balance Sheet			
Additions During the year			
Amount used during the year	350409	-	-
Amount reversed during year			
Closing balance			
Provision for TTA (Baggage Allowance on Retirement)			
As per last Balance Sheet			
Additions During the year			
Amount used during the year	350410	-	-
Amount reversed during year			
Closing balance			
Provision - Others			
As per last Balance Sheet		19,588,866	
Additions During the year		4,635,414	19,588,866
Amount used during the year		5,311,559	
Amount reversed during year		10,108,566	
Closing balance	350919	8,804,155	19,588,866
Provision for Project Expenses			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year	350922	-	-
Closing balance			
Provision for Contingencies			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year	350301	-	-
Closing balance			
Provision for Loss on Hadging Transaction			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year	3513	-	-
Closing balance			
Provision for Tariff Adjustment			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year	350918	-	-
Closing balance			
Provision for Self Consumption of Power			
As per last Balance Sheet			
Additions During the year			
Amount used during the year			
Amount reversed during year	350921	-	-
Closing balance			
Provision for Committed Capital Expenditure			
As per last Balance Sheet		1,816,012,812	414,291,000
Additions During the year		215,523,000	1,412,092,000
Amount used during the year		309,671,398	9,500,000
Amount reversed during year		394,500,315	870,188
Closing balance	351201	1,327,364,099	1,816,012,812
TOTAL PROVISIONS (B)		1,481,368,543	1,909,687,007
TOTAL LIABILITES & PROVISIONS (A+B)		3,192,496,117	2,600,902,790

NHPC LIMITED
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(Amount in Rupees)

ANNEXURE TO SCHEDULE-10

ARTICULARS	31st March 2009	31st March 2008
LIABILITIES		
Sundry Creditors		
a) Total outstanding dues of Small Scale Industrial Undertakings		
b) Total outstanding dues of Medium Scale Industrial Undertakings		
c) Others:		
1201 SUNDY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	483,579,480	372,856,579
1203 SUNDY CREDITORS FOR MATERIAL/ SUPPLIES-CAPITAL-IN	43,250,675	51,038,943
1207 SUNDY CREDITORS -OTHERS-CAPITAL-INDIAN CURRENCY	-	528,837
1208 SUNDY CREDITORS -CAPITAL-FOREIGN CURRENCY	309,903,553	34,576,563
1240 SUNDY CREDITORS-WORKS -OTHER THAN CAPITAL-INDIAN CURRENCY	-	-
1241 SUNDY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	3,887,119	4,783,308
1243 STORES PAYMENT CONTROL ACCOUNT	-	-
1250 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN C	-	-
1253 SECURITY DEPOSIT-RETENTION MONEY- OTHER THAN CAPITAL-FOREIGN CU	-	-
1256 UNPAID SALARY AND WAGES	-	-
1262 SALARIES AND WAGES WITHHELD	-	-
1263 LIABILITY FOR SALARY	-	6,725,463
1264 OTHER EXPENSES PAYABLE TO EMPLOYEES	388,979	256,631
1265 LIABILITY ON ACCOUNT OF PAY REVISION ARREARS	3,517	3,845,175
1270 ELECTRICITY/ POWER CHARGES PAYABLE	-	-
1273 TELEPHONE AND TELEX CHARGES PAYABLE	-	3,645
1274 RENT PAYABLE	-	-
12713 OTHER EXPENSES PAYABLE	-	48,445
SUB TOTAL	841,013,323	474,663,589
Unspent amount of deposit /agency:		
SUB TOTAL	-	-
Deposit/Retention Money		
12101 EARNST MONEY FROM CONT/SUPPLIER	827,882	1,514,632
12301 SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CA	415,726,812	183,689,225
12303 SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	1,118,764	1,284,049
12305 SECURITY DEPOSIT/ RETENTION MONEY-OTHERS-CAPITAL-I	5,328	-
12306 SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	426,532,279	10,025,694
12501 SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER	1,363,273	330,217
12505 SECURITY DEP-RETE MONEY-OTHER THAN CAP.-INDIAN CURR	805,138	541,019
SUB TOTAL	846,379,476	197,384,836
Advance against the Deposit Works		
12301 ADVANVE AGAINST DEPOSIT WORKS	-	-
Amount Receverable on Deposit works		
SUB TOTAL	-	-
Interest Accrued but not due on loans		
SUB TOTAL	-	-
Advance against cost of project/Contractees		
SUB TOTAL	-	-
Grants In aid - Pending Utilization		
SUB TOTAL	-	-
Due to Subsidiaries		
SUB TOTAL	-	-
Deferred Foreign Currency Fluctuation Liabilities		
1202 DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT	-	-
SUB TOTAL	-	-
Other Liabilities		
1202 PRODUCTIVITY LINKED INCENTIVE PAYABLE	-	-
1250 SALARIES AND WAGES PAYABLE CONTROL ACCOUNT	-	-
1201 EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE	-	-
1202 CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE	-	-
1205 EMPLOYEES CONTRIBUTION TOWARDS EPS PAYABLE	-	-

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Sr. Manager (Finance)
Subansiri Lower Project
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Anx Sch-10 (Current Liabilities)



PARTICULARS	31st March 2009	31st March 2008
CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	-	-
EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIE	-	-
EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE T	2,200	23,300
LIC PREMIA RECOVERED UNDER SALARY SAVINGS SCHEME PAYABLE TO LIC	12,723	39,955
EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY	-	-
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY	-	-
INTEREST ON BELATED EPS/FPS DEPOSITS FROM EMPLOYEES/EX-EMPLOYEES	40,394	-
GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	1,441	-
GIS RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	-	-
INCOME TAX DEDUCTED AT SOURCE-SALARIES	3,569,280	271,805
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	12,471,990	8,830,493
INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-FOREIGN	-	1,442,821
INCOME TAX DEDUCTED AT SOURCE-RENT	8,328	-
INCOME TAX RECOVERED-SERVICES	-	-
INCOME TAX DEDUCTED AT SOURCE-OTHERS	-	-
SERVICE TAX	-	-
FRINGE BENEFIT TAX-PAYABLE	-	-
INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)	169,834	-
PROFESSIONAL TAX	-	2,912
STATE SALES TAX-WORK CONTRACTS	1,895,334	5,281,107
STATE SALES TAX/VAT -OTHERS	286,619	13,686
ROYALTY	20,797	-
LIABILITY FOR OTHER STATE LEVIES	695,079	-
PM'S RELIEF FUNDS/ CM'S RELIEF FUNDS	1,857	-
LIABILITY FOR STALE CHEQUES	-	34,015
MISC.LIABILITY(EMPLOYEES)	4,558,899	3,227,264
OTHER ADVANCES RECEIVED	-	-
SUB TOTAL	23,734,775	19,167,358
TOTAL LIABILITIES (A)	1,711,127,574	691,215,783


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(Amount in Rupees)

SCHEDULE 11- MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)

Particulars		Linkage to Chart of Accounts	31st March 2009		31st March 2008	
i)	Preliminary expenses	7101				
ii)	Other Deferred revenue expenditure	7102				
iii)	Share Issue Expenses (IPO)	7104				
iv)	Expenditure awaiting adjustment	7103				
v)	Losses awaiting write off sanction	651001	23,840		-	
	Less: Provision for losses pending investigation	350902	(23,840)		-	
TOTAL						

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(Amount in Rupees)

Schedule 12- Sales

Particulars		Linkage to Chart of Accounts	31st March 2009		31st March 2008	
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				-		


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SCHEDULE - 14. OTHER INCOME		(Amount in Rupees)	
Particulars	Linkage to Chart of Accounts	31st March 2009	31st March 2008
Income from Long term Investments			
Trade			
Dividend from subsidiaries	840201		
Dividend - others	840205		
Interest Govt. securities (8.5% Tax free Bonds)	840402		
Non- Trade			
Dividend-others	840207		
Other Income			
Interest			
Loan to State Govt. in settlement of dues from customer	840203		
Loan to Govt. of Arunachal Pradesh	840602		
Indian Bank (Gross), (Tax deducted at source Rs. Previous year Rs.)	840202 840203 840204 840304 840301 840302 840305 less 980516	881	547,965
Employees Loans & Advances	8405	1,814,489	1,936,749
Interest from Beneficiary States	841401		
Others	8406 except 840602, 8404 less (840402, 840403), 840206, 840303	163,950,280	153,573,758
Late payment surcharge	8401	-	-
Profit on sale of project	8419	-	-
Profit on sale of assets	8415	-	-
Liability/ Provisions not required written back #	8409	10,108,566	38,095
Exchange rate variation	8411 less 980515	122,366,501	28,349
Foreign Currency Fluctuation Adjustment (credit)	841801	-	-
Others	8407, 8408, 8410, 8412, 8413, 8416 8417	26,755,488	22,675,635
Total		324,996,205	178,800,551
Less: Share of Corporate Office / ED Office	849999, 980401	13,328,991	7,897,728
TOTAL		338,325,196	186,698,279
Less: Income transferred to IEDC (Refer Schedule 22 E (ii) and 22 I (ii) to (vi) and 22 J (ii))	980151, 980171 to 980175, 980191	338,325,196	186,698,279
Less: Income transferred to contract and consultancy expenses (Refer Schedule 20)	980208, 980306, 980601	-	-
Total taken to Profit and loss account		-	-
Liability/ Provisions not required written back:			
Bad and doubtful debts			
Bad and doubtful advances / deposits			
Bad and doubtful claims			
Diminution in value of stores and spares			
Shortage in store & spares			
Provision for contingencies			
Provision against diminution in the value of invest.			
Provision for wage revision			
Provision for ex-gratia			
Provision for losses pending investigation			
Provision for Productivity Linked Incentive			
Provision for Tariff Adjustment			
Other Provisions/ Liability not required written back		10,108,566	-
Total		10,108,566	-

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(Amount in Rupees)

Annexure to Schedule-14 (OTHER INCOME)

PARTICULARS	Linkage to Chart of Accounts	31st Mach 2009	31st Mach 2008
Income from Long term Investments			
Trade			
Dividend income from subsidiaries	840201	-	-
Dividend income from others	840205	-	-
Interest Govt. securities (8.5% Tax free Bonds)	840402	-	-
Non- Trade			
Dividend-others	840207	-	-
Other Income			
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. Previous year Rs.)	840202 840203 840204 840304 840301 840302 840305 less 980516	-	-
840304 INTEREST INCOME FROM BANK OTHERS	8405	881	547,965
Employees Loans & Advances			
840501 INTEREST FROM EMPLOYEE ON HBA		1,010,661	933,746
840502 INTEREST FROM EMPLOYEE ON CAR ADVANCE		541,047	600,242
840503 INTT. FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADV.		40,036	85,176
840504 INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE		215,493	296,105
840505 INTEREST FROM EMPLOYEE-OTHERS		7,252	21,480
Total		1,814,489	1,936,749
INTEREST FROM BENEFICIARY STATE others	841401		
	8406 8404 less (840402,840403), 840206,840303		
840601 INTEREST ON ADVANCES TO CONTRACTORS		163,950,280	153,573,758
Total	8401	163,950,280	153,573,758
b) Late payment surcharge			
c) Profit on sale of project			
d) Profit on sale of Assets	8415		
841501 PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED		-	-
841503 PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MATERIAL/STORES		-	-
Total		-	-
e) Liability not required written back	8409		
840901 LIABILITY NOT REQUIRED WRITTEN BACK		10,108,566	38,095
840902 PROVISION NOT REQUIRED WRITTEN BACK		-	-
Total		10,108,566	38,095
f) Exchange rate variation	8411 less 980515		
841101 EXCHANGE RATE VARIATION (GAIN)		122,366,501	28,349
Total		122,366,501	28,349
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		674,280	551,733
840702 RENT /HIRE CHARGES EMPLOYEES		-	-
840708 RENT/HIRE CHARGES-OTHERS		14,582,579	12,084,074
840801 SALE OF SCRAP		-	-
841001 OTHER INCOME		9,740,852	8,247,453
841201 TOWNSHIP RECOVERIES		803,599	605,506
841301 RECOVERIES FROM DEPUTAIONESTS-EL		-	-
841302 RECOVERIES FROM DEPUTAIONESTS-GRATUITY		-	-
841305 RECOVERIES FROM DEPUTAIONESTS-FOREIGN		-	-
841701 POST OFFICE RECURRING DEPOSIT		-	-
841702 LEASE RECOVERY		71,288	231,619

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841703	ELECTRICITY RECOVERY	314,337	288,972
841704	TELEPHONE RECOVERY	2,000	55,703
841705	STAFF CAR RECOVERY	-	-
841706	CABLE CHARGES	337,298	469,875
841707	LIBRARY CHARGES/ CO-OP. SHARE	-	160
841708	RECOVERY AGAINST ITEM RETAIN	10,240	329
841709	MISC. CHARGES	219,015	160,211
841710	GUEST HOUSE RECOVERY	26,755,488	22,675,635
	Total		
xvi)	Share of Corporate Office / ED Office	13,328,991	7,897,728
849999	Share of Corporate Office / ED Office	13,328,991	7,897,728
	Total		
	TOTAL	338,325,196	186,698,279
Loss : Income transferred to IEDC (Refer Schedule 22 E (ii) and 22 I (ii) to (vi) and 22 J (i))		338,325,196	186,698,279
Less: Expenses Transferred to Contract and Consultancy expenses (Refer schedule 20)			
Total taken to profit and Loss Account		Total	

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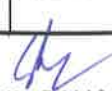


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(Amount in Rupees)

Sch-15 GENERATION, ADMINISTRATION AND OTHER EXPENSES			
PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
CONSUMPTION OF STORES AND SPARES	9201	-	-
REPAIR AND MAINTENANCE OF :			
BUILDING	9202	13,942,048	13,026,107
MACHINERY	9204, 9205 and 9206, 920810 to 12	17,419,138	11,671,367
OTHER	9203, 9207, 920801 to 03, 920820 to 22	19,439,036	24,495,016
RENT	9211	16,533,427	12,855,919
RATES AND TAXES	9212	729,240	902,704
INSURANCE	921310 to 921325	604,117	714,804
REIMBURSEMENT FROM SELF INSURANCE RESERVE	921301	-	-
SECURITY EXPENSES	9214	44,704,858	32,550,538
ELECTRICITY CHARGES	9215	889,301	1,238,969
TRAVELLING AND CONVEYANCE	9216	9,479,143	7,270,719
EXPENSES ON STAFF CAR	9217	4,013,932	3,569,040
TELEPHONE, TELEX AND POSTAGE	9220	2,585,158	2,309,561
ADVERTISEMENT AND PUBLICITY	9221	577,406	1,452,961
ENTERTAINMENT AND HOSPITALITY EXPENSES	9222	139,390	105,000
DONATION	9223	-	-
PRINTING AND STATIONERY	9224	1,819,579	1,530,788
BOOKS AND PERIODICALS	9225	49,631	63,110
CONSULTANCY CHARGES- INDIGENOUS	9226 except 922604 and 922605	285,413	305,994
CONSULTANCY CHARGES- FOREIGN	922604, 922605	-	-
Expenditure on compensatory afforestation/ catchment area	923901	396,047,968	-
Expenditure on land not belonging to corporation	923902	-	-
PROJECT EXPENSES WRITTEN OFF	950908	-	-
LOSS ON SALE OF ASSETS	9237	59,523	9,036
DEFERRED REVENUE EXPENDITURE WRITTEN OFF	9552	-	-
PRELIMINARY EXPENSES WRITTEN OFF	9551	-	-
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	9553	-	-
BAD DEBTS/ADVANCES /CLAIMS WRITTEN OFF	950903, 950904, 950905	-	-
STORES WRITTEN OFF	950901	4,568	-
FIXED ASSETS WRITTEN OFF	950906	8,658	1
INTEREST PAYMENT ON COURT/ ARBITRATION CASE	922801	-	-
OTHER GENERAL EXPENSES	9250, 9227	26,823,476	21,128,835
EXCHANGE RATE VARIATION	9238,980514	7,314,592	81,017
Foreign Currency Fluction adjustment (Debit)	924001	-	-
AUDIT EXPENSES	9231	-	-
DIRECTOR EXPENSES	9230	-	-
RESEARCH AND DEVELOPMENT EXPENSES	9232	-	189,864
Total		563,469,602	135,471,350
Add: Share of Corporate Office / ED Office	929999,980403	85,567,665	72,333,958



PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
TOTAL		649,037,267	207,805,308
Expenses transferred to IEDC {Refer Schedule 22C, 22E(i) & 22 J(iii)}	980110 to 980133 980150, 9801552,980193	649,037,267	207,805,308
Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202,980203,980205,980303,980304,980603	-	-
Amount taken to Profit and loss account		-	-


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ANNEXURE TO SCHEDULE-15 (GENERATION, ADMINISTRATION AND OTHER EXPENSES)

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
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	-	-
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	437,443	9,408
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920205	614,748	1,088,246
REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATI	920206	1,355,746	144,237
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENT	920210	202,417	616,180
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920211	3,391,583	3,261,908
REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	920212	7,900	1,503,451
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BU	920213	1,263,563	41,938
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920214	2,158,631	1,164,555
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDI	920215	2,295,450	787,456
REPAIR AND MAINTENANCE- GUEST HOUSE BUILDING	920216	634,449	3,400,000
REPAIR AND MAINTENANCE- HOSPITAL BUILDING	920217	1,204,624	647,736
REPAIR AND MAINTENANCE- CLUB BUILDING	920218	2,600	-
REPAIR AND MAINTENANCE- SCHOOL BUILDING	920219	372,894	360,992
	SUB TOTAL	13,942,048	13,026,107
REPAIR AND MAINTENANCE OF MACHINERY 9204, 9205, 9206, -920810 to 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	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920405	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER	920406	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUC	920501	3,606,635	94,129
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920502	161,254	170,611
REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION	920503	767,254	-
REPAIR AND MAINTENANCE DG SET	920601	6,414,115	5,830,927
REPAIR AND MAINTENANCE-COMPUTERS	920604	655,640	802,799
REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	920613	2,538,211	2,359,001
REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION	920614	3,276,029	2,413,900
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	17,419,138	11,671,367
REPAIR AND MAINTENANCE OF OTHERS			
INSTALLATION 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	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHAN	920307	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER R	920308	-	-

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Subansiri Lower Project
NHPC Ltd. GERUKAMUKH



PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920309	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULA	920310	-	-
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WA	920311	-	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULAT	920312	-	-
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ROAD, BR	920701	488,008	118,779
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920702	4,999,421	9,352,887
REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGE	920703	102,350	313,427
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VE	920710	335,235	556,333
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920711	53,893	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICL	920712	8,271	17,579
REPAIR AND MAINTENANCE- MATERIAL CONSUMED-LIGHT VE	920713	640,712	678,279
REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-	920714	3,014,007	-
REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICL	920715	5,652	355,546
REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	920716	518,875	72,189
REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	920719	121,204	-
REPAIR AND MAINTENANCE-GUEST HOUSE	920722	-	-
REPAIR AND MAINTENANCE-HOSPITAL	920727	34,992	-
REPAIR AND MAINTENANCE- SCHOOL	920730	-	-
REPAIR AND MAINTENANCE-OTHERS	920731	8,770,188	12,845,736
REPAIR AND MAINTENANCE-MATERIALS CONSUMED -CAR/JEEP	920732	341,369	184,261
REPAIR AND MAINTENANCE-OTHER EXP CONSUMED -CAR/JEEP	920733	4,859	-
SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATIN	920801	-	-
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER R	920802	-	-
SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING S	920803	-	-
SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	920820	-	-
SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	920821	-	-
SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	920822	-	-
SUB TOTAL		19,439,036	24,495,016
RENT			
RENT OFFICE	921101	115,861	99,000
RENT TRANSIT HOSTELS-GUEST HOUSES	921102	407,550	481,347
RENT RESIDENTIAL	921103	-	-
RENT-LAND /LEASE RENTAL	921104	1,947,111	1,819,732
HIRING OF VEHICLES	921105	698,980	1,079,516
HIRING OF CONSTRUCTION EQUIPMENT	921106	1,853,699	-
HIRING OF OTHER PLANTS AND EQUIPMENTS	921107	-	-
HIRING OF VEHICLE -CAR/JEEPS	921108	11,510,226	9,206,749
HIRING OF AIRCRAFT/HELICOPTER	921109	-	169,575
SUB TOTAL		16,533,427	12,855,919
RATES AND TAXES			
RATES AND TAXES-VEHICLES	921201	436,804	306,214
RATES AND TAXES-BUILDINGS	921202	-	-
RATES AND TAXES-OTHERS	921204	217,268	596,490
EXCISE DUTY ON ELECTRICITY	921208	-	-
ELECTRICITY DUTY/CESS	921209	71,764	-
WATER CESS AND ENVIRONMENT PROTECTION CESS	921210	-	-
FEES PAID TO REGISTRAR OF COMPANIES	921212	-	-
MUNICIPAL TAXES	921213	-	-
SALES TAX ON ROYALTY	921215	-	-
OTHER TAXES /DUTIES	921220	3,404	-
SUB TOTAL		729,240	902,704
INSURANCE			
INSURANCE PREMIUM- PLANT AND MACHINERY	921310	118,086	2,699
INSURANCE PREMIUM- VEHICLES OTHER THAN CAR/JEEP	921312	187,537	516,657
INSURANCE- CONSTRUCTION EQUIPMENT	921313	217,552	80,606
INSURANCE PREMIUM OF VEHICLES - CAR/JEEP	921314	5,855	-



PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
INSURANCE- FIDELITY	921315	225	11,224
INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	921316	10,774	19,081
INSURANCE-TRANSIT INSURANCE	921317	3,372	4,490
INSURANCE- PREMIUM-GROUP INSURANCE	921318	-	-
INSURANCE -STAFF LOANS	921319	-	12,345
INSURANCE- OTHERS	921325	60,716	67,702
	SUB TOTAL	604,117	714,804
SELF INSURANCE SERVE	921301	-	-
	SUB TOTAL	-	-
SECURITY EXPENSES			
SECURITY EXPENSES PAID TO CISF	921401	21,000	-
SECURITY EXPENSES PAID TO OTHERS	921402	-	-
SECURITY EXPENSES -CISF-OTHER THAN RESIDENTIAL	921403	41,533,560	29,879,033
SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL	921404	3,150,298	2,671,505
	SUB TOTAL	44,704,858	32,550,538
ELECTRICITY CHARGES			
ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	921501	-	-
ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	921505	-	-
ELECTRICITY EXPENSES-OFFICE	921506	1,902	419,643
ELECTRICITY EXPENSES-OTHERS	921510	887,399	819,326
WHEELING CHARGES PAID	921511	-	-
	SUB TOTAL	889,301	1,238,969
TRAVELLING AND CONVEYANCE			
CONVEYANCE EXPENSES	921601	243,252	216,298
LAND TRAVEL	921602	3,222,745	2,356,484
LAND TRAVEL-TRAINING	921603	2,734,190	1,094,712
LAND TRAVEL-CONSULTANTS/OTHERS	921604	21,300	39,354
FOREIGN TRAVEL	921605	417,325	131,897
FOREIGN TRAVEL -TRAINING	921606	219,364	119,633
TRANSFER TA EXPENSES	921611	268,875	500,410
DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	921612	2,296,180	2,811,931
BAGGAGE ALLOWANCE ON RETIREMENT	921613	55,912	-
	SUB TOTAL	9,479,143	7,270,719
EXPENSES ON STAFF CAR			
POL EXPENSE ON CARS/ JEEPS	921701	1,724,074	1,878,673
POL EXPENSE ON TRANSPORT VEHICLE	921702	588,062	519,247
POL EXPENSE ON HEAVY VEHICLE	921703	1,177,802	1,098,272
POL ON OTHERS	921707	523,994	72,848
	SUB TOTAL	4,013,932	3,569,040
TELEPHONE ,TELEX AND POSTAGE			
TELEX AND POSTAGE	922001	47,850	61,290
TELEGRAM AND WIRELESS CHARGES	922002	-	-
COURIER CHARGES	922003	31,815	80,268
TELEPHONE CHARGES	922004	1,177,923	1,524,035
SATELLITE COMMUNICATION EXPENSES	922006	950,642	591,306
INTERNET EXPENSES	922007	234,394	52,662
OTHER COMMUNICATION EXPENSES	922010	142,534	-
	SUB TOTAL	2,585,158	2,309,561
ADVERTISEMENT AND PUBLICITY			
ADVERTISEMENT RECRUITMENT	922101	-	-
ADVERTISEMENT TENDERS	922102	140,142	1,105,690
PUBLICITY NEWSPAPERS	922103	3,304	123,037
PUBLICITY JOURNALS	922104	-	-
PUBLICITY SOUVENIRS	922105	-	-
CONFERENCE EXPENSES	922106	-	-
EXHIBITION EXPENSES	922107	-	-

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
misc. PUBLIC RELATION	922108	15,000	20,000
PHOTOGRAPHIC MATERIAL	922109	-	24,325
MOVIE MAKING	922110	10,000	89,300
PRINTING OF PUBLICITY BOOKED AND FOLDERS	922111	-	29,579
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	-	-
ADVERTISEMENT OTHERS	922120	408,960	61,030
	SUB TOTAL	577,406	1,452,961
ENTERTAINMENT AND HOSPITALITY EXPENSES			
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	922201	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	922202	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922203	-	-
ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-	922204	139,390	105,000
	SUB TOTAL	139,390	105,000
DONATION			
CONTRIBUTION TO PM'S RELIEF FUND	922301	-	-
OTHER CONTRIBUTION TO DONATION	922302	-	-
		-	-
PRINTING AND STATIONERY			
PRINTING AND STATIONERY	922401	669,315	911,849
PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALEND	922402	-	-
REPORT PREPARATION-CD/FLOPPIES	922403	-	-
PRINTING AND BINDING OF REPORT	922404	13,313	12,658
COMPUTER STATIONERY	922405	1,115,780	207,968
COMPUTER CONSUMABLES	922406	21,171	398,313
	SUB TOTAL	1,819,579	1,530,788
BOOKS AND PERIODICALS			
BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	922501	-	-
BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	922502	49,631	63,110
	SUB TOTAL	49,631	63,110
CONSULTANCY CHARGES- INDIGENOUS			
LEGAL EXPENSES	922601	120,762	156,682
PAYMENT TO CONSULTANTS	922602	164,572	35,247
DRAFTING CHARGES FOR PREPARATION AND PRINTING OF D	922606	79	-
PAYMENT TO INTERNAL AUDITORS	922608	-	-
OTHER CHARGES	922615	-	114,065
	SUB TOTAL	285,413	305,994
CONSULTANCY CHARGES- FOREIGN			
PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	922604	-	-
INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	922605	-	-
	SUB TOTAL	-	-
Exp. on compensatory afforestation/ catchment area treatment			
Expenditure on compensatory afforestation/ catchment area treatment	923901	396,047,968	-
	SUB TOTAL	396,047,968	-
Expenditure on land not belonging to corporation			
EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	923902	-	-
	SUB TOTAL	-	-
PROJECT EXPENSES WRITTEN OFF			
PROJECT EXPENSES WRITTEN OFF	950908	-	-
	SUB TOTAL	-	-
LOSS ON SALE OF ASSETS			

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PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
LOSS ON SALE OF ASSET	923701	59,523	9,036
LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE	923720	-	-
	SUB TOTAL	59,523	9,036
(viii) DEFERRED REVENUE EXPENDITURE WRITTEN OFF			
DEFERRED REVENUE EXPENSES WRITTEN OFF	955201	-	-
	SUB TOTAL	-	-
(ix) PRELIMINARY EXPENSES WRITTEN OFF			
PRELIMINARY EXPENSES WRITTEN OFF	955101	-	-
	SUB TOTAL	-	-
(x) SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF			
SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	955301	-	-
EXPENSES WRITTEN OFF	955302	-	-
	SUB TOTAL	-	-
(xi) BAD DEBTS/ ADVANCES / CLAIMS WRITTEN OFF			
BAD DEBTS WRITTEN OFF	950903	-	-
BAD ADVANCES WRITTEN OFF	950904	-	-
BAD CLAIMS WRITTEN OFF	950905	-	-
	SUB TOTAL	-	-
(xii) STORES WRITTEN OFF			
STORE WRITTEN OFF	950901	4,568	-
	SUB TOTAL	4,568	-
(xiii) FIXED ASSETS WRITTEN OFF			
FIXED ASSETS WRITTEN OFF	950906	8,658	1
	SUB TOTAL	8,658	1
(xiv) INT. ON COURT/ARBITRATION CASES			
INTEREST PMT. ON COURT/ARBITRATION CASES	922801	-	-
	SUB TOTAL	-	-
(xv) OTHER GENERAL EXPENSES			
OPERATING EXPENSES OF DG SET	925001	15,028,355	12,118,289
RECRUITMENT EXPENSES	925002	-	3,460
COMMUNITY DEVELOPMENT EXPENSES	925003	1,176,255	-
WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	925004	-	-
HORTICULTURE EXPENSES	925005	97,275	212,477
PAYMENT TO KENDRIYA VIDYALAYA	925006	5,652,785	4,902,929
PAYMENT TO OTHER SCHOOLS	925007	-	3,050
TRAVEL EXPENSES	925008	-	-
GUEST HOUSE /TRANSIT HOSTEL EXPENSES-CONSUMABLES	925009	3,109,928	638,596
SCHOLARSHIPS	925010	-	-
TRAINING EXPENSES	925011	466,888	186,074
WATER CHARGES	925012	-	500
EXPENSES ON DEPARTMENTAL MEETING	925013	50,757	1,492,910
EXPENSES ON INTERNAL EXAMINATION	925014	-	4,156
CONSUMPTION OF LOOSE TOOLS	925015	10,782	31,461
GRANT TO OTHERS	925016	200	-
PARTICIPATION FEE FOR CONFERENCE	925017	574,025	123,200
FESTIVAL CELEBRATION EXPENSES -OTHER THAN INDEPENDENCE	925018	69,194	-
INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	925019	46,290	20,393
MISCELLANEOUS EXPENSES	925020	492,654	1,391,340
CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	925021	25,000	-
EXPENDITURE ON FOOD/BEVERAGES IN HOUSE TRAINING/TE	925023	23,088	-
COMPENSATION PAID TO LAND EVACUATIES	922701	-	-
OTHER PAYMENTS	922702	-	-
	SUB TOTAL	26,823,476	21,128,835
(xvi) EXCHANGE RATE VARIATION			
EXCHANGE RATE VARIATION (LOSS)	923801	7,314,592	81,017
	SUB TOTAL	7,314,592	81,017

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
Foreign Currency Fluction adjustment (Debit)	924001	-	-
Foreign Currency Fluction adjustment (Debit)	SUB TOTAL	-	-
AUDIT EXPENSES			
STATUTORY AUDIT FEES	923101	-	-
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	-	-
AUDIT FEES	923108	-	-
AUDITORS-OUT OF POCKET EXPENSES	923109	-	-
	SUB TOTAL	-	-
DIRECTOR EXPENSES			
DIRECTORS SITTING FEES	923001	-	-
		-	-
RESEARCH AND DEVELOPMENT EXPENSES			
RESEARCH AND DEVELOPMENT EXPENSES	923201	-	189,864
	SUB TOTAL	-	189,864
SHARE OF CORPORATE OFFICE / ED OFFICE EXP			
SHARE OF CORPORATE OFFICE / ED OFFICE EXP	929999	85,567,665	72,333,958
	TOTAL	649,037,267	207,805,308
Expenses transferred to IEDC (Refer Schedule 22B, 22C, 22E(i) & 22)	980110 to 980133 980150, 9801552, 980403	649,037,267	207,805,308
Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202, 980203, 980205, 980303, 980304, 980603	-	-
Total taken to Profit and loss account		-	-


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NHPC LIMITED
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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

SCHEDULE-18 (EMPLOYEES REMUNERATION AND BENEFITS)

PARTICULAR		31st March 2009	31st March 2008
EMPLOYEES' WAGES ALLOWANCES	9001, 9003	254,393,941	171,468,349
EMPLOYEES' CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION CHARGES)	9002	43,296,919	23,329,008
EMPLOYEES' WELFARE EXPENSES	9004	18,415,232	24,430,899
EMPLOYEES' SALARY & PENSION CONTRIBUTION	9005	-	-
TOTAL		316,106,092	219,228,256
SHARE OF CORPORATE OFFICE/ ED OFFICE	909999 980402	348,330,505	219,720,442
TOTAL		664,436,597	438,948,698
EMPLOYEES COST TRANSFERRED TO IEDC REFER SCHEDULE 22 A & 22J (iii))	980101 to 980104, 980192	664,436,597	438,948,698
Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302, 980602	-	-
Amount taken to Profit and loss account		-	-

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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
SALARIES, WAGES ALLOWANCES	900101	-	-
TRAVEL AND ALLOWANCES (DIRECTOR)	900102	-	-
BUSINESS ALLOWANCE (DIRECTOR)	900103	-	-
COMPENSATORY ALLOWANCE (DIRECTOR)	900106	-	-
COMPANY LEASED ACCOMMODATION	900107	-	-
ENCASHMENT (DIRECTOR)	900109	-	-
INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/	900111	69,806,652	31,794,988
BUSINESS ALLOWANCE (EXEC)	900112	15,859,146	20,396,780
COMPENSATORY ALLOWANCE (EXEC)	900113	3,688	1,740
RENT ALLOWANCE (EXEC)	900114	759,221	577,523
RENT ALLOWANCE (EXEC)	900115	-	-
COMPENSATORY ALLOWANCE (EXEC)	900116	5,888,541	4,031,737
EDUCATION ALLOWANCE (EXEC)	900117	226,579	154,920
SHIFT ALLOWANCE /OVERTIME (EXEC)	900118	104,915	47,126
PAPER ALLOWANCE (EXEC)	900119	301,137	283,048
ALLOWANCE (EXEC)	900120	3,440	1,720
HOSTEL SUBSIDY (EXEC)	900121	409,005	241,480
CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	900122	348,570	265,940
LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT.	900123	2,910,892	2,577,129
TRANSPORT ALLOWANCE (EXEC)	900124	702,627	695,488
ELECTRICITY SUBSIDY (EXEC)	900125	879	4,924
TEEN SUBSIDY (EXEC)	900126	316,431	286,263
CRARIUM (EXEC)	900127	169,709	12,525
ENCASHMENT (EXEC)	900128	4,628,345	8,120,944
PRODUCTIVITY LINKED BONUS (EXEC)	900129	4,901,332	4,511,568
ALLOWANCE (EXEC)	900130	-	2,600
DUTY ALLOWANCES (EXEC)	900131	1,460,348	-
OPTIONAL LEAVE ENCASHMENT (EXECUTIVE)	900133	759,094	-
CONVEYANCE REIMBURSEMENT (EXEC)	900132	1,498,487	1,104,928
ALLOWANCE (EXEC)	900135	3,056,874	1,981,350
TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC - (EXECUTIVE)	900136	292,886	-
INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (	900140	24,449,560	11,918,870
BUSINESS ALLOWANCE (SUPERVISOR)	900141	5,457,810	7,882,360
COMPENSATORY ALLOWANCE (SUPERVISOR)	900142	3,975	1,920
RENT ALLOWANCE (SUPERVISOR)	900143	866,727	613,693
PERMITS (SUPERVISOR)	900144	-	-
COMPENSATORY ALLOWANCE (SUPERVISOR)	900145	2,048,866	1,356,380
EDUCATION ALLOWANCE (SUPERVISOR)	900146	66,278	63,031
TRAVEL ALLOW (SUPERVISOR)	900147	6,485	6,200
SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	900148	54,900	43,850
PAPER ALLOWANCE (SUPERVISOR)	900149	98,532	84,775
ALLOWANCE (SUPERVISOR)	900150	486	4,008
HOSTEL SUBSIDY (SUPERVISOR)	900151	152,670	153,000
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPE	900152	27,595	23,651
COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	900153	-	-
TRANSPORT ALLOWANCE (SUPERVISOR)	900154	425,832	471,557
ELECTRICITY SUBSIDY (SUPERVISOR)	900155	5,175	7,349
TEEN SUBSIDY (SUPERVISOR)	900156	175,433	186,250

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ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
STIPENDIUM (SUPERVISOR)	900157	-	-
LEAVE ENCASHMENT (SUPERVISOR)	900158	82,592	790,038
PRODUCTIVITY LINKED BONUS	900159	1,865,163	790,442
SPECIAL DUTY ALLOWANCE (SUPERVISOR)	900160	505,593	-
TRAVELANCE REIMBURSEMENT (SUPERVISOR)	900161	11,128	9,531
OPTIONAL LEAVE ENCASHMENT (SUPERVISOR)	900162	239,506	-
LEAVE ENCASHMENT (SUPERVISOR)	900163	82,044	-
TRAVEL ALLOWANCE (SUPERVISOR)	900165	544,600	817,835
INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	900166	66,307,519	30,146,191
COMPENSATORY ALLOWANCE (WORKMEN)	900167	14,193,201	19,529,431
COMPENSATORY ALLOWANCE (WORKMEN)	900168	7,986	6,410
RENT ALLOWANCE (WORKMEN)	900169	2,164,658	1,898,695
INCENTIVE (WORKMEN)	900170	-	-
COMPENSATORY ALLOWANCE (WORKMEN)	900171	5,051,135	3,730,842
EDUCATION ALLOWANCE (WORKMEN)	900172	666,524	608,481
TRAVEL ALLOW (WORKMEN)	900173	243,984	253,200
SHIFT ALLOWANCE /OVERTIME (WORKMEN)	900174	87,673	70,565
PAPER ALLOWANCE (WORKMEN)	900175	259,022	265,714
ALLOWANCE (WORKMEN)	900176	4,500	6,008
HOSTEL SUBSIDY (WORKMEN)	900177	1,811,702	1,514,796
CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	900178	3,623	-
LEASED ACCOMMODATION-CLA MAINTENANCE	900179	-	-
TRANSPORT SUBSIDY (WORKMEN)	900180	1,018,708	1,185,076
ELECTRICITY SUBSIDY (WORKMEN)	900181	40,330	39,889
FOOD SUBSIDY (WORKMEN)	900182	544,160	558,703
STIPENDIUM (WORKMEN)	900183	-	-
LEAVE ENCASHMENT (WORKMEN)	900184	1,085,969	2,323,670
PRODUCTIVITY LINKED BONUS (WORKMEN)	900185	6,510,167	4,930,947
TRAVEL ALLOWANCE (WORKMEN)	900186	1,180,653	2,079,310
SPECIAL DUTY ALLOWANCES (WORKMEN)	900187	1,379,855	-
HANDLING ALLOWANCES	900188	-	-
CONVEYANCE REIMBURSEMENT (WORKMEN)	900189	336	960
OPTIONAL LEAVE ENCASHMENT (WORKMEN)	900190	74,165	-
LEAVE ENCASHMENT (WORKMEN)	900191	178,323	-
GRATUITY TO EXECUTIVES-EXGRATIA	900301	-	-
GRATUITY TO EXECUTIVES- NOTICE PAY	900302	-	-
GRATUITY TO SUPERVISOR-EXGRATIA	900303	-	-
GRATUITY TO SUPERVISOR-NOTICE PAY	900304	-	-
GRATUITY TO NON-EXECUTIVES-EXGRATIA	900305	-	-
GRATUITY TO NON-EXECUTIVES-NOTICE PAY	900306	-	-
Sub Total (A)		254,393,941	171,468,349
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	7,770,997	5,855,527
COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	900212	765,138	769,151
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXECUTIVE)	900213	3,415,223	(218,164)
COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	900240	2,565,578	2,055,683
COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVISOR)	900241	413,198	453,358
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (SUPERVISOR)	900242	-	205,123
COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	900250	6,536,528	5,136,590
COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	900251	1,404,808	1,470,001
COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (WORKMEN)	900252	-	552,254
ADMINISTRATION CHARGES	900261	269,018	170,189
DEPOSIT LINKED INSURANCE	900262	-	-
COMPANY'S CONTRIBUTION TO GRATUITY	900263	20,156,431	6,879,296
ADMINISTRATION CHARGES	900265	-	-
Sub Total (B)		43,296,919	23,329,008

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ANNEXURE TO SCHEDULE-16 (EMPLOYEE REMUNERATION AND BENEFIT)

(Amt in Rupees)

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
STAFF WELFARE EXPENSES:			
TRAVEL CONCESSION NON TAXABLE	900401	3,528,249	4,473,713
TRAVEL CONCESSION TAXABLE	900402	2,579,704	1,888,114
TRAVEL REIMBURSEMENT OUTDOOR (NON TAXABLE)	900411	25,753	1,969
TRAVEL REIMBURSEMENT OUTDOOR (TAXABLE)	900412	2,841,693	2,545,924
TRAVEL REIMBURSEMENT INDOOR (NON-TAXABLE)	900413	2,266,977	2,852,232
TRAVEL REIMBURSEMENT INDOOR(TAXABLE)	900414	554,835	356,456
TRAVEL REIMBURSEMENT OUTDOOR RETD. EMP.	900415	-	-
TRAVEL REIMBURSEMENT INDOOR RETD. EMP.	900416	1,658,607	-
TRAVEL REIMB.T - RETIRED EMPLOYEE-OUTDOOR (NON TAXABLE)	900417	2,366	7,777
TRAVEL REIMB - RETIRED EMPLOYEE-INDOOR (NON TAX)	900418	856,349	5,510,690
TRAVEL REIMBURSEMENT-INDOOR(TAXABLE)-PARENT IN LAWS	900419	-	-
TRAVEL REIMBURSEMENT-OUTDOOR(TAXABLE)-PARENT IN LAWS	900420	-	-
CLOTHING AND UNIFORMS	900422	28,848	240,318
GRATIA PAYMENT	900423	-	-
GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	900424	27,228	27,030
HOUSING ALLOWANCE ON RETIREMENT	900426	33,170	110,565
GRANTS TO EMPLOYEES	900427	45,706	32,933
NEW YEAR/OTHER GIFTS TO STAFF	900428	150,300	164,400
EXPENSE OF MEDICINES	900430	705,619	838,941
CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER THAN			
EXPENSE TO OFFICE & BACK	900431	-	-
EXPENSE ON HOUSING OTHER THAN SELF LEASE	900432	-	-
GROUP INSURANCE PREMIUM	900433	-	-
PROJECT COMMISSIONING AWARD	900435	259,962	-
OTHER COMPENSATION TO EMPLOYEES	900439	-	2,131,315
MEMBERSHIP FEES-CLUBS	900440	-	-
MEMBERSHIP FEES-PROFESSIONAL BODIES	900441	-	-
MEMBERSHIP FEES-OTHERS	900442	-	1,200
MEMBERSHIP FEES-SPORTS CLUB	900443	-	-
MEMBERSHIP FEES-HEALTH CLUB	900444	-	-
MEMBERSHIP FEES- CLUBS	900445	-	-
STATE OF ADDITIONAL INTEREST ON HBA	900446	-	-
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	900447	693,254	539,625
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	900448	339,248	299,200
EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)	900449	971,416	852,875
OTHER EXPENSES	900450	845,948	1,555,622
Sub Total (C)		18,415,232	24,430,899
Leave Salary & Pension Contribution:	900501	-	-
Sub Total (D)		-	-
SHARE OF CORPORATE OFFICE/ ED OFFICE	909999	348,330,505	219,720,442
Sub Total (E)		348,330,505	219,720,442
Total (A+B+C+D+E)		664,436,597	438,948,698
EMPLOYEES COST TRANSFERRED TO IEDC (REFER SCHEDULE 22 A & B)	980101 to 980105, 980402	664,436,597	438,948,698
Employee cost transferred to contract and consultancy expenses (Refer Schedule 22 B)	980201, 980302, 980602	-	-
Amount taken to Profit and loss account		-	-

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SCHEDULE - 17 (DEPRECIATION)

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2009	31st March 2008
Depreciation during the year	9300 except 939999	85,985,949	84,030,160
Share of Corporate Office/ ED	939999, 980404	14,748,098	12,484,093
	TOTAL	100,734,047	96,514,253
Depreciation transferred to IEDC under Schedule 22 G & 22 J(iv))	980160, 980194	100,734,047	96,514,253
Depreciation transferred to Contract & Consultancy (Refer Schedule 20)	980206, 980305 & 980604	-	-
Amount taken to Profit and loss account		-	-


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ANNEX OF SCHEDULE 17 - DEPRECIATION

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2009	31st March 2008
RIGHT TO USE	930121	97,352	83,004
ROADS, BRIDGES, CULVERTS, AERODROMES	930201	12,797,633	18,470,119
BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	930301	-	-
BUILDING CONTAINING WORKSHOP	930302	124,648	121,873
BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT	930303	48,450	70,844
OFFICE BUILDINGS-PERMANENT	930304	460,330	548,613
OFFICE BUILDING-TEMPORARY	930305	347,251	504,707
STORES AND GODOWN BUILDINGS	930306	449,568	1,233,239
ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOUSE)	930321	13,798,767	17,140,262
RAILWAY SIDINGS	930501	22,812,936	4,018,968
HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HEAD RACE)	930601	-	-
GENERATING PLANT AND MACHINERY	930701	-	-
PLANT AND MACHINERY-SUB STATION	930801	521,844	783,058
TRANSMISSION LINES	930901	3,009,520	2,990,379
PLANT AND MACHINERY-OTHERS	931001	1,315,694	1,428,123
CONSTRUCTION PLANT AND EQUIPMENT	931101	21,618,136	22,785,825
WATER SUPPLY INSTALLATION	931201	908,371	1,067,770
WATER SUPPLY AND DRAINS/ SEWERAGE -OTHER	931202	237,346	331,470
POWER SUPPLY SYSTEM-POWER PLANT	931401	-	-
POWER SUPPLY SYSTEM- ADMINISTRATIVE BLOCK	931402	127,110	127,110
VEHICLE	931501	1,019,605	1,141,730
MOTOR CAR/JEEP	931502	510,940	829,173
AIRCRAFT/BOATS	931601	30,307	115,162
FURNITURE, FIXTURES AND EQUIPMENT	931701	566,619	3,546,660
COMPUTERS	931801	1,075,836	1,586,047
COMMUNICATION EQUIPMENTS	931901	576,917	1,194,448
OFFICE EQUIPMENTS	932001	589,827	494,906
AMORTISATION OF INTANGIBLE ASSETS	932201	229,445	808,663
OTHER ASSETS	932501	1,348,741	1,299,936
FIXED ASSETS OF MINOR VALUE >750<5000	932801	1,362,756	1,308,071
SUBTOTAL:		85,985,949	84,030,160
SHARE OF CORPORATE OFFICE / E.D. OFFICE	939999	14,748,098	12,484,093
TOTAL		100,734,047	96,514,253
Less:			
(i) Depreciation transferred to IEDC (Refer Schedule 22 G & 22 H(v))	980160, 980404	100,734,047	96,514,253
(ii) Depreciation transferred to Contract & Consultancy (Refer Schedule 20)	980206, 980305 & 980604	-	-
Total taken to Profit and loss account		-	-

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INTEREST AND FINANCE CHARGES

(Amount in Rupees)

PARTICULARS	Linkage to Chart of Accounts	31st March 2009	31st March 2008
INTEREST ON :-			
GOVERNMENT OF INDIA LOAN	9401,980501	-	-
BONDS	9402,980502	-	-
FOREIGN LOAN	9403,980503	-	-
TERM LOAN	9404,9405,980504	617,763,291	152,558,366
CASH CREDIT FACILITIES/WCDL	9406,980505	626,823	-
OTHER INTEREST CHARGES	9409,980506	-	-
Exchange differences regarded as adj. to interest cost	940701 less 980517	-	-
OF HEDGING TRANSACTIONS	9408 less 980518	-	-
ISSUE /SERVICE EXPENSES	9410,980507	2,167,654	3,011,654
ISSUE EXPENSES WRITTEN OFF	9419	-	-
DATE TO CUSTOMERS	9411 except 941102	-	-
COMMITMENT FEE	9412,980509	19,037,654	-
GUARANTEE FEE ON LOAN	9413,980510	-	-
LIABILITY	9414,980511	-	-
INTEREST TO BENEFICIARY STATE	9416	-	-
FINANCE CHARGES	9415,980512	429,974	625,797
OTHER FINANCE CHARGES	9420,980513	1,702,424	930,401
Total		641,727,820	157,126,218
SHARE OF CORPORATE OFFICE/ ED OFFICE	949999,980405	62,025	160,357
TOTAL		641,789,845	157,286,575
Interest & Finance charges Capitalised by transfer to (Refer Schedule 22 D and 22 J(v))	980140 to 980149,980195,9805 except 980515,980516	641,789,845	157,286,575
Amount transferred to contract and consultancy (Refer Schedule 20)	980204,980309,980605	-	-
Total taken to Profit and loss account		-	-

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(Amount in Rupees)

ANNEXURE TO SCHEDULE-18 (INTEREST AND FINANCE CHARGES)

PARTICULAR	HEAD OF ACCOUNTS	31st March 2009	31st March 2008
INTEREST ON :-			
GOVERNMENT OF INDIA LOAN			
INTEREST ON GOVERNMENT OF INDIA LOAN	940101	-	-
Sub Total (A)		-	-
NON GOVERNMENT LOAN			
INTEREST ON M SERIES 9.55% SECURED NON CUM LOAN	940202	-	-
Sub Total (B)		-	-
FOREIGN LOAN			
INTEREST ON FOREIGN LOAN	940301	-	-
Sub Total (C)		-	-
TERM LOAN			
INTEREST ON TERM LOAN	940401	614,015,346	152,558,366
INTEREST ON STL	940501	3,747,945	-
Sub Total (D)		617,763,291	152,558,366
CREDIT FACILITIES/WCDL			
INTEREST ON CASH CREDIT FACILITIES/ECDL	940601	626,823	-
Sub Total (E)		626,823	-
OTHER INTEREST CHARGES			
INTEREST PAID ON APPLICATION MONEY ACCOUNT	940901	-	-
Sub Total (F)		-	-
Total(i)		618,390,114	152,558,366
Change differences regarded as adj. to interest cost			
EXPENSES OF HEDGING TRANSACTIONS			
ISSUE /SERVICE EXPENSES			
PRINTING AND STATIONERY	941001	-	-
PRINTING FEES	941002	-	-
MANAGER TO ISSUE	941003	-	-
STORY PRESS ANNOUNCEMENT	941004	-	-
EXPENSES OF REGISTRAR TO THE ISSUE	941005	-	-
FEES	941006	-	-
PRINTING AND STATIONERY	941007	-	-
DISSEMINATION AND PUBLICITY	941008	-	-
FEES AND EXPENSES	941009	-	-
REGISTRATION FEES/ FILING FEES	941010	-	-
EXPENSES	941011	-	-
FEES HANDLING CHARGES	941012	-	-
FEES TO THE BANKERS TO THE ISSUE	941013	-	-
DUTIES AND OTHER EXPENSES	941014	-	-
ISSUE EXPENSES	941015	2,167,654	3,011,654
Total(iv)		2,167,654	3,011,654
PRE ISSUE EXPENSES WRITTEN OFF			
PAID TO CUSTOMERS			
PAID TO CUSTOMERS	941101	-	-
Total(vi)		-	-

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PARTICULAR	HEAD OF ACCOUNT S	31st March 2009	31st March 2008
COMMITMENT FEE			
COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	941201	-	-
COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	941202	19,037,654	-
Total(vii)		19,037,654	-
GUARANTEE FEE ON LOAN			
GUARANTEE FEE ON GOI LOAN	941301	-	-
GUARANTEE FEE ON FOREIGN CURRENCY LOAN	941302	-	-
GUARANTEE FEE ON DOMESTIC LOAN	941303	-	-
Total(viii)		-	-
ROYALTY			
ROYALTY	941401	-	-
Total(ix)		-	-
Interest to beneficiary State	9416		
Total(x)			
BANK CHARGES			
CHARGES- INDIAN CURRENCY	941501	-	-
CHARGES- FOREIGN CURRENCY	941502	-	-
OTHER BANK CHARGES- INDIAN CURRENCY	941503	429,974	625,797
OTHER BANK CHARGES- FOREIGN CURRENCY	941504	-	-
BANKING CASH TRANSACTION TAX(BCCT)	941505	-	-
Total(xi)		429,974	625,797
OTHER FINANCE CHARGES			
MANAGEMENT FEE/ARRANGEMENT FEE	942001	-	-
OTHER CHARGES	942002	1,702,424	930,401
Total(xii)		1,702,424	930,401
SHARE OF CORPORATE OFFICE/ ED OFFICE	949999	62,025	160,357
GRAND TOTAL		641,789,845	157,286,575
Interest & Finance charges Capitalised by transfer to IEDC (Refer Schedule 22 D and 22 J(v))		641,789,845	157,286,575
Interest & Finance charges transferred to contract and consultancy expenses (Refer Schedule 20)		-	-
TOTAL TAKEN TO PROFIT AND LOSS ACCOUNT		-	-


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Appendix to Schedule -18 (Interest and Finance charges)

(As on 31st March 2009)

PARTICULARS		AMOUNT(Rs)
Interest on Term Loan:		
Office No. of Corporate Office		
59		109,636,513
536		169,353,477
1238		335,025,356
	Total	614,015,346
Interest on Term Loan:		
Office No. of Corporate Office		
1241		3,747,945
CASH CREDIT FACILITIES/WCDL		
Office No. of Corporate Office		
27		549,713
538		77,110
	Total	626,823
INTEREST ON BONDS		
Office No. of Corporate Office		
BOND ISSUE /SERVICE EXPENSES		
Office No. of Corporate Office		
539		2,167,654
COMMITMENT FEE		
Office No. of Corporate Office		
1242		19,037,654
GUARANTEE FEE		
Office No. of Corporate Office		
Others (give particulars)		
Office No. of Corporate Office		
OTHER CHARGES		
Nil	Certificate Charges	4,000
61		26,137
537		11,840
1239		169,557
1243		1,473,700
1260		17,190
	Total	1,702,424
OTHER BANK CHARGES		
		429,974
SHARE OF CORPORATE OFFICE/ ED OFFICE:		
		62025
GROSS TOTAL OF INTEREST & FINANCE CHARGES		641,789,845

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SCHEDULE -19 (PROVISIONS)

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2009	31st March 2008
Bad and doubtful debts provided	9505		
Bad and doubtful advances / deposits provided	9506		
Bad and doubtful claims provided	9507		
Diminution in value of stores and spares	9233		
Shortage in store & spares provided	950801	265,265	
Provision for CAT Plan/ Environment Expenses	951401	(81,727,000)	
Provision against diminution in the value of investment	9511		
Project Expenses provided for	9512		
Provision for fixed assets/stores	9513		
Provision for other Expenses	9520		
Total		(81,461,735)	-
Share of Corporate Office/ ED Office	959999	7,805	11,793
Total		(81,453,930)	11,793
Less: Provisions transferred to EDC(Refer Schedule 22 F and 22J(vi))	980161, 980197	(81,453,930)	11,793
Less: Expenses transferred to contract and consultancy expenses (Refer Schedule 20)	980211, 980607	-	-
Transferred to Profit and loss account		-	-

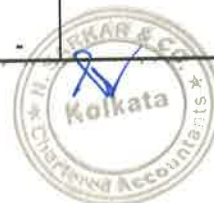
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Schedule -20 (Contract and Consultancy expenses)		(Amount in Rupees)	
Particulars	Linkage to Chart of Accounts	31st March 2009	31st March 2008
Direct Expenses	960101, 960102, 960103, 960104, 960105, 960201, 960202, 960203		
Employees' Remuneration and benefits			
- Salaries, Wages, Allowances and benefits	960112, 960212		-
- Gratuity, Contribution to provident fund & pension scheme			-
- Staff welfare Expenses	960113 and 15 960114		-
Repairs and Maintenance			
- Buildings	960116		-
- Machinery and Construction Equipments	960117		-
- Others	960118, 960218		-
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		-
Depreciation	960132, 960219		-
Interest & Finance Charges	960152, 960220		-
Loss on construction contracts	960150		-
Provisions	960151		-
Work-in-progress:			
- Construction Contract	960199		-
- Consultancy Contract	960290		-
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			-
Less: Receipts and recoveries	960137, 960225		-
Net expenditure during the year			-
Prior period Adjustments	960135		-
Total taken to Profit and loss account			-

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21 (PRIOR PERIOD ADJUSTMENT (NET)

(Amount in Rupees)

PARTICULAR	Linkage to Chart of Accounts	31st March 2009	31st March 2008
Electricity	860101	-	-
ce Against Depreciation written back	860103	-	-
Surcharge received from debtors	860102	-	-
	860121	61,947	-
Sub Total		61,947	-
es and Wages	950401	357,551	-
and Maintenance	950403	-	-
	950424	-	-
	950450	(805,851,521)	11,201,135
	950425	32,692,372	865,836
Sub Total		(772,801,598)	12,066,971
Total		(772,739,651)	12,066,971
Share of Corporate Office / ED Office	959998	542,261	1,345,482
TOTAL		(772,197,390)	13,412,453
Expenses transferred to IEDC (Refer Schedule 22H & 22J(vii))			
Prior period expenses	980165, 980406	(772,259,337)	13,412,453
less: Prior period income	980179	61,947	-
Expense transferred to contract and lancy expenses (Refer Schedule 20)	980207, 980606	-	-
taken to Profit and loss account		-	-

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SUBANSIRI LOWER HE PROJECT, GERUKAMUKH, ASSAM

(Amount in Rupees)

(INCIDENTAL EXPENDITURE DURING CONSTRUCTION FOR THE YEAR)

	Linkage to Chart of Accounts	31st March 2009	31st March 2008
REMUNERATION AND BENEFITS			
WAGES, ALLOWANCES	980101	254,393,941	171,468,349
CONTRIBUTION TO PF (INCLUDING ADMN.	980102	43,296,919	23,329,008
FARE EXPENSES	980103	18,415,232	24,430,899
ARY AND PENSION CONTRIBUTION	980104	-	-
Sub-Total		316,106,092	219,228,256
MAINTENANCE			
	980110	13,942,048	13,026,107
	980111	17,423,706	11,627,995
	980112	19,439,036	24,538,388
Sub-Total		50,804,790	49,192,490
ON AND OTHER EXPENSES			
NG CHARGES	980114	16,533,427	12,855,919
TAXES	980115	729,240	902,704
EXPENSES	980116	604,117	714,804
Y EXPENSES	980117	44,704,858	32,550,538
G & CONVEYANCE	980118	889,301	1,238,969
ON STAFF CARS	980119	9,479,143	7,270,719
TELEX AND POSTAGE	980120	4,013,932	3,569,040
MENT PUBLICITY	980121	2,585,158	2,309,561
MENT & HOSPITALITY EXPENSES	980122	577,406	1,452,961
STATIONERY	980123	139,390	105,000
ION TO AUDITORS	980124	1,819,579	1,530,788
CONSULTANCY CHARGES:	980152	-	-
	980126	285,413	305,994
	980127	-	-
RE ON COMPENSATORY AFFORESTATION /			
AREA TREATMENT / ENVIRONMENT	980131	396,047,968	-
RE ON LAND NOT BELONGING TO			
ON	980132	-	-
SITION & REHABILITATION	980133	-	-
ASSETS/MATERIAL WRITTEN OFF	980128	8,658	1
SALE OF ASSETS	980130	59,523	9,036
ERAL EXPENSES	980125	26,873,107	21,381,809
Sub-Total		505,350,220	86,197,843
FINANCE CHARGES			
ENT OF INDIA LOAN	980140	-	-
LOAN	980141	-	-
V	980142	-	-
STL	980143	614,015,346	152,558,366
IT FACILITIES/WCDL	980144	3,747,945	-
	980145	626,823	-

SAMIN SAHA

Sr. Manager (Finance)

Subansiri Lower Project
NHPC Ltd. GERUKAMUKH

Page 1



	Linkage to Chart of Accounts	31st March 2009	31st March 2008
CHANGE DIFFERENCE REGARDED AS ADJUSTMENT			-
INTEREST COST			-
CHANGE DIFFERENCE REGARDED AS ADJUSTMENT TO			-
INTEREST COST	980154	-	-
ON HEDGING TRANSACTIONS	980155	-	-
AND ISSUE/SERVICE EXPENSES	980146	2,167,654	3,011,654
COMMITMENT FEE	980147	19,037,654	-
GUARANTEE FEE ON LOAN	980148	-	-
OTHER FINANCE CHARGES	980149	2,132,398	1,556,198
Sub-Total		641,727,820	157,126,218
CHANGE RATE VARIATION (NET)			
CHANGE RATE VARIATION (Debit Balance)	980150	7,314,592	81,017
CHANGE RATE VARIATION (Credit Balance)	980151	122,366,501	28,349
Sub-Total		(115,051,909)	52,668
PROVISIONS	980161	(81,461,735)	-
Total (F)		(81,461,735)	-
DEPRECIATION	980160	85,985,949	84,030,160
Sub-Total		85,985,949	84,030,160
PERIOD EXPENSES (NET)			
PRIOR PERIOD EXPENSES	980165	(772,801,598)	12,066,971
PRIOR PERIOD INCOME	980179	61,947	-
Sub-Total		(772,863,545)	12,066,971
RECEIPTS AND RECOVERIES			
INCOME FROM GENERATION OF ELECTRICITY -PRE-			
COMMISSIONING	980170	-	-
INTEREST ON LOANS AND ADVANCES	980171	165,764,769	155,510,507
MISCELLANEOUS RECEIPTS	980172	11,481,205	10,607,793
PROFIT ON SALE OF ASSETS	980173	18,305	-
LIABILITIES/PROVISION NOT REQUIRED WRITTEN BACK	980174	10,108,566	38,095
PRE CHARGE /OUTTURN ON PLANT AND MACHINERY	980175	15,256,859	12,615,807
Sub-Total		202,629,704	178,772,202
C.O. MANAGEMENT EXP/ ED OFFICE MANAGEMENT			
OTHER INCOME	980191	(13,328,991)	(7,897,728)
EMPLOYEE REMUNERATION & BENEFITS	980192	348,330,505	219,720,442
GENERATION, ADMINISTRATION & OTHER EXPENSES	980193	85,567,665	72,333,958
DEPRECIATION	980194	14,748,098	12,484,093
INTEREST AND FINANCE CHARGES	980195	62,025	160,357
PRIOR PERIOD ADJUSTMENT (NET)	980196	542,261	1,345,482
PROVISIONS	980197	7,805	11,793
Sub-Total		435,929,368	298,158,397
TRANSFERRED TO C-W-I-P (A+B+C+D+E+F+G+H+J-I)		863,897,346	727,280,801


SAMIN SAHA
 Sr. Manager (Finance)
 Subansiri Lower Project
 NHPC Ltd. GERUKAMUKH



NHPC Limited
(A Govt. of India Enterprise)
Subansiri Lower H.E. Project
Balance Sheet as at 31st MARH 2008

Amount in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	31st March 2008	31st March 2007
SOURCES OF FUNDS				
A. FUND TRANSFERRED FROM C.O./ED OFFICE		1	20,041,508,695	15,341,631,552
B. Reserves and Surplus		2	0	0
C. Loan Funds				
i) Secured Loans		3	0	0
ii) Unsecured Loans		4	0	0
D. Income Received In Advance on Account of Advance Against Depreciation	3701		0	0
E. Deferred Tax				
Net deferred tax liabilities	3601 less 6610		0	0
Less: Deferred tax recoverable	6611		0	0
Total			20,041,508,695	15,341,631,552
APPLICATION OF FUNDS				
F. Fixed Capital Expenditure				
i) Fixed Assets				
a) Gross Block		5	3,936,234,965	4,953,956,345
Less: Depreciation			296,464,636	196,497,359
b) Net Block			3,639,770,329	4,757,458,986
ii) Capital Work In Progress		6	12,007,335,175	7,284,371,664
iii) Construction stores and Advances		7	6,850,847,105	3,693,449,684
G. Investments		8	0	-
H. Current Assets, Loans and Advances		9		
i) Interest accrued on investments			0	0
ii) Inventories			0	0
iii) Contract Work in progress			0	0
iv) Sundry debtors			0	0
v) Cash and bank balances			1,741,342	(4,965,953)
vi) Other current assets			102,007,949	260,260,529
vii) Loans and advances			40,709,585	34,913,535
Less: Current Liabilities and Provisions		10		
i) Liabilities			691,215,783	443,276,998
ii) Provisions			1,909,687,007	440,579,895
Net Current Assets			(2,466,443,914)	(593,648,782)
D. Miscellaneous Expenditure (to the extent not written off or adjusted)		11		
Total			20,041,508,695	15,341,631,552

Accounting Policies 23
Notes to the Accounts 24
Schedule 1 to 24 form integral part of accounts

In terms of our report of even date attached

For N.Sarkar & Co.
Chartered Accountants

PLACE: GERUKAMUKH, DHEMAJI, ASSAM
DATE: 3rd May 2008.

(S.K.Ghosh)
Partner

General Manager
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

Sr. Manager (Fin)
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam



General Manager
Subansiri Lower H.E. Project
Gerukamukh, via Gogamukh,
Dhemaji, Assam - 787 003
Sr. Manager (Finance)
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam
NHPC Ltd.

M/s GSA & Associates.
Chartered Accountants.
8/28, WEA Abdul Aziz Marg,
Karol Bagh,
New Delhi-110 005.

Sub: Branch audit report on the accounts of Subansiri Lower HE Project, Gerukamukh, Dhemaji, Assam/Arunachal Pradesh), a unit of NHPC Ltd for the year ended 31st March,, 2008.

1. We have audited the attached Balance Sheet of Subansiri Lower HE Project, Gerukamukh, Assam a unit of NHPC Limited as at 31st March, 2008, Profit & Loss Account and the related incidental expenditure during construction (IEDC) account for the year ended on that date, annexed thereto. These Financial Statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principle used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion and we report that: -
3. As required by the Companies (Auditors' Report) Order, 2003, as amended by the Companies (Auditors' Report) (Amendment) Order, 2004 (the "Order") issued by the Central Government of India in terms of Sub Section (4A) of section 227 of the Companies Act, 1956 and on the basis of such checks of the books and records of the Unit as we considered appropriate and according to the information and explanations given to us, we enclose in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the said Order.
4. Further to our comments in the Annexure referred to in paragraph 3 above, 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 purposes of our audit.
 - (b) In our opinion, proper books of account, as required by law, have been kept by the unit so far as appears from our examination of those books.



- (c) The Balance Sheet, Profit & Loss Account and the Incidental Expenditure During Construction (IEDC) Account dealt with by this report are in agreement with the books of account.
- d) In our opinion, Balance Sheet, Profit & Loss Account and the Incidental Expenditure During Construction (IEDC) Account dealt with by this report comply with the mandatory accounting standards referred to in section 211(3C) of the Companies Act, 1956 to the extent applicable to this unit.
- (e) The Department of Company Affairs, Ministry of Finance vide their Notification No. F. No.8/5/2001/CL.V dated 21st October 2003 have notified that the provision of Section 274 (1) (g) of Companies Act, 1956 shall not apply to a Government Company.
- (f) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the Significant Accounting Policies (Schedule 23) and Notes on Accounts (Schedule-24), the information required by the Companies Act, 1956 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 unit as at 31st March, 2008 and
- (b) In the case of Profit & Loss Account having no profit/loss and Incidental Expenditure During Construction Account of the expenditure for the year ended on that date.

**For N. SARKAR & CO.
CHARTERED ACCOUNTANTS**


(S.K. GHOSH)

**Partner
Membership No. 13230**

**Date : 3rd May, 2008.
Place : Gerukamukh, Dhemaji,
Assam - 787035**



ANNEXURE TO BRANCH AUDITORS' REPORT

Referred to in Paragraph 3 of our Report of even date.

- (i) (a) The project has generally maintained proper records of Fixed Assets showing full particulars including quantitative details and situation of its fixed assets.
(b) Physical verification of fixed assets have been conducted by the management during the year. In our opinion the frequency of verification is reasonable. As per the information given to us by the management, no material discrepancies as compared to book records were noticed in respect of fixed assets physically verified during the year.
(c) During the year under audit, in our opinion, no substantial part of the fixed assets have been disposed off.
- ii) (a) The inventories of stores, spare parts, steel and cement have been physically verified by the management during the year. In our opinion the frequency of physical verification is reasonable.
(b) In our opinion, the procedure of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the unit and nature of its business.
(c) In our opinion, the unit is maintaining proper records of inventories and no material discrepancies were noticed on physical verification as compared to the records of inventories.
- (iii) The Register under Section 301 of the Companies Act, 1956 is maintained at the registered office of the company and the names of parties listed therein are not available at the project. However, the Unit has neither accepted nor granted any loan, secured or unsecured, except loans granted to employees. Accordingly, the provisions of paragraph 4(iii) (b), (c), (d), (e), (f) and (g) are not applicable.
- (iv) In our opinion and according to information and explanations given to us, there is an adequate internal control procedure commensurate with the size of the Unit and the nature of its business for the purchase of inventories and fixed assets. The unit does not have any sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct any major weakness in the internal control system.
- (v) The Register under Section 301 of the Companies Act, 1956 is maintained at the registered office of the company and as such **we are unable to comment whether there is any transaction that needs to be entered in the said register and if required, whether that has been entered in the said register.**
- (vi) In our opinion and according to the information and explanations given to us, the unit has not accepted any deposits from the public within the meaning of section 58A and 58AA or any other relevant provisions of the Companies Act, 1956 and the rules framed there under.
- (vii) The unit has a system of Internal Audit by the Company's own Internal Audit Department based at ED Region-III office, Kolkata. In our opinion, the internal audit system commensurate with the size and nature of business of the unit.
- (viii) The Central Government has not prescribed the maintenance of cost records under section 209(1) (d) of the Companies Act, 1956 by this Unit.



- (ix) (a) According to the information and explanations given to us and according to the books and records of the Unit, the Unit is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31st March, 2008 for a period of more than six months from the date they become payable.
- (b) As at 31st March, 2008 according to the information and explanations given to us and as per the records of the Unit, there are no dues of Sales Tax, Income Tax, Customs Duty, Wealth Tax, Excise Duty and Cess which have not been deposited on account of any dispute.
- (x) This being a unit of the Company, the provisions of paragraph 4(x) of the Order are not applicable.
- (xi) In our opinion and according to the information and explanations given to us, the unit has not defaulted in repayment of dues to any financial institution or bank.
- (xii) According to the explanations given to us and based on the information available, no loans and advances have been granted by the unit on the basis of security by the way of pledge of shares, debentures and others securities.
- (xiii) The provisions of any special statute as specified under clause 4 (xiii) of the Order are not applicable to the unit.
- (xiv) In our opinion and according to the information and explanations given to us, the unit is not a dealer or trader in securities.
- (xv) The unit has not given any guarantee for loans taken by others from banks or financial institutions.
- (xvi) According to records of the unit no term loans have been raised during the period by the unit.
- (xvii) Based on the information and explanations given to us and on the basis of an overall examination of the Balance Sheet of the unit, in our opinion, there are no funds raised on a short term basis which have been used for long term investment.
- (xviii) The provisions of paragraph 4(xix), (xx), and (xxi) are not applicable to the unit.
- (xix) According to the information and explanations given to us, no fraud on or by the unit has been noticed or reported during the course of our audit.

**For N. SARKAR & CO.
CHARTERED ACCOUNTANTS**


(S.K.GHOSH)

Partner

Membership No. 13230

Date : 3rd May, 2008.

**Place : Gerukamukh, Dhemaji,
Assam - 787035**



NHPC Limited
(A Govt. of India Enterprise)
Subansiri Lower H.E. Project
Balance Sheet as at 31st MARH 2008

Amount in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	31st March 2008	31st March 2007
SOURCES OF FUNDS				
A. FUND TRANSFERRED FROM C.O./ED OFFICE		1	20,041,508,695	15,341,631,552
B. Reserves and Surplus		2	0	0
C. Loan Funds				
i) Secured Loans		3	0	0
ii) Unsecured Loans		4	0	0
D. Income Received In Advance on Account of Advance Against Depreciation	3701		0	0
E. Deferred Tax				
Net deferred tax liabilities	3601 less 6610		0	0
Less: Deferred tax recoverable	6611		0	0
Total			20,041,508,695	15,341,631,552
APPLICATION OF FUNDS				
F. Fixed Capital Expenditure				
i) Fixed Assets				
a) Gross Block		5	3,936,234,965	4,953,956,345
Less: Depreciation			296,464,636	196,497,359
b) Net Block			3,639,770,329	4,757,458,986
ii) Capital Work In Progress		6	12,007,335,175	7,284,371,664
iii) Construction stores and Advances		7	6,850,847,105	3,893,449,684
G. Investments		8	0	-
H. Current Assets, Loans and Advances		9		
i) Interest accrued on investments			0	0
ii) Inventories			0	0
iii) Contract Work in progress			0	0
iv) Sundry debtors			0	0
v) Cash and bank balances			1,741,342	(4,965,953)
vi) Other current assets			102,007,949	260,260,529
vii) Loans and advances			40,709,585	34,913,535
Less: Current Liabilities and Provisions		10		
i) Liabilities			691,215,783	443,276,998
ii) Provisions			1,909,687,007	440,579,895
Net Current Assets			(2,456,443,914)	(593,648,782)
D. Miscellaneous Expenditure (to the extent not written off or adjusted)		11		
Total			20,041,508,695	15,341,631,552

Accounting Policies

23

Notes to the Accounts

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Schedule 1 to 24 form integral part of accounts

In terms of our report of even date attached

For N.Sarkar & Co.
Chartered Accountants

PLACE: GERUKAMUKH, DHEMAJI, ASSAM
DATE: 3rd May 2008.

(S.K.Ghosh)
Partner

(Signature)
General Manager
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

(Signature)
Sr. Manager (Fin)
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam



General Manager
Subansiri Lower HE Project
Gerukamukh, via Gogamukh, Distt. Dhemaji, Assam - 787 033

Sr. Manager (Finance)
Subansiri Lower HE Project
Gerukamukh, Dhemaji, Assam

बॉर्डर प्रबंधक (फिन्स)
Sr. Manager (Finance)
Subansiri Lower HE Project
Gerukamukh, Dhemaji, Assam

NHPC Limited
(A Govt. of India Enterprise)
Profit & Loss A/c for the Year ended 31st March, 2008

Particulars	Linkage to Chart of Accounts	Sch. Ref.	Amount in Rupees	
			31st March 2008	31st March 2007
INCOME				
i) Sales		12	0	0
Less: Tariff Adjustments	820103		0	0
Less: Advances against depreciation		12A	0	0
ii) Contracts and Consultancy		13	0	0
iii) Other income		14	0	0
Total Income			0	0
EXPENDITURE				
i) Generation Administration and other Expenses		15	0	0
ii) Employee's remuneration and benefits		16	0	0
iii) Depreciation		17	0	0
iv) Interest and finance charges		18	0	0
v) Provisions		19	0	0
vi) Contract and consultancy expenses		20	0	0
vii) Incentive to beneficiaries	941102			
Total Expenditure			0	0
Profit before Tax & Prior period Adjustment			0	0
Prior period adjustments (net)		21	0	0
PROFIT BEFORE TAX			0	0
Provision for taxation				
i) Current tax	970501 970503		0	
ii) Fringe benefit Tax	970504			
iii) Adjustments relating to earlier years	970509		0	
iv) Deferred Tax	970510		0	
Less: Deferred tax recoverable adjustment	970511		0	
PROFIT AFTER TAX			0	0
Balance brought forward from last year's account			0	0
Amount written back from Reserves	9716		0	0
Balance Available For Appropriations			0	0
i) Transfer to Capital Reserve	970701		0	
ii) Transfer to Bond Redemption Reserve	970702		0	
iii) Transfer to General Reserve	970704		0	
iv) Dividend				
Interim	970802			
Proposed	970801			
v) Tax on Dividend			0	
Interim	970502			
Proposed	970705			
BALANCE CARRIED TO BALANCE SHEET			0	0

Incedental Expenditure during Construction
Accounting Policies
Notes to the Accounts
Schedule 1 to 24 form integral part of accounts

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23
24

In terms of our report of even date attached

For N.Sarkar & Co.
Chartered Accountants

(S. K. Ghosh)
Partner

Member Ship no - 13230

General Manager
Subansiri Lower H.E.
Project

Gerukamukh, Dhemaji,
Assam

Sr. Manager (Finance)
Subansiri Lower H.E.
Project

Gerukamukh, Dhemaji,
Assam

PLACE: GERUKAMUKH, DHEMAJI, ASSAM
DATE: 3rd May 2008



Subansiri Lower HE Project
Gerukamukh, via Gogamukh
Dist: Dhemaji, Assam - 787 438
N. SARKAR & CO. (PVT) LTD.
Subansiri Lower HE Project
Gerukamukh, Dhemaji, Assam

Funds from Corporate Office upto 31st March 2008

SCHEDULE-1 (Amount in Rupees)

Head of account	Particulars	Debit	Credit
140101	FUNDS FROM CORPORATE OFFICE/REGIONAL OFFICE	0	15341631552
150101	DEBIT/ CREDIT ADVICES FROM CORPORATE OFFICE	0	0
150301	DEBIT/CREDIT ADVICE- REGION I-JAMMU	0	0
150401	DEBIT/CREDIT ADVICES- REGION II-BANIKHET	0	0
150501	DEBIT/CREDIT ADVICE- REGION III-KOLKATA	0	0
150601	DEBIT/CREDIT ADVICE- REGION IV-CHANDIGARH	0	0
150801	DEBIT/CREDIT ADVICE-REGION V-SUBANSIRI E.D.OFFICE	0	1054486099
150901	DEBIT/CREDIT ADVICE- REGION VI- SIANG -PASSIGHAT	0	0
151101	DEBIT/CREDIT ADVICES-L.O. MUMBAI	0	0
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION	0	0
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION	0	0
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION	0	0
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION	0	0
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION	0	0
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION	0	0
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION	0	0
152801	DEBIT/CREDIT ADVICES CHAMERA-II POWER STATION	0	0
152901	DEBIT/CREDIT ADVICES-DULHASTI H.E.P.	0	0
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I H.E.P.	0	0
153101	DEBIT/CREDIT ADVICE-TEESTA-V- H.E.P.	0	0
153201	DEBIT/CREDIT ADVICE- PARBATI -II H.E.P.	0	0
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III H.E.P.	0	0
153401	DEBIT/CREDIT ADVICE SEWA-II H.E.P.	0	0
153501	DEBIT/CREDIT ADVICE- CHAMERA-III H.E.P.	0	0
153701	DEBIT/CREDIT ADVICE-URI-II H.E.P.	0	0
153801	DEBIT/CREDIT ADVICES-KISHANGANGA H.E.P.	0	0
153901	DEBIT/CREDIT ADVICE-BURSUR H.E.P.	0	0
154001	DEBIT/CREDIT ADVICE- PAKAL DUL H.E.P.	0	0
154101	DEBIT/CREDIT ADVICE-NIMMO BAZGO H.E.P.	0	0
154201	DEBIT/CREDIT ADVICE-CHUTAK H.E.P.	0	0
154401	DEBIT/CREDIT ADVICE- TEESTA LOW DAM III H.E.P.	0	0
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV H.E.P.	0	0
154601	DEBIT/CREDIT ADVICES-KOELKARO H.E.P.	0	0
154701	DEBIT/CREDIT ADVICE-SUBANSIRI LOWER H.E.P.	0	0
154801	DEBIT/CREDIT ADVICE-SUBANSIRI MIDDLE H.E.P.	1151387	0
154901	DEBIT/CREDIT ADVICE-SUBANSIRI UPPER H.E.P.	1253095	0
155001	DEBIT/CREDIT ADVICE-SIANG LOWER H.E.P., ITANAGAR	0	0
155101	DEBIT/CREDIT ADVICE-SIANG MIDDLE H.E.P.	0	0
155201	DEBIT/CREDIT ADVICE-SIANG UPPER H.E.P.	0	0
155301	DEBIT/CREDIT ADVICE- LOKTAK DOWNSTREAM H.E.P.	0	0
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE H.E.P.	0	8043964
155501	DEBIT/CREDIT ADVICE- KOTLIBHEL H.E.PROJECT	0	0
155601	DEBIT/CREDIT ADVICE- LAKHWAR VYASI H.E.P.	0	0
155701	DEBIT/CREDIT ADVICE- TAWANG BASIN PROJECTS	7961652	0
155801	DEBIT/CREDIT ADVICE- KKRS (KAWAR, KIRU, RATLE & SHAMNOT) PROJECTS	0	0
155901	DEBIT/CREDIT ADVICE- ED OFFICE UTTRANCHAL	0	0
156001	DEBIT/CREDIT ADVICE- KOTLIBHEL 1B H.E.PROJECT	0	0
156101	DEBIT/CREDIT ADVICE- KOTLIBHEL 2 H.E.PROJECT	0	0
158801	DEBIT/CREDIT ADVICE- RURAL ELECTRIFICATION PROJECT,BHUBNESHWAR	0	0
158901	DEBIT/CREDIT ADVICE- RURAL ELECTRIFICATION PROJECT,J&k	0	0
159101	DEBIT/CREDIT ADVICE- MANGDECHU, BHUTAN	0	0
159201	DEBIT/CREDIT ADVICE- RURAL ELECTRIFICATION PROJECT,CHATTISGARH	0	0
159301	TR A/C- BIHAR RURAL ELECTRIFICATION PROJECT, PURULIA	0	0
159401	TR A/C- BIHAR RURAL ELECTRIFICATION PROJECT, PATNA	0	0
159501	DEBIT/CREDIT ADVICE-KAMBANG	0	190713
159601	DEBIT/CREDIT ADVICE-SIPPI	0	142991
159701	DEBIT/CREDIT ADVICES- PORT BLAIR	0	0
159801	DEBIT/CREDIT ADVICE-BIHAR RURAL ROADS PROJECT	0	0
154702	CHEQUE PAID ACCOUNT	0	3671400001
154720	CHEQUE COLLECTION ACCOUNT	24020491	0
	TOTAL	34386625	20075895320
	Funds from Corporate Office		20041508695



वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
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Subansiri Lower HE Project
एन.एस.के.सी. लि. / N:IPC Ltd.

Schedule- 2 - Reserve and Surplus

Amount in Rupees

Particulars	Linkage to Chart of Accounts	As at 31st March, 2008				As at 31st March, 2007			
		Opening Balance as on 01.04.07	Additions	Deduction/ adjustments	Closing balance as on 31.03.2008	Opening Balance as on 01.04.06	Additions	Deduction/ adjustments	Closing balance as on 31.03.2007
Capital Reserve	1301	0	0	0	0	0	0	0	0
Bond Redemption Reserve	1304	0	0	0	0	0	0	0	0
General Reserve	1307	0	0	0	0	0	0	0	0
Profit and loss account	1308	0	0	0	0	0	0	0	0
Self Insurance Reserve	3508	0	0	0	0	0	0	0	0
Less: Losses reimbursable from self insurance reserve	651020	0	0	0	0	0	0	0	0
Total					0				0

Annexure to Schedule - 2

(Amount in Rupees)

STATEMENT OF LOSSES REIMBURSABLE FROM SELF-INSURANCE RESERVE BUT AWAITING APPROVAL AS ON 31.03.2008				
S.NO.	Loss no.	Nature/ Particular of loss	Amount	Present status of the case

Note: The amount of this annexure should tally with head of account "6-5-10-20"



Sr. Manager (Finance)
 सुबान्सरी लोअर हे. प्रोजेक्ट
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 एन.एच.पी.सी. लि./NH-IPC Ltd.

Schedule 3 - Loan funds- Secured

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March, 2008	31st March, 2007
A. BONDS			
i) Bonds/Debenture secured	2101		
ii) Interest accrued and due-secured-bonds and debenture	2102		
B. TERM LOANS			
i) Term Loan from Banks /FIs- Indian Currency-Secured	2103		
ii) Interest accrued and due on term loans Indian currency-secured	2104		
iii) Term Loan From Banks /FIs - Foreign Currency - secured	2105		
iv) Interest accrued and due on Term Loan From Banks /FIs - F. C. - secured	2106		
v) Short Term Loans From Banks /FIs - Indian Currency - secured	2107		
vi) Interest accrued and due on Short Term Loans From Banks /FIs - INR - secured	2108		
vii) Short Term Loans From Banks /FIs - Foreign Currency - secured	2109		
viii) Int. accrued and due on Short Term Loans From Banks /FIs - F.C. - secured	2110		
ix) Working Capital Demand Loan - secured	2111		
x) Cash Credit - secured	2113		
xi) Loans From Subsidiary - secured	2115		
xii) Interest accrued and due on Loans From Subsidiary - secured	2116		
xiii) Loans From governments - secured	2117		
xiv) Interest accrued and due on Loans From govts- secured	2118		
xv) Loans From Other Agencies - secured	2119		
xvi) Interest accrued and due on Loans From Other Agencies - secured	2120		
Total Secured Loans			

Schedule 4 - Loan funds- Unsecured

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March, 2008	31st March, 2007
A. TERM LOANS			
i) Term Loan From Banks /FIs - Indian Currency -unsecured	2205		
ii) Interest accrued and due on Term Loan From Banks /FIs - INR - unsecured	2206		
iii) Term Loan From Banks /FIs - Foreign Currency- unsecured	2207		
iv) Interest accrued and due on Term Loan From Banks /FIs - F.C. - unsecured	2208		
B. LOANS FROM GOVERNMENT OF INDIA			
i) Loans From Governments - unsecured	2215		
ii) Interest accrued and due on Loans From Govt.- unsecured	2216		
C. BONDS/ DEBENTURES			
i) Bonds/ Debenture- unsecured	2203		
ii) Interest accrued and due on Bonds/ Debenture unsecured	2204		
D. SHORT TERM LOANS			
i) Short Term Loans From Banks /FIs - Indian Currency - unsecured	2209		
ii) Interest accrued and due on Short Term Loans From Banks /FIs - Indian Currency	2210		
iii) Short Term Loans From Banks /FIs - Foreign Currency - unsecured	2211		
iv) Interest accrued and due on Short Term Loans From Banks /FIs - Foreign Currenc	2212		
E. OTHER LOANS			
i) Fixed Deposits - unsecured	2201		
ii) Interest accrued and due on Fixed Deposits -unsecured	2202		
iii) Loans From Subsidiary - unsecured	2213		
iv) Interest accrued and due on Loans From Subsidiary - unsecured	2214		
v) Loans From Other Agencies - unsecured	2217		
vi) Interest accrued and due on Loans From Other Agencies - unsecured	2218		
Total unsecured loan			



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Subansari Lower NE Project
एन.एच.के.सी. लि./NHPC Ltd.

Schedule 5 – Fixed assets

Particulars	Linkage to Chart of Accounts	Gross Block							Linkage to Chart of Accounts	Depreciation				Figure in Rupees	
		As at 01.04.2007	Additions/ adj on a/c of Inter unit transfers	Additions/ adj on a/c of others	Deletions/ adj on a/c of inter unit transfers	Deletions/ adj on a/c of others	As at 31.03.2008	As at 01.04.2007		For the year #	Adjustments**	As at 31.03.2008	Net Block		
													As at 31.03.2008	As at 31.03.2007	
Land – Freehold	410101	997000	0	0	0	0	997000		0	0	0	0	997000	997000	
Land – Leasehold	410111	1245060	0	0	0	0	1245060	420101	249012	83004	0	0	997000	997000	
Land – Unclassified/Right of Use	410121	3424731206		1496432345	0	3009500000	1911663551	420102	0	0	0	0	913044	996048	
Buildings	4103	524516080	0	124351392	0	10975306	637892166	4203	33994195	19619538	0	53613733	584278433	3424731206	
Roads and Bridges	4102	540380441	0	187926806	0	7447616	720859631	4202	23294867	18470119	0	41764986	679094645	490521885	
Railway sidings	4105	74947253	0	112678310	0	0	187625563	4205	2216115	4018968	0	6235083	181390480	517085574	
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	4106	0	0	0	0	0	0	4206	0	0	0	0	0	0	
Generating Plant and machinery	4107	0	0	0	0	0	0	4207	0	0	0	0	0	0	
Plant and machinery Sub station	4108	13755791	0	2401828	0	0	16157619	4208	844816	783058	0	1627874	14529745	12910975	
Plant and machinery Transmission lines	4109	30819698	0	33354685	0	0	64174383	4209	2832357	2990379	0	5822736	58351647	27987341	
Plant and machinery Others	4110	20049202	0	1805632	0	0	21854834	4210	4241271	1428123	0	5669394	16185440	15807931	
Construction Equipment	4111	166980776	23724386	5320180	0	0	196025342	4211	73398444	22785825	14278743	110463012	85562330	93582332	
Water Supply System/Drainage and Sewerage	4112	58042724	0	8904279	0	10	66946993	4212	2106064	1399240	0	3505304	63441689	55936660	
Electrical installations	4114	2118481	0	0	0	0	2118481	4214	334735	127110	0	461845	1656636	1783746	
Vehicles	4115	20440665	436165	0	0	0	20676830	4215	14912561	1970903	226471	17109935	3766895	5528104	
Aircraft/ Boats	4116	2161612	0	0	0	0	2161612	4216	1738595	115162	0	1853757	307855	423017	
Furniture and fixture	4117	12764175	463815	414872	38150	50000	13554712	4217	4007490	3546660	217137	7771287	5783425	8756685	
Computers	4118	10700231	0	1573998	0	0	12274229	4218	8201146	1586047	0	9787193	2487036	2499085	
Communication Equipment	4119	6061829	0	6335450	0	1394455	11002824	4219	1356773	1194448	865836	3417057	7585767	4705056	
Office Equipments	4120	7330238	6000	1931417	0	0	9267655	4220	3166517	494906	840	3662263	5605392	4163721	
Research and Development	4121	0	0	0	0	0	0	4221	0	0	0	0	0	0	
Intangible Assets	4122	2884854	0	543931	0	0	3428785	4222	2291736	808963	0	3100399	328386	593118	
Other assets	4125	21091732	17500	1405000	0	0	22514232	4225	5377777	1299936	2450	6680163	15834069	15713955	
Capital Expenditure on assets Not Owned by NHPC	4126	0	0	0	0	0	0	4226	0	0	0	0	0	0	
Fixed assets of minor value >750 and <= Rs.5000	4128	11937297	362052	1310364	11850	4400	13593463	4228	11932888	1308071	345640	13586599	6864	4409	
Obsolete / surplus assets	4130	0	0	0	0	0	0	4230	0	0	0	0	0	0	
Total		4953956345	25009918	1986690489	50000	3029371787	3936234965		196497359	84030160	15937117	296464636	3639770329	4757458986	
Previous year's figures		4150998449	26022352	862972431	376763	85660124	4953956345		115653843	68867747	11975769	196497359	4757458986	4035344606	
Notes															

*Show prior period items and any other adjustment during the year

** Expenditure under this head shall be booked strictly As per Accounting Policy No 2.3 & Depreciation shall be charged as per Accounting Policy No 5.7

Depreciation shall be tallied with the amount in Schedule 17 under 'Depreciation during the year' (9300 except 9-3-99-99)

Corporate Office/ ED office shall reconcile Depreciation for the year as under :

Depreciation allocated to Projects	(Amount in Rupees)
Name of Project:	XXX
1)	
2)	
3)	
Total	XXX



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Subansiri Lower ME Project
एन.एच.सी. लि. / N:IPC Ltd.

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
Corporate Office	STUDY TABLE	41-28-01	I-79, dt 03.08.07	3000
Corporate Office	CENTER TABLE	41-28-01	I-79, dt 03.08.07	3000
Corporate Office	WOODEN CREDENZA	41-28-01	I-79, dt 03.08.07	3600
Corporate Office	SOFA SET	41-28-01	I-79, dt 03.08.07	4400
Corporate Office	THREE SEATER SOFA SET	41-28-01	I-79, dt 03.08.07	4000
Corporate Office	Cordless phone	41-28-01	I-79, dt 03.08.07	4400
Corporate Office	DIVAN	41-17-02	I-79, dt 03.08.07	12000
Corporate Office	REFRIGERATOR (WHIRLPOOL)	41-17-02	I-79, dt 03.08.07	20000
Dibang Multipurpose Project	Drilling Equipment	41-11-16	I-03, dt 29.09.07	23656046
Dibang Multipurpose Project	Wooden Box	41-28-01	I-04, dt 29.09.07	10800
Siang Upper -ED Region-IV	Pulling and Lifting Machine	41-11-30	I-1087 dt.04.03.08	68340
Siang Lower -ED Region-IV	Furniture Fixtures & Minor Assets	41-17-01/41-17-07/41-28-01	I-1042 DT.01.01.08	408636
Passighat -ED Region-IV	Furniture Fixtures	41-17-01	I-1085 DT.04.03.08	27874
Siang Upper -ED Region-IV	Furniture Fixtures & Minor Assets	41-17-01/41-17-07/41-28-01	I-1086 DT.04.03.08	248540
Passighat -ED Region-IV	Vehicles	41-15-02	I-1082 DT.04.03.08	436165
ED Region-V	Furniture Fixtures & Minor Assets	41-17-07/41-28-01	I-1111 DT.23.03.08	49117
ED Region-I (Jammu)	Furniture Fixtures & Minor Assets	41-17-01/41-20-11/41-28-01/41-25-05	I-1199 DT.31.03.08	50000
TOTAL				25009918

2. Addition/ adjustments on account of others

Particular of assets	Head of account	Gross block added/ adjusted
LAND FREEHOLD	41-01-01	0
LAND LEASEHOLD	41-01-11	0
LAND RIGHT OF USE	41-01-21	1496432345
BUILDINGS		
Building containing trans. P&M	41-03-03	673597
Office Building Permanent	41-03-04	2276259
Office Building Temporary	41-03-05	632734
Stores & Godown	41-03-06	4277409
Transit Camp & Field Hostel	41-03-21	17634386
School	41-03-22	593350
Hospital Building	41-03-23	2555451
Club Building	41-03-24	4116630
Residential Building Permanent	41-03-25	61676637
Residential Building Temporary	41-03-26	1040561
Buildings Others	41-03-28	26874376
Sub Total: BUILDINGS		124351392
RAILWAY SIDINGS	41-05-01	112678310
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		
Water Supply Installation	41-12-01	7509448
Sewerage & Effluent Disposal System	41-12-02	1394831
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		8904279
ROADS & BRIDGES		
Roads	41-02-01	110437156
Bridges and Culverts	41-02-03	77371788
Aerodromes, Helipad & Air Strips	41-02-04	117862
Sub Total: ROADS & BRIDGES		187926806
PLANT & MACHINERY OTHERS		
D. G. Set	41-10-02	1805632
CONSTRUCTION EQUIPMENT		
Pumps	41-11-12	96041
Drilling Equipment	41-11-16	3661318
Other Equipments	41-11-30	1562821
Sub Total: CONSTRUCTION EQUIPMENT		5320180
PLANT & MACHINERY - SUB-STATION		
Transformer	41-08-01	2395406
Lightening Arrestors	41-08-04	6422



श्री. प्रबोध (वित्त)
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Sub Total: PLANT & MACHINERY-SUB STATION		2401828
PLANT & MACHINERY - TRANSMISSION LINE		
Trunk Transmission Lines		
Transmission lines for supply of Power for construction works	41-09-01	645096
INTERNAL DISTRIBUTION LINES	41-09-03	18187250
Street Lighting etc.	41-09-04	12377877
Sub Total: PLANT & MACHINERY TRANSMISSION LINE	41-09-05	2144462
FURNITURE FIXTURE		33354685
Residential Furniture		
School	41-17-02	50000
Club	41-17-04	136690
Hospital	41-17-05	19648
Guest House	41-17-06	10150
Sub Total: FURNITURE FIXTURE	41-17-07	195184
COMPUTERS		414872
Computer		
Printers	41-18-01	1234049
Other EDP equipment	41-18-03	185168
Sub Total: COMPUTERS	41-18-04	154781
COMMUNICATION EQUIPMENT		1573998
SATELLITE COMMUNICATIONS SYSTEMS		
Telephone & Telex	41-19-01	1394455
Interior Communication Equipment	41-19-02	3252717
Sub Total: COMMUNICATION EQUIPMENT	41-19-03	1688278
OFFICE EQUIPMENT		6335450
Photocopy Machine		
Equipment & Fittings for Hospital	41-20-03	94120
Club Equipments	41-20-05	792000
Equipment & Fittings for GH & Club	41-20-06	35750
Air Conditioning Machine	41-20-07	5950
Other office equipment	41-20-08	512230
Water Cooler	41-20-20	476777
Sub Total: FURNITURE FIXTURE & EQUIPMENTS	41-20-11	14590
		1931417
INTAGIBLE ASSETS - COMPUTER SOFTWARE		
	41-22-01	543931
OTHER ASSETS		
T. V., Projector & Audio Visual Equipment		
Misc. asset equipment	41-25-01	254000
Misc. asset equipment	41-25-03	1151000
Misc. asset equipment	41-25-05	0
Sub Total: OTHER ASSETS		1405000
FIXED ASSETS OF MINOR VALUE >750 and <5000		
	41-28-01	1310364
TOTAL		1986690489



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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
ED Region III, Kolkata	Godrej storewell	41-17-01	O-176, dt 13.06.07	9075
ED Region III, Kolkata	Godrej storewell	41-17-01	O-176, dt 13.06.07	9075
ED Region III, Kolkata	Sofa set	41-17-02	O-176, dt 13.06.07	20000
ED Region III, Kolkata	Godrej visitors chair	41-28-01	O-176, dt 13.06.07	11850
			TOTAL	50000

4. Deduction/ Adjustments of Fixed assets on account of others

Particular of assets	Head of account	Gross block deducted/ adjusted
LAND RIGHT OF USE	41-01-21	3009500000
BUILDINGS		
Workshop	41-03-02	52866
Office Building Temporary	41-03-05	326433
School	41-03-22	18421
Residential Building Permanent	41-03-25	5243727
Residential Building Temporary	41-03-26	366334
Canteen Building	41-03-27	45727
Buildings Others	41-03-28	4921798
Sub Total: BUILDINGS		10975306
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		
Sewerage & Effluent Disposal System	41-12-02	10
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		10
ROADS & BRIDGES		
Roads	41-02-01	6361842
Bridges and Culverts	41-02-03	1085974
Sub Total: ROADS & BRIDGES		7447816
FURNITURE FIXTURE		
Residential Furniture	41-17-02	50000
Sub Total: FURNITURE FIXTURE		50000
COMMUNICATION EQUIPMENT		
Telephone & Telex	41-19-02	1394455
Sub Total: COMMUNICATION EQUIPMENT		1394455
OTHER ASSETS		
FIXED ASSETS OF MINOR VALUE >750 and <5000	41-28-01	4400
TOTAL		3029371787

5. Details of assets transferred from Power Station other than Salal/ Loktak/ Bairasiul- 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	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

6. Details of assets transferred from Salal/ Loktak/ Bairasiul - 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	NIL	NIL	NIL	NIL	NIL	NIL




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 एन.एस.के.सी. लि./NISC Ltd.

ITEM-WISE DETAILS OF FIXED ASSETS

Appendix to Schedule-5

PARTICULARS	HEAD OF ACCOUNT	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 1.4.2007	Additions/Adjustments on a/c of inter-unit transfer	Additions/Adjustments on a/c of others	Deductions/Adjustments on a/c of inter-unit transfer	Deductions/Adjustments on a/c of others	As at 31.03.08	As at 01.04.07	For the period #	Adjustments	As at 31.03.08	As at 31.03.08	As at 31.03.07
		1	2A	2B	3A	3B	4	5	6	7	8	9	10
LAND FREEHOLD	41-01-01	997000	0	0	0	0	997000	0	0	0	0	997000	997000
LAND LEASEHOLD	41-01-11	1245060	0	0	0	0	1245060	249012	83004	0	332016	913044	996048
LAND RIGHT OF USE	41-01-21	3424731206	0	1496432345	0	3009500000	1911663551	0	0	0	0	1911663551	3424731206
BUILDINGS													
Workshop	41-03-02	6977676	0	0	0	52866	6924810	300469	121873	0	422342	6502468	6677207
Building containing trans. P&M	41-03-03	2018040	0	673597	0	0	2691637	192572	70844	0	263416	2428221	1825468
Office Building Permanent	41-03-04	26978700	0	2276259	0	0	29254959	2113982	548613	0	2662595	26592364	24864718
Office Building Temporary	41-03-05	1648730	0	632734	0	326433	1955031	583605	504707	0	1088312	866719	1065125
Stores & Godown	41-03-06	64407854	0	4277409	0	0	68685263	2875526	1233239	0	4108765	64576498	61532328
Transit Camp & Field Hostel	41-03-21	6599444	0	17634388	0	0	24233832	199179	497411	0	696590	23537242	6400265
School	41-03-22	37976527	0	593350	0	18421	38551456	1281434	688757	0	1970191	36581265	36695093
Hospital Building	41-03-23	0	0	2555451	0	0	2555451	0	45617	0	45617	2509834	0
Club Building	41-03-24	0	0	4116630	0	0	4116630	0	109545	0	109545	4007085	0
Residential Building Permanent	41-03-25	191782919	0	61676637	0	5243727	248215829	2703623	4804290	0	7507913	240707916	189079296
Residential Building Temporary	41-03-26	40040866	0	1040561	0	366334	40715093	19041302	7488505	0	26529807	14185286	20999564
Canteen Building	41-03-27	1513226	0	0	0	45727	1467499	60900	24700	0	85600	1381899	1452326
Buildings Others	41-03-28	144572098	0	28874376	0	4921798	168524676	4641603	3481437	0	8123040	160401636	139930495
Sub Total: BUILDINGS		524516080	0	124351392	0	10975306	637892166	33994195	19619538	0	53613733	584278433	490521885
RAILWAY SIDINGS	41-05-01	74947253	0	112678310	0	0	187625563	2216115	4018968	0	6235083	181390480	72731138
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE													
Water Supply Installation	41-12-01	43695975	0	7509448	0	0	51205423	1628477	1067770	0	2696247	48509176	42067498
Sewerage & Effluent Disposal System	41-12-02	14346749	0	1394831	0	10	15741570	477587	331470	0	809057	14932513	13669162
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		58042724	0	8904279	0	10	66946993	2106064	1399240	0	3505304	63441689	55936660
ROADS & BRIDGES													
Roads	41-02-01	269729093	0	110437156	0	6361642	373804607	12005386	10655868	0	22661254	351143353	257723707
Bridges and Culverts	41-02-03	270239381	0	77371788	0	1085974	346525195	11264145	7797466	0	19061611	327463584	258975236
Aerodromes, Helipad & Air Strips	41-02-04	411967	0	117862	0	0	529829	25336	16785	0	42121	487708	386631
Sub Total: ROADS & BRIDGES		540380441	0	187926806	0	7447616	720859631	23294867	18470119	0	41764986	679094645	517085574
PLANT & MACHINERY OTHERS													
D. G. Set	41-10-02	20049202	0	1805632	0	0	21854834	4241271	1428123	0	5669394	16185440	15807931
CONSTRUCTION EQUIPMENT													
Excavator	41-11-01	1483512	0	0	0	0	1483512	917923	166895	0	1084818	398694	565589
Loader	41-11-02	1587300	0	0	0	0	1587300	1056546	178571	0	1235117	352183	530754
Tipper	41-11-04	1669566	0	0	0	0	1669566	1126956	187826	0	1314782	354784	542610
Dozer	41-11-05	18459230	0	0	0	0	18459230	11948972	2076664	0	14025636	4433584	6510258
Crane	41-11-09	10927297	0	0	0	0	10927297	1862981	1229320	0	3092301	7834996	9064316
Concreting Equipment	41-11-10	125371	0	0	0	0	125371	84626	14104	0	98730	26641	40745
Pumps	41-11-12	1777959	0	96041	0	0	1874000	565292	209618	0	774910	1099090	1212667
Welding Set	41-11-14	880433	0	0	0	0	880433	313655	99049	0	412704	467729	566778
Air Compressor	41-11-15	1262594	0	0	0	0	1262594	507803	142042	0	649845	612749	754791
Drilling Equipment	41-11-16	116930074	23656046	3661318	0	0	144247438	52161018	16939355	14068513	83168886	61078552	64769056
Other Equipments	41-11-30	11877440	68340	1562821	0	0	13508601	2852672	1542381	210230	4605283	8903318	9024768
Sub Total: CONSTRUCTION EQUIPMENT		166980776	23724386	5320180	0	0	196025342	73398444	22785825	14278743	110463012	85562330	93582332



ITEM-WISE DETAILS OF FIXED ASSETS

PARTICULARS	HEAD OF ACCOUNT	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 1.4.2007	Additions/ Adjustments on a/c of inter-unit transfer	Additions/ Adjustments on a/c of others	Deductions/ Adjustments on a/c of inter-unit transfer	Deductions/ Adjustments on a/c of others	As at 31.03.08	As at 01.04.07	For the period #	Adjustments	As at 31.03.08	As at 31.03.08	As at 31.03.07
		1	2A	2B	3A	3B	4	5	6	7	8	9	10
GENERATING PLANT & MACHINERY		0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)													
Dams & Barrages	41-06-01	0											
Power Tunnels & Pipelines	41-06-04	0		0			0				0	0	0
SUB-TOTAL HYDRAULIC WORKS		0	0	0	0	0	0				0	0	0
PLANT & MACHINERY - SUB-STATION								0	0	0	0	0	0
Transformer	41-08-01	4226583	0	2395406	0	0	6621989	470377	533279	0	1003656	5618333	3756206
Transformer, Kiosks, substation equipment and other fixed apparatus	41-08-02	313613	0	0	0	0	313613	25402	11290	0	36692	276921	288211
Lightening Arrestors	41-08-04	81508	0	6422	0	0	87930	489	3743	0	4232	83698	81019
Underground cable and duct system	41-08-05	8718034	0	0	0	0	8718034	319788	224054	0	543842	8174192	8398246
Control metering and protection system	41-08-06	416053	0	0	0	0	416053	28760	10692	0	39452	376601	387293
Sub Total: PLANT & MACHINERY-SUB STATION		13755791	0	2401828	0	0	16157619	844816	783058	0	1627874	14529745	12910975
PLANT & MACHINERY - TRANSMISSION LINE													
Trunk Transmission Lines	41-09-01	0	0	645096	0	0	645096	0	31384	0	31384	613712	0
Transmission lines for supply of Power for construction works	41-09-03	3852950	0	18187250	0	0	22040200	299670	1483902	0	1783572	20256628	3553280
INTERNAL DISTRIBUTION LINES	41-09-04	9890061	0	12377877	0	0	22267938	813910	758491	0	1572401	20695537	9076151
Street Lighting etc.	41-09-05	17076687	0	2144462	0	0	19221149	1718777	716602	0	2435379	16785770	15357910
Sub Total: PLANT & MACHINERY-TRANSMISSION LINE		30819698	0	33354685	0	0	64174383	2832357	2990379	0	5822736	58351647	27987341
VEHICLES													
Car	41-15-01	1629879	0	0	0	0	1629879	1007870	235317	0	1243187	386692	622009
Jeep	41-15-02	8216185	436165	0	0	0	8652350	6674549	593856	226471	7494876	1157474	1541636
Fire Tenders	41-15-05	1517579	0	0	0	0	1517579	728437	273164	0	1001601	515978	789142
Ambulance	41-15-06	1112776	0	0	0	0	1112776	808824	85620	0	894444	218332	303952
Bus	41-15-07	2439169	0	0	0	0	2439169	1793131	185595	0	1978726	460443	646038
Truck / Tanker	41-15-08	5291241	0	0	0	0	5291241	3693054	570631	0	4263685	1027556	1598187
Motor Cycle	41-15-11	233836	0	0	0	0	233836	206696	26720	0	233416	420	27140
Sub Total: VEHICLES		20440665	436165	0	0	0	20876830	14912561	1970903	226471	17109935	3766896	5528104
AIR CRAFTS/MOTOR BOATS													
Motor Boat	41-16-03	2161612	0	0	0	0	2161612	1738595	115162	0	1853757	307855	423017
Sub Total: AIR CRAFTS/MOTOR BOATS		2161612	0	0	0	0	2161612	1738595	115162	0	1853757	307855	423017
FURNITURE FIXTURE													
Office	41-17-01	9649948	321047	0	18150	0	9952845	3289421	3349426	186544	6825391	3127454	6360527
Residential Furniture	41-17-02	292950	32000	50000	20000	50000	304950	69813	13568	-2490	80891	224059	223137
School	41-17-04	1150631	0	139890	0	0	1290521	112532	77990	0	190522	1099999	1038099
Club	41-17-05	209083	0	19648	0	0	228731	51136	10727	0	61863	166868	157947
Hospital	41-17-06	54500	0	10150	0	0	64650	10900	7745	0	18645	46005	43600
Guest House	41-17-07	1407063	110768	195184	0	0	1713015	473688	87204	33083	593975	1119040	933375
Sub Total: FURNITURE FIXTURE		12764175	463815	414872	38150	50000	13554712	4007490	3546660	217137	7771287	5783425	8756685
COMPUTERS													
Computer	41-18-01	5751358	0	1234049	0	0	6985407	4364270	892726	0	5256996	1728411	1387088
Printers	41-18-03	3185676	0	185168	0	0	3370844	2415282	459484	0	2874766	496078	770394
Other EDP equipment	41-18-04	1763197	0	154781	0	0	1917978	1421594	233837	0	1655431	262547	341603
Sub Total: COMPUTERS		10700231	0	1573998	0	0	12274229	8201146	1586047	0	9787193	2487036	2499085
COMMUNICATION EQUIPMENT													

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Manager (Finance)
 Main Lower ME Project

ITEM-WISE DETAILS OF FIXED ASSETS

PARTICULARS	HEAD OF ACCOUNT	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 1.4.2007	Additions/ Adjustments on a/c of inter-unit transfer	Additions/ Adjustments on a/c of others	Deductions/ Adjustments on a/c of inter-unit transfer	Deductions/ Adjustments on a/c of others	As at 31.03.08	As at 01.04.07	For the period #	Adjustments	As at 31.03.08	As at 31.03.08	As at 31.03.07
		1	2A	2B	3A	3B	4	5	6	7	8	9	10
SATELLITE COMMUNICATIONS SYSTEMS	41-19-01			1394455			1394455		389174	865836	1255010	139445	
Telephone & Telex	41-19-02	5892438	0	3252717	0	1394455	7750700	1342375	506571	0	1848946	5901754	4550063
Interior Communication Equipment	41-19-03	169391	0	1688278	0	0	1857669	14398	298703	0	313101	1544568	154993
Sub Total: COMMUNICATION EQUIPMENT		6061829	0	6335450	0	1394455	11002824	1356773	1194448	865836	3417057	7585767	4705056
OFFICE EQUIPMENT													
Type writer	41-20-02	24169	0	0	0	0	24169	10275	1450	0	11725	12444	13894
Photocopy Machine	41-20-03	2624961	0	94120	0	0	2719081	722372	161116	0	883488	1835593	1902589
Equipment & Fittings for Hospital	41-20-05	122220	0	792000	0	0	914220	17533	46933	0	64466	849754	104687
Club Equipments	41-20-06	151006	0	35750	0	0	186756	3556	9060	0	12616	174140	147450
Equipment & Fittings for GH & Club	41-20-07	140170	0	5950	0	0	146120	14940	8707	0	23647	122473	125230
Air Conditioning Machine	41-20-08	1066283	0	512230	0	0	1578513	651999	145999	0	797998	780515	414284
Other office equipment	41-20-20	2731106	0	476777	0	0	3207883	1683569	92473	0	1776042	1431841	1047537
Water Cooler	41-20-11	127510	6000	14590	0	0	148100	19003	8599	840	28442	119658	108507
School Equipment	41-20-12	53190	0	0	0	0	53190	1896	3191		5087	48103	51294
Refrigerator for office	41-20-13	289623	0	0	0	0	289623	41374	17378	0	58752	230871	248249
Sub Total: FURNITURE FIXTURE & EQUIPMENTS		7330238	6000	1931417	0	0	9267655	3166517	494906	840	3662263	5605392	4163721
INTANGIBLE ASSETS - COMPUTER SOFTWARE	41-22-01	2884854	0	543931	0	0	3428785	2291736	808663	0	3100399	328386	593118
ELECTRICAL INSTALLATION													
Power supply system - Administrative Block	41-14-02	2118481	0	0	0	0	2118481	334735	127110	0	461845	1656636	1783746
Sub Total: ELECTRICAL INSTALLATION		2118481	0	0	0	0	2118481	334735	127110	0	461845	1656636	1783746
OTHER ASSETS													
Laboratory & Meter Testing Equip.	41-25-02	13512535	0	0	0	0	13512535	3401584	789472	0	4191056	9321479	10110952
T. V., Projector & Audio Visual Equipment	41-25-01	1828194	0	254000	0	0	2082194	420046	116507	0	536553	1545641	1408148
Misc. asset equipment	41-25-03	5751003	0	1151000	0	0	6902003	1556147	393432	0	1949579	4952424	4194855
Misc. asset equipment	41-25-05	0	17500	0	0	0	17500		525	2450	2975	14525	0
Sub Total: OTHER ASSETS		21091732	17500	1405000	0	0	22514232	5377777	1299936	2450	6680163	15834069	15713955
FIXED ASSETS OF MINOR VALUE >750 and <5000	41-28-01	11937297	362052	1310364	11850	4400	13593463	11932888	1308071	345640	13586599	6864	4409
CONST. PLANT & MACHINERY DECLARED SURPLUS		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		4953956345	25009918	1986690489	50000	3029371787	3936234965	196497359	84030160	15937117	296464636	3639770329	4757458986



Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./N:IPC Ltd.

Schedule 6 - Capital Work in Progress

Amount In Rupees

Particulars	Linkage to Chart of Accounts	As on 1.04.2007	Additions	Adjustments	Capitalised	As on 31.03.2008
i) Buildings	4303	156654530	43549275	627122	69406698	131424229
ii) Roads and Bridges	4302	138495921	28702336	26457443	189120507	4535193
iii) Railway sidings	4305	28210366	0	51065	0	28261431
iv) Hydraulic Works(Dams, Water Conductor system, Hydromechanical gates, tunnels)	4306	2672125239	2084274288	-72157987	0	4684241540
v) Generating Plant and machinery	4307	1445822352	2124983966	-1657101	74042	3569075175
vi) Plant and machinery Sub station	4308	5982934	0	533269	6338245	177958
vii) Plant and machinery- Transmission lines	4309	12053414	1696772	1593764	10892648	4451302
viii) Plant and machinery Others	4310	0	0	0	0	0
ix) Construction Equipment	4311	0	0	0	0	0
x) Water Supply System/Drainage and Sewerage	4312	5391643	280104	200893	5592536	280104
xi) Intangible Assets	4322					
xii) Capital Expenditure On assets Not Owned by NHPC	4326	0	3157000	0	0	3157000
xiii) Survey, investigation, consultancy and supervision charges	4340	73174251	454182	11753615	0	85382048
xiv) Expenditure on compensatory Afforestation	4350	0	0	0	0	0
xv) Incidental expenditure during construction period See Annexure to this schedule	Annexure to Schedule 6 4375	2746461014	749888181	0	0	3496349195
Total		7284371664	5036986104	-32597917	281424676	12007335175
Previous years' figures		4382154674	3198108791	0	295891801	7284371664

In terms of our report of even date attached
For N. Sarkar & Co. Chartered Accountants

(S.K.Ghosh)
(S.K.Ghosh)
Partner

PLACE: GERUKAMUKH, DHEMAJI, ASSAM
DATE: 03.05.2008.



(General Manager)
General Manager

Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam
General Manager

Subansiri Lower HE Project
Gerukamukh, via Gogamukh,
Distt : Dhemaji, Assam - 787 035

(Sr. Manager (F&A))
Sr. Manager (F&A)

Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

वरिष्ठ वित्त (फिन)
Sr. Manager (Finance)
मुख्यालय: गोगामुख, धেমাজी
Subansiri Lower HE Project
एन.एच.सी.एल. लि. (N.H.C.L. Ltd.)

Annexure to Schedule 5 – Incidental expenditure during construction period

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March 2008		31st March 2007	
A. EMPLOYEES REMUNERATION AND BENEFITS					
i) Salary, Wages & allowances	437501	791023765		624025269	
ii) Gratuity and Contribution to Provident Fund & Pension Scheme (Including Administration Fee)	437502	107685583		84559255	
iii) Staff Welfare expenses	437503	93077037		71791366	
iv) Leave salary & Pension Contribution	437504	27379	991813764	27379	780403269
Sub-total					
B. REPAIRS AND MAINTENANCE					
i) Building	437510	28247352		15221245	
ii) Machinery	437511	52403252		40775257	
iii) Others	437512	121838387	202488991	97299999	153296501
Sub-total					
C. ADMINISTRATION AND OTHER EXPENSES					
i) Rent/Hiring charges	437514	39218416		26362497	
ii) Rates and taxes	437515	3230593		2327889	
iii) Insurance	437516	6105057		5390253	
iv) Security expenses	437517	114824082		82273544	
v) Electricity Charges	437518	3388881		2149912	
vi) Traveling and Conveyance	437519	44412778		37142059	
vii) Expenses on vehicle/staff car	437520	50991503		47422463	
viii) Telephone, telex and Postage	437521	17996061		15686500	
ix) Advertisement and publicity	437522	11801450		10348489	
x) Entertainment and hospitality expenses	437523	440691		335691	
xi) Printing and stationery	437524	11824355		10293567	
xii) Remuneration to Auditors	437552	0		83009	
xiii) Design and Consultancy charges:					
Indigenous	437526	5709836		5403842	
Foreign	437527	0		0	
xiv) Expenditure on compensatory	437531	28792		28792	
xv) Expenditure on land not belonging to	437532	38337594		38337594	
xvi) Land acquisition and rehabilitation	437533	4160		4160	
xvii) Loss on assets/ materials written off	437528	27283		27282	
xviii) Losses on sale of assets	437530	9036		0	
xvix) Other general expenses	437525	32571190		11106372	
Sub-total			380921758		294723915
D. INTEREST AND FINANCE CHARGES					
i) Interest on :					
a) Government of India loan	437540	0		0	
b) Bonds	437541	0		0	
c) Foreign loan	437542	0		0	
d) Term loan	437543 and 44	152558366		0	
e) Cash credit facilities /WCCL	437545	0		0	
f) Exchange Differences regarded as adjustment to	437554	0		0	
ii) Bond issue/ service expenses	437546	7256017		4244363	
iii) Commitment fee	437547	1590731		1590731	
iv) Guarantee fee on loan	437548	0			
v) Other finance charges	437549	69038872	230443986	67482674	73317768
Sub-total					
E. EXCHANGE RATE VARIATION (NET)					
Exchange rate variation (Debit balance)	437550	81017		0	

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गणित प्रबंधक (वित्त)
Sr. Manager (Finance)
सुबानिनी मोंगर क.वि. परियोजना
Subansini Lower HE Project

Less Exchange rate variation (Credit balance)	437551	28349	52668	0	0
Sub-total					
F. PROVISIONS	437561	81816315	81816315	81816315	81816315
Sub-total					
G. DEPRECIATION	437560	251040785	251040785	167010625	167010625
Sub-total					
H. PRIOR PERIOD EXPENSES (NET)					
Prior period expenses	437565	827828220		815761249	
Less Prior period income	437579	0	827828220		815761249
Sub-total					
I. LESS : RECEIPTS AND RECOVERIES					
Income from generation of electricity –	437570	0			
Interest on loans and advances	437571	422063403		266552896	
Miscellaneous receipts	437572	188134806		178074978	
Profit on sale of assets	437573	0			
Liability/ Provision not required written back	437574	52845984		52807889	
Hire charges/ outturn on plant and machinery	437575	12615807	675660000		497435763
SUB TOTAL					
J. CORPORATE OFFICE/REGIONAL OFFICE MANAGEMENT EXPENSES	437599	1205602708	1205602708	877567135	877567135
GRAND TOTAL (A+B+C+D+E+F+G+H+J-I)			3496349195		2746461014




 बरिष्ठ प्रबंधक (वित्त)
 Sr. Manager (Finance)
 सुबान्सिरी लोअर हे. प्रोजेक्ट
 Subansiri Lower HE Project
 एन.एच.के.पी.एल./N:IPC Ltd.

CAPITAL WORK-IN-PROGRESS

Annexure to Schedule No.6

(Amount in Rs.)

A/C HEADS & CODE	DESCRIPTION	OPENING BALANCE ON 01.04.07	ADDITION DURING THE PERIOD	ADJUSTMENTS	CAPITALISATION	CLOSING BALANCE ON 31.03.08
1. SURVEY, INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES.						
434001	EXP. ON HYDRO & METROLOG. DATA COLLECTION	3062469	0	-3050	0	3059419
434002	EXP. ON SURVEY	43303161	324483	5286665	0	48914309
434003	EXPLORATORY DRIFTS, TRENCHES & PITS	24430480	58728	0	0	24489208
434007	HYDRAULIC MODEL STUDIES	1326836	0	5408588	0	6735424
434008	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	1051305	70971	1061412	0	2183688
	TOTAL	73174251	454182	11753615	0	85382048
2. EXPENDITURE ON COMPULSORY AFFORESTATION						
435001	EXP. ON COMPENS. AFFORSTATION	0	0	0	0	0
	TOTAL	0	0	0	0	0
3. CAPITAL EXPENDITURE ON ASSETS NOT BELONGING TO CORPORATION						
432601		0	3157000	0	0	3157000
4. BUILDINGS						
430304	OFFICE BUILDING-PERMANENT	23529001	4991432	2484462	760802	30244093
430305	OFFICE BUILDING-TEMPORARY	5118872	0	0	5118872	0
430301	BUILD. CONTAINING HYDROELECTRIC G.P	717035	0	0	717035	0
430302	BUILDING CONTAINING WORKSHOP	0	0	0	0	0
430328	BUILDING OTHER	8326014	712779	-4135787	4167677	735329
430306	STORES & GODOWN - BUILDING	94193	3801772	0	3895965	0
430321	TRANSIT CAMP & FIELD HOSTEL BLD.	27321069	14336958	1580134	15154471	28083690
430322	SCHOOL BUILDING	16219	519260	0	535479	0
430323	HOSPITAL BUILDING	7228547	631614	-872939	1317859	5669363
430324	CLUB BUILDING	2793125	564232	0	3357357	0
430325	RESIDENTIAL BUILDING PERMANENT	65288635	17991228	589950	17178059	66691754
430326	RES. BUILDING TEMPORARY	0	0	981302	981302	0
430327	CANTEEN BUILDING	0	0	0	0	0
430329	OTHER - CIVIL WORK	16221820	0	0	16221820	0
	TOTAL	156654530	43549275	627122	69406698	131424229
5. PLANT & MACHINERY - OTHERS						
431002	DIESEL GENERATING SETS	0	0	0	0	0
	TOTAL	0	0	0	0	0
6. WATER SUPPLY SYSTEM/DRAINAGE AND SEWERAGE						
431201	WATER SUPPLY & DRAINS	5271718	0	200893	5472611	0
431202	SEWERAGE & EFFLUENT DISPOSAL SYS.	119925	280104	0	119925	280104
	TOTAL	5391643	280104	200893	5592536	280104
7. ROADS & BRIDGES						
430201	ROADS	79303116	12234761	26457443	113460127	4535193
430203	BRIDGES & CULVERTS	59192805	16467575	0	75660380	0
	TOTAL	138495921	28702336	26457443	189120507	4535193



Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एच.सी.सी. लि./NHPC Ltd.

CAPITAL WORK-IN-PROGRESS

Annexure to Schedule No.6

(Amount in Rs.)

A/C HEADS & CODE	DESCRIPTION	OPENING BALANCE ON 01.04.07	ADDITION DURING THE PERIOD	ADJUSTMENTS	CAPITALISATION	CLOSING BALANCE ON 31.03.08
8. HYDRAULIC WORKS (DAMS, TUNNELS & WATER CONDUCTOR)						
430601	DAM & BARRAGES	1678192538	1307887360	-32300017	0	2953779881
430604	POWER TUNNELS & PIPE LINES	24608766	2381086	0	0	26989852
430607	TAILRACE TUNNELS	936022011	562000590	-39857970	0	1458164631
430608	HYDROMECHA WORKS/DAMS & TUNNELS	33301924	212005252	0	0	245307176
	TOTAL	2672125239	2084274288	-72157987	0	4684241540
9. RAILWAY SIDING						
430501	RAILWAY SIDINGS	28210366	0	51065	0	28261431
	TOTAL	28210366	0	51065	0	28261431
10. PLANT & MACHINERY SUB STATION						
430801	SUBSTATION TRANSFORMER	2794451	0	268270	2884763	177958
430802	TRANSFORMER KIOSK, SUBSTATION EQUIP. OTHER FIXED APPARATUS	1428664	0	0	1428664	0
430803	SWITCHGEARS INCL. CABLE CONNECTION	286949		82033	368982	0
430804	LIGHTENING ARRESTORES	6422	0	0	6422	0
430805	UNDERGROUND CABLE & DUCT SYSTEM.	1466448	0	182966	1649414	0
	TOTAL	5982934	0	533269	6338245	177958
11. GENERATING PLANT & MACHINERY						
430712	AUXILLIARY & ANCILIARY SYSTEMS	71760	0	2282	74042	0
430701	MAIN GENERATING EQUIPMENT	1441347349	2124983966	0	0	3566331315
430710	POWER LINE CARRIER COMM. SYSTEM	2743860	0	0	0	2743860
430713	MISC. POWER PLANT EQUIPMENT	1659383	0	-1659383	0	0
	TOTAL	1445822352	2124983966	-1657101	74042	3569075175
12. PLANT & MACHINERY- TRANSMISSION LINE						
430901	TRUNK TRANSMISSION LINE	5008448	0	1432817	6441265	0
430905	STREET LIGHTING, ETC	125483	0	3714	129197	0
430903	TRANSMISSION LINE FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	0	1022881	157233	1180114	0
430904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP & WORK SITES, ETC	6919483	673891	0	3142072	4451302
	TOTAL	12053414	1696772	1593764	10892648	4451302




 Sr. Manager (Finance)
 Subansiri Lower HE Project
 एन.एस.के.सी.एल./NHPC Ltd.

Schedule 7 – Construction stores and advances

			Amount in Rupees		
Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
A. CONSTRUCTION STORES (As Certified by the Management)					
i) Stores and spares	440101, 440201, 440301, 440401, 440501, 440601, 440701, 440801, 440901, 441001, 441101, 441401	339440861		159975388	
ii) Loose tools	441201, 441208	127454		142466	
iii) Scrap inventory	4413	0			
iv) Stores in transit/ pending inspection	4463	6936536		1136	
v) Material issued to contractors/ fabricators	4465	368347993	714852844	332614499	492733489
Less : Provisions for construction stores	350916		0		38095
Total			714852844		492695394
B. ADVANCES FOR CAPITAL EXPENDITURES					
Secured (considered good)	4501	6033042		3247763372	
Unsecured – against bank guarantees (considered good)	4503	3111230017		0	
Unsecured – others (considered good)	4502	3018731202		152990918	
Unsecured – Considered Doubtful			6135994261		3400754290
Less : Provisions for doubtful advances	350915				
Total			6850847105		3893449684

Provision for construction stores		
As per last Balance Sheet	31st March 2008	31st March, 2007
Additions during the year (Schedule-19)	38095	0
Amount used during the year		38095
Amount reversed during the year (Schedule-14)		0
Closing Balance	38095	0
	0	38095

Provision for doubtful advances		
As per last Balance Sheet	31st March 2008	31st March, 2007
Additions during the year (Schedule-19)	0	0
Amount used during the year	0	0
Amount reversed during the year (Schedule-14)	0	0
Closing Balance	0	0
	0	0




 Sr. Manager (Finance)
 नृपनारी नीजर व.व. परियोजना
 Subansiri Lower HE Project
 एन.एच.सी.एल./NHPC Ltd.

(A) CONSTRUCTION STORES & ADVANCES		ANNEXURE TO SCHEDULE - 7	
PARTICULARS		Amount in Rupees	
		31st March 2008	31st March 2007
1. STORES AND SPARES			
STEEL	440101	290952285	110930345
CEMENT	440201	27635747	24187620
OTHER CIVIL Building Material Item Account	440301	8295020	8113667
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	440501	946452	1058203
OTHER GENERIC ELECT. ITEMS A/C	440601	5519468	8007909
SPARES AND COMPONENTS FOR CONSTRUCTION EQUIPMENT	440701	1115423	1149481
SPARES FOR VEHICLE	440801	1209992	617760
OTHER GENERIC HW/MECH. ITEMS	440901	2156145	2062713
P.O.L.	441001	947983	974325
GENERAL COM & ADMN. ITEMS	441101	223638	274682
SCRAP MATERIALS	441301	38095	0
ASSETS PENDING ISSUE	441401	400613	2598683
INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY -	446101	0	0
		339440861	159975388
2. LOOSE TOOLS			
LOOSE TOOL ACCOUNT	441201	112948	113448
LOOSE TOOLS IN USE	441208	14506	29018
		127454	142466
3. STORES IN TRANSIT/PENDING INVESTIGATION			
STORES IN TRANSIT	446301	0	1136
MATERIAL PENDING INSPECTION	446302	6936536	
		6936536	1136
4. MATERIAL ISSUED TO CONTRACTOR/FABRICATOR			
MATERIAL ISSUED TO CONTRACTOR	446501	368347993	332614499
MATERIAL ISSUED TO FABRICATORS	446502	0	
		368347993	332614499
(B) ADVANCES FOR CAPITAL EXPENDITURE			
1. SECURED (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY SECURED	450101	6033042	2578449441
ADVANCE TO SUPPLIERS-INDIAN CURRENCY SECURED	450105	0	0
ADVANCE FOREIGN CURRENCY SECURED	450106	0	669313931
		6033042	3247763372
2. UNSECURED AGAINST BANK GUARANTEE (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED (AGAINST	450301	2452315727	0
ADVANCE AGAINST BG - FOREIGN CURRENCY UNSECURED	450304	658914290	0
		3111230017	0
3. UNSECURED - OTHERS (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED	450201	0	7973936
ADVANCE TO SUPPLIERS-INDIAN CURRENCY UNSECURED	450205	4441609	6670958
ADVANCE/DEPOSIT GOVT. DEPTT.	450207	3014289593	138346024
		3018731202	152990918




 Sr. Manager (Finance)
 नगर विकास ब.वि. परिषद
 Mansin Lower ME Pro
 एन.के.पी.ए. / NKPCL

Schedule 8 – Investments

(Figures in Rupees)

	Linkage	Number of shares/ bonds/ securities	Face value per share/ bond/ security	31st March 2008	31st March 2007
		Current period/ (Previous year)	(in Rs.)		
LONG TERM (Trade - unless otherwise specified)					
A. Quoted					
Equity shares \$					
PTC India Ltd.	520201				
Indian Overseas Bank (Non-Trade)	510201				
Sub Total (A)					
B. Unquoted					
a) Equity shares in Subsidiary Companies					
Narmada Hydroelectric Development Corporation Ltd	520101				
b) Bonds \$					
8.50 % Tax-Free State Government Special Bonds of the Government	520406				
Sub Total (B)					
Total (A+B)					
\$ In DEMAT form					
Quoted Investments					
(i) Aggregate Cost					
(ii) Aggregate Market Value					
- NSE quotes					
- BSE quotes					
Unquoted Investments					
Aggregate Cost					




 Sr. Manager (Finance)
 सुबान्सिरी लोअर डी.ए. परियोजना
 Subansiri Lower HE Project
 एन.एस.सी.सी. लि./N:IPC Ltd.

SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES

			(Amount in Rupees)			
	Particulars	Linkage to Chart of Accounts	31st March 2008		31st March 2007	
A. INTEREST ACCURED ON INVESTMENT		650226, 650142, 650111, 650211	0		0	
B. INVENTORIES (As certified by the Management)						
i)	Stores and spares	610101, 610201, 610301, 610401, 610501, 610601, 610701, 610801, 610901, 611001, 611101, 611401	0		0	
ii)	Loose tools	611201, 611208	0		0	
iii)	Scrap inventory	6113	0		0	
iv)	Stores in transit/ pending inspection	6126	0		0	
v)	Material at site	6128	0		0	
vi)	Material issued to contractors/ fabricators	6170	0		0	
	Less: Provision for obsolete store & spares *	350901, 350920	0		0	
	TOTAL					
C. WORK IN PROGRESS						
i)	Construction work in progress (on behalf of client)	6201 less 3510	0		0	
ii)	Consultancy WIP (on behalf of client)	6202	0		0	
D. SUNDRY DEBTORS (UNSECURED)		6300				
i)	Debts outstanding for a period exceeding six months					
	- Considered good		0		0	
	- Considered doubtful and provided		0		0	
ii)	Other debts					
	- Considered good		0		0	
	- Considered doubtful and provided		0		0	
	TOTAL		0		0	
	Less: Provision for doubtful debts *	3505	0	0	0	
	TOTAL			0	0	
E. CASH AND BANK BALANCES						
i)	Cash In Hand (includes cheques, drafts, stamps in hand of Rs.366457/- Previous year Rs. 372149/-)	6401, 6402, 6403	356457		372149	
ii)	Bank balances					
	- With scheduled banks					
	- In current account	6404, 6405, 6406, 6407 except 640421, 640434 but incl. 640901	1384885		-5338102	
	- In Deposits account #	6409, 6410, 640421 except 640901	0		0	
	- With other banks (separately for each bank)					
	- In current account	6412, 6418, 640434	0		0	
	Bank of Bhutan, Phuentsholing					
	Deutsche Bank, Tokyo Branch					
	- In Deposits account					
	TOTAL		1741342	1741342	-4965953	-4965953



वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
सुपर्सिडि लोअर हे प्रोजेक्ट
Subsidiary Lower HE Project
एन.एस.सी. लि./NMPC Ltd.

SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES

(Amount in Rupees)

				(Amount in Rupees)		
	Particulars	Linkage to Chart of Accounts	31st March 2008		31st March 2007	
F. OTHER CURRENT ASSETS						
i)	Interest accrued		0		0	
	- Advance to Government of Arunachal Pradesh	650237				
	- Loan to State Government in settlement of Dues	650136, 650236				
	- Deposits	650101 To 650119 (except 650111), 650201 To 650210, 650227				
ii)	Others	6503, 6504, 6507, 650141, 650216, 650217, 650224 & 650225, 650124	25811919		260040298	
iii)	Claims recoverable from different agencies	6508, 6509, 6609	76196030		220231	
	Less provisions for doubtful claims *	3507, 350917	0		0	
			102007949	102007949	260260529	260260529
G. LOANS AND ADVANCES						
a)	LOANS					
	i) Employees (including accrued interest)					
	- Secured	6601, 650120 to 650123, 650212 to 650215, 650120 to 650123, 650228 to 650231	33856825		30814475	
	- Unsecured, considered good					
	- Unsecured, considered doubtful	6602, 650125 to 650140, 650218 to 650223, 650147 to 650150, 650232 to 650235	5961851		2970421	
	ii) Loan to State Government in settlement of Dues from Customer					
	- Unsecured, considered good	661201				
	iii) Advance to Government of Arunachal Pradesh					
	- Unsecured, considered good					
b)	ADVANCES (recoverable in cash or kind for value to be received)		39818676	39818676	33784896	33784896
i)	Subsidiary Companies					
	- Secured	6511, except 651116	0		0	
	- Unsecured (considered good):		0		0	
	- Unsecured (considered doubtful)		0		0	
ii)	Contractors & suppliers					
	- Secured	6608	0		0	
	- Unsecured (considered good):					
	- Covered by bank guarantees	6607	0		0	
	- Others	6604				
	- Unsecured (considered doubtful)					
iii)	Employees					
	- Unsecured (considered good):	6603	890909		1128639	
	- Unsecured (considered doubtful)					
iv)	Other Advances					
	- Unsecured (considered good)	6606, 661202	0		0	
	- Unsecured (considered doubtful)					
	Less : Provisions for doubtful loans and advances	3506	0		0	
v)	OTHER RECOVERABLE DEPOSITS	6620	0		0	
	- Advance income tax	6605	0		0	
SUB-TOTAL			890,909	890,909	1,128,639	1128639
TOTAL				144,458,876	290,208,111	290,208,111

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Manager (Finance)
 Lower ME Proj
 N/IPC Ltd

SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES

PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS

		31st March, 2008	31st March, 2007
Bank of Bhutan			
i) Current account			
Deutsche Bank, Tokyo Branch			
ii) Current account			

PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS

		31st March, 2008	31st March, 2007
i) Amount due at the end of the year			
ii) Maximum balance at any time during the year			

Advance due by Companies in which any Director of the Corporation is a Director or member amounts to Rs NIL (Previous year Rs. NIL)

PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH SUBSIDIARY COMPANY

		31st March, 2008	31st March, 2007
Narmada Hydroelectric Development Corporation Limited			

	Linkage to Chart of Accounts	31st March, 2008	31st March, 2007
Provision for obsolete store & spares			
As per last Balance Sheet	350901 & 350920	0	0
Additions during the year		0	0
Amount used during the year		0	0
Amount reversed during the year		0	0
Closing Balance		0	0
Provision for Doubtful Debts		0	0
As per last Balance Sheet	3505	0	0
Additions during the year		0	0
Amount used during the year		0	0
Amount reversed during the year		0	0
Closing Balance		0	0
Provision for bad & doubtful claims		0	0
As per last Balance Sheet	3507	0	0
Additions during the year		0	0
Amount used during the year		0	0
Amount reversed during the year		0	0
Closing Balance		0	0
Provisions for doubtful advances		0	0
As per last Balance Sheet	3506	0	0
Additions during the year		0	0
Amount used during the year		0	0
Amount reversed during the year		0	0
Closing Balance		0	0
Provisions for Other recoverable		0	0
As per last Balance Sheet	350917	0	0
Additions during the year		0	0
Amount used during the year		0	0
Amount reversed during the year		0	0
Closing Balance		0	0



बरिष्ठ प्रबंधक (वित्त)
 Sr. Manager (Finance)
 नर्मदा नोअर ड.वि. परियोजना
 Narmada Lower HE Project
 न.एच.को.पी.वि./N:IPC Ltd.

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वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
नृपसिंही लोअर इ.वि. परियोजना
Subansiri Lower HE Project
एच.एच.पी.सी. लि./HHPCL Ltd.



- Unsecured(considered goods)

Sr. Manager (Finance)
Gandhi Lower HE Project
N.S.P.C. Ltd.



Schedule 10- Current liabilities & Provisions

Particulars		Linkage to Chart of Accounts	Amount in Rupees		
A. LIABILITIES			31st MARCH 2008	31st MARCH 2007	
i) Sundry creditors		310250, 310433	0		
(a) Total outstanding dues of small scale industry undertaking (due			0	0	
(b) Others		3102 (except 310250),	474663589	359645767	
ii) Unspent amount of deposit/agency		3305	0	0	
iii) Deposits/ retention money		3101, 3103, 3105	197384836	71697824	
iv) Advances against the Deposit Works		3303	0	0	
Less : Amount recoverable on Deposit works		6512	0	0	
v) Interest accrued but not due on loans		3108, 3109	0	0	
vi) Advances against cost of project/ contractees		3301, 3302	0	0	
vii) Grants in Aid - pending utilization		3117, 3118	0	0	
viii) Due to subsidiaries		3119	0	0	
ix) Other Liabilities		3115, 3111, 3112,3113, 3114, 3116,3401	19167358	11933407	
Total Liabilities			691215783	691215783	443276998
B. PROVISIONS					
Provision for Taxation					
As per last Balance Sheet		355101, 355102,351004	0	0	
Additions during the year			0	0	
Amount used during the year			0	0	
Amount reversed during the year			0	0	
Closing Balance			0	0	
Provision for Proposed Dividend			0	0	0
As per last Balance Sheet		3550	0	0	
Additions during the year			0	0	
Amount used during the year			0	0	
Amount reversed during the year			0	0	
Closing Balance			0	0	
Tax on proposed dividend			0	0	0
As per last Balance Sheet		355103	0	0	
Additions during the year			0	0	
Amount used during the year			0	0	
Amount reversed during the year			0	0	
Closing Balance			0	0	
Provision for wage revision			0	0	0
As per last Balance Sheet		350401	17503674	54726390	
Additions during the year			46469346	0	
Amount used during the year			0	37222716	
Amount reversed during the year			0	0	
Closing Balance			63973020	17503674	17503674
Provision for NHPC Productivity Linked Incentive /Ex gratia					
As per last Balance Sheet		350402	8785221	8735033	
Additions during the year			10112309	5716369	
Amount used during the year			4119424	0	
Amount reversed during the year			4665797	5666181	
Closing Balance			10112309	8785221	8785221

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সংসদ সচিব (সিনিয়র)
Sr. Manager (Finance)
সংসদ সচিব (সিনিয়র)
Subsidiary Lower MF Project

Schedule 10- Current liabilities & Provisions

Particulars	Linkage to Chart of Accounts	Amount in Rupees			
		31st MARCH 2008		31st MARCH 2007	
Provision for leave encashment					
As per last Balance Sheet	350403	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		0	0		
Provision for gratuity		0	0		0
As per last Balance Sheet	350405, 350406	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		0	0		
Provision for REHS		0	0		0
As per last Balance Sheet	350407	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		0	0		
Provision for Leave Travel Concession		0	0		0
As per last Balance Sheet	350408	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		0	0		
Provision for M.C. on Leave Encashment		0	0		0
As per last Balance Sheet	350409	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		0	0		
Provision for TTA (Baggage Allowance on Retirement)		0	0		0
As per last Balance Sheet	350410	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		0	0		
Provision for other expenses		0	0		0
As per last Balance Sheet	350919	0	0		
Additions during the year		19588866	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		
Closing Balance		19588866	19588866	0	0
Provision For Contingencies					
As per last Balance Sheet	3503	0	0		
Additions during the year		0	0		
Amount used during the year		0	0		
Amount reversed during the year		0	0		



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

1980



Gr. Manager (Finance)
Subsidiary Lower ME Project

Schedule 10- Current liabilities & Provisions

Particulars	Linkage to Chart of Accounts	Amount in Rupees	
		31st MARCH 2008	31st MARCH 2007
Retention Money			
Earnest Money Deposit	310101		
Security Deposit/Retention Money-Capital Works-Indian Currency	310301	1514632	6076105
Security Deposit/Retention Money-Supplier Capital-Indian Currency	310303	183689225	65621719
Security Deposit/Retention Money-OthersCapital Works-Indian Currency	310305	1284049	
SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY	310306	0	
SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	310501	10025694	
SECURITY DEPOSIT-RETENTION MONEY-Other than Capital-Indian Currency	310505	330217	
		541019	
		197384836	71697824
Other liabilities			
Salary & Wages payable Control Account	311150		
Employees Contribution towards EPF Payable	311201	0	
Corporation contribution towards EPF payable	311202	0	
Employees Contribution towards FPS Payble	311203	0	
Employees Contribution towards EPS Payble	311205	0	
Corporation contribution towards EPS payable	311206	0	
Employees Contribution towards NHPC club Payble to NHPC club	311208	0	
HBA Recovery & payable to bank	311210	23300	9300
LIC Premium recovered Under Salaries Saving Scheme Payable to LIC	311212	0	13953
Employees Contribution(ER) towards Social Security	311214	39955	26545
Employees Contribution(ERC) towards Social Security	311215	0	
Interest on Belated EPS/FPS Deposits from Employee	311221	0	
GPF recovered and payable to Outside department	311231	0	
Income Tax Deducted at Source (Salary)	311301	0	5296
Income Tax Deducted at Source (Contractor) Indian	311302	271805	18432
Income Tax Deducted at Source (Contractor) Foreign	311303	8830493	1435894
Income Tax Deducted at Source (Rent)	311304	1442821	
Income Tax deducted at source-others	311307	0	
Service Tax	311309	0	
FBT Payable	311310	0	1744
Professional Tax	311401	0	
State Sales Tax-Works Contract	311402	2912	81328
State Sales Tax-Others	311403	5281107	2268631
Royalty	311404	13686	228799
Liability for other State Levies	311407	0	4854536
PM's relief fund / CM's releif fund	311501	0	
Misc. Liabilities	311601	0	
Liability for stale cheques	311509	3227264	2685100
		34015	303849
		19167358	11933407

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Sr. Manager (Finance)
 सुबानसिरी लोअर डी. प्रोजेक्ट
 Subansiri Lower NE Project
 न. डी. लि. न. डी. लि. NHPC Ltd.

Schedule 10– Current liabilities & Provisions

Particulars	Linkage to Chart of Accounts	Amount in Rupees			
		31st MARCH 2008		31st MARCH 2007	
Provisions					
provision for incentive/PLI in lieu of bonus					
As per last Balance Sheet	350402				
Additions during the year				8735033	
Amount used during the year		0		5716369	
Amount reversed during the year		0			
Closing Balance		0		5666181	
provision for wage revision arrear		10112309		8785221	
As per last Balance Sheet	350401				
Additions during the year				54726390	
Amount used during the year		0			
Amount reversed during the year		0		37222716	
Closing Balance		0			
		63973020		17503674	




 Sr. Manager (Finance)
 Subansiri Lower HE Project
 NIPCC Ltd.

Schedule 11- Miscellaneous expenditure to the extent not written off or to be adjusted

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March 2008	31st March 2007
Preliminary expenses	7101		
Other Deferred revenue expenditure	7102		
Project expenses awaiting write off sanction	7103		
Share Issue Expenses	7104		
Losses awaiting write off sanction	651001		
		23840	23840
Less:			
Provision for losses pending investigation	350902		
		-23840	-23840
Total		0	0




 Sr. Manager (Finance)
 सुबान्सि लोअर हे. प्रोजेक्ट
 Subansiri Lower HE Project
 एन.एस.के.सी. लि./N&S PC Ltd.

SCHEDULE 12 - SALES

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March, 2008		31st March, 2007	
Sale of Power	8101 to 8119		0		0
Less : Income from generation of electricity – precommissioning(Transfer to Schedule 22I(i))	980170		0		0
TOTAL			0		0

SCHEDULE 12 A - ADVANCE AGAINST DEPRECIATION

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March, 2008		31st March, 2007	
During the year	820101				
Less: Written back during the year	820102				
TOTAL					




 जॉरिण्ट प्रवधक (वित्त)
 Sr. Manager (Finance)
 सुयनमिरी वीरर अ.वि. परियोजना
 Subansiri Lower HE Project
 एन.एच.पी.सी. लि. / NHPC Ltd.

Schedule 13— Contracts and Consultancy Income

Amount in Rupees

Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
Contract income	8302, 8303				
Consultancy Income	8301				
Total taken to Profit & loss account					



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जुनित प्रवधक (विन)
Sr. Managor (Finance)
सुपरासरी लोअर ड.वि. परियोजना
abapsid Lower ME Project
एन.एच.फे.पी.वि./एच.पी.सी. लि.

Schedule 14- Other income

Amount in Rupees

Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
i) Income from Long term Investments					
a) Trade				0	
Dividend income from subsidiaries	840201				
Dividend income from others	840205				
Interest	840402				
b) Non-Trade					
Dividend Others	840207				
ii) Other Income					
a) Interest					
- Loan to State Government in settlement of dues from customers	840403				
- Advance to Government of Arunachal Pradesh	840602				
- Indian Banks (Gross)	840202, 840203, 840204, 840304, 840301, 840302, 840305 less 980516				
Tax deducted at sources Rs. _____, previous Rs. _____					
- Employees Loans and advances	8405	1936749		137103922	
- Interest from Beneficiary States	841401				
- Others	8406 except 840602, 8404 less (840402 & 840403), 840206, 840303	153573758		0	
Late payment surcharge	8401				
Profit on sale of assets	8415				
Liability/ Provisions not required written back #	8409	38095		52807889	
Exchange rate variation	8411 less 980515	28349			
Others	8407, 8408, 8410, 8412, 8413,	22675635		27095121	
Total			178252586		217006932
Add/ (Less): Share of Corporate/Regional Office	849999, 980401		9092533	12960019	12960019
Total			187345119		229966951
Less: Income transferred to IEDC {Refer Schedule 22 E (ii), 22 I (ii) to (vi) and 22 J(i)}	980151, 980171 to 980175, 980191		187345119		229966951
Less: Income transferred to contract and	980208, 980306, 980601				
Total taken to Profit and loss account			0		0
# Detail of Liability/ Provisions not required written back					
a) Bad and doubtful debts			0		
b) Bad and doubtful advances / deposits			0		
c) Bad and doubtful claims			0		
d) Diminution in value of stores and spares			0		
e) Shortage in store & spares			0		
f) Provision for contingencies			0		
g) Provision against diminution in the value of			0		
h) Provision for wage revision			0		
i) Provision for Ex gratia			0		
j) Provision for loss pending investigation			0	1575198	
k) Provision for productivity linked incentive			0		
l) Liability not reqd. written back			0	4090983	
Total			0		5666181

1986




 Sr. Manager (Finance)
 मुख्यमंत्री कोअर ड.वि. परियोजना
 Subansiri Lower HE Project
 एच.एच.फि.सी.लि./NHPC Ltd.

ANNEXURE TO SCHEDULE - 14		
OTHER INCOME		
Interest on loans and advances		
840501	INTEREST FROM EMPLOYEE ON HBA	933746
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE	600242
840503	INTEREST FROM EMPLOYEE ON SCOOTER/ MOTOR CYCLE ADVANCE	85176
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	296105
840505	INTEREST FROM EMPLOYEE-OTHERS	21480
	SUB-TOTAL	1936749
840601	INTEREST ON ADVANCES TO CONTRACTORS	153573758
	SUB-TOTAL	153573758
Profit on sale of assets		
841501	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSETS	
841503	PROFIT ON SALE-DISPOSAL-SETTLEMENT OF INSURANCE CLAIM OF SURPLUS MATERIAL/STORES	
INCOME FROM SCRAP		
840902	PROVISION NOT REQUIRED WRITTEN BACK	38095
Income from scrap		
840801	SALE OF SCRAP	0
Interest on term loan and savings bank		
840301	INTEREST INCOME FROM BANK-SAVINGS BANK ACCOUNT	
840302	INTEREST INCOME FROM BANK-TERM DEPOSIT	
PROFIT ON SALE OF ASSET		
841501	PROFIT ON SALE/ DISPOSAL/ SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSET	
	Other miscellaneous Income	
840701	RENT/ HIRE CHARGE FROM CONTRACTOR	551733
840702	RENT/ HIRE CHARGE FROM EMPLOYEES	0
840708	RENT/ HIRE CHARGE FROM OTHERS	12064074
	SUB-TOTAL	12615807
841001	OTHER INCOME	8247453
841201	TOWNSHIP RECOVERIES	605506
841302	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	
841305	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	
841701	POST OFFICE RECURRING DEPOSIT	
841702	EXCESS LEASE RECOVERY	231619
841703	ELECTRICITY RECOVERY	288972
841704	TELEPHONE RECOVERY	55703
841705	STAFF CAR RECOVERY	
841706	CABLE CHARGES	469875
841707	LIBRARY CHARGES/CO. OP. SHARE	
841708	RECOVERY AGAINST ITEMS RETAINED	160
841709	MISC. CHARGES	329
841710	GUEST HOUSE RECOVERY	160211
841603	EXCESS ON PHYSICAL VERIFICATION OF STORES- CONSTRUCTION- WRITTEN BACK	
841604	EXCESS ON PHYSICAL VERIFICATION OF STORES- O&M- WRITTEN BACK	
	SUB-TOTAL	10059828



श्रीमन् प्रबंधक (वित्त)
 Sr. Manager (Finance)
 नुबान्सि लोअर हे प्रोजेक्ट
 Subansiri Lower HE Project
 एन.एच.के.पी. लि./N:IPC Ltd.

1988

वर्गष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
सुबंसीयरी नोडर इ.वि. परियोजना
Subansiri Lower HE Project
— ई.पी.ए. लिमिटेड —
E.P.A. Ltd



ANNEXURE TO SCHEDULE -15

GENERATION, ADMINISTRATION & OTHER EXPENSES

Consumption of stores and spare parts

920101	CONSUMPTION OF STORES AND SPARES-WATER REGULATING SYSTEM	
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT	
	SUB-TOTAL	0

Repair and maintenance

Building

920201	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-POWER PLANT BUILDING	
920202	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING	0
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING	
920201	REPAIR & MAINTENANCE-MAT. CONSUMED-POWER PLANT BUILDING	
920203	REPAIR & MAINTENANCE-OTHEREXP. POWER PLANT BUILDING	
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE BUILDING	9408
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/ OFFICE BUILDING	1088246
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING	144237
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING	616180
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING	3261908
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	1503451
920213	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER BUILDING	41938
920214	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING	1164555
920216	REPAIR AND MAINTENANCE- GUEST HOUSE BUILDING	3400000
920217	REPAIR AND MAINTENANCE- HOSPITAL BUILDING	647736
920219	REPAIR AND MAINTENANCE- SCHOOL BUILDING	360992
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	787456
	SUB-TOTAL	13026107

Machinery

920401	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- GPM-MAIN POWER PLANT	
920402	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT	
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT	
920404	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-OTHER POWER EQUIPMENTS /PLANT	
920405	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS /PLANT	
920406	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER POWER EQUIPMENTS /PLANT	0
920501	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY	94129
920502	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MAC	170611
920503	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINERY	
920810	SPECIAL REPAIRS-MATERIAL CONSUMED-GENERATING PLANT AND MACHINERY	
920811	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-GENERATING PLANT AND MACHINERY	
920812	SPECIAL REPAIRS-OTHER EXPENSES-GENERATING PLANT AND MACHINERY	
920601	REPAIR AND MAINTENANCE DG SET	5830927
920604	REPAIR AND MAINTENANCE-COMPUTERS	802799
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	2359001
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	2413900
	Sub- Total	11671367

Others

920301	DESILTATION EXPENSES	0
920304	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-DAM AND RESERVOIR	
920305	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR	
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR	
920307	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- HYDRO MECHANICAL WORKS	0
920308	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS	
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS	
920310	REPAIR AND MAINTENANCE- MATERIAL CONSUMED- WATER REGULATING SYSTEM	0
920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	0
920312	REPAIR AND MAINTENANCE-OTHER EXPENSES-WATER REGULATING SYSTEM	
920701	REPAIR AND MAINTENANCE-MAT. CONSUMED-ROAD, BRIDGE, CULVERT	118779
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	9352887
920703	REPAIR AND MAINTENANCE-OTHER EXPENSES-ROAD, BRIDGES, CULVERTS	313427
920710	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-HEAVY VEHICLES	556333
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES	0
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES	17579
920713	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-LIGHT VEHICLES	678279
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	0
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLES	355546
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	72189
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	
920722	REPAIR AND MAINTENANCE-GUEST HOUSE	0
920727	REPAIR AND MAINTENANCE-HOSPITAL	0



1989

अरिंद प्रबंधक (वित्त)
Sr. Manager (Finance)
उपनिर्देशक वी.वि. परियोजना
Upasair Lower HE Project
अ.प्र.क.सी.वि. #IPC Ltd.

ANNEXURE TO SCHEDULE -15		
GENERATION, ADMINISTRATION & OTHER EXPENSES		
920730	REPAIR AND MAINTENANCE- SCHOOL	0
920731	REPAIR AND MAINTENANCE- OTHERS	12845736
920732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED- CAR/JEEP	184261
920733	REPAIR AND MAINTENANCE-OTHER EXPENSES-CAR/JEEP	
920801	SPECIAL REPAIRS- MATERIAL CONSUMED-WATER REGULATING SYSTEM	0
920802	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	
920803	SPECIAL REPAIRS- OTHER EXPENSES-WATER REGULATING SYSTEM	
920820	SPECIAL REPAIRS- MATERIAL CONSUMED- OTHERS	
920821	SPECIAL REPAIRS- PAYMENT TO OUTSIDE AGENCY- OTHERS	0
920822	SPECIAL REPAIRS- OTHER EXPENSES- OTHERS	
	SUB-TOTAL	24495016
Miscellaneous operational expenses		
	Rent	
921101	RENT OFFICE	99000
921102	RENT TRANSIT HOSTELS-GUEST HOUSES	481347
921103	RENT RESIDENTIAL	
921104	RENT-LAND /LEASE RENTAL	1819732
921104	RENT-LAND /LEASE RENTAL	
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP	1079516
921106	HIRING OF CONSTRUCTION EQUIPMENT	0
921107	HIRING OF OTHER PLANTS AND EQUIPMENTS	
921108	HIRING OF VEHICLES-CAR/JEEP	9206749
921109	HIRING OF AIRCRAFT/HELICOPTER	169575
	SUB-TOTAL	12855919
Rates and taxes		
921201	RATES AND TAXES-VEHICLES	306214
921202	RATES AND TAXES-BUILDINGS	
921204	RATES AND TAXES-OTHERS	596490
921208	EXCISE DUTY ON ELECTRICITY	
921209	ELECTRICITY DUTY/CESS	0
921210	WATER CESS AND ENVIRONMENT PROTECTION CESS	
921212	FEES PAID TO REGISTRAR OF COMPANIES	
921213	MUNICIPAL TAXES	
921215	SALES TAX ON ROYALTY	
921220	OTHER TAXES /DUTIES	0
	SUB-TOTAL	902704
Insurance		
921310	INSURANCE PREMIUM- PLANT AND MACHINERY	2699
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP	516657
921313	INSURANCE- CONSTRUCTION EQUIPMENT	80606
921314	INSURANCE PREMIUM OF VEHICLES-CAR/JEEP	
921315	INSURANCE- FIDELITY	11224
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	19081
921317	INSURANCE-TRANSIT INSURANCE	4490
921318	INSURANCE PREMIUM-GROUP INSURANCE	
921319	INSURANCE -STAFF LOANS	12345
921325	INSURANCE- OTHERS	67702
	SUB-TOTAL	714804
Self insurance for contingencies		
921301	SELF INSURANCE FOR CONTINGENCIES	
Security expenses		
921401	SECURITY EXPENSES PAID TO CISF	0
921402	SECURITY EXPENSES -OTHERS-RESIDENTIAL	0
921403	SECURITY EXPENSES-CISF-OTHER THAN RESIDENTIAL	29879033
921404	SECURITY EXPENSES -OTHERS-OTHER THAN RESIDENTIAL	2671505
	SUB-TOTAL	32550538
Electricity Charges		
921501	ELECTRICITY EXPENSES-OFFICE (GENERATED BY NHPC)	0
921505	ELECTRICITY EXPENSES-OTHERS (GENERATED BY NHPC)	0
921506	ELECTRICITY EXPENSES-OFFICE	419643
921510	ELECTRICITY EXPENSES-OTHERS	819326
921511	WHEELING CHARGES PAID	
	SUB-TOTAL	1238969
Travelling and Conveyance		
921601	CONVEYANCE EXPENSES	216298
921602	INLAND TRAVEL	2356484



ANNEXURE TO SCHEDULE -15		
GENERATION, ADMINISTRATION & OTHER EXPENSES		
921603	INLAND TRAVEL-TRAINING	1094712
921604	INLAND TRAVEL-CONSULTANTS/OTHERS	39354
921605	FOREIGN TRAVEL	131897
921606	FOREIGN TRAVEL -TRAINING	119633
921607	INLAND TRAVEL-CONFERENCE	
921608	FOREIGN TRAVEL-CONFERENCE	
921611	TRANSFER TA EXPENSES	500410
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES	2811931
	SUB-TOTAL	7270719
Expenses on staff car		
921701	POL EXPENSE ON CARS/ JEEPS	
921702	POL EXPENSE ON TRANSPORT VEHICLE	1878673
921703	POL EXPENSE ON HEAVY VEHICLE	519247
921707	POL ON OTHERS	1098272
	SUB-TOTAL	72848
		3569040
Telephone, telex and postage		
922001	TELEX AND POSTAGE	61290
922002	TELEGRAM AND WIRELESS CHARGES	
922003	COURIER CHARGES	80268
922004	TELEPHONE CHARGES	1524035
922006	SATELLITE COMMUNICATION EXPENSES	591306
922007	EMAIL/INTERNET EXPENSES	52662
922010	OTHER COMMUNICATION EXPENSES	0
	SUB-TOTAL	2309561
Advertisement and publicity		
922101	ADVERTISEMENT RECRUITMENT	
922102	ADVERTISEMENT TENDERS	
922103	PUBLICITY NEWSPAPERS	1105690
922104	PUBLICITY JOURNALS	123037
922105	PUBLICITY SOUVENIRS	
922106	CONFERENCE EXPENSES	
922107	EXHIBITIONS AND CONFERENCE EXPENSES	
922108	MISC. PUBLIC RELATION	20000
922109	PHOTOGRAPHIC MATERIAL	24325
922110	MOVIE MAKING	89300
922111	PRINTING OF PUBLICITY BOOKED AND FOLDERS	29579
922112	STATUTORY PRESS ADVERTISEMENT	
922113	SPONSORSHIP EXPENSES ON SPORTS EVENTS	
922114	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-GOVERNMENT AGENCIES/TRADE UNIONS OR	
922115	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS	
922120	ADVERTISEMENT OTHERS	61030
	SUB-TOTAL	1452961
Entertainment and hospitality expenses		
922201	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOREIGN CURRENCY	
922202	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN INDIAN RUPEES	
922203	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN FOREIGN CURRENCY	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES	105000
	SUB-TOTAL	105000
Donation		
922301	CONTRIBUTION TO PM'S RELIEF FUND	
922302	OTHER CONTRIBUTION TO DONATION	
	SUB-TOTAL	
Printing and stationery		
922401	PRINTING AND STATIONERY	911849
922402	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES	
922403	REPORT PREPARATION-CD/FLOPPIES	
922404	PRINTING AND BINDING OF REPORT	12658
922405	COMPUTER STATIONERY	207968
922406	COMPUTER CONSUMABLES	398313
	SUB-TOTAL	1630788
Books and periodicals		
922501	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	63110
	SUB-TOTAL	63110
Consultancy charges		
922601	LEGAL EXPENSES	156682
922602	PAYMENT TO CONSULTANTS	35247
922606	DRAFTING CHARGES FOR PREPARATION AND PRINTING OF DRAWINGS	



ANNEXURE TO SCHEDULE -15		
GENERATION, ADMINISTRATION & OTHER EXPENSES		
922608	PAYMENT TO INTERNAL AUDITORS	
922615	OTHER CHARGES	
	SUB-TOTAL	114065
922604	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	305994
922605	INCOME TAX ON REMUNERATION TO FOREIGN CONSULTANTS	
	SUB-TOTAL	0
Expenditure on compensatory afforestation/ catchment area treatment		
923901	EXPENDITURE ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT	0
Expenditure on land not belonging to corporation		
923902	EXPENDITURE ON LAND NOT BELONGING TO CORPORATION	0
Project expenses written off		
950908	PROJECT EXPENSES WRITTEN OFF	0
Reserch & Development Exp.		
923201	RESERCH & DEVELOPMENT EXP.	189864
Loss on sale of assets		
923701	LOSS ON SALE OF ASSET	9036
923720	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/ SURPLUS ASSETS	0
	SUB-TOTAL	9036
EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT		
923901	EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT	0
Deferred revenue expenditure written off		
955201	DEFERRED REVENUE EXPENSES WRITTEN OFF	0
Preliminary expenses written off		
955101	PRELIMINARY EXPENSES WRITTEN OFF	0
Survey and investigation expenses written off		
955301	SURVEY AND INVESTIGATION EXPENSES WRITTEN OFF	0
955302	DPR EXPENSES WRITTEN OFF	0
	SUB-TOTAL	0
Bad debts / advances/ claims written off		
950903	BAD DEBTS WRITTEN OFF	0
950904	BAD ADVANCES WRITTEN OFF	0
950905	BAD CLAIMS WRITTEN OFF	0
	SUB-TOTAL	0
Stores written off		
950901	STORE WRITTEN OFF	0
Fixed assets written off		
950906	FIXED ASSETS WRITTEN OFF	1
Capital expenditure on assets not belonging to Corporation written off		
950925	CAPITAL EXPENDITURE ON ASSETS NOT BELONGING TO THE CORPORATION WRITTEN OFF	0
Other general expenses		
922701	COMPENSATION PAID TO LAND EVACUATIES	
922702	OTHER PAYMENTS	
925001	OPERATING EXPENSES OF DG SET	12118289
925002	RECRUITMENT EXPENSES	3460
925003	COMMUNITY DEVELOPMENT EXPENSES	
925004	WASTE LAND DEVELOPMENT EXPENSES-OWN LAND	
925005	HORTICULTURE EXPENSES	212477
925006	PAYMENT TO KENDRIYA VIDYALAYA	4902929
925007	PAYMENT TO OTHER SCHOOLS	3050
925008	TENDER EXPENSES	0
925009	GUEST HOUSE /TRANSIT HOSTEL EXPENSES-CONSUMABLES	638596
925010	SCHOLARSHIPS	
925011	TRAINING EXPENSES	186074
925012	WATER CHARGES	500
925013	EXPENSES ON DEPARTMENTAL MEETING	1492910
925014	EXPENSES ON INTERNAL EXAMINATION	4156
925015	CONSUMPTION OF LOOSE TOOLS	31461
925016	GIFTS TO OTHERS	
925017	PARTICIPATION FEE FOR CONFERENCE	123200
925018	FESTIVAL CELEBRATION EXPENSES - OTHER THAN INDEPENDENCE/REPUBLIC DAY	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	20393
925020	MISC. EXPENSES	1391340
925023	EXPENDITURE ON FOOD/BEVERAGES - IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE	
	SUB-TOTAL	21128835
Exchange rate variation		
923801	EXCHANGE RATE VARIATION (LOSS)	81017
980514		



ANNEXURE TO SCHEDULE -15	
GENERATION, ADMINISTRATION & OTHER EXPENSES	
SUB-TOTAL	81017
Auditors remuneration	
923101	STATUTORY AUDIT FEE
923102	TAX AUDIT FEES
923103	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS
923106	OTHER MATTERS
923107	STATUTORY AUDITORS-OUT OF POCKET EXP.
923106	OTHER MATTERS
923107	STATUTORY AUDITORS-OUT OF POCKET EXP.
SUB-TOTAL	0



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Subansiri Lower HE Project
एच.एच.के.सी. लि./NHPC Ltd.

Schedule 16 – Employees Remuneration and Benefits

Amount in Rupees

Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
Salaries, wages, allowances	9001, 9003	166998496		149083083	
Gratuity/Contribution to provident fund & pension scheme (including administration fees)	9002	23126328		20470906	
Staff welfare expenses	9004	21285671		28538102	
Leave Salary & Pension Contribution	9005	0		27379	
Total			211410495		198119470
Add: Share of Corporate office/ ED Office	909999	256003291	256003291	164339098	164339098
Total			467413786		362458568
Less: Employee cost transferred to IEDC (Refer Schedule 22 A& 22 J(II))	980101 to 980105, 980402	467413786	467413786	362458568	362458568
Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302, 980602				
Total taken to Profit and loss account			0		0




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ANNEXURE TO SCHEDULE -16		
EMPLOYEES REMUNERATION AND BENEFITS		
Salaries, wages, allowances		
900101	SALARY AND ALLOWANCES (DIRECTOR)	0
900102	DEARNESS ALLOWANCE (DIRECTOR)	
900103	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	
900104	HOUSE RENT ALLOWANCE (DIRECTOR)	
900105	INCENTIVE (DIRECTOR)	
900106	COMPANY LEASED ACCOMMODATION	
900107	LEAVE ENCASHMENT (DIRECTOR)	
900108	FOREIGN SERVICE CONTRIBUTION	
900109	OTHER ALLOWANCE (DIRECTOR)	
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE	31794988
900112	DEARNESS ALLOWANCE (EXEC)	20396780
900113	CITY COMPENSATORY ALLOWANCE (EXEC)	1740
900114	HOUSE RENT ALLOWANCE (EXEC)	577523
900115	INCENTIVE (EXEC)	
900116	SITE COMPENSATORY ALLOWANCE (EXEC)	4031737
900117	CHILDREN EDUCATION ALLOWANCE (EXEC)	154920
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	47126
900119	NEWS PAPER ALLOWANCE (EXEC)	283048
900120	HINDI ALLOWANCE (EXEC)	1720
900121	CHILDREN HOSTEL SUBSIDY (EXEC)	241480
900121	CHILDREN HOSTEL SUBSIDY (EXEC)	
900122	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	265940
900123	SELF LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT. ALLOWANCE	2577129
900124	TRANSPORT SUBSIDY (EXEC)	695488
900125	ELECTRICITY SUBSIDY (EXEC)	4924
900126	CANTEEN SUBSIDY (EXEC)	286263
900127	HONORARIUM (EXEC)	12525
900128	LEAVE ENCASHMENT (EXEC)	3651091
900129	PRODUCTIVITY LINKED BONUS (EXEC)	4511568
900130	WASHING ALLOWANCE (EXEC)	2600
900131	SPECIAL DUTY ALLOWANCE (EXEC)	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	1104928
900135	OTHER ALLOWANCE (EXEC)	1981350
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	11918870
900141	DEARNESS ALLOWANCE (SUPERVISOR)	7882360
900142	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	1920
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)	613693
900144	INCENTIVE (SUPERVISOR)	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	1356380
900146	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	63031
900147	WASHING ALLOW (SUPERVISOR)	6200
900148	NIGHT SHIFT ALLOWANCE /OVERTIME (SUPERVISOR)	43850
900149	NEWS PAPER ALLOWANCE (SUPERVISOR)	84775
900150	HINDI ALLOWANCE (SUPERVISOR)	4008
900151	CHILDREN HOSTEL SUBSIDY (SUPERVISOR)	153000
900152	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR)	23651
900153	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	
900154	TRANSPORT SUBSIDY (SUPERVISOR)	471557
900155	ELECTRICITY SUBSIDY (SUPERVISOR)	7349
900156	CANTEEN SUBSIDY (SUPERVISOR)	186250
900157	HONORARIUM (SUPERVISOR)	
900158	LEAVE ENCASHMENT (SUPERVISOR)	790038
900159	PRODUCTIVITY LINKED BONUS	790442
900161	CONVEYANCE	9531
900165	OTHER ALLOWANCE (SUPERVISOR)	817835
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	30146191
900167	DEARNESS ALLOWANCE (WORKMEN)	19529431
900168	CITY COMPENSATORY ALLOWANCE (WORKMEN)	6410
900169	HOUSE RENT ALLOWANCE (WORKMEN)	1898695
900170	INCENTIVE (WORKMEN)	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)	3730842
900172	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	608481
900173	WASHING ALLOW (WORKMEN)	253200
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	70565
900175	NEWS PAPER ALLOWANCE (WORKMEN)	265714
900176	HINDI ALLOWANCE (WORKMEN)	6008
900177	CHILDREN HOSTEL SUBSIDY (WORKMEN)	1514796
900176	HINDI ALLOWANCE	
900177	CHILDREN HOSTEL SUBSIDY (WORKMAN)	
900178	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	
900179	COMPANY LEASED ACCOMMODATION-CLA MAINTENANCE	
900180	TRANSPORT SUBSIDY (WORKMEN)	1185076
900181	ELECTRICITY SUBSIDY (WORKMEN)	39889
900182	CANTEEN SUBSIDY (WORKMEN)	558703
900183	HONORARIUM (WORKMEN)	



ANNEXURE TO SCHEDULE -16		
900184	LEAVE ENCASHMENT (WORKMEN)	2323670
900185	PRODUCTIVITY LINKED BONUS (WORKMEN)	4930947
900186	OTHER ALLOWANCE (WORKMEN)	2079310
900187	SPECIAL DUTY ALLOWANCES (WORKMEN)	0
900188	CASH HANDLING ALLOWANCES	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)	960
900195	WORKMEN COMPENSATION/OTHER COMPENSATION TO EMPLOYEES	
900301	VRS TO EXECUTIVES-EXGRATIA	
900302	VRS TO EXECUTIVES- NOTICE PAY	
900303	VRS TO SUPERVISOR-EXGRATIA	
900304	VRS TO SUPERVISOR-NOTICE PAY	
900305	VRS TO WORKMEN-EXGRATIA	
900306	VRS TO WORKMEN-NOTICE PAY	
900305	VRS TO NON-EXECUTIVES-EXGRATIA	
900306	VRS TO NON-EXECUTIVES-NOTICE PAY	
	SUB-TOTAL	166998496
Gratuity and contribution to provident fund (including administration fees)		
900201	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	
900202	COMPANY'S CONTRIBUTION TO PENSION SCHEME (DIRECTOR)	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)	5855527
900212	COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	769151
900213	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (EXEC.)	820492
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	2055683
900241	COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVISOR)	453358
900242	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (SUPERVISOR)	205123
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	5136590
900251	COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	1470001
900252	COMPANY'S CONTRIBUTION TO PF ON LEAVE ENCASHMENT (WORKMEN)	552254
900261	PF ADMINISTRATION CHARGES	170189
900262	EQUITY DEPOSIT LINKED INSURANCE	0
900263	COMPANY'S CONTRIBUTION TO GRATUITY	5637960
900265	EPS ADMINISTRATION CHARGES	
	SUB-TOTAL	23126328
Staff welfare expenses		
900401	LEAVE TRAVEL CONCESSION NON TAXABLE	4512143
900402	LEAVE TRAVEL CONCESSION TAXABLE	1888114
900411	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	1969
900412	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	2545924
900413	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	2852232
900414	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	356456
900415	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	
900416	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	
900417	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	7777
900418	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(NON-TAXABLE)	1939017
900422	LIVERIES AND UNIFORMS	240318
900423	EX-GRATIA PAYMENT	
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	27030
900425	LUNCH AND TEA SUBSIDY	
900426	BAGGAGE ALLOWANCE ON RETIREMENT	498580
900427	AWARDS TO EMPLOYEES	32933
900428	NEW YEAR/OTHER GIFTS TO STAFF	164400
900429	TRANSPORT FACILITY	
900430	COST OF MEDICINE/APPLIANCES ETC.	838941
900431	CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER THAN RESIDENCE TO	
900432	EXPENSE ON HOUSING OTHER THAN SELF LEASE	
900433	GROUP INSURANCE PREMIUM	
900434	POL EXPENSES OF TRANSPORT VEHICLES USED FOR EMPLOYEES-OTHER THAN	
900439	OTHER COMPENSATION TO EMPLOYEES	2131315
900440	MEMBERSHIP FEE-CLUBS OTHER THAN SPORTS AND HEALTH CLUB	
900441	MEMBERSHIP FEES-PROFESSIONAL BODIES	
900442	MEMBERSHIP FEES-OTHERS	1200
900443	MEMBERSHIP FEE-SPORTS CLUB	
900444	MEMBERSHIP FEE-HEALTH CLUB	
900445	INITIAL MEMBERSHIP FEE-CLUBS	
900446	REBATE OF ADDITIONAL INTEREST ON HBA	
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITIES (EXCU.)	539625
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITIES (SUP.)	299200
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITIES (WRKM.)	852875
900450	OTHER EXPENSES	1555622
	SUB-TOTAL	21285671
Leave Salary & Pension Contribution		
900501	LEAVE SALARY & PENSION CONTRIBUTION	
	SUB-TOTAL	0



प्रिण्ट प्रबंधक (वित्त)
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 Bansari Lower HE Project
 ए.एच.के.सी. लि. (H)PC Ltd.

SCHEDULE 17 - DEPRECIATION

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March 2008	31st March 2007
Depreciation during the year	9300	84030160	68867747
Add: Share of Corporate office/ ED OFFICE	939999	12909596	11447309
Total		96939756	80315056
Less:			
i) Depreciation transferred to IEDC Refer 22G& 22 J(IV)	980,160,980,404	96939756	80315056
ii) Depreciation transferred to Contract & Consultancy	980206, 980305,980604		
Total taken to Profit and loss account		0	0



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 Subansiri Lower HE Project
 एन.एच.के.सी. लि / NHPC Ltd.

ANNEXURE TO SCHEDULE -17		
DEPRECIATION		
930121	LAND LEASEHOLD	83004
930201	ROAD BRIDGE CULVERT	18470119
930301	BUILDING CONTAINING GPM	
930302	BUILDING CONTAINING WORKSHOP	121873
930303	BUILDING CONTAINING TRANSMISSION PLANT EQUIPMENT	70844
930304	BUILDING CONTAINING PMT. OFFICE	548613
930305	OFFICE BUILDING-TEMPORARY	504707
930306	BUILDING CONTAINING STORES & GODOWN	1233239
930321	BUILDING CONTAINING ADM. BLOCK	17140262
930501	RAILWAY SIDING	4018968
930601	HYDRAULIC WORKS	
930801	PLANT & MACHINERY SUB STATION	783058
930901	TRANSMISSION LINE	2990379
931001	PLANT & MACHINERY OTHERS	1428123
931101	CONST. PLANT & EQUIPMENT	22785825
931201	WATER SUPPLY AND DRAINS/ SEWERAGE PLANT	1067770
931202	WATER SUPPLY & DRAINS OTHERS	331470
931402	POWER SUPPLY SYSTEM ADM. BLOCK	127110
931501	VEHICLES	1141730
931502	MOTOR CAR / JEEP	829173
931601	AIR CRAFT BOAT	115162
931701	FUR. FIX. EQUIP.	3546660
931801	COMPUTER	1586047
931901	COMM. EQUIPMENT	1194448
932001	OFFICE EQUIPMENT	494906
932201	AMORTISATION OF INTANGIBLE ASSET	808663
932501	OTHER ASSET	1299936
932801	FIXED ASSET OF MINOR VALUE	1308071
	SUB-TOTAL	84030160



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Subansiri Lower HE Project
एन.एच.सी.सी. लि./NHPC Ltd.

Schedule 18 – Interest and Finance charges

Amount in Rupees

Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
I) Interest on :					
a) Government of India loan	9401				
b) Bonds	9402				
c) Foreign loan	9403				
d) Term loan	9404 and 9405 less 980504	152558366			
e) Cash credit facilities /WCDL	9406 less 980505				
f) Exchange Difference regarded as adjustment to interest cost	940701				
g) Other interest charges	9409 less 980506				
II) Bond issue/ service expenses	9410 less 980507	3011654		3706859	
III) Rebate to customers	9411 (except 941102) less 980508				
IV) Commitment fee	9412 less 980509	0			
V) Guarantee fee on loan	9413 less 980510	0			
VI) Royalty	9414 less 980511				
VII) Bank charges	9415 less 980512	625797		568869	
VIII) Other finance charges	9420 less 980513	930401		19142732	
Total					
Add:Share of Corporate office/ ED Office	949999, 980405	64254	157126218		23418460
Total			64254	92812	92812
Less: Expense capitalised by transfer to IEDC (Refer Schedule 22 D & 22J(V))	980140 to 980149,980195	157190472	157190472	23511272	23511272
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980204,980309,980605				
Total taken to profit & loss account			0		0




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ANNEXURE TO SCHEDULE -18

INTEREST ON		
9401	GOVERNMENT OF INDIA LOAN	
9402	BONDS	
9403	FOREIGN LOAN	
	TERM LOAN	
940401	INTEREST ON TERM LOAN	152558366
9406	CASH CREDIT FACILITIES	
OTHER INTEREST CHARGES		
940901	INTEREST PAID ON APPLICATION MONEY ACCOUNT	
Bond issue/ service expenses		
941001	BROKERAGE	
941002	COMMITMENT FEES	
941003	FEES OF MANAGER TO ISSUE	
941005	FEES AND EXPENSES OF REGISTRAR TO THE ISSUE	
941006	LISTING FEES	
941008	ADVERTISEMENT AND PUBLICITY	
941009	AUDIT FEES AND EXPENSES	
941010	APPLICATION FEES/ FILING FEES	
941009	AUDIT FEES AND EXPENSES	
941012	BANKERS HANDLING CHARGES	
941013	EXPENSES TO THE BANKERS TO THE ISSUE	
941014	TAXES, DUTIES AND OTHER EXPENSES	
941015	OTHER ISSUE EXPENSES	3011654
	SUB-TOTAL	3011654
Rebate to customers		
941101	REBATE TO CUSTOMERS	
Commitment fee		
941201	COMMITMENT FEES/ CHARGES- FOREIGN CURRENCY LOAN	
941202	COMMITMENTS FEES/CHARGES-DOMESTIC LOAN	
	SUB-TOTAL	0
	Guarantee fee on loan	
941301	GUARANTEE FEE ON GOI LOAN	
941302	GUARANTEE FEE ON FOREIGN CURRENCY LOAN	
	SUB-TOTAL	0
9414	Royalty	
Bank charges		
941501	LC CHARGES- INDIAN CURRENCY	0
941503	OTHER BANK CHARGES- INDIAN CURRENCY	625797
	SUB-TOTAL	625797
Other finance charges		
942001	LOAN MANAGEMENT FEES	
942002	OTHER CHARGES	930401
	SUB-TOTAL	930401
942001	LOAN MANAGEMENT FEE/ARRANGEMENT FEE	
942002	OTHER CHARGES	
	SUB-TOTAL	0



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 Subansiri Lower HE Project
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Appendix to Schedule 18 - Interest and Finance charges

PARTICULARS		Amount in Rupees
		AMOUNT(Rs)
Interest on Foreign Loans		
Advice No		
-		-
-		-
Total		-
Interest on Term Loan		
Advice No		
I-202 Dt.29.07.2007		18817965
I-1150/APRIL-2007		133740401
Total		152558366
Interest on Cash Credit/ WCDL		
Advice No		
-		-
-		-
Total		-
Rebate to Customers		
Advice No		
-		-
-		-
Total		-
Interest on Bonds		
Advice No		
-		-
-		-
Total		0
Bond issue expenses		
Advice No		
I-204 Dt.29.07.2007		3011654
-		-
Total		3011654
Commitment fee		
Advice No		
-		-
-		-
Total		0
Guarantee fee		
Advice No		
-		-
-		-
Total		-
Others(give particulars)		
Advice No		
I-1150/APRIL-2007		323783
I-1150/APRIL-2007		601118
I-1072 Dt.01.03.2008(Commission & P &T)		1100
I-27 Dt. 12.06.2007(Commission & P &T)		4400
Total		930401




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Schedule 19 – Provisions

Amount in Rupees

Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
Bad and doubtful debts provided	9505				
Bad and doubtful advances / deposits provided	9506				
Bad and doubtful claims provided	9507				
Diminution in value of stores and spares	9233				
Shortage in store & spares provided	9508				
Provision for contingencies	9510				
Provision against diminution in the value of investment	9511				
Project expenses provided for	9512				
Loss on Fixed assets/ Stores provided for	9513			61935	
Provision for CAT Plan Environment Expenses	9514	0		81727000	
Provision for other expenses	9520				
Total			0		81788935
Add:Share of Corporate office/ ED Office	959999, 980407	16404	16404	89300	89300
Total			16404		81878235
Less : Provisions transferred to IEDC (Refer schedule 22 F& 22J(VII))	980161, 980197	16404	16404	81878235	81878235
Less: Provisions transferred to contract and consultancy expenses (Refer Schedule 20)	980211,980607		0		0
Total taken to Profit & loss account			0		0



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Subansiri Lower HE Project
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Schedule 20 – Contract and Consultancy expenses

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March 2008	31st March 2007
Direct Expenses	960101, 960102, 960103, 960104, 960105, 960201, 960202, 960203		
Employees' Remuneration and benefits			
- Salaries, Wages, Allowances and benefits	960112, 960212		
- Gratuity, Contribution to provident fund &	960113 and 15		
- Staff welfare Expenses	960114		
Repairs and Maintenance			
- Buildings	960116		
- Machinery and Construction Equipments	960117		
- Others	960118		
Administration and Other Expenses			
- Rent	960119		
- Traveling and Conveyance	960121, 960212		
- Expenses on Staff cars and Inspection vehicle	960122		
- Insurance	960120		
- Telephone, telex, and postage	960123		
- Advertisement and publicity	960124		
- Printing and Stationery	960125, 960213		
- Remuneration to Auditors	960136		
- Other Expenses	960131, 960216, 960217		
- Rates and taxes	960127		
- Security	960128		
- Electricity	960129		
- Contingencies	960130		
- Consultancy charges	960133		
- ERV	960134		
Depreciation	960132, 960219		
Interest and Finance Charges	960152, 960220		
Loss on construction contracts	960150		
Provisions	960151		
Work in Progress :			
- Construction Contract	960199		
- Consultancy	960290		
Corporate/ Regional Office Expenses (Net)			
Other income	960190		
Employees' Remuneration and benefits	960191		
Generation, Administration & Other expenses	960192		
Depreciation	960193		
Interest and Finance Charges	960194		
Prior period Adjustments (Net)	960195		
Provisions	960196		
Total Expenditure			
Less: Receipts and recoveries	960137, 960225		
Net expenditure during the year			
Prior period Adjustments	960135		
Total taken to Profit & loss account			



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Schedule 21- Prior Period Adjustment (Net)

Amount in Rupees

Particulars	Linkage to Chart of Accounts		31st March 2008		31st March 2007
Income					
Sale of Electricity	860101	0			
Interest/Surcharge received from debtors	860102	0			
Advance against depreciation written back	860103	0			
Others	860121	0			
Expenditure			0		
Salaries and Wages	950401			61983	
Repair and Maintenance	950403	0		-51731	
Interest	950424	0		0	
Others	950450	11201135		-129540	
Depreciation	950425	865836		1922540	
Total			12066971		1803252
Add: Share of Corporate office/ ED office	959998,980406	180299	180299	413239	413239
Total			12247270		2216491
Less: Expenses transferred to IEDC (Refer 22 H & 22J(VI))					
Prior period expenses	980165,980196	12247270		2216491	
Less Prior period income	980179	0		0	
Total			12247270		2216491
Less: Expenses transferred to contract and	980207,980307,980606		0		
Total taken to Profit & loss account			0		0




 वरिष्ठ प्रबंधक (वित्त)
 Sr. Manager (Finance)
 सुबान्सी लोअर हे. परियोजना
 Subansiri Lower HE Project
 एन.एड. पी.सी. लि. (N:IPC Ltd.)

ANNEXURE TO SCHEDULE - 21		
Expenditure		
Repair and Maintenance		
950403	REPAIR AND MAINTENANCE	0
950424	INTEREST AND FINANCE CHARGES	
Others		
950401	EMPLOYEE REMUNERATION & BENEFIT	0
950425	DEPRECIATION	865836
950450	OTHERS	11201135
860121	OTHER PRIOR PERIOD INCOME	
	SUB-TOTAL	12066971




 वरिष्ठ प्रबंधक (वित्त)
 Sr. Manager (Finance)
 सुबसिडी लोअर HE परियोजना
 Subansiri Lower HE Project
 एन.एच.सी. लि./NHPC Ltd.

Schedule 22- Incidental expenditure during construction period

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March 2008	31st March 2007
A. EMPLOYEES REMUNERATION AND BENEFITS			
Salaries, wages, allowances	980101	166998496	149083083
Gratuity, Contribution to provident fund (including administration fees)	980102	23126328	20470906
Staff welfare expenses	980103	21285671	28538102
Leave Salary & Pension contribution	980104		27379
Sub-total		211410495	198119470
B. REPAIRS AND MAINTENANCE			
Building	980110	13026107	6183301
Machinery	980111	11627995	19187187
Others	980112	24538388	20941517
Sub-total		49192490	46312005
C. ADMINISTRATION AND OTHER EXPENSES			
Rent	980114	12855919	8545178
Rates and taxes	980115	902704	901179
Insurance	980116	714804	863679
Security expenses	980117	32550538	22126219
Electricity Charges	980118	1238969	1167370
Traveling and Conveyance	980119	7270719	8903968
Expenses on staff car	980120	3569040	5832644
Telephone, telex and Postage	980121	2309561	2572876
Advertisement and publicity	980122	1452961	1735903
Entertainment and hospitality expenses	980123	105000	135794
Printing and stationery	980124	1530788	1037076
Remuneration to Auditors	980152		
Design and Consultancy charges:			
Indigenous	980126	305994	129251
Foreign	980127		
Expenditure on compensatory afforestation	980131		
Expenditure on land not belonging to corporation	980132		
Land acquisition and rehabilitation	980133		
Loss on assets/ materials written off	980128	1	1
Losses on sale of assets	980130	9036	
Other general expenses	980125	21381809	4056040
Sub-total		86197843	58007178
D. INTEREST AND FINANCE CHARGES			
i) Interest on :			
a) Government of India loan	980140		0
b) Bonds	980141		0
c) Foreign loan	980142		0
d) Term loan	980143 and 980144	152558366	0
e) Cash credit facilities /WCDL	980145		0
ii) Bond issue/ service expenses	980146	3011654	3706859
iii) Commitment fee	980147		
iv) Guarantee fee on loan	980148		
v) Other finance charges	980149	1556198	19711601
f) Exchange differences regarded as adjustment to interest cost	980154		
Sub-total		157126218	23418460
E. EXCHANGE RATE VARIATION (NET)			
Exchange rate variation (Debit balance)	980150	81017	0
Less Exchange rate variation (Credit balance)	980151	28349	0
Sub-total		52668	0
F. PROVISIONS	980161		81788935
Sub-total			81788935
G. DEPRECIATION	980160	84030160	68867747
Sub-total		84030160	68867747
H. PRIOR PERIOD EXPENSES (NET)			

2006



Dr. Manager (Finance)
Subansid Lower HE
पु. एन. सी. सी. वि. / न. ए. पी. सी.

Schedule 22- Incidental expenditure during construction period

Amount in Rupees

Particulars	Linkage to Chart of Accounts	31st March 2008	31st March 2007
Prior period expenses	980165	12066971	1803252
Less Prior period income	980179		0
Sub-total		12066971	1803252
I. LESS : RECEIPTS AND RECOVERIES			
Income from generation of electricity – precommissioning	980170		0
Interest on loans and advances	980171	155510507	137103922
Miscellaneous receipts	980172	10059828	27095121
Profit on sale of assets	980173		0
Provision not required written back	980174	38095	52807889
Hire charges/ outturn on plant and machinery	980175	12615807	0
Sub-total		178224237	217006932
J ADD: CORPORATE OFFICE MANAGEMENT EXPENSES			
OTHER INCOME	980191	9092533	12960019
Generation , Administration & other expenses	980193	67954262	164339098
Employees remuneration & benefits	980192	256003291	52568249
Depreciation	980194	12909596	11447309
Interest & finance charges	980195	64254	92812
Provisions	980197	16404	413239
Prior period adjustments(Net)	980196	180299	89300
Sub-total		328035573	215989988
AMOUNT TRANSFERRED TO CWIP (A+B+C+D+E+F+G+H+J-I)		749888181	477300103




 वरिष्ठ प्रबंधक (वित्त)
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 Subansiri Lower HE Project
 एन.एच.पी.सी. लि./NH-IPC Ltd.

Schedule 24- Notes To Accounts

Annexure -1- to Schedule-24

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2008

Rupees in lacs

PARTICULARS	NAME OF PARTY	AMOUNT (Amount in Lacs)	PERIOD TO PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
1. Compenssation for delay in handing over possession of site and access thereto	M/s BGS-SGS-SOMA	7766.83	2004-05	Committee has been constituted for finalisation of tenable amount of	(Rs 820045897)+(Euro 815360 @ 62.34) less
2. Addition cost of Mobilisation of Road Header.	M/s BGS-SGS-SOMA	1367.63	2-Jun-07	Genuineness of claim is yet to be ascertained.	Rs. 941.92 approved by BOD.
3. Waival of part of accrued interest due to no fault of contractor.	M/s BGS-SGS-SOMA	2515.04	25-Mar-07	Genuineness of claim is yet to be ascertained.	Claims are under verification at project levelProcess.
4. Idling and under utilisation of resources in outlet.	M/s BGS-SGS-SOMA	2081.99	27-Feb-07	Genuineness of claim is yet to be ascertained.	Claims are under verification at project levelProcess.
5. Idling and under utilisation of resources in DT and Inlet area.	M/s BGS-SGS-SOMA	6904.43	27-Feb-07	Genuineness of claim is yet to be ascertained.	Claims are under verification at project levelProcess.
6. Change of statues.	M/s BGS-SGS-SOMA	2168.87	8-Jan-07	Genuineness of claim is yet to be ascertained.	Claims are under verification at project levelProcess.
7. Additional cost for increase in royalty rate of forest produces.	M/s BGS-SGS-SOMA	66.29	23-Jan-08	Genuineness of claim is yet to be ascertained.	Claims are under verification at project levelProcess.
8. Claim on account of additional expenditure fo engagement of internationally reputed construction management consultant-COLENCO	M/s BGS-SGS-SOMA	487.84	13-Oct-07	Genuineness of claim is yet to be ascertained.	Rs. 6868124+(CHF 1060619.60), 1CHF=Rs.39.52)
9. Reimbursement of additional cost incurred due to delay in handing over encumbrance free site	M/s L&T (ECC Division)	4389.52	2004-05	Approval accorded by the Corporate Office is still under	Claims are under review at Corporate Office level.
10. Claim for reimbursement of extra cost in purchase of boulders	M/s L&T (ECC Division)	161.75	2006-07	Under re-examination by the high level committee.	Claims are under verification at Project level.
11. Claim for reimbursement of increase cost due to land slide at ATSC Portal	M/s L&T (ECC Division)	987.98	Aug-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
12. Claim for reimbursement of duties due to subsequent legislation	M/s L&T (ECC Division)	593.69	Sep 2006 to March 2008	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
13. Repair of bailey bridge at Ch 620 meter.	M/s L&T (ECC Division)	14.5	2006 - Nov	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
14. Hume Pipe Culvert and geo textiles.	M/s L&T (ECC Division)	64.06	Apr-05 & July-06	Claims are under review.	Liability provided for Rs.12.89 vide JV No 11466 dt:31.02.07 & JV No 11274 dt: 31.03.2008
15. Nallaha diversion day work bills.	M/s L&T (ECC Division)	26.78	July-06, Sep-06, Nov-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
16. Arrear of Entry Tax	Superintendent of Taxes, Dhemaji, Assam	24.69	2002-03 & 2003-04	Claims are under review.	Rs. 3.54 released and deposited vide BV No. 12031 dt: 27.03.2008
17. Const. of steel bridge of span 24.2 m at RD 805m on road from hill toe to permanent bridge at right bank of Subansiri River.	M/s TAMA FABRICATION WORKS	10.24	31.10.2007	Genuineness of claim is yet to be ascertained.	Claims are under review.
18. Price escalation of 1st & 2nd 340/40/10 EOT Cranes for main power house	M/S Alstom P H & M/S Alstom Project India Ltd.	89.36	08.04.2008	Genuineness of claim is yet to be ascertained.	Claims are under review.
19. Notice under Section 11 of the Arbitration and Conciliation Act,1996 for dispute arising out of Contract regarding work "Earth Filling for Railway siding at Senchoa"	M/S ORIENTAL ENGINEERS	97.58	07.06.2006	Genuineness of claim is yet to be ascertained.	Claims are under verification at project levelProcess.
20. Claim against Permeation Grouting base on rate analysis submitted by contractor less amount paid provisionaly.	M/s BGS-SGS-SOMA	168.97	2006-07	Rate analysis submitted by M/S Soma	Finalisation of rate is under review
TOTAL		29988.04			



शरित्त प्रबन्धक (वित्त)
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Subansiri Lower HE Project
एच.एच.के.सी. लि./H/IPC 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	ADVISE NO.	AMOUNT (Rs.)	ACCOUNT	CHARGED TO	REMARKS (IF
i) KNOW HOW					
ii) INTEREST					
iii) OTHER MISC. MATTERS*	O-39, dt 24.05.2007, O-1080 dt 29.01.2008, O-01151 Dt.31.03.2008, 01014 Dt.25.10.2007	531005577	430701	-	Progressive Payments
	I-179, dt 21.09.2007, I-1106 dt.	173370 251530	921605 & 921606	IEDC	Adjustment of

* PROVIDE DETAILS AS PER APPENDIX 1

Appendix-1- to Annexure-3- to Schedule - 24

DETAILS OF OTHER MISC. MATTERS

EXPENDITURE ON	ADVISE NO.	AMOUNT (Rs.)	ACCOUNT HEAD	CHARGED TO	REMARKS (IF
a) DOWN PAYMENT		-	-	-	-
b) FINANCING CHARGES		-	-	-	-
c) COMMITMENT FEE		-	-	-	-
d) WORK PAYMENT	O-39, dt 24.05.2007, O-1080 dt 29.01.2008, O-01151 Dt.31.03.2008, 01014 Dt.25.10.2007	531005577	430701		Progressive Payments
e) ADM. & DOCUMENTATION CHARGES		-	-	-	-
f) AGENT FEES		-	-	-	-
g) TRAVELING EXPENSES	I-179, dt 21.09.2007, I-1106 dt.	251530	921605 & 921606	IEDC	Adjustment of Tour TA Advance
h) OTHER EXP (IF ANY, TO BE SPECIFIED)		173370			
TOTAL OTHER MISC. MATTER		531257107			

Appendix-2- to Annexure-3- to Schedule - 24

DETAILS OF EARNINGS IN FOREIGN EXCHANGE

EARNINGS	ADVISE 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	34576563
Add Payments made during the year	531257107
Add adjustments made during the year	111439
Less Opening Balance of Sundry Creditors in Foreign Currency	167792351
Total expenditure in foreign currency on accrual basis	398152758



संरक्षित प्रबंधक (वित्त)
Sr. Manager (Finance)
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Subansiri Lower HE Project
एन.एच.सी.सी. लि./एन.एच.सी.सी. लि. Ltd.

Schedule 24- Notes To Accounts
Annexure -1- to Schedule-24

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2008

Rupees in lacs

SL NO	PARTICULARS	NAME OF PARTY	AS ON 31.03.2007	ADDITIONS DURING THE PERIOD	DEDUCTIONS DURING THE PERIOD	AMOUNT (Amount in Lacs)	PERIOD TO PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS	REMARKS
1	Compensation for delay in handing over possession of site and access thereto	M/s BGS-SGS-SOMA	8646.71	62.04	941.92	7766.83	2004-05	Approval accorded by the Corporate Office is still under further review.	Claims are under review.	(Rs 820045897)-(Euro 815360 @ 62.34) less Rs. 941.92 approved by BOD. 80% Released.
2	Addition cost of Mobilisation of Road Header.	M/s BGS-SGS-SOMA	0	1367.63		1367.63	2-Jun-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	
3	Waival of part of accrued interest due to no fault of contractor.	M/s BGS-SGS-SOMA	0	2515.04	0	2515.04	16-Jan-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	
4	Idling and under utilisation of resources in outlet.	M/s BGS-SGS-SOMA	0	2081.99	0	2081.99	27-Feb-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	
5	Idling and under utilisation of resources in DT and Inlet area.	M/s BGS-SGS-SOMA	0	6904.43	0	6904.43	27-Feb-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	
6	Change of statues.	M/s BGS-SGS-SOMA	0	2168.87	0	2168.87	8-Jan-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	
7	Additional cost for increase in royalty rate of forest produces.	M/s BGS-SGS-SOMA	0	66.29	0	66.29	10/7/2005 & 23/01/2008	Genuineness of claim is yet to be ascertained.	Claims are under review.	
8	Claim on account of additional expenditure to engagement of internationally reputed construction management consultant-COLENCO	M/s BGS-SGS-SOMA	0	487.84	0	487.84	13-Oct-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	Rs. 6868124+(CHF 1060619.60), 1CHF=Rs.39.52)
9	Reimbursement of additional cost incurred due to delay in handing over encumbrance free site	M/s L&T (ECC Division)	5001.86	0	612.34	4389.52	2004-05	Approval accorded by the Corporate Office is still under further review.	Claims are under review.	Rs. 612.34 released vide BV No. Dt: 80% as per approval of BOD. 80% Released.
10	Claim for reimbursement of extra cost in purchase of boulders	M/s L&T (ECC Division)	161.75	0	0	161.75	2006-07	Genuineness of claim is yet to be ascertained.	Claims are under review.	
11	Claim for reimbursement of increase cost due to land slide at ATSC Portal	M/s L&T (ECC Division)	987.98	0	0	987.98	Aug-06	Genuineness of claim is yet to be ascertained.	Claims are under review.	
12	Claim for reimbursement of duties due to subsequent legislation	M/s L&T (ECC Division)	162.58	431.11	0	593.69	Sep 2006 & onwards	Genuineness of claim is yet to be ascertained.	Claims are under review.	66.39+4.94+8.27+51.41+80.10+49.94+2.32+2.32+165.42
15	Repair of bailey bridge at Ch 620 meter.	M/s L&T (ECC Division)	14.5	0	0	14.5	Apr-05 & Jul-06	Genuineness of claim is yet to be ascertained.	Claims are under review.	
16	Extra items i.e. Hume Pipe Culvert and geo textiles.	M/s L&T (ECC Division)	76.95	0	12.89	64.06	Jul-06, Sep-06, Nov-06	Genuineness of claim is yet to be ascertained.	Claims are under review.	Liability provided for Rs.12.89 vide JV No 11466 dt:31.02.07 & JV No 11274 dt: 31.03.2008
17	Nallaha diversion day work bills.	M/s L&T (ECC Division)	26.78	0	0	26.78	17-Jul-06	Genuineness of claim is yet to be ascertained.	Claims are under review.	
24	claim against Permeation Grouting base on rate analysis submitted by contractor less amount paid provisionally.	M/s BGS-SGS-SOMA		168.97		168.97	2006-07	Rate analysis submitted by M/S Soma	Finalisation of rate is under review	
25	Arrear of Entry Tax	Superintendent of Taxes, Dhemaji, Assam	28.23	0	3.54	24.69	2002-03 & 2003-04			Deposited vide BV No. 12031 dt: 27.03.2008
26	Const. of steel bridge of span 24.2 m at RD 805m on road from hill toe to permanent bridge at right bank of Subansiri River.	M/s TAMA FABRICATION WORKS		10.24		10.24				
27	Price escalation of 1st & 2nd 340/40/10 EOT Cranes for main power house	M/S Alstom P H & M/S Alstom Project India Ltd.		89.36		89.36	08.04.2008	Genuineness of claim is yet to be ascertained.	Claims are under review.	Bill No PV/B/1810031 dt: 15.03.08 & PV/B/1810032 dt:24.03.08
28	Notice under Section 11 of the Arbitration and Conciliation Act,1996 for dispute arising out of Contract regarding work "Earth Filling for Railway siding at Senchoa"	M/S ORIENTAL ENGINEERS	0	97.58	0	97.58	7-Jun-06	Genuineness of claim is yet to be ascertained.	Claims are under Process.	
TOTAL			15107.34	16451.39	1570.69	29988.04				

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वित्त प्रबंधक (वित्त)
Sr. Manager (Finance)
सुबान्सिरी लोअर मे प्रोजेक्ट
Subansiri Lower ME Project
IPC 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, to be amortized over the useful life of the project, which is taken as 35 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.

3.1(b) WDV of spares is charged to revenue in the year in which such spares are consumed. Similarly value of such spares, procured & consumed in a particular year is charged to revenue in that year itself.

3.1(c) When the useful life of the related fixed asset expires and assets 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.

3.2 Other spares are treated as “stores & spares” forming part of the inventory and expensed when issued.



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Subansiri Lower HE Project
एच.एच.फै.सी.लि./HLLPC Ltd.

4. CAPITAL WORK IN PROGRESS

- 4.1 Projects under commissioning and other capital work-in-progress are carried at cost. In respect of Projects under construction, incidental and attributable expenses (net of incidental income) including interest and depreciation on fixed assets in use during construction are carried as part of Incidental Expenditure During Construction to be allocated on major immovable Project 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 'Incidental Expenditure During Construction'.
- 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.

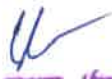
5. DEPRECIATION & AMORTISATION

- 5.1 Depreciation is 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) for the purpose of fixation of tariff. In respect of assets, where rate has not been notified by regulations by the CERC, depreciation is provided on straight line method at the rates corresponding to the rates laid down under the Income Tax Act, 1961, except in case of computers and peripherals, where rates as assessed by the Company (@ 30%) are adopted.
- 5.2 Depreciation is provided on pro rata basis in the year in which the asset becomes available for use.
- 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 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.
- 5.7 Capital Expenditure referred to in Policy 2.3 is amortised 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.

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.




वर्तमान प्रबंधक (वित्त)
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Subansiri Lower HE Project
एन.एस.सी.सी. लि./NHPC Ltd.

7. INVENTORIES

- 7.1 (a) Stores & Spares other than scrap and spares of surplus construction equipments, are valued at cost on weighted average basis.
- (b) Scrap is valued at net realizable value.
- (c) Spares for surplus construction equipments are valued at lower of cost and net realizable value.
- 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 IEDC 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.



उत्तिष्ठ प्रबन्धक (वित्त)
Sr. Manager (Finance)
सुपरांशु लोअर हे. प्रोजेक्ट
उत्तिष्ठ प्रबन्धक (वित्त)
उत्तिष्ठ प्रबन्धक (वित्त) / 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(a) Revenue from Construction Contracts is recognized on %age of completion method as under: -

Progress of Work in terms of

Estimated Contract Cost

(a) Upto 66.67%

(b) Above 66.67 %

Recognition of Revenue

To the extent of Cost incurred of which recovery is probable.

By reference to stage of completion.

Losses including those anticipated in the contracts are recognized immediately. Provision for contingencies is made in such cases and to such extent as is considered necessary to cover any claims that may arise during the defect liability period.

10.2(b) In respect of other 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. ALLOCATION OF CORPORATE OFFICE EXPENSES

Corporate Office Expenses are allocated as under:

- (a) On Power Station @ 1% of Sale of Energy for the year excluding taxes & duties.
- (b) In case of construction contract works awarded to and executed by the Corporation @ 5% of the project expenditure incurred during the year except in case of contracts of Rural Electrification & PMGSY, where allocation of expenditure in respect of dedicated division is made on the basis of services rendered.
- (c) The balance expenditure is allocated to construction projects in the ratio of net capital expenditure incurred during the year.

12. SELF INSURANCE

0.5% p.a. of Gross Block of Power Stations as on the date of Balance Sheet is transferred to 'Self Insurance Reserve' on year to year basis by charge to Profit & Loss Account, to be utilized for losses of Assets for specified contingencies.

13. MISCELLANEOUS

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




 Sr. Manager (Finance)
 गुप्तमोहनी प्रोजेक्ट लि., परियोजना
 Subansiri Lower HE Project
 एन.एच.के.सी. लि. / NHPC Ltd.

- 13.2. Power supplied from Power Stations to Projects under construction is charged as per normal tariff.
- 13.3. Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.
- 13.4. Insurance claims are accounted for based on certainty of realisation.

14. 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.

15. TAXES ON INCOME

Taxes on income for the current period is determined on the basis of taxable income under the Income Tax Act, 1961. Income tax is a Pass-through to beneficiaries to the extent relatable to Core activity i. e. Generation of electricity.

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 on actual payment basis.



वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
सुबानसिरी लोअर हे. प्रियोजना
Subansiri Lower HE Project
एन.एच.पी.सी. लि. / NHPC Ltd.

SCHEDULE – 24 NOTES TO THE ACCOUNTS

1. a) Contingent Liabilities as on: -

(Rupees in Crore)

Description	Opening Balance 01/04/2007	Closing Balance 31/03/2008
Claims against the Company not acknowledged as debts in respect of		
-Capital Works	151.58	299.49
-Land Compensation Cases	50.39	NIL
-Others	NIL	NIL
Disputed Income Tax Demand	NIL	NIL
Disputed Excise Demand	NIL	NIL
Disputed Sales Tax Demand/Entry Tax.	0.49	0.25
Others	1.50	0.14
Total	203.96	299.88

- b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- c) It is not practicable to disclose the uncertainties relating to any outflow.
- d) There is a possibility of reimbursement to Corporation of Rs **NIL** Crore (previous year Rs. **NIL** Crore) towards above contingent liabilities.
2. Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.**3010.08** Crore (previous year Rs. **3244.80** crore).
3. a) Title deeds/title in respect of Land amounting to Rs.**0.10** Crore (Previous year Rs.**0.10** crore), covering an area of **5** hectare (Previous year **5** hectare), is yet to be executed/passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
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.
5. a) Sale for the month of March 2008 shall be accounted for on the basis of closing entries to be received after consolidation of accounts at Corporate Office. –Not applicable for this Unit.
6. 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.
7. a) 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.



वित्त प्रबंधक (वित्त)
Sr. Manager (Finance)
बुधवारि मोहर ब.वि. परियोजना
Subansiri Lower HE Project
एन.एच.सी.सी. लि./NIPCL Ltd.

8. Wage revision of the employees of the Corporation is due w. e. f. 01.01.2007. Pending decision of the committee formed by Govt. of India as regard to wage revision, a provision of Rs.6.40 Crore has been made in the books. Similarly, an amount of Rs.1.96 Crore has been provided towards wage revision arrear of CISF and Kendriya Vidyalay w.e.f. 01.01.2006.
9. Depreciation on Fixed Assets is charged as per Significant Accounting Policy No. 5 (Schedule 23) of the Corporation. MOP has notified tariff policy which provides that rate of depreciation as notified by the Central Electricity Regulatory Commission (CERC) would be applicable for the purpose of tariff as well as accounting. Pending formulation of norms by CERC in accordance with the tariff policy, the rates notified under present Tariff norms are considered appropriate for charging depreciation for the year. The depreciation charge for the year is lower by Rs. 1.06 Crore as compared to the rates prescribed in the Companies Act, 1956 so far as Profit & Loss Accounts/IEDC is concerned.
10. Detail of Payment made on account of Employee Benefits is as follows:

(In Rupees)							
S. No.	Particular	Gratuity	Leave Encashment	REHS	LTC	Baggage Allowance	M.C. on Leave Encashment
(i)	Payment made at Project/units/RO *	15,30,174	38,42,819	(10,223)	38,31,596	28,11,931	4,61,138
(ii)	Allocation by Corporate Office	41,07,786	29,21,980	19,57,017	25,68,661	NIL	15,77,869
	Total **	56,37,960	67,64,799	19,46,794	64,00,257	28,11,931	20,39,007

11. a) The effect of foreign exchange fluctuation during the year is as under:

(Rupees in Crore)			
		For 2007-08	For 2006-07
(i)	Amount charged to Profit and Loss Account excluding depreciation	NIL	NIL
(ii)	Amount charged to Incidental Expenditure During Construction	0.0053	NIL
(iii)	Amount charged to Capital work -in-progress	NIL	NIL
(iv)	Amount adjusted by addition to carrying amount of fixed assets	NIL	NIL

- b) The amount of borrowing cost capitalised by transfer to 'Incidental Expenditure During Construction' during the year is **Rs.15.65** Crore (Previous year Rs. 2.28 Crore).

Rs. 152558366



वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
मुकुन्दसिरी लोअर व.व. परियोजना
Mubansiri Lower HE Project
एन.एच.के.सी. लि. / NHPC Ltd.

18. Disclosure as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is as follows:-

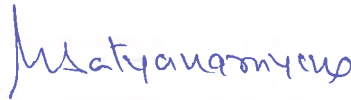
Principal amount <i>remaining unpaid</i> to Micro, small & Medium enterprise.	NIL
Interest <i>accrued & remaining unpaid</i> to Micro, small & Medium enterprise for the current year.	NIL
Amount of Interest <i>paid</i> during the year along with the payment of principal amount made beyond 15 days or agreed time from the date of delivery/rendering of services.	NIL
Amount of interest carried forward from last accounting year with interest for the current year on such interest.	NIL

19. Previous year's figures/opening balances have been regrouped/re-arranged/re-cast wherever necessary.



Sr.Manager(Finance)

वरिष्ठ प्रबंधक (वित्त)
Sr. Manager (Finance)
सुबसिरी लोअर हे. प्र.वि. परियोजना
Subansiri Lower HE Project
एन.एच.पी.सी. लि./NHPC Ltd.



GENERAL MANAGER

General Manager
Subansiri Lower HE Project
Garukamukh, via Gogamukh,
Distt : Dheniaji, Assam - 787 035



(S.K.GHOSH)

Partner

Membership No.13230.



Annexure -2 to Schedule 24 – Notes to Accounts

Details of the effect of Exchange Rate Variation during the year

(figure in Rupees)

		2007-08			2006-07		
		Amount as per advices of C.O.	Amount as per advices of other project	Other than advised by C.O. & other project	Amount as per advices of C.O.	Amount as per advices 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 year excluding depreciation						
(iii)	Amount charged to Incidental expenditure during construction.	NIL	NIL	52,668/-	NIL	NIL	NIL
(iv)	Amount charged to Capital work-in-progress.						
(v)	Amount adjusted by addition to carrying amount of fixed assets.						
	TOTAL	NIL	NIL	52,668/-	NIL	NIL	NIL
(vi)	ERV transferred to other project.						
(vii)	ERV received from other project. (Refer circular No. 32 dated 13.01.2003).						




 Sr. Manager (Finance)
 Mahanadi Cement Works Ltd.
 Bhubaneswar, Odisha
 751 005

National Hydroelectric Power Corporation Limited
(A Govt. of India Enterprise)
Subansiri Lower H.E. Project
Balance Sheet as at 31st March 2007

Amount in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	As on 31st March, 2007	As on 31st March, 2006
RESOURCES OF FUNDS				
FROM C.O./ED OFFICE	150201 TO 159901	1	15,312,240,174	11,536,432,835
Reserves and Surplus		2	-	-101070
Secured Funds		3	0	0
Secured Loans		4	0	0
Unsecured Loans				
Amount Received In Advance on Account of	3701		0	0
Against Depreciation				
Deferred Tax	3601 less 6610		0	0
Deferred tax liabilities	6611		0	0
Deferred tax recoverable				
Total			15,312,240,174	11,536,331,765
APPLICATION OF FUNDS				
Capital Expenditure				
Fixed Assets		5	4,621,392,345	4150998449
Less: Depreciation			196,497,359	115653843
Net Block			4,424,894,986	4,035,344,606
Capital Work In Progress		6	7,202,867,480	4382154674
Construction stores and Advances		7	3,893,449,684	3320871957
Investments		8	0	0
Current Assets, Loans and		9		
Interest accrued but not due on			0	
Investments			0	
Inventories			0	
Contract Work in progress			0	
undry debtors			0	
Cash and bank balances			(4,965,953)	(557,347)
Other current assets			260,260,529	244,797,162
Loans and advances			34,913,535	31,740,189
Current Liabilities and		10		
Provisions			443,276,998	414,558,053
Liabilities			55,926,929	63,461,423
Provisions			(208,995,816)	(202,039,472)
Current Assets				
Simultaneous Expenditure (to the		11	23,840	
not written off or adjusted)				
Total			15,312,240,174	11,536,331,765

Accounting Policies
are to the Accounts

Part 1 to 24 form integral part of accounts

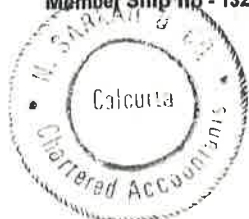
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In terms of our report of even
date attached

For N.Sarkar & Co. Chartered
Accountants

P. K. Ghosh
(S. K. Ghosh)
Partner

Member Ship no - 13230



[Signature]
General Manager

Subansiri Lower H.E. Project

Gerukamukh, Dhemaji, Assam

Gerukamukh, via Gogaimukh,

Distt : Dhemaji, Assam - 781 035

[Signature]
Sr. Manager (Finance)

Subansiri Lower H.E. Project

Gerukamukh, Dhemaji, Assam

Gerukamukh, Dhemaji, Assam

Subansiri Lower H.E. Project

NHPC Ltd. Gerukamukh

National Hydroelectric Power Corporation Limited
(A Govt. of India Enterprise)
Profit & Loss A/c for the Year ended 31.03.2007

Amount in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	As at 31.03.2007	As at 31.03.2006
	8101 to 8119 less 980170	12	0	0
	820103		0	0
Depreciation				
Advances against depreciation	8201 less 820103	12A	0	0
		13	0	0
Interest and Consultancy Income	840402		0	0
Interest on Power Bonds				
Interest on Long Term	840403		0	0
		14	0	
Total Income			0	
EXPENDITURE				
Administration and other		15	0	0
Employee's remuneration and		16	0	101125
	9300, 9335 less 980160	17	0	0
Depreciation		18	0	0
Interest and finance charges		19	0	0
		20	0	0
Contract and consultancy expenses				
Gratuity to beneficiaries	941102		0	0
Inter period adjustments (net)		21	0	101125
Total Expenditure			0	-101125
PROFIT BEFORE TAX				
Provision for taxation				
Current tax	970501 970503		0	
Adjustments relating to earlier years	970509		0	
Large Benefit Tax	970504		0	
Deferred Tax	970510		0	
Deferred tax recoverable			0	
	970511		0	-101125
PROFIT AFTER TAX				
Profit brought forward from last year's			0	0
			0	-101125
AVAILABLE PROFIT				
Interim dividend	970802		0	
Proposed final dividend	970801		0	
Corporate dividend tax	970502		0	
Appropriation from profits to reserves	970701 to 970704		0	
Amount written back from reserves	9706		0	
PROFIT CARRIED TO BALANCE SHEET	970705		0	-101125

23
24

Accounting Policies
as to the Accounts
Schedule 1 to 24 form integral part of accounts

In terms of our report of even
date attached
For N.Sarkar & Co.
Chartered Accountants

(S. K. Ghosh)
Partner
Member Shlp no - 13230



(Signature)
General Manager
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

(Signature)
Sr. Manager (Finance)
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

Subansiri Lower H.E. Project
Gerukamukh, via Gogamukh,
Distt : Dhemaji, Assam - 787 035

NHPC Ltd. Geru

GERUKAMUKH, DHEMAJI, ASSAM
31.05.2007

Funds from Corporate Office upto 31st March-2007

SCHEDULE-1
(Amount in Rupees)

Head of account	Particulars	Debit	Credit
140101	FUNDS FROM CORPORATE OFFICE		
150101	DEBIT/ CREDIT ADVICES FROM CORPORATE OFFICE		11536331765
150301	DEBIT/CREDIT ADVICE- REGION I-JAMMU		
150401	DEBIT/CREDIT ADVICES- REGION II-BANIKHET		
150501	DEBIT/CREDIT ADVICE- REGION III-KOLKATA		
150601	DEBIT/CREDIT ADVICE- REGION IV-CHANDIGARH		
150701	DEBIT/CREDIT ADVICE- G.M.(SOUTH)		
150801	DEBIT/CREDIT ADVICE-REGION V-SUBANSIRI E.D.OFFICE		
150901	DEBIT/CREDIT ADVICE- REGION VI- SIANG -PASSIGHAT		1352036732
151101	DEBIT/CREDIT ADVICES-L.O. MUMBAI		
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION		
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION		
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION		
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION		
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION		
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION		
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION		
152801	DEBIT/CREDIT ADVICES CHAMERA-II POWER STATION		
152901	DEBIT/CREDIT ADVICES-DULHASTI H.E.P.		
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I H.E.P.		
153101	DEBIT/CREDIT ADVICE-TEESTA-V- H.E.P.		
153201	DEBIT/CREDIT ADVICE- PARBATI -II H.E.P.		
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III H.E.P.		
153401	DEBIT/CREDIT ADVICE SEWA-II H.E.P.		
153501	DEBIT/CREDIT ADVICE- CHAMERA-III H.E.P.		
153701	DEBIT/CREDIT ADVICE-URI-II H.E.P.		
153801	DEBIT/CREDIT ADVICES-KISHANGANGA H.E.P.		
153901	DEBIT/CREDIT ADVICE-BURSUR H.E.P.		
154001	DEBIT/CREDIT ADVICE- PAKAL DUL H.E.P.		
154101	DEBIT/CREDIT ADVICE-NIMMO BAZGO H.E.P.		
154201	DEBIT/CREDIT ADVICE-CHUTAK H.E.P.		
154301	DEBIT/CREDIT ADVICE- BAV H.E.P.		
154401	DEBIT/CREDIT ADVICE- TEESTA LOW DAM III H.E.P.		
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV H.E.P.		
154601	DEBIT/CREDIT ADVICES-KOELKARO H.E.P.		
154701	DEBIT/CREDIT ADVICE-SUBANSIRI LOWER H.E.P.		
154801	DEBIT/CREDIT ADVICE-SUBANSIRI MIDDLE H.E.P.		
154901	DEBIT/CREDIT ADVICE-SUBANSIRI UPPER H.E.P.	1422237	
155001	DEBIT/CREDIT ADVICE-SIANG LOWER H.E.P., ITANAGAR	975243	
155101	DEBIT/CREDIT ADVICE-SIANG MIDDLE H.E.P.		
155201	DEBIT/CREDIT ADVICE-SIANG UPPER H.E.P.		
155301	DEBIT/CREDIT ADVICE- LOKTAK DOWNSTREAM H.E.P.		
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE H.E.P.		
155501	DEBIT/CREDIT ADVICE- KOTLIBHEL H.E.PROJECT		
155601	DEBIT/CREDIT ADVICE- LAKHWAR VYASI H.E.P.		
155701	DEBIT/CREDIT ADVICE- TAWANG BASIN PROJECTS	4315976	
155801	DEBIT/CREDIT ADVICE- KKRS (KAWAR, KIRU, RATLE & SHAMNOT) PROJECTS		
155901	DEBIT/CREDIT ADVICE- ED OFFICE UTTARANCHAL		
159201	DEBIT/CREDIT ADVICE- RURAL ELECTRIFICATION PROJECT, CHHATISGARH		
159301	DEBIT/CREDIT ADVICE- BIHAR RURAL ELECTRIFICATION PROJECT, PURULIA		
159401	DEBIT/CREDIT ADVICE- BIHAR RURAL ELECTRIFICATION PROJECT, PATNA		
159501	DEBIT/CREDIT ADVICE-KAMBANG		
159601	DEBIT/CREDIT ADVICE-SIPPI		
159701	DEBIT/CREDIT ADVICES- PORT BLAIR	524480	
159801	DEBIT/CREDIT ADVICE-BIHAR RURAL ROADS PROJECT		
154702	CHEQUE PAID ACCOUNT		
154720	CHEQUE COLLECTION ACCOUNT		2438600000
	TOTAL	7490387	
	Funds from Corporate Office	14728323	15326968497
			15312240174



[Signature]
Sr. Manager (Finance)
Subansiri Lower H.E.P. Project
NHPC Ltd. Gangtok

Schedule-1 - Share Capital			Amount in Rupees
Particulars	Linkage to Chart of Accounts	As at 31.03, 2007	As at 31.03, 2006
Authorised capital			
150,000,000 Equity Shares (Previous year 150,000,000) of Rs.1,000/- each			
Issued capital			
94,256,197 Equity shares (Previous year 94,256,197) of Rs. 1000/- each fully paid (Out of aboveshares have been allotted for consideration other than cash pursuant to agreement with Government of India and one Share has been allotted for part consideration other than cash)			
Equity shares of Rs.each Rs....called up Rs.			
paid up			
Total			



[Signature]
 Sr. Manager (Finance)
 Subinsist. Lower T.E.
 NIPD Ltd. Calcutta

Schedule- 2 - Reserve and Surplus

Schedule-2 - Reserve and Surplus											
Particulars	Linkage to Chart of Accounts	As at MARCH, 2007					Amount in Rupees				
		Opening Balance as on 01.04.2006	Additions	Deduction	Adjustments	Closing balance as on 31.03.2007	Opening Balance as on 01.04.2005	Additions	Deduction	Adjustments	Closing balance as on 31.03.2006
Capital Reserve	1301	0	0	0		0	0	55	0		55
Bond Redemption reserve	1304										
General Reserve	1307										
Profit and loss account	1308	0	0	0		0	0	0	-101125		-101125
Self Insurance Reserve	3508										
Less loss Reimbursable from self Insurance reserve	651020										
Total						0					-101070
The closing balance as on 31.03.2007 shall tally with the total of annexure to Schedule 2.											

The closing balance as on 31.03.2007 shall tally with the total of annexure to Schedule 2.



[Signature]
 St. Manager/Finance
 Suburban Lines H.L. and
 (Muz-Dara, Gurugram)

STATEMENT OF LOSSES REIMBUSABLE FROM SELF-INSURANCE RESERVE BUT AWAITING APPROVAL				Amount in Rupees
S.NO.	Loss no.	Nature/ Particular of loss	Amount	Present status of the case

Note: The amount of this annexure should tally with head of account "6-5-10-20"



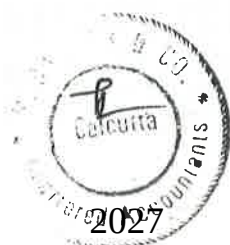
[Signature]
 Sr. Manager (Finance)
 Subansiri Lower H.E.
 NHPC Ltd. Guwahati

Schedule 3 - Loan funds- Secured

Particulars	Linkage to Chart of Accounts	Amount in Rupees	
		31st March 2007	31st March 2006
A. BONDS			
i) Bonds/Debenture secured	2101		
ii) Interest accrued and due-secured-bonds and debenture	2102		
B. TERM LOANS			
i) Term Loan from Banks /FIs- Indian Currency-Secured	2103		
ii) Interest accrued and due on term loans Indian currency-secured	2104		
iii) Term Loan From Banks /FIs - Foreign Currency - secured	2105		
iv) Interest accrued and due on Term Loan From Banks /FIs - F. C. - secured	2106		
v) Short Term Loans From Banks /FIs - Indian Currency - secured	2107		
vi) Interest accrued and due on Short Term Loans From Banks /FIs - INR - secured	2108		
vii) Short Term Loans From Banks /FIs - Foreign Currency - secured	2109		
viii) Int. accrued and due on Short Term Loans From Banks /FIs - F.C. - secured	2110		
ix) Working Capital Demand Loan - secured	2111		
x) Cash Credit - secured	2113		
xi) Loans From Subsidiary - secured	2115		
xii) Interest accrued and due on Loans From Subsidiary - secured	2116		
xiii) Loans From governments - secured	2117		
xiv) Interest accrued and due on Loans From govts- secured	2118		
xv) Loans From Other Agencies - secured	2119		
xvi) Interest accrued and due on Loans From Other Agencies - secured	2120		
Total Secured Loans			

Schedule 4 - Loan funds- Unsecured

Particulars	Linkage to Chart of Accounts	Amount in Rupees	
		31st March 2007	31st March 2006
A. TERM LOANS			
i) Term Loan From Banks /FIs - Indian Currency -unsecured	2205		
ii) Interest accrued and due on Term Loan From Banks /FIs - INR - unsecured	2206		
iii) Term Loan From Banks /FIs - Foreign Currency- unsecured	2207		
iv) Interest accrued and due on Term Loan From Banks /FIs - F.C. - unsecured	2208		
B. LOANS FROM GOVERNMENT OF INDIA			
i) Loans From Governments - unsecured	2215		
ii) Interest accrued and due on Loans From Govt.- unsecured	2216		
C. BONDS/ DEBENTURES			
i) Bonds/ Debenture- unsecured	2203		
ii) Interest accrued and due on Bonds/ Debenture unsecured	2204		
D. SHORT TERM LOANS			
i) Short Term Loans From Banks /FIs - Indian Currency - unsecured	2209		
ii) Interest accrued and due on Short Term Loans From Banks /FIs - Indian Currency	2210		
iii) Short Term Loans From Banks /FIs - Foreign Currency - unsecured	2211		
iv) Interest accrued and due on Short Term Loans From Banks /FIs - Foreign Currency	2212		
E. OTHER LOANS			
i) Fixed Deposits - unsecured	2201		
ii) Interest accrued and due on Fixed Deposits -unsecured	2202		
iii) Loans From Subsidiary - unsecured	2213		
iv) Interest accrued and due on Loans From Subsidiary - unsecured	2214		
v) Loans From Other Agencies - unsecured	2217		
vi) Interest accrued and due on Loans From Other Agencies - unsecured	2218		
Total unsecured loan			



Sr. Manager (Finance)
Subansiri Lower II
NHPC Ltd. Gurgaon

Particulars	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007	As at 01.04.2006	As at 31.03.2007
Land - Freehold	410101	997000	0	0	0	0	997000		0	0	0	0	997000	997000		
Land - Leasehold	410111	1245060	0	0	0	0	1245060	420101	166008	83004	0	249012	996048	1079052		
Land - Unclassified/ Right of Use	410121	3092167206	0	0	0	0	3092167206	420102	0	0	0	0	3092167206	3092167206		
Buildings	4103	169619206	0	360422940	0	5526066	524516080	4203	12622947	20705507	665741	33994195	490521885	156996259		
Roads and Bridges	4102	448310682	0	92342329	0	272570	540380441	4202	12227192	11067675	0	23294867	517085574	436083490		
Railway sidings	4105	87877660	0	25293836	0	38224243	74947253	4205	1610413	1345363	-739661	2216115	72731138	86267247		
Hydraulic Works(Dams, Water Conductor system, Hydro	4106	41621717	0	0	0	41621717	0	4206	1350199	0	-1350199	0	0	40271518		
Generating Plant and machinery	4107	0	0	0	0	0	0	4207	0	0	0	0	0	0		
Plant and machinery Sub station	4108	7160948	0	6606093	0	11250	13755791	4208	376279	468537	0	844816	12910975	6784669		
Plant and machinery Transmission lines	4109	22918120	0	7901578	0	0	30819698	4209	1136885	1695472	0	2832357	27987341	21781235		
Plant and machinery Others	4110	19345874	84247	619081	0	0	20049202	4210	3018086	1193488	29697	4241271	15807931	16327788		
Construction Equipment	4111	139487773	25891471	1601532	0	0	166980776	4211	40969773	18732124	13696547	73398444	93582332	98518000		
Water Supply System/Drainage and Sewerage	4112	29422063	0	28620661	0	0	58042724	4212	562064	1544000	0	2106064	55936660	28859999		
Electrical installations	4114	2118481	0	0	0	0	2118481	4214	207625	127110	0	334735	1783746	1910856		
Vehicles	4115	20817428	0	0	376763	0	20440665	4215	13164838	2086809	-339086	14912561	5528104	7652590		
Aircraft/ Boats	4116	2161612	0	0	0	0	2161612	4216	1495814	242981	0	1738595	423017	665998		
Furniture and fixture	4117	9226644	12500	3525031	0	0	12764175	4217	1718982	2285883	2625	4007490	8756685	7507662		
Computers	4118	10002711	0	697520	0	0	10700231	4218	6526629	1674517	0	8201146	2499085	3476082		
Communication Equipment	4119	5973677	0	88152	0	0	6061829	4219	994568	362205	0	1356773	4705056	4979109		
Office Equipments	4120	6729876	23292	577070	0	0	7330238	4220	1263822	1899152	3543	3166517	4163721	5466054		
Research and Development	4121	0					0	4221	0			0				
Intangible Assets	4122	2870814	0	14040	0	0	2884854	4222	1718657	573079	0	2291736	593118	1152157		
Other assets	4125	20611971	0	479761	0	0	21091732	4225	4213681	1164096	0	5377777	15713955	16398290		
Capital Expenditure on assets Not Owned by NHPC **	4126	0					0	4226	0			0		0		
Fixed assets of minor value >750 and <= Rs.5000	4128	10311926	10842	1618807	0	4278	11937297	4228	10309581	1616745	6562	11932888	4409	2345		
Obsolete / surplus assets	4130	0					0	4230	0			0				
Total		4150998449	26022352	530408431	378763	85680124	4621392345		115653843	68867747	11975769	198497359	4424894986	4035344606		
Previous year's figures		3462974550	13688319	675845538	199050	1310908	4150998449		59773077	48608186	7272580	115653843	4035344606			

*Show prior period items and any other adjustment during the 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 tallied with the amount in Schedule 17 under 'Depreciation during the year' (9300 except 9-3-99-99)

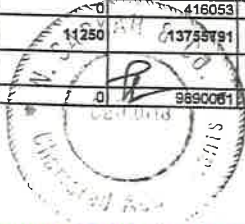
Corporate Office / ED office shall reconcile Depreciation for the year as under:

Depreciation allocated to projects	Amount in Rupees
Name of Project	XXX
Total	XXX



Sr. Manager (Finance)
Subsidiary Lower JE
NHPC Ltd. Gurgaon

PARTICULARS	HEAD OF ACCOUNT	As at 1.4.2008	Adjustments on a/c of Inter-unit transfer	Adjustments on a/c of others	Adjustments on a/c of Inter-unit transfer	Adjustments on a/c of others	As at 31.03.07	As at 01.04.08	For the period	Adjustments	As at 31.03.07	As at 31.03.07	As at 31.03.08
LAND FREEHOLD	41-01-01	997000	0	0	0	0	997000	0	0	0	997000	997000	997000
LAND LEASEHOLD	41-01-11	1245060	0	0	0	0	1245060	166008	0	0	996048	1079052	1079052
LAND RIGHT OF USE	41-01-21	3092167206	0	0	0	0	3092167206	0	83004	0	249012	3092167206	3092167206
BUILDINGS													
Office Building Permanent	41-03-04	18960873	0	8040841	0	22814	26978700	1561488	552494	0	2113982	24884718	17399385
Building containing trans. P&M	41-03-03	2018040	0	0	0	0	2018040	158247	36325	0	192572	1825488	1881793
Canteen Building	41-03-27	42891	0	1470335	0	0	1513228	1351	59549	0	60900	1452326	41540
Workshop	41-03-02	4992308	0	1985673	0	303	6977676	130985	169484	0	300469	6677207	4981321
Buildings Others	41-03-28	43783529	0	105740725	0	4952156	144572098	981684	3589204	70705	4641603	139930495	42801835
Office Building Temporary	41-03-05	0	0	1648730	0	0	1648730	0	583605	0	583605	1085125	0
Stores & Godown	41-03-06	19310145	0	45547778	0	450069	64407854	1055837	1224853	595036	2875526	81532328	18254508
School	41-03-22	27881472	0	10095055	0	0	37976527	498418	783018	0	1281434	36695093	27383056
Residential Building Temporary	41-03-26	28338402	0	11799113	0	96649	40040868	7838128	11203178	0	19041302	20999564	20500276
Transit Camp & Field Hostel	41-03-21	4001288	0	2598156	0	0	6599444	115905	83274	0	199179	8400285	3885383
Residential Building Permanent	41-03-25	20290280	0	171498734	0	4075	191782919	283098	2420525	0	2703623	189079296	20007162
Sub Total: BUILDINGS		169619206	0	360422940	0	5526066	524516080	12622947	20705507	665741	33994195	490521885	169962599
RAILWAY SIDINGS	41-05-01	87877660	0	25293836	0	38224243	74947253	1610413	1345363	-739661	2218115	72731138	86267247
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE													
Water Supply Installation	41-12-01	18520749	0	25175228	0	0	43695975	374127	1254350	0	1628477	42067498	18146622
Sewerage & Effluent Disposal System	41-12-02	10901314	0	3445435	0	0	14346749	187937	299650	0	477587	13869182	10713377
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		29422063	0	28620661	0	0	58042724	562064	1544000	0	2106064	55938660	28859999
ROADS & BRIDGES													
Roads	41-02-01	192387724	0	77598525	0	257156	269729093	6068607	5938779	0	12005386	257723707	188321117
Bridges and Culverts	41-02-03	255922958	0	14331837	0	15414	270239381	8160585	5103560	0	11284145	258975236	249762373
Aerodromes, Helipad & Airstrips	41-02-04	0	0	411967	0	0	411967	25336	0	0	25336	388631	0
Sub Total: ROADS & BRIDGES		448310682	0	92342329	0	272570	540380441	12227192	11057575	0	23294867	517085574	436083490
PLANT & MACHINERY OTHERS													
D. G. Set	41-10-02	19345874	84247	619081	0	0	20049202	3018086	1193488	29697	4241271	15807931	16327788
CONSTRUCTION EQUIPMENT													
Excavator	41-11-01	1483512	0	0	0	0	1483512	751028	196895	0	917923	585589	732484
Loader	41-11-02	1587300	0	0	0	0	1587300	877975	178571	0	1056546	530754	709325
Tipper	41-11-04	1669568	0	0	0	0	1669568	939130	187828	0	1126958	542610	730436
Dozer	41-11-05	18459230	0	0	0	0	18459230	9872308	2076664	0	11948972	6510258	8569922
Crane	41-11-09	10927297	0	0	0	0	10927297	633661	1229320	0	1862981	9064316	10293636
Concrete Equipment	41-11-10	125371	0	0	0	0	125371	70522	14104	0	84626	40745	54849
Pumps	41-11-12	1509632	268327	0	0	0	1777959	183987	200021	181284	585292	1212687	1325645
Welding Set	41-11-14	880433	0	0	0	0	880433	214606	39049	0	313655	566778	665827
Air Compressor	41-11-15	1262594	0	0	0	0	1262594	365761	142042	0	507803	754791	896833
Drilling Equipment	41-11-16	91274823	25608772	46479	0	0	116930074	25519959	13134284	13506775	52161018	64789056	65754864
Other Equipments	41-11-30	10308015	14372	1555053	0	0	11877440	1540836	1303348	8488	2852672	9024768	8787179
Sub Total: CONSTRUCTION EQUIPMENT		139487773	25891471	1601532	0	0	166980776	40969773	18732124	13696547	73398444	93582332	98518000
GENERATING PLANT & MACHINERY													
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)													
Dams & Barrages	41-08-01	3598930	0	0	0	0	3598930	0	80976	-80976	0	0	3517954
Power Tunnels & Pipelines	41-08-04	38022787	0	0	0	0	38022787	0	1269223	-1269223	0	0	38733564
SUB-TOTAL HYDRAULIC WORKS		41621717	0	0	0	0	41621717	0	1350199	-1350199	0	0	40271518
PLANT & MACHINERY - SUB-STATION													
Transformer	41-08-01	4112798	0	125035	0	11250	4226583	320952	149425	0	470377	3756206	3791848
Transformer, kiosks, substation equipment and other fixed apparatus	41-08-02	313813	0	0	0	0	313813	14112	11290	0	25402	288211	299501
Lighting Arrestors	41-08-04	0	0	81508	0	0	81508	489	0	0	489	81019	0
Underground cable and duct system	41-08-05	2329396	0	6388838	0	0	8718034	23007	298781	0	319788	8398248	2308389
Control metering and protection system	41-08-08	405141	0	10912	0	0	416053	18208	10552	0	28760	387293	386933
Sub Total: PLANT & MACHINERY-SUB STATION		7160948	0	6606093	0	11250	813755791	376279	488537	0	844816	12910975	6784669
PLANT & MACHINERY - TRANSMISSION LINE													
INTERNAL DISTRIBUTION LINES	41-09-04	7087313	0	2802748	0	0	9890061	458476	355434	0	813910	9076151	8826837



Transmission lines for supply of Power for Construction work												
Street Lighting etc.												
Sub Total: PLANT & MACHINERY/TRANSMISSION LINE												
VEHICLES												
Car	41-15-01	2006842	0	376783	0	1829879	1053578	293378	-339086	1007870	822009	953064
Jeep	41-15-02	8216185	0	0	0	8216185	8125639	548910	0	6674549	1541638	2090546
Fire Tenders	41-15-05	1517579	0	0	0	1517579	455273	273184	0	728437	789142	1062308
Ambulance	41-15-06	1112778	0	0	0	1112778	708782	100042	0	808824	303952	403994
Bus	41-15-07	2439169	0	0	0	2439169	1807537	185594	0	1793131	648038	831632
Truck / Tanker	41-15-08	5291241	0	0	0	5291241	3028380	686674	0	3693054	1588187	2284861
Motor Cycle	41-15-11	233836	0	0	0	233836	187649	19047	0	206686	27140	46187
Sub Total: VEHICLES		20817428	0	376783	0	20440665	13164838	2086809	-339086	14912561	5528104	7552590
AIR CRAFTS/MOTOR BOATS												
Motor Boat	41-16-03	2161612	0	0	0	2161612	1495614	242981	0	1738595	423017	665998
Sub Total: AIR CRAFTS/MOTOR BOATS		2161612	0	0	0	2161612	1495614	242981	0	1738595	423017	665998
FURNITURE FIXTURE												
Office	41-17-01	6536055	3113893	0	0	9649948	1224606	2064815	0	3289421	6380527	5311449
Residential Furniture	41-17-02	272950	20000	0	0	292950	38736	31077	0	89813	223137	234214
School	41-17-04	825144	325487	0	0	1150631	46385	66147	0	112532	1038099	778759
Club	41-17-05	196583	12500	0	0	209083	8848	39665	2625	51136	157947	187737
Hospital	41-17-06	54500	0	0	0	54500	7630	3270	0	10800	43600	46870
Guest House	41-17-07	1341412	65651	0	0	1407063	392779	80909	0	473688	933375	948633
Sub Total: FURNITURE FIXTURE		9226644	12500	3525031	0	12764175	1718982	2285883	2625	4007490	8756665	7907662
COMPUTERS												
Computer	41-18-01	5337897	0	413661	0	5751358	3601337	762933	0	4364270	1387088	1736360
Printers	41-18-03	2977244	0	208432	0	3185676	1803743	611539	0	2415282	770394	1173501
Other EDP equipment	41-18-04	1687770	0	75427	0	1763197	1121549	300045	0	1421594	341603	566221
Sub Total: COMPUTERS		10002711	0	697520	0	10700231	6526629	1674517	0	8201148	2499085	3476082
COMMUNICATION EQUIPMENT												
Telephone & Telex	41-19-02	5804296	0	88152	0	5892438	990333	352042	0	1342375	4550063	4813953
Interior Communication Equipment	41-19-03	169391	0	0	0	169391	4235	10163	0	14398	154993	165158
Sub Total: COMMUNICATION EQUIPMENT		5973677	0	88152	0	6061829	994568	362205	0	1356773	4705056	4879109
OFFICE EQUIPMENT												
Type writer	41-20-02	24169	0	0	0	24169	8825	1450	0	10275	13694	15344
Photocopy Machine	41-20-03	2615939	0	9022	0	2624961	565100	157272	0	722372	1902589	2050839
Equipment & Fittings for Hospital	41-20-05	122220	0	0	0	122220	10200	7333	0	17533	104987	112020
Club Equipments	41-20-06	48125	0	104881	0	151006	0	3556	0	3556	147450	46125
Equipment & Fittings for GH & Club	41-20-07	119350	12980	7840	0	140170	5351	7902	1687	14940	125230	113999
Air Conditioning Machine	41-20-08	949062	0	117221	0	1066283	530639	121360	0	651999	414284	418423
Other office equipment	41-20-20	2550816	10312	189978	0	2731108	105083	1576630	1656	1683569	1047537	2445733
School Equipment	41-20-12	0	0	53190	0	53190	0	1896	0	1896	51284	51284
Water Cooler	41-20-11	62000	0	65510	0	127510	13950	5063	0	19003	108507	48050
Refrigerator for office	41-20-13	240195	0	49428	0	289623	24674	16700	0	41374	248249	215521
Sub Total: OFFICE EQUIPMENTS		6729876	23292	577070	0	7330238	1263822	1899152	3543	3166517	4163721	5466054
INTANGIBLE ASSETS - COMPUTER SOFTWARE												
Software	41-22-01	2870814	0	14040	0	2884854	1718657	573079	0	2291736	593118	1152157
ELECTRICAL INSTALLATION												
Power supply system - Administrative Block	41-14-02	2118481	0	0	0	2118481	207625	127110	0	334735	1783746	7910858
Sub Total: ELECTRICAL INSTALLATION		2118481	0	0	0	2118481	207625	127110	0	334735	1783746	7910858
OTHER ASSETS												
Laboratory & Meter Testing Equip.	41-25-02	13401264	0	111271	0	13512535	2877114	724469	0	3401583	10110952	18724150
T. V., Projector & Audio Visual Equipment	41-25-01	1488674	0	339520	0	1828194	313958	130690	0	420048	1408148	1174718
Misc. asset equipment	41-25-03	5722033	0	28970	0	5751003	1222811	333537	0	1556148	4194855	4499422
Sub Total: OTHER ASSETS		20611971	0	479761	0	21091732	4213681	1164096	0	5377777	15713955	18288290
FIXED ASSETS OF MINOR VALUE >750 and <5000												
	41-28-01	10311926	10842	1618807	4278	11937297	10309581	1616745	6562	11932888	4409	2345
CONST. PLANT & MACHINERY DECLARED SURPLUS												
		0	0	0	0	0	0	0	0	0	0	0
TOTAL		4150998449	26022352	530408431	376783	85660124	4621392345	115653843	68857747	11975769	196497359	4424894986



Sr. Manager (Finance)
Subansiri Lower ME
NHPC Ltd. G. P. O.

Annexure to schedule of Fixed Assets

1. Additional/ adjustments on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
Subansiri Middle HE Project	DG SET	411002	1162	
Subansiri Middle HE Project	Club Equipment	411705	1162	84247
Subansiri Middle HE Project	Drilling Machine	411116	1162	12500
Subansiri Middle HE Project	Pumps	411112	1162	25596978
UPPER Siang Project	Other Equipment	411130	1162	268327
UPPER Siang Project	Minor Asset	412801	1162	14372
UPPER Siang Project	Other Equipment	412020	1162	10842
UPPER Siang Project	Drilling Machine	411116	1162	10312
UPPER Siang Project	Equipment & fitting for GH & FH	412007	1162	11794
Total				12980
				26022352

2. Additional/ adjustments on account of others

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted

3. Deduction of Fixed assets on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
ED office Subansiri Basin Project	Car	411501	O-107	376763
			TOTAL	376763

4. Deduction of Fixed assets on account of others

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted

5. Details of assets transferred from Power Station other than Salai/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.	Acquisition cost	Dep. During const period	Gross block transferred	Dep during O&M period	WDV transferred
NH	NH	NH	NH	NH	NH	NH	NH	NH

6. Details of assets transferred from Salai/ Loktak/ Balrasiul - where gross block is to be taken at original cost

Name of the project	Particular of assets	Head of account	Advice no.	Gross block transferred	Provision for depreciation transfer	WDV transferred



Sr. Manager (Finance)
Subansiri Lower
NHPC Ltd. Guwahati

Additional/ adjustments on account of others

Particulars	Head of account	Gross Block
LAND FREEHOLD	41-01-01	0
LAND LEASEHOLD	41-01-11	0
LAND RIGHT OF USE	41-01-21	0
BUILDINGS		
Office Building Permanent	41-03-04	8040641
Building containing trans. P&M	41-03-03	
Canteen Building	41-03-27	1470335
Workshop	41-03-02	1985673
Buildings Others	41-03-28	105740725
Office Building Temporary	41-03-05	1648730
Stores & Godown	41-03-06	45547778
School	41-03-22	10095055
Residential Building Temporary	41-03-26	11799113
Transit Camp & Field Hostel	41-03-21	2598156
Residential Building Permanent	41-03-25	171496734
Sub Total: BUILDINGS		360422940
RAILWAY SIDINGS	41-05-01	25293836
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		
Water Supply Installation	41-12-01	25175226
Sewerage & Effluent Disposal System	41-12-02	3445435
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		28620661
ROADS & BRIDGES		
Roads	41-02-01	77598525
Bridges and Culverts	41-02-03	14331837
Aerodromes, Helipad & Airstrips	41-02-04	411967
Sub Total: ROADS & BRIDGES		92342329
PLANT & MACHINERY OTHERS		
D. G. Set	41-10-02	619081
CONSTRUCTION EQUIPMENT		
Excavator	41-11-01	
Loader	41-11-02	
Tipper	41-11-04	
Dozer	41-11-05	
Crane	41-11-09	
Concreting Equipment	41-11-10	
Pumps	41-11-12	
Welding Set	41-11-14	
Air Compressor	41-11-15	
Drilling Equipment	41-11-16	46479
Other Equipments	41-11-30	1555053
Sub Total: CONSTRUCTION EQUIPMENT		1601532
GENERATING PLANT & MACHINERY		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Dams & Barrages	41-06-01	
Power Tunnels & Pipelines	41-06-04	
SUB-TOTAL HYDRAULIC WORKS		0
PLANT & MACHINERY - SUB-STATION		
Transformer	41-08-01	125035
Transformer, Kiosks, substation equipment and other fixed apparatus	41-08-02	
Lighting Arrestors	41-08-04	81508
Underground cable and duct system	41-08-05	6388638
Control metering and protection system	41-08-06	10912
Sub Total: PLANT & MACHINERY-SUB STATION		6606093
PLANT & MACHINERY - TRANSMISSION LINE		
INTERNAL DISTRIBUTION LINES	41-09-04	2802748
Transmission lines for supply of Power for construction works	41-09-03	2513611
Street Lighting etc.	41-09-05	2585219



Sub Total: PLANT & MACHINERY TRANSMISSION LINE VEHICLES		7901578
Car	41-15-01	
Jeep	41-15-02	
Fire Tenders	41-15-05	
Ambulance	41-15-06	
Bus	41-15-07	
Truck / Tanker	41-15-08	
Motor Cycle	41-15-11	
Sub Total: VEHICLES		0
AIR CRAFTS/MOTOR BOATS		
Motor Boat	41-16-03	
Sub Total: AIR CRAFTS/MOTOR BOATS		0
FURNITURE FIXTURE		
Office	41-17-01	3113893
Residential Furniture	41-17-02	20000
School	41-17-04	325487
Club	41-17-05	
Hospital	41-17-06	
Guest House	41-17-07	65651
Sub Total: FURNITURE FIXTURE		3525031
COMPUTERS		
Computer	41-18-01	413661
Printers	41-18-03	208432
Other EDP equipment	41-18-04	75427
Sub Total: COMPUTERS		697520
COMMUNICATION EQUIPMENT		
Telephone & Telex	41-19-02	88152
Interior Communication Equipment	41-19-03	0
Sub Total: COMMUNICATION EQUIPMENT		88152
OFFICE EQUIPMENT		
Type writer	41-20-02	
Photocopy Machine	41-20-03	9022
Equipment & Fittings for Hospital	41-20-05	
Club Equipments	41-20-06	104881
Equipment & Fittings for GH & Club	41-20-07	7840
Air Conditioning Machine	41-20-08	117221
Other office equipment	41-20-20	169978
School Equipment	41-20-12	53190
Water Cooler	41-20-11	65510
Refrigerator for office	41-20-13	49428
Sub Total: OFFICE EQUIPMENTS		577070
INTAGIBLE ASSETS - COMPUTER SOFTWARE	41-22-01	14040
ELECTRICAL INSTALLATION		
Power supply system - Administrative Block	41-14-02	
Sub Total: ELECTRICAL INSTALLATION		0
OTHER ASSETS		
Laboratory & Meter Testing Equip.	41-25-02	111271
T. V., Projector & Audio Visual Equipment	41-25-01	339520
Misc. asset equipment	41-25-03	28970
Sub Total: OTHER ASSETS		479761
FIXED ASSETS OF MINOR VALUE >750 and <5000	41-28-01	1618807
CONST. PLANT & MACHINERY DECLARED SURPLUS		0
TOTAL		530408431

Deduction/ adjustments on account of others

Particulars	Head of account	Gross Block added / adjusted
LAND FREEHOLD	41-01-01	0
LAND LEASEHOLD	41-01-11	0
LAND RIGHT OF USE	41-01-21	0
BUILDINGS		

Office Building Permanent	41-03-04	22814
Building containing trans. P&M	41-03-03	0
Canteen Building	41-03-27	0
Workshop	41-03-02	303
Buildings Others	41-03-28	4952156
Office Building Temporary	41-03-05	0
Stores & Godown	41-03-06	450069
School	41-03-22	0
Residential Building Temporary	41-03-26	96649
Transit Camp & Field Hostel	41-03-21	0
Residential Building Permanent	41-03-25	4075
Sub Total: BUILDINGS		5526066
RAILWAY SIDINGS	41-05-01	38224243
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		
Water Supply Installation	41-12-01	0
Sewerage & Effluent Disposal System	41-12-02	0
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		0
ROADS & BRIDGES		
Roads	41-02-01	257156
Bridges and Culverts	41-02-03	15414
Aerodromes, Helipad & Airstrips	41-02-04	0
Sub Total: ROADS & BRIDGES		272570
PLANT & MACHINERY OTHERS		
D. G. Set	41-10-02	0
CONSTRUCTION EQUIPMENT		
Excavator	41-11-01	0
Loader	41-11-02	0
Tipper	41-11-04	0
Dozer	41-11-05	0
Crane	41-11-09	0
Concreting Equipment	41-11-10	0
Pumps	41-11-12	0
Welding Set	41-11-14	0
Air Compressor	41-11-15	0
Drilling Equipment	41-11-16	0
Other Equipments	41-11-30	0
Sub Total: CONSTRUCTION EQUIPMENT		0
GENERATING PLANT & MACHINERY		0
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Dams & Barrages	41-06-01	3598930
Power Tunnels & Pipelines	41-06-04	38022787
SUB-TOTAL HYDRAULIC WORKS		41621717
PLANT & MACHINERY - SUB-STATION		
Transformer	41-08-01	11250
Transformer, Kiosks, substaion equipment and other fixed apparatus	41-08-02	0
Lighting Arrestors	41-08-04	0
Underground cable and duct system	41-08-05	0
Control metering and protection system	41-08-06	0
Sub Total: PLANT & MACHINERY-SUB STATION		11250
PLANT & MACHINERY - TRANSMISSION LINE		
INTERNAL DISTRIBUTION LINES	41-09-04	0
Transmission lines for supply of Power for construction works	41-09-03	0
Street Lighting etc.	41-09-05	0
Sub Total: PLANT & MACHINERYTRANSMISSION LINE		0
VEHICLES		
Car	41-15-01	0
Jeep	41-15-02	0
Fire Tenders	41-15-05	0
Ambulance	41-15-06	0

Bus	41-15-07	0
Truck / Tanker	41-15-08	0
Motor Cycle	41-15-11	0
Sub Total: VEHICLES		0
AIR CRAFTS/MOTOR BOATS		
Motor Boat	41-16-03	0
Sub Total: AIR CRAFTS/MOTOR BOATS		0
FURNITURE FIXTURE		
Office	41-17-01	
Residential Furniture	41-17-02	
School	41-17-04	
Club	41-17-05	
Hospital	41-17-06	
Guest House	41-17-07	
Sub Total: FURNITURE FIXTURE		0
COMPUTERS		
Computer	41-18-01	
Printers	41-18-03	
Other EDP equipment	41-18-04	
Sub Total: COMPUTERS		0
COMMUNICATION EQUIPMENT		
Telephone & Telex	41-19-02	0
Interior Communication Equipment	41-19-03	0
Sub Total: COMMUNICATION EQUIPMENT		0
OFFICE EQUIPMENT		
Type writer	41-20-02	0
Photocopy Machine	41-20-03	0
Equipment & Fittings for Hospital	41-20-05	0
Club Equipments	41-20-06	0
Equipment & Fittings for GH & Club	41-20-07	0
Air Conditioning Machine	41-20-08	0
Other office equipment	41-20-20	0
School Equipment	41-20-12	
Water Cooler	41-20-11	0
Refrigerator for office	41-20-13	0
Sub Total: OFFICE EQUIPMENTS		0
INTAGIBLE ASSETS - COMPUTER SOFTWARE	41-22-01	0
ELECTRICAL INSTALLATION		
Power supply system - Administrative Block	41-14-02	0
Sub Total: ELECTRICAL INSTALLATION		0
OTHER ASSETS		
Laboratory & Meter Testing Equip.	41-25-02	0
T. V., Projector & Audio Visual Equipment	41-25-01	0
Misc. asset equipment	41-25-03	0
Sub Total: OTHER ASSETS		0
FIXED ASSETS OF MINOR VALUE >750 and <5000	41-28-01	4278
CONST. PLANT & MACHINERY DECLARED SURPLUS		0
TOTAL		85660124



Dr. V. V. Rao

11-11-2011

Schedule 6 - Capital Work in Progress						
Particulars	Linkage to Chart of Accounts	Opening Balance	Additions	Adjustments	Capitalised	Closing Balance
i) Buildings	4303	285424888	41552191	0	170322549	156654530
ii) Roads and Bridges	4302	164731599	21203021	0	47438699	138495921
iii) Railway sidings	4305	86892108	0	0	58681740	28210368
iv) Hydraulic Works(Dams, Water Conductor system, Hydromechanical gates, tunnels)	4306	1132315378	1539809861	0	0	2672125239
v) Generating Plant and machinery	4307	347255612	1098566740	0	0	1445822352
vi) Plant and machinery Sub station	4308	5982934	0	0	0	5982934
vii) Plant and machinery- Transmission lines	4309	11581216	1953120	0	1480922	12053414
viii) Plant and machinery Others	4310	0	0	0	0	0
ix) Construction Equipment	4311	0	0	0	0	0
x) Water Supply System/Drainage and Sewerage	4312	23359534	0	0	17967891	5391643
xi) Capital Expenditure On assets Not Owned by NHPC *	4326	0	0	0	0	0
xii) Survey, investigation, consultancy and supervision charges	4340	55450496	17723755	0	0	73174251
xiii) Expenditure on compensatory Afforestation	4350	0	0	0	0	0
xiv) Incidental expenditure during construction period See Annexure to this Schedule	Annexure to schedule-6	2269160911	395795919	0	0	2664956830
xv) Total		4382154674	3116604607	0	295891801	7202867480
xvi) Previous period figures		3016628026	2490547422	809131843	315888931	4382154674

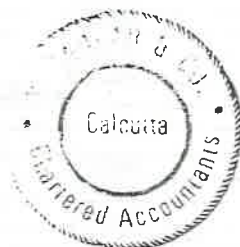
* Note: Capital expenditure under this head shall be booked strictly as per Accounting Policy no. 2.3

In terms of our report of even date attached
For N. Sarkar & Co. Chartered Accountants

Partner
PLACE: GERUKAMUKH, DHEMAJI, ASSAM.
DATE: 05.05.2007



M.No-13230



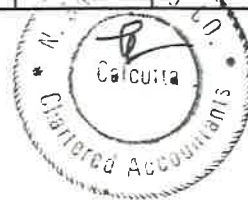
General Manager
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

Subansiri Lower H.E. Project
Gerukamukh, via Gogamukh,
Distt. Dhemaji, Assam - 781 035

Sr. Manager (Finance)
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam
Sr. Manager (Finance)
Subansiri Lower H.E. Project
NHPC Ltd. 781 035

Annexure to Schedule 6 – Incidental expenditure during construction period

Particulars	Linkage to Chart of Accounts	As at 31st March, 2007	As at 31st March, 2008
A. EMPLOYEES REMUNERATION AND BENEFITS			
Salary, Wages & allowances	437501	608023681	474942186
Gratuity and Contribution to Provident Fund & Pension Scheme (Including Administration Fee)	437502	100038826	64088349
Staff Welfare expenses	437503	72771112	43253264
Leave salary & Pension Contribution	437504	27379	0
Sub-total		780860998	582283799
B. REPAIRS AND MAINTENANCE			
i) Building	437510	15221245	9037944
ii) Machinery	437511	40775257	21588070
iii) Others	437512	97299999	76358482
Sub-total		153296501	106984496
C. ADMINISTRATION AND OTHER EXPENSES			
Rent/Hiring charges	437514	26999863	17817319
Rates and taxes	437515	2327889	1426710
Insurance	437516	5390253	4526574
Security expenses	437517	82273544	60147325
Electricity Charges	437518	2149912	982542
Traveling and Conveyance	437519	36116875	28238091
Expenses on staff car	437520	47422463	41589819
Telephone, telex and Postage	437521	15686500	13113624
Advertisement and publicity	437522	10348489	8612586
Entertainment and hospitality expenses	437523	335691	199897
Printing and stationery	437524	10293567	9256491
Remuneration to Auditors	437552	83009	83009
Design and Consultancy charges:			
Indigenous	437526	5403842	5274591
Foreign	437527		0
Expenditure on compensatory afforestation	437531	28792	28792
Expenditure on land not belonging to corporation	437532	38337594	38337594
Land acquisition and rehabilitation	437533	4160	4160
Loss on assets/ materials written off	437528	27282	27281
Losses on sale of assets	437530	0	0
Other general expenses	437525	11106372	7050332
Sub-total		294336097	236716737
D. INTEREST AND FINANCE CHARGES			
i) Interest on :			
a) Government of India loan	437540		0
b) Bonds	437541		0
c) Foreign loan	437542		0
d) Term loan	437543 and 44		0
e) Cash credit facilities /WCDL	437545		0
ii) Bond issue/ service expenses	437546	4244363	537504
iii) Commitment fee	437547	1590731	1590731
iv) Guarantee fee on loan	437548		0
v) Other finance charges	437549	67482674	47771073
Sub-total		73317768	49899308



Sr. Manager (Finance)
Subansiri Lower H.T.
NHPC Ltd. Gurugram

Exchange rate variation (Debit balance)	437550				
Less Exchange rate variation (Credit balance)	437551				
F. PROVISIONS	Sub-total	437551	65475	65475	27380
G. DEPRECIATION	Sub-total	437580	167010625	167010625	98142878
H. PRIOR PERIOD EXPENSES (NET)	Sub-total				
Prior period expenses	437565	815761249		813957997	
Less Prior period income	437579		815761249	0	813957997
I. LESS : RECEIPTS AND RECOVERIES	Sub-total				
Income from generation of electricity – precommissioning	437570			0	
Interest on loans and advances	437571	266552896		129448974	
Miscellaneous receipts	437572	178074978		150979857	
Profit on sale of assets	437573			0	
Provision not required written back	437574	5666181		0	
Hire charges/ outturn on plant and machinery	437575		450294055	0	280428831
J. CORPORATE/REGIONAL OFFICE MANAGEMENT EXPENCES	Sub-total				
AMOUNT TRANSFERRED TO CAPITAL WORK-IN-PROGRESS	437599	830602172	830602172	661577147	661577147
(A+B+C+D+E+F+G+H+J-I)			2664956830		2269460911



Sr. Manager
 Sr. Manager (Finance)
 Subansiri Lower H.E. Sect
 NHPC Ltd. Gorakhpur

A/C HEADS & CODE	DESCRIPTION	OPENING BALANCE ON 01.04.08	ADDITION DURING THE PERIOD	ADJUSTMENTS	CAPITALISATION	CLOSING BALANCE ON 31.03.09
12. SURVEY, INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES.						
434001	EXP. ON HYDRO & METROLOG. DATA COLLECTION	3037569	24900	0		3062469
434002	EXP. ON SURVEY	40403685	2899476	0		43303161
434003	EXPLORATORY DRIFTS, TRENCHES & PITS	11016459	13414021	0		24430480
434007	HYDRAULIC MODEL STUDIES	58738	1268098	0		1326836
434008	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	934045	117260	0		1051305
	TOTAL	55450496	17723755	0	0	73174251
13. EXPENDITURE ON COMPULSORY AFFORESTATION						
435001	EXP. ON COMPENS. AFFORSTATION	0				0
	TOTAL	0	0	0	0	0
2. BUILDINGS						
430304	OFFICE BUILDING-PERMANENT	3203160	20325841	0	0	23529001
430305	OFFICE BUILDING-TEMPORARY	7784591	0	0	2665719	5118872
430301	BUILD. CONTAINING HYDROELECTRIC G.P	717035	0	0	0	717035
430302	BUILDING CONTAINING WORKSHOP	2207092			2207092	0
430328	BUILDING OTHER	10841575		0	2515561	8326014
430306	STORES & GODOWN - BUILDING	2970362		0	2876169	94193
430321	TRANSIT CAMP & FIELD HOSTEL BLD.	13298061	14023008			27321069
430322	SCHOOL BUILDING	973329			957110	16219
430323	HOSPITAL BUILDING	2818330	4410217			7228547
430324	CLUB BUILDING	0	2793125			2793125
430325	RESIDENTIAL. BUILDING PERMANENT	190563933		0	125275298	65286635
430326	RES. BUILDING TEMPORARY	4891034		0	4891034	0
430327	CANTEEN BUILDING	489619		0	489619	0
430329	OTHER - CIVIL WORK	44668767		0	28444947	16221820
	TOTAL	285424888	41552191	0	170322549	156654530
9. PLANT & MACHINERY - OTHERS						
431002	DIESEL GENERATING SETS	0	0	0	0	0
	TOTAL	0	0	0	0	0
10. WATER SUPPLY SYSTEM/DRAINAGE AND SEWERAGE						
431201	WATER SUPPLY & DRAINS	23030690		0	17758972	5271718
431202	SEWERAGE & EFFLUENT DISPOSAL SYS.	328844		0	208919	119925
	TOTAL	23359534	0	0	17967891	5391643
2. ROADS & BRIDGES						
430201	ROADS	126741815	0	0	47438699	79303116
430203	BRIDGES & CULVERTS	37989784	21203021	0		59192805
	TOTAL	164731599	21203021	0	47438699	138495921



Sr. Manager (Finance)
 Subansiri Lower
 N.P.C. Ltd. G.

430607	TAILRACE TUNNELS	293166217	83085784	0	0	24606766	33301924
430604	POWER TUNNELS & PIPELINES	0	24606766	0	0	24606766	1678192538
430608	HYDROMECHA WORKS/DAMS & TUNNELS	5333163	27968781	0	0	33301924	2672125239
430601	DAM & BARRAGES	830815998	847376540	0	0	1678192538	2672125239
	TOTAL	1132315378	1539809861	0	0	0	0
3.RAILWAY SIDING							
430501	RAILWAY SIDINGS	86892106	0	0	58681740	28218366	28218366
	TOTAL	86892106	0	0	58681740	28218366	28218366
6.PLANT & MACHINERY SUB STATION							
430802	TRANSFORMER KIOSK,SUBSTATION EQUIP,OTHER FIXED APPARATUS	1428664	0	0	0	1428664	1428664
430801	SUBSTATION TRANSFORMER	2794451	0	0	0	2794451	2794451
430803	SWITCHGEARS INCL. CABLE CONNECTION	286949	0	0	0	286949	286949
430805	UNDERGROUND CABLE & DUCT SYSTEM.	1466448	0	0	0	1466448	1466448
430804	LIGHTENING ARRESTORES	6422	0	0	0	6422	6422
	TOTAL	5982934	0	0	0	5982934	5982934
5.GENERATING PLANT & MACHINERY							
430701	MAIN GENERATING EQUIPMENT	342780609	1098566740	0	0	1441347349	1441347349
430712	AUXILLIARY & ANCILIARY SYSTEMS	71760	0	0	0	71760	71760
430710	POWER LINE CARRIER COMM. SYSTEM	2743860	0	0	0	2743860	2743860
430713	MISC. POWER PLANT EQUIPMENT	1659383	0	0	0	1659383	1659383
	TOTAL	347255612	1098566740	0	0	1445822352	1445822352
7.PLANT & MACHINERY- TRANSMISSION LINE							
430901	TRUNK TRANSMISSION LINE	5008448	0	0	5008448	5008448	5008448
430905	STREET LIGHTING,ETC	121973	3510	0	0	125483	125483
430903	TRANSMISSION LINE FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	1480922	0	0	1480922	0	0
430904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP & WORK SITES,ETC	4969873	1949610	0	0	6919483	6919483
	TOTAL	11581216	1953120	0	1480922	12053414	12053414

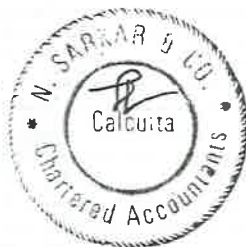


Sp. Manager
Subsidiary Lower
NHPC Ltd. G. No.

A. CONSTRUCTION STORES (As certified by the management)				
i) Stores and spares	440101, 440201, 440301, 440401, 440501, 440601, 440701, 440801, 440901, 441001, 441101, 441401	159975388	154000090	
ii) Loose tools	441201, 441208	142466	171548	
iii) Scrap inventory	4413			
iv) Stores in transit/ pending investigation	4463	1136	1136	
v) Material issued to contractors/ fabricators	4485	332614499	492733489	297145798
Less : Provisions for construction stores	350916		142973024	297145798
Total			38095	0
B. ADVANCES FOR CAPITAL EXPENDITURES			492695394	297145798
Secured (considered good)	4501	3247763372	820980427	
Unsecured – against bank guarantees (considered good)	4503	0	2038119964	
Unsecured – others (considered good)	4502	152990918	164625768	
Unsecured – Considered Doubtful				
Less : Provisions for doubtful advances	350915		3400754290	3023726159
Total				
			3893449684	3320871957

Provision for construction stores	31ST MARCH 2007	31ST MARCH 2006
As per last Balance Sheet	0	0
Additions during the year (Schedule-19)	38095	0
Amount used during the year	0	0
Amount reversed during the year (Schedule-14)	0	0
Closing Balance	38095	0

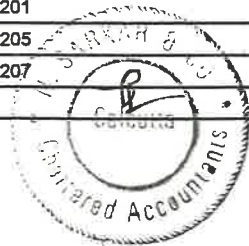
Provision for doubtful advances	31ST MARCH 2007	31ST MARCH 2006
As per last Balance Sheet		
Additions during the year (Schedule-19)		
Amount used during the year		
Amount reversed during the year (Schedule-14)		
Closing Balance		

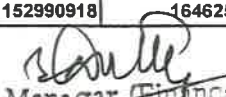


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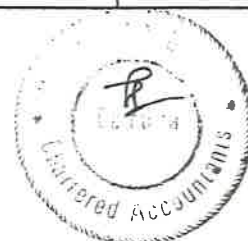
Sr. Manager
Subordinate Controller
Muz/Control Division

PARTICULARS	Linkage to Chart of Accounts	Amount in Rupees	
		AS ON 31 ST MARCH, 2007	AS ON 31 ST MARCH, 2006
1. STORES AND SPARES			
STEEL	440101	110930345	123859476
CEMENT	440201	24187620	742188
OTHER CIVIL Building Material Item Account	440301	8113667	13714714
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	440501	1058203	606411
OTHER GENERIC ELECT. ITEMS A/C	440601	8007909	8903718
SPARES AND COMPONENTS FOR CONSTRUCTION EQUIPMENT	440701	1149481	1065922
SPARES FOR VEHICLE	440801	617760	668965
OTHER GENERIC HW/MECH. ITEMS	440901	2062713	2941960
P.O.L.	441001	974325	591784
GENERAL COM & ADMN. ITEMS	441101	274682	658211
ASSETS PENDING ISSUE	441401	2598683	284741
INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY INDIGENOUS	446101	0	0
		159975388	154000090
2. LOOSE TOOLS			
LOOSE TOOL ACCOUNT	441201	113448	113508
LOOSE TOOLS IN USE	441208	29018	58040
		142466	171548
3. STORES IN TRANSIT/PENDING INVESTIGATION			
STORES IN TRANSIT	446301	1136	1136
4. MATERIAL ISSUED TO CONTRACTOR/FABRICATOR			
MATERIAL ISSUED TO CONTRACTOR	446501	332614499	142973024
(B) ADVANCES FOR CAPITAL EXPENDITURE			
1. SECURED (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY SECURED	450101	2578449441	820980427
ADVANCE TO SUPPLIERS-INDIAN CURRENCY SECURED	450105	0	0
ADVANCE FOREIGN CURRENCY SECURED	450106	669313931	
		3247763372	820980427
2. UNSECURED AGAINST BANK GUARANTEE (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED (AGAINST BG)	450301	0	1381814614
ADVANCE AGAINST BG - FOREIGN CURRENCY UNSECURED	450304	0	656305350
		0	2038119964
3. UNSECURED - OTHERS (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED	450201	7973936	149838547
ADVANCE TO SUPPLIERS-INDIAN CURRENCY UNSECURED	450205	6670958	14787221
ADVANCE/DEPOSIT GOVT. DEPTT.	450207	138346024	
		152990918	164625768




 Sr. Manager (Finance)
 Subansiri Lower H.E.
 NHPC Ltd. Gurgaon

Schedule 8 - Investments		Linkage to Chart of Accounts		31st MAR, 2007		31st MAR, 2006	
LONG TERM							
A. INVESTMENT - SUBSIDIARY COMPANY (TRADE)							
Equity shares (unquoted)							
Corporation Ltd. (8,340,000 Equity shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. (Previous Year 8,340,000 Equity Shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. 138,42,000/-)		5101					
B. INVESTMENT - OTHERS -(TRADE)							
Equity shares							
Indian Overseas Bank (360,800 Equity shares of Rs.10/- each fully paid (Previous Year 360,800 Equity shares of Rs.10/- each fully paid))		5102					
C. INVESTMENT - OTHERS -(TRADE)							
Bonds							
Investment in SEB Bonds		5104					
D. INVESTMENT - SUBSIDIARY COMPANY (NON TRADE)							
Equity shares							
Narmada Hydroelectric Development Corporation Ltd. (10,024,200 Equity shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. (Previous Year 8,340,000 Equity Shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs.11,18,400/-)		5201					
E. INVESTMENT - OTHERS -(NON TRADE)							
Equity shares							
Power Trading Corporation of India Ltd. (12,000,000 Equity shares of Rs.10/- each fully paid (Previous year 12,000,000 Equity shares of Rs.10/- each fully paid)		5202					
F. INVESTMENT - OTHERS -(NON TRADE)							
Investment in SEB Bonds		520406					
G. LONG TERM ADVANCES		520407					
Delhi Transco Limited							



Sr. Manager (Finance)
Subansiri Lower Hill
NHPC Ltd. Gorakhpur

SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES

Particulars	Linkage to Chart of Accounts	31st March, 2007	(Amount in Rupees)
A. INTEREST ACCURED ON INVESTMENT			
B. INVENTORIES (As certified by the Management)	650226, 650142, 650111, 650211	0	0
i) Stores and spares	610101, 610201, 610301, 610401, 610501, 610601, 610701, 610801, 610901, 611001, 611101, 611401	0	0
ii) Loose tools	611201, 611208	0	0
iii) Scrap inventory	6113	0	0
iv) Stores in transit/ pending inspection	6126	0	0
v) Material at site	6128	0	0
vi) Material issued to contractors/ fabricators	6170	0	0
Less: Provision for obsolete store & spares *	350901, 350920	0	0
TOTAL		0	0
C. WORK IN PROGRESS			
i) Construction work in progress (on behalf of client)	6201 less 3510	0	0
ii) Consultancy work in progress (on behalf of client)	6202	0	0
D. SUNDRY DEBTORS (UNSECURED)	6300		
i) Debts outstanding for a period exceeding six months			
- Considered good		0	0
- Considered doubtful and provided		0	0
ii) Other debts			
- Considered good		0	0
- Considered doubtful and provided		0	0
TOTAL		0	0
Less: Provision for doubtful debts *	3505	0	0
TOTAL		0	0
E. CASH AND BANK BALANCES			
i) Cash on hand (includes cheques, drafts, stamps in hand of Rs.372149 Previous year Rs 423557)	6401, 6402, 6403	372149	423557
ii) Bank balances			
- With scheduled banks			
- In current account	6404, 6405, 6406, 6407	-5338102	-980904
- In Deposits account	6409, 6410	0	0
- With other banks (separately for each bank)			
- In current account	6412, 6418	0	0
Bank of Bhutan, Phuentsholing			
Deutsche Bank, Tokyo Branch			
- In Deposits account			
TOTAL		-4965953	-557347



[Signature]
 Sr. (Finance)
 Sub-Project
 N. G. Gurukumar

SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March, 2007		31st March, 2006	
F. OTHER CURRENT ASSETS					
i) Interest accrued on deposits	650101 To 650119 (except 650111), 650201 To 650210	0		0	
Others	6503, 6504, 6507, 650141, 650216, 650217, 650224 & 650225, 650124	260040298		244343389	
ii) Claims recoverable from different agencies	6508, 6509	220231		453773	
Less provisions for doubtful claims *	3507	0		0	
		260260529	260260529	244797162	244797162
G. LOANS AND ADVANCES					
a) LOANS					
Employees (including accrued interest)					
- Secured	6601, 650120 to 650123, 650212 to 650215	30814475		27875720	
- Unsecured, considered good	6602, 650125 to 650140, 650218 to 650223	2970421		2637610	
- Unsecured, considered doubtful		0		0	
		33784896	33784896	30513330	30513330
b) ADVANCES (recoverable in cash or kind for value to be received)					
i) Subsidiary Companies					
- Secured	6511	0		0	
- Unsecured (considered good):		0		0	
- Unsecured (considered doubtful)		0		0	
ii) Contractors & suppliers					
- Secured	6608	0		0	
- Unsecured (considered good):		0		0	
- Covered by bank guarantees	6607	0		0	
- Others	6604	0		0	
- Unsecured (considered doubtful)		0		0	
iii) Employees					
- Unsecured (considered good):	6603	1128639		1206859	
- Unsecured (considered doubtful)		0		0	
iv) Other Advances					
- Unsecured (considered good)	6606	0		20000	
- Unsecured (considered doubtful)		0		0	
Less : Provisions for doubtful loans and advances	3506	0		0	
v) Other Recoverable	6620				
Recoverable from Power Grid Corporation of India Ltd.	6609	0		0	
vi) Less : Provisions for other recoverable	350917	0		0	
DEPOSITS					
- Advance income tax	6605	0	1128639	0	1226859
SUB-TOTAL		1128639	34913535	1226859	31740189
TOTAL			290208111		275980004



Sr. M. Subans
N.H. Project
Gurukamukh

SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES

Particulars	Linkage to Chart of Accounts	31st March, 2007	31st March, 2006
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS			
Bank of Bhutan	31st Mar, 2007	31st Mar, 2006	
i) Current account			
Deutsche Bank, Tokyo Branch			
ii) Current account			
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS			
	31st Mar, 2007	31st Mar, 2006	
i) Amount due at the end of the year			
ii) Maximum balance at any time during the year			
Advance due by Companies in which any Director of the Corporation is a Director or member amounts to Rs (Previous year Rs. NIL)			
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH SUBSIDIARY COMPANY			
	31st Mar, 2007	31st Mar, 2006	
Narmada Hydroelectric Development Corporation Ltd.			

* Amount under these head should tally with the reconciliation given below:

	Linkage to Chart of Accounts	31st Mar, 2007	31st Mar, 2006
Provision for obsolete store & spares			
As per last Balance Sheet	350901 & 350920	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provision for Doubtful Debts			
As per last Balance Sheet	3505	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provision for bad & doubtful claims			
As per last Balance Sheet	3507	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provisions for doubtful advances			
As per last Balance Sheet	3506	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provisions for other recoverable			
As per last Balance Sheet	350917	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	



Sr. Manager (Finance)
Subansiri H.E. Project
N.H.C. Pakanukh

CURRENT ASSETS LOANS AND ADVANCES

PARTICULARS	Linkage to Chart of Accounts	AS ON 31st March 2007	AS ON 31st March 2006
CASH & BANK BALANCES			
CASH IN HAND	640101	372149	423430
PREST WITH STAFF	640102	0	127
STAMP IN HAND	640104		0
		372149	423557
Bank Balances in Current Account			
with schedule Banks	640501	-5790572	-980904
Cheques issued account No. -1	640601	452470	0
Cheque collection account No. -1		-5338102	-980904
OTHER CURRENT ASSETS			
Others	650225		0
Interest Accrued but not due on Advance to Contractor F.C. -unsecured	650216	250966953	239024546
Interest Accrued but not due on adv. to contractors-Indian currency -	650217		0
Interest Accrued but not due on Advance to Contractor F.C. -secured	650224		0
Interest Accrued but not due on Advances to contractor -Indian Currency	650401	118000	118000
Unsecured	650412	8096473	4502823
Security deposit / Lease accomodation	650701	552929	698020
Deposit with other Govt. Deptt	650703	305943	
Insurance Prepaid	650141		0
OTHER PREPAID EXPENSES			
Int-accrued and due on Adv. to contractor - unsecured		260040298	244343389
(b) (iii) Claims recoverable from different agencies			
Claim recoverable from Insurance Company	650802	0	55540
Claim recoverable from contractor	650803	771	84657
Claim recoverable from supplier	650804	7060	9676
Claim recoverable from employee	650810	201353	292853
Other Claims Recoverable	650820	11047	11047
		220231	453773
(b) (iv) Other Advances			
- unsecured (considered good)	660606	0	20000
Other Advances		0	20000
(a) LOANS TO EMPLOYEES			
- Secured Employees (including accrued interest)			
House Building Advance	660101	9942653	9580182
Car Advance	660102	7400117	6252594
Scooter Advance	660103	757517	842757
Computer Advance	660104	3781139	3552504
Int-accrued and due on Employee Adv. -HBA - secured	650120	3799794	4839645
Int-accrued and due on Employee Adv. -Car - secured	650121	1245478	1599316
Int-accrued and due on Employee Adv. -Scooter/M.cycle - secured	650122	275372	346868
Int-accrued and due on Employee Adv. -Computer - secured	650123	378468	599737
Interest accrued but not due on employee advances-HBA-secured	650212	1613078	224240
Interest accrued but not due on employee advances-Car adv.-secured	650213	1145772	30675
Interest accrued but not due on employee advances-scooter adv.-secured	650214	101388	0
Interest accrued but not due on employee advances-computer adv.-	650215	373699	7202
secured		30814475	27875720



Sr. Manager (Finance)

S. S. Sirci Lower H.E. Subject
IPC Ltd. G. S. S.

ANNEXURE TO SCHEDULE -9

Amount In Rupees

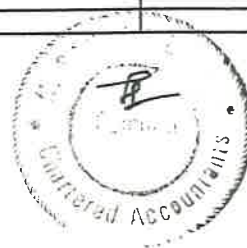
CURRENT ASSETS LOANS AND ADVANCES

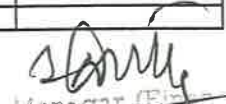
PARTICULARS	Linkage to Chart of Accounts	AS ON 31st March 2007	AS ON 31st March 2006
Unsecured(considered goods)			
HBA - unsecured	660201	0	0
Car Advance	660202	0	0
Scooter Advance	660203	0	0
Computer Advance	660204	0	0
Furniture Advance	660205	1260455	1232990
Multipurpose Advance	660206	975944	1154687
Interest accrued and due on employee advances-HBA adv.-Unsecured	650125	3900	0
Interest accrued and due on employee advances-Scooter adv.-Unsecured	650126	0	0
Interest accrued and due on employee advances-Computer adv.-Unsecured	650127	0	0
Interest accrued and due on employee advances-Car adv.-Unsecured	650128	0	0
Interest accrued but not due on employee advances-HBA adv.-Unsecured	650218	551433	200965
Interest accrued but not due on employee advances-Car adv.-Unsecured	650219	155556	34679
Interest accrued but not due on employee advances-Scooter adv.-Unsecured	650220	4075	4075
Interest accrued but not due on employee advances-Computer adv.-Unsecured	650221	19058	10214
		2970421	2637610
(b) Advances			
(iii) Employees - unsecured considered good			
Transfer Travelling Allowance Advance	660301	193831	222776
Tour Travelling Allowance Advance	660302	449327	264391
Pay Advance	660303	172279	145117
L.T.C. Advance	660304	214657	460190
Advance for Medical Treatment	660306	105864	143200
Death Relief Scheme payment	660307	118505	-286375
Deptt. Advance to Staff	660308	0	0
CLAIMS RECOVERABLE FROM STAFF	660309	36161	
Death Relief Scheme Executives	660312	525225	294005
ORS Control Account	660318	558860	-33445
ORS -Executive Control Account	660319	-1246070	-3000
		1128639	1206859
G(b)(iv) ADVANCE INCOME TAX			
ADVANCE FRINGE BENEFIT TAX	660503	0	0
G(b)(ii)Advances -Unsecured (considered good)-others			
Advances to others-Indian currency (unsecured)	660407	0	0
G(b)(ii)Advances -Contractor & Suppliers-Secured (considered good)			
Advances to contractors-Indian Currency-Secured	660801	0	0



Sankar
 Sr. Manager
 Subsir Lower
 NHPC Ltd. Gurukulam

A. LIABILITIES					
i) Sundry creditors					
(a) Total outstanding dues of small scale industries/undertakings over 30 days					
	3102 (except 310250), 3104 (except 310433), 3106, 3107	359645787		322337000	
(b) Others					
ii) Unspent amount of deposit/agency	3305	0		0	
iii) Deposits/ retention money	3101, 3103, 3105	71697824		72263918	
iv) Advances against the Deposit Works	3303	0		0	
Less : Amount recoverable on Deposit works	6512	0		0	
v) Interest accrued but not due on loans	3108, 3109	0		0	
vi) Advances against cost of project/ contractees	3301, 3302	0		0	
vii) Grants in Aid - pending utilization	3117, 3118	0		0	
viii) Due to subsidiaries	3119	0		0	
ix) Other Liabilities	3115, 3111, 3112, 3113, 3114, 3116, 3401	11933407		19757080	
Total Liabilities		443276998	443276998	414558053	414558053
B. PROVISIONS					
Provision for Taxation					
As per last Balance Sheet	355101, 355102, 355104	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Provision for Proposed Dividend					
As per last Balance Sheet	3550	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Tax on proposed dividend					
As per last Balance Sheet	355103	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Provision for wage revision					
As per last Balance Sheet	350401	54726390		0	
Additions during the year				54726390	
Amount used during the year		7584682		0	
Amount reversed during the year		0		0	
Closing Balance		47141708	47141708	54726390	54726390
Provision for NHPC Productivity Linked Incentive/Exgratia					
As per last Balance Sheet	350402	8735033		2215913	
Additions during the year		5716369		8735033	
Amount used during the year				2215913	
Amount reversed during the year		5666181		0	
Closing Balance		8785221	8785221	8735033	8735033
Provision for leave encashment					
As per last Balance Sheet	350403	0			
Additions during the year		0			




 Sr. Manager (Fin)
 Subansiri Lohar
 NHPC Ltd. G.T.

CURRENT LIABILITIES AND PROVISIONS		Linkage to Chart of Accounts		31st MAR, 2007	31st MAR, 2006
PARTICULARS					
Sundry creditors					
Sundry Creditors capital Works-Indian currency	310201				
Sundry Creditors for Materials/Supplies-Capital -Indian Currency	310203		168103751		109879454
Sundry Creditors others-Indian Currency	310207		7692459		44994677
Sundry creditors Capital Foreign currency	310208		539836		1040008
Sundry creditors works-other than capital Indian currency	310401		167792351		160787389
Unpaid Salary and Wages	310602		2377306		
Liability for salary	310604				267315
Other expenses payable to employee	310605		6409632		5315322
Liability on account of pay revision arrear	310606		338008		226221
Telephone and telex charges payable	310703		8392424		
Rent payable	310704				0
Other expenses payable	310713				41502
					-14833
Retention Money			359645767		322537055
Earnest Money Deposit	310101				
Security Deposit/Retention Money-Capital Works-Indian Currency	310301		6078105		7031472
Security Deposit/Retention Money-Supplier Capital-Indian Currency	310303		65621719		64494670
Security Deposit/Retention Money-OthersCapital Works-Indian Currency	310305				430765
					307011
Other liabilities			71697824		72263918
Employees Contribution towards EPF Payable	311201				0
Corporation contribution towards EPF payable	311202				0
Employees Contribution towards FPS Payble	311203				0
Employees Contribution towards EPS Payble	311205				0
Corporation contribution towards EPS payable	311206				0
Employees Contribution towards NHPC club Payble to NHPC club	311208				0
HBA Recovery & payable to bank	311210		9300		-1200
LIC Premium recovered & payable to LIC	311212		13953		
GPF recovered and payable to Outside department	311231		26545		
Income Tax Deducted at Source (Salary)	311301		5296		17292
Income Tax Deducted at Source (Contractor) Indian	311302		18432		456546
Income Tax deducted at source-Rent	311304		1435894		4896669
Income Tax deducted at source-others	311307				7498
Service Tax	311309				-140388
FBT Payable	311310		1744		
Professional Tax	311401		0		
State Sales Tax-Works Contract	311402		81328		85170
State Sales Tax-Others	311403		2268631		8895739
Royalty	311404		228799		264037
PM's relief fund / CM's releif fund	311501		4854536		3988867
Misc. Liabilities	311601				1582
Liability for stale cheques	311509		2685100		998669
			303849		286599
			11933407		19757080
Provisions					
provision for incentive/PLI in lieu of bonus					
As per last Balance Sheet	350402				2215913
Additions during the year					5923816
Amount used during the year					0
Amount reversed during the year					0
Closing Balance			0		8139729



Subansiri Lower
11th Floor, G-10

Particulars	Linkage to Chart of Accounts	31ST MARCH, 2007	31ST MARCH, 2006
Preliminary expenses	7101		
Other Deferred revenue expenditure	7102		
Project expenses awaiting write off sanction	7103		
Losses awaiting write off sanction	651001		
Less: Provision for losses pending investigation	350902	23840	23840
Total		23840	0

Schedule 12- Sales

Particulars	Linkage to Chart of Accounts	31ST MARCH, 2007	31ST MARCH, 2006
Sale of power	8101 to 8119		
less: Income from generation of electricity-precommissioning (Transferred to Schedule 22 I (i))	980170		
Total			

Schedule 12A- Advance against depreciation

Particulars	Linkage to Chart of Accounts	31ST MARCH, 2007	31ST MARCH, 2006
During the year	820101		
less: Back during the year	820102		
Total			

Schedule 13- Contracts and Consultancy Income

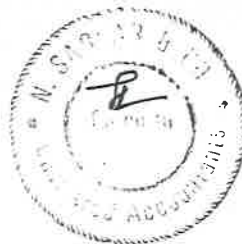
Particulars	Linkage to Chart of Accounts	31ST MARCH, 2007	31ST MARCH, 2006
Contract income	83,028,303		
Consultancy income	8301		
Total taken to Profit & Loss account			

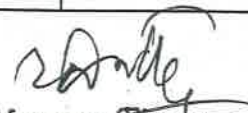


Sr. Manager
Subsidiary Lower
NHPC Ltd. Calcutta

Interest on loans and advances	8408	13710353		
Dividend income from subsidiaries	840201	0		
Dividend income from others	840205	0		
Late payment surcharge	8401	0		
Profit on sale of assets	8415	0		
Liability/ Provisions not required written back	8409	0		
Income from scrap	8408	5666181		
Interest on term loan and savings bank	840301, 840302, 840305	0		15
Interest income from subsidiary	840206	0		0
Interest on Public Deposit Account	840303	0		0
Other miscellaneous income	8407, 8410, 8412, 8413, 8417	27095121		14707193
Exchange rate variation	8411	0		0
Excesses on physical verification	8416	0		0
Total		0		0
Add/(Less): Share of corporate office/Regional office	849999, 980401		169865224	148493001
Total		9979864	9979864	7183220
Less Income transferred to IEDC (Refer Schedule 22 E(ii), 22 I (ii) to (vi) and 22 J (i))	980151, 980171 to 980175, 980191		179845088	155676221
Less Income transferred to contract and consultancy expenses (Refer Schedule 20)	980,208,980,306,980,000		179845088	155676221
Total taken to Profit & Loss account			0	0

# Detail of Liability/ Provisions not required written back				(Amount in Rupees)
a) Bad and doubtful debts		0	0	
b) Bad and doubtful advances / deposits		0	0	
c) Bad and doubtful claims		0	0	
d) Diminution in value of stores and spares		0	0	
e) Shortage in store & spares		0	0	
f) Provision for contingencies		0	0	
g) Provision against diminution in the value of investment		0	0	
h) Provision for wage revision		0	0	
i) Provision for ex-gratia		0	0	
j) Provision for losses pending investigation		1575198	0	
k) Provision for productivity linked incentive		0	0	
l) Liability not required written back		4090983	0	
Total		0	5666181	0
			5666181	0




 Sr. Manager Finance
 Subansiri Lower NE
 NHPC Ltd. G. T. K. B. K.

Computation of income and expenditure				
Repair and maintenance of:				
- Building	9202	8183301		
- Machinery	9204, 9205 and 9206, 920810 to 12	19157157		
- Others	9203, 9207, 920801 to 03, 920820 to 22	20941517		
Rent	9211	9182544		
Rates and taxes	9212	901179		
Insurance	921310 to 921325	863679		
Self insurance reserve	921301	0		
Security expenses	9214	22126219		
Electricity Charges	9215	1167370		
Traveling and Conveyance	9216	7878784		
Expenses on staff car	9217	5832644		
Telephone, telex and Postage	9220	2572876		
Advertisement and publicity	9221	1735903		
Entertainment and hospitality expenses	9222	135794		
Donation	9223	0		
Printing and stationery	9224	1037076		
Books and periodicals	9225	94736		
Consultancy charges- indigenous	9226 except 922604 and 922605	129251		
Consultancy charges - Foreign	922,604,922,605	0		
Expenditure on compensatory afforestation/ catchment area treatment	923901	0		
Expenditure on land not belonging to corporation	923902	0		
Project expenses written off	950908	0		
Loss on sale of assets	9237	0		
Deferred revenue expenditure written off	9552	0		
Preliminary expenses written off	9551	0		
Survey and investigation expenses written off	9553	0		
Bad debts / advances/ claims written off	950903, 950904, 950905	0		
Stores written off	950901	0		
Fixed assets written off	950906	1		
Interest payment on court/arbitration cases	922801			
Other general expenses	9250, 9227	3948616		
Exchange rate variation	9238	0		
Audit expenses	9231	0		
Director expenses	9230	0		
Research and development expenses	9232	12688		
Total			103931365	109096080
Add/(Less): Share of corporate office/Regional office	929999, 980403	45794238	45794238	65145392
Total			149725603	174241472
Less: Expenses transferred to IEDC (Refer Schedule 22 B, 22 C & 22 E(I) and 22 J(iii))	980110 to 980133, 980150, 980152, 980193		149725603	174241472
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202, 980203, 980205, 980303,980304,980603			
Total taken to Profit and loss account			0	0



Sr. Manager (Finance)
Subansiri Lower L...
NHPC Ltd. Gerukam...
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Particulars	Linkage to Chart of Accounts	31st March, 2017	31st March, 2018	31st March, 2019
Salaries, wages, allowances	9001	133061498		160652148
Gratuity, Contribution to provident fund & pension scheme (including administration fees)	9002, 9003	35950477		31247010
Staff welfare expenses	9004	29517848		20973949
Leave Salary & Pension Contribution	9005	27379		0
Total			198577199	219080107
Add/(Less): Share of corporate office/Regional office	909999, 980402	123215931	123215931	174574709
Total			321793130	393654816
Less: Employee cost transferred to IEDC (Refer Schedule 22 A and 22 J (ii))	980101 to 980105, 980192		321793130	393553691
Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302, 980602			
Total taken to Profit and loss account			0	101125



Sanku
 Sr. Manager (Finance)
 Subansiri Lower Hill
 NHPC Ltd. Guwahati

SCHEDULE 17 - DEPRECIATION

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March, 2007		31st March, 2006	
Depreciation during the year	9300 except 939999	68867747		48608186	
Add/(Less): Share of corporate office/Regional office	939999, 980404	9975688	78843435	11496789	60104975
Total					
Less - Depreciation transferred to IEDC (Refer Schedule 22G and 22 J(iv))	980160, 980194		78843435		60104975
Depreciation transferred to Contract & Consultancy (Refer schedule- 20)	980206, 980305, 980604				
Total taken to Profit and loss account			0		0



[Signature]
 Sr. Manager (Finance)
 Subansiri Lower JE
 NHPC Ltd. Guwahati

a) Government of India loan	9401				
b) Bonds	9402				
c) Foreign loan	9403				
d) Term loan	9404 and 9405				
e) Cash credit facilities /WCDL	9406				
f) Other interest charges	9409				
Bond issue/ service expenses	9410	3706859			
Rebate to customers	9411 (except 941102)				
Commitment fee	9412	0		1590731	
Guarantee fee on loan	9413	0		0	
Royalty	9414	0		0	
Bank charges	9415	568869		234299	
Other finance charges	9420	19142732		23555872	
Total			23418460		25380902
Add/(Less): Share of corporate office/Regional office	949999, 980405	43157	43157	229206	229206
Total			23461617		25610108
Less: Expense capitalised by transferred to IEDC (Refer Schedule 22 D and 22 J(v))	980140 to 980149, 980195		23461617		25610108
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980204, 980309, 980605				
Total taken to Profit and loss account			0		0



[Signature]
 Sr. Manager (Finance)
 Sub. asst. Lower H.E.
 NHPC Ltd. Garukamukha

Appendix to Schedule 18 - Interest and Finance charges

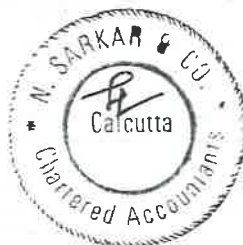
Amount in Rupees

PARTICULARS		AMOUNT	AMOUNT
Interest on Foreign Loans			
Advice No			
-			-
-			-
Total			-
Interest on Term Loan			
Advice No			
-			-
-			-
Total			-
Interest on Cash Credit/ WCCL			
Advice No			
-			-
-			-
Total			-
Rebate to Customers			
Advice No			
-			-
-			-
Total			-
Interest on Bonds			
Advice No			
-			-
-			-
Total			-
Bond issue expenses			
Advice No			
O-280		2441870	
O-1228		1264989	
Total			3706859
Commitment fee			
Advice No			
-			-
-			-
Total			-
Guarantee fee			
Advice No			
-			-
-			-
Total			-
Others (give particulars) Loan Management expenses			
Advice No			
O-213		23366666	
O-272		4233332	
Total			19133334
GRAND TOTAL			22840193



St. Manojit Finance
Subansiri Lower Hill
NHPC Ltd. Cuttack

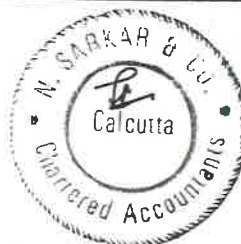
Bad and doubtful debts provided	9506				
Bad and doubtful advances / deposits provided	9508				
Bad and doubtful claims provided	9507				
Diminution in value of stores and spares	9233				
Shortage in store & spares provided	9508				
Provision for contingencies	9510				
Provision against diminution in the value of investment	9511				
Project expenses provided for	9512				
Loss on Fixed Assets/Stores provided for	9513	38095			
Total			38095		0
Add/(Less): Share of corporate office/Regional office	959999, 980407	0	0	87506	87506
Total			38095		87506
Less : Provisions transferred to IEDC (Refer schedule 22 F and 22 J(vii))	980161, 980197		38095		87506
Less: Provision transferred to contract and consultancy expenses (Refer Schedule 20)	980211, 980607				
Total taken to Profit and loss account			0		0

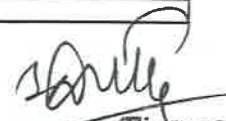


Sr.
Sub

Signature
Finance
Lower H.E. Project
Ind. Gerukamuk

Direct Expenses					
Employees' Remuneration and benefits					
- Salaries, Wages, Allowances and benefits	960112, 960212				
- Gratuity, Contribution to provident fund & pension scheme	960113 and 15				
- Staff welfare Expenses	960114				
Repairs and Maintenance					
- Buildings	960116				
- Machinery and Construction Equipments	960117				
- Others	960118				
Administration and Other Expenses					
- Rent	960119				
- Traveling and Conveyance	960121, 960212				
- Expenses on Staff cars and Inspection vehicle	960122				
- Insurance	960120				
- Telephone, telex, and postage	960123				
- Advertisement and publicity	960124				
- Printing and Stationery	960125, 960213				
- Remuneration to Auditors	960136				
- Other Expenses	960131, 960216, 960217				
- Rates and taxes	960127				
- Security	960128				
- Electricity	960129				
- Contingencies	960130				
- Consultancy charges	960133				
- ERV	960134				
Depreciation	960132				
Interest and Finance charges	960152				
Loss on construction contracts	960150				
Provisions	960151				
Work in progress					
construction contract	960199				
consultancy	960290				
Corporate/Regional office expenses (Net)					
Total Expenditure					
Less: Receipts and recoveries	960137, 960225				
Net expenditure during the year					
Prior period Adjustments	960135				
Total taken to Profit and loss account					




 Sr. Manager (Finance)
 Subansiri Lower H.E.
 NHPC Ltd. Gerukh

Interest/Surcharge received from debtors	880101				
Advance against depreciation written back	880102				
Others		0		0	
Expenditure	880121	0	0	0	0
Salaries and Wages					
Repair and Maintenance	950401				
Interest	950403	61983		0	
Others	950424	-51731		0	
Depreciation	950450	0		0	
	950425	-129540		809131843	
Total		1922540	1803252	1779446	810911289
Add/(Less): Share of corporate office/Regional office	959998, 980406		1803252		810911289
Total		-24125	-24125	1243447	1243447
Less: Expenses transferred to IEDC (Refer Schedule 22 H and 22 J(vi))			1779127		812154736
Prior period expenses					
Less: Prior period income	980165, 980196				
Total	980179	0		812101912	
				-52824	
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)			1779127		812154736
Total	960207, 980307, 980606				
			0		0



S. Managar
 S. Managar (Finance)
 S. Managar Lower H.E. Project
 NHPC Ltd. Gerukamukh

c) Foreign loan	980143	0	0	0
d) Term loan	980143 and 980144	0	0	0
e) Cash credit facilities /WCDL	980145	0	0	0
ii) Bond issue/ service expenses	980146	3706859	0	0
iii) Commitment fee	980147	0	1590731	0
iv) Guarantee fee on loan	980148	0	0	0
v) Other finance charges	980149	19711601	23790171	0
Sub-total			23418460	25380902
E. EXCHANGE RATE VARIATION (NET)				
Exchange rate variation (Debit balance)	980150	0	0	0
Less Exchange rate variation (Credit balance)	980151	0	0	0
Sub-total			0	0
F. PROVISIONS				
	980161	38095	38095	0
Sub-total				
G. DEPRECIATION				
	980160	68867747	48608186	
Sub-total			68867747	48608186
H. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	980165	1803252	810911289	
Less Prior period income	980179	0	0	
Sub-total			1803252	810911289
I. LESS : RECEIPTS AND RECOVERIES				
Income from generation of electricity – precommissioning	980170	0	0	
Interest on loans and advances	980171	137103922	129448974	
Miscellaneous receipts	980172	27095121	19044027	
Profit on sale of assets	980173	0	0	
Liability/Provision not required written back	980174	5666181	0	
Hire charges/ outturn on plant and machinery	980175	0	0	
Sub-total			169865224	148493001
J.ADD: CORPORATE OFFICE MANAGEMENT EXPENSES				
Other income	980191	9979864	7183220	
Employee Remuneration and benefit	980192	123215931	174574709	
Generation , Adminsratn and other expense	980193	45794238	65145392	
Depreciation	980194	9975688	11496789	
Interest and Finance charges	980195	43157	229206	
Prior period adjustment (Net)	980196	-24125	1243447	
Provisions	980197	0	87506	245593829
GRAND TOTAL (A+B+C+D+E+F+G+H+J-I)			395795919	1310076267



Sr. Manager (T)
Subansiri Lower
NHPC Ltd. Guwahati

A/C CODE	PARTICULARS	TOTAL
ANNEXURE TO SCHEDULE -15		
EMPLOYEES REMUNERATION AND BENEFITS		
Salaries, wages, allowances		
900101	SALARY AND ALLOWANCES (DIRECTOR)	
900102	DEARNESS ALLOWANCE (DIRECTOR)	
900103	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	
900106	COMPANY LEASED ACCOMMODATION	
900107	LEAVE ENCASHMENT (DIRECTOR)	
900109	OTHER ALLOWANCE (DIRECTOR)	
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXEC)	20921119
900112	DEARNESS ALLOWANCE (EXEC)	12851470
900113	CITY COMPENSATORY ALLOWANCE (EXEC)	2152
900114	HOUSE RENT ALLOWANCE (EXEC)	1029458
900115	INCENTIVE (EXEC)	
900116	SITE COMPENSATORY ALLOWANCE (EXEC)	3863383
900117	CHILDREN EDUCATION ALLOWANCE (EXEC)	219098
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	48415
900119	NEWS PAPER ALLOWANCE (EXEC)	281031
900120	HINDI ALLOWANCE (EXEC)	
900121	CHILDREN HOSTEL SUBSIDY (EXEC)	320668
900122	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	750368
900123	SELF LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT. ALLOWANCE	1863470
900124	TRANSPORT SUBSIDY (EXEC)	429780
900125	ELECTRICITY SUBSIDY (EXEC)	4807
900126	CANTEEN SUBSIDY (EXEC)	283317
900127	HONORARIUM (EXEC)	
900128	LEAVE ENCASHMENT (EXEC)	9019260
900129	PRODUCTIVITY LINKED BONUS (EXEC)	3332651
900130	WASHING ALLOWANCE (EXEC)	6997
900131	SPECIAL DUTY ALLOWANCE (EXEC)	808
900132	CONVEYANCE REIMB. EXECUTIVE	295364
900135	OTHER ALLOWANCE (EXEC)	1970173
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	8058526
900141	DEARNESS ALLOWANCE (SUPERVISOR)	5015306
900142	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	2109
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)	295292
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	1552688
900146	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	77185
900147	WASHING ALLOW (SUPERVISOR)	5467
900148	NIGHT SHIFT ALLOWANCE (SUPERVISOR)	48975
900149	NEWS PAPER ALLOWANCE (SUPERVISOR)	108079
900150	HINDI ALLOWANCE (SUPERVISOR)	3
900151	CHILDREN HOSTEL SUBSIDY (SUP)	103500
900152	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR)	104401
900154	TRANSPORT SUBSIDY (SUPERVISOR)	275315
900155	ELECTRICITY SUBSIDY (SUPERVISOR)	10274
900156	CANTEEN SUBSIDY (SUPERVISOR)	185199
900157	HONORARIUM (SUP)	
900158	LEAVE ENCASHMENT (SUPERVISOR)	2374477
900159	PRODUCTIVITY LINKED BONUS	1503200
900161	CONVEYANCE REIMB. SUPERVISOR	3337
900165	OTHER ALLOWANCE (SUPERVISOR)	789239
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	18852949
900167	DEARNESS ALLOWANCE (WORKMEN)	11941222
900168	CITY COMPENSATORY ALLOWANCE (WORKMEN)	6957
900169	HOUSE RENT ALLOWANCE (WORKMEN)	1059632



Sr. Manager (Finance)
Subansiri Lower
NFC Ltd. G

900170	INCENTIVE (WORKMEN)	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)	3469504
900172	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	605788
900173	WASHING ALLOW (WORKMEN)	240406
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	77735
900175	NEWS PAPER ALLOWANCE (WORKMEN)	259436
900176	HINDI ALLOWANCE	8297
900177	CHILDREN HOSTEL SUBSIDY(WORKMAN)	868977
900178	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	97828
900180	TRANSPORT SUBSIDY (WORKMEN)	708932
900181	ELECTRICITY SUBSIDY (WORKMEN)	40704
900182	CANTEEN SUBSIDY (WORKMEN)	519798
900183	HONORARIUM (WORKMAN)	550
900184	LEAVE ENCASHMENT (WORKMEN)	10335936
900185	PRODUCTIVITY LINKED BONUS (WORKMEN)	4292307
900186	OTHER ALLOWANCE (WORKMEN)	1890448
900187	SPECIAL DUTY ALLOWANCES (WORKMEN)	975
900188	CASH HANDLING ALLOWANCES	
900189	CONVEYANCE REIMB. WORKMAN	757
	SUB-TOTAL	133081495
Gratuity and contribution to provident fund (including administration fees)		
900201	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	
900202	COMPANY'S CONTRIBUTION TO PENSION SCHEME (DIRECTOR)	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)	3607702
900212	COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	704803
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	1204132
900241	COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVISOR)	477182
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	2876277
900251	COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	1429285
900261	PF ADMINISTRATION CHARGES	94417
900262	EQUITY DEPOSIT LINKED INSURANCE	112075
900263	COMPANY'S CONTRIBUTION TO GRATUITY	25444624
900265	EPS ADMINISTRATION CHARGES	
900305	VRS TO NON-EXECUTIVES-EXGRATIA	
900306	VRS TO NON-EXECUTIVES-NOTICE PAY	
	SUB-TOTAL	35950477
Staff welfare expenses		
900401	LEAVE TRAVEL CONCESSION NON TAXABLE	1875583
900402	LEAVE TRAVEL CONCESSION TAXABLE	2742544
900411	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	19447
900412	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	2105930
900413	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	3294843
900414	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	497899
900415	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	
900416	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	
900417	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	0
900418	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(NON-TAXABLE)	15933556
900419	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	
900420	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	
900422	LIVERIES AND UNIFORMS	253297
900423	EX-GRATIA PAYMENT	945
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	7991
900427	AWARDS TO EMPLOYEES	21769
900430	COST OF MEDICINES	1113452
900428	NEW YEAR/OTHER GIFTS TO STAFF	112864
900431	CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER THAN RESIDENCE TO OFFICE & BACK	



Sr. Manager
Subanshi Lower
NIPCO Ltd. G

920311	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM	71157
920312	REPAIR AND MAINTENANCEOTHER EXP.-WATER REGULATING SYSTEM	124473
920701	REPAIR AND MAINTENANCE-MAT. CONSUMED-ROAD, BRIDGE,CULVERT	632070
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS	1645990
920703	REPAIR AND MAINTENANCEOTHER EXP.-ROAD, BRIDGE,CULVERT	176727
920710	REPAIR AND MAINTENANCE-MAT. CONSUMED-HEAVY VEHICLE	846845
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLE	19950
920712	REPAIR AND MAINTENANCEOTHER EXP.-HEAVY VEHICLE	188496
920713	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-LIGHT VEHICLES	440563
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	127111
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLES	173793
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	257380
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	17346
920722	REPAIR AND MAINTENANCE-GUEST HOUSE	3943735
920727	REPAIR AND MAINTENANCE-HOSPITAL	377099
920728	REPAIR AND MAINTENANCE-CLUBS	10765
920730	REPAIR AND MAINTENANCE-SCHOOL	96799
920731	REPAIR AND MAINTENANCE- OTHERS	8701999
920732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED- CAR/JEEP	340157
920733	REPAIR AND MAINTENANCE-OTHER EXPENSES-CAR/JEEP	3781454
920801	SPASAL REPAIR-PAYMENT OUTSIDE AGENCY-GENERATING PLANT & MACHINERY	69992
920802		47164
920821	SPASAL REPAIR-PAYMENT OUTSIDE AGENCY-OTHER	74080
920822	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHERS	3808
	SUB-TOTAL	20841617
Miscellaneous operational expenses		
Rent		
921101	RENT OFFICE	100500
921102	RENT TRANSIT HOSTELS-GUEST HOUSES	394863
921103	RENT RESIDENTIAL	637366
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP	400393
921107	HIRING OTHER PLANT AND EQUIPMENT	9327
921108	HIRING OF VEHICLES-CAR/JEEP	8065974
921109	HIRING OF AIRCRAFT/HELICOPTER	1574121
	SUB-TOTAL	9182544
Rates and taxes		
921201	RATES TAXES -VEHICLE	320365
921202	RATES AND TAXES-BUILDINGS	
921204	RATES AND TAXES-OTHERS	559214
921210	WATER CESS AND ENVIRONMENT PROTECTION CESS	21800
921220	OTHER TAXES /DUTIES	0
	SUB-TOTAL	901179
Insurance		
921310	INSURANCE PREMIUM-PLANT & MACHINERY	32924
921312	INSURANCE PREMIUM-VEHICLE	545987
921313	INSURANCE PREMIUM-CONSTRUCTION EQUIPMENT	71677
921314	INSURANCE PREMIUM OF VEHICLES-CAR/JEEP	152033
921315	INSURANCE- FIDELITY	
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	21404
921317	INSURANCE-TRANSIT INSURANCE	
921318	INSURANCE PREMIUM-GROUP INSURANCE	
921319	INSURANCE -STAFF LOANS	
921325	INSURANCE- OTHERS	39654
	SUB-TOTAL	863679



2016
 2016
 2016

Security expenses		
921401	SECURITY EXPENSES PAID TO CISF	20584325
921402	SECURITY EXPENSES PAID TO OTHERS	1541894
	SUB-TOTAL	22126219
Electricity Charges		
921508	ELECTRICITY EXPENSES-OFFICE	234180
921510	ELECTRICITY EXPENSES-OTHERS	933190
	SUB-TOTAL	1167370
Travelling and Conveyance		
921601	CONVEYANCE EXPENSES	378172
921602	INLAND TRAVEL	3382977
921603	INLAND TRAVEL-TRAINING	410080
921604	INLAND TRAVEL-CONSULTANTS/OTHERS	50445
921605	FOREIGN TRAVEL	272086
921606	FOREIGN TRAVEL -TRAINING	
921607	INLAND TRAVEL-CONFERENCE	
921608	FOREIGN TRAVEL-CONFERENCE	
921611	TRANSFER TA EXPENSES	715814
921612	DAILY ALLOWANCE/BOARDING & LODGING CHARGES	2689220
	SUB-TOTAL	7878784
Expenses on staff car		
921701	POL EXPENSE ON CARS/ JEEPS	4074937
921702	POL EXPENSE ON TRANSPORT VEHICLE	3045
921703	POL EXPENSE ON HEAVY VEHICLE	1735173
921707	POL ON OTHERS	18489
	SUB-TOTAL	5832644
Telephone, telex and postage		
922001	TELEX AND POSTAGE	175388
922002	TELEGRAM AND WIRELESS CHARGES	
922003	COURIER CHARGES	66252
922004	TELEPHONE CHARGES	1727921
922006	SATELLITE COMMUNICATION EXPENSES	417085
922007	EMAIL/INTERNET EXPENSES	167980
922010	OTHER COMMUNICATION EXPENSES	18250
	SUB-TOTAL	2672876
Advertisement and publicity		
922101	ADVERTISEMENT RECRUITMENT	
922102	ADVERTISEMENT TENDERS	521528
922103	PUBLICITY NEWSPAPERS	280128
922104	PUBLICITY JOURNALS	
922105	PUBLICITY SOUVENIRS	45000
922106	CONFERENCE EXPENSES	
922107	EXHIBITIONS AND CONFERENCE EXPENSES	180000
922108	MISC. PUBLIC RELATION	473763
922109	PHOTOGRAPHIC MATERIAL	6405
922110	MOVIE MAKING	30000
922111	PRINTING OF PUBLICITY BOOKED AND FOLDERS	
922112	STATUTORY PRESS ADVERTISEMENT	
922113	SPONSORSHIP EXPENSES ON SPORTS EVENTS	72579
922114	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-GOVERNMENT AGENCIES/TRADE UNIONS OR	
922115	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS	
922120	ADVERTISEMENT OTHERS	146500
	SUB-TOTAL	1735903
Entertainment and hospitality expenses		
922201	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOREIGN CURRENCY	0
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES	135794
	SUB-TOTAL	135794



Sd/-
Sr. Manager (Finance)
Subansiri Lower HE
NHPC Ltd. Gurukulukh

Printing and stationery		
922401	PRINTING AND STATIONERY	920198
922402	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES	0
922404	PRINTING AND BINDING OF REPORT	63320
922405	COMPUTER STATIONERY	0
922406	COMPUTER CONSUMABLES	53560
	SUB-TOTAL	1037078
Books and periodicals		
922501	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	0
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	94738
	SUB-TOTAL	94738
Consultancy charges		
922801	LEGAL EXPENSES	0
922802	PAYMENT TO CONSULTANTS	124761
922804	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	0
922815	OTHER CHARGES	4490
	SUB-TOTAL	129251
RESEARCH & DEVELOPMENT EXP.		
923201	RESEARCH & DEVELOPMENT EXP.	12688
Loss on sale of assets		
923701	LOSS ON SALE OF ASSET	
EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT		
923901	EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT	0
	EXP. ON LAND NOT BELONGING TO THE CORPORATION	
Other general expenses		
922702	OTHER PAYMENT	252
925001	OPERATING EXPENSES OF DG SET	
925002	RECRUITMENT EXPENSES	573
925003	COMMUNITY DEVELOPMENT EXPENSES	37925
925005	HORTICULTURE EXPENSES	220314
925008	PAYMENT TO KENDRIYA VIDYALAYA	2542478
925009	GUEST HOUSE /TRANSIT HOSTEL EXPENSES-CONSUMABLES	105761
925011	TRAINING EXPENSES	41157
925012	WATER CHARGES	
925013	EXPENSES ON DEPARTMENTAL MEETING	46721
925014	EXPENSES ON INTERNAL EXAMINATION	3980
925015	CONSUMPTION OF LOOSE TOOLS	71394
925016	GIFTS TO OTHERS	
925017	PARTICIPATION FEE FOR CONFERENCE	251307
925018	FESTIVAL CELEBRATION EXPENSES - OTHER THAN INDEPENDENCE/REPUBLIC DAY	38500
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	18950
925020	MISC. EXPENSES	461030
925021	CELEBRATION EXPENSES ON NON FESTIVE OCCASION	75984
925023	EXPENDITURE ON FOOD/BEVERAGES - IN HOUSE TRAINING/TEMPORARY TRAINING	32310
	SUB-TOTAL	3948616
Auditors remuneration		4056040
923101	STATUTORY AUDIT FEE	
923102	TAX AUDIT FEES	
923103	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	
923106	OTHER MATTERS	0
923107	STATUTORY AUDITORS-OUT OF POCKET EXP.	0
923108	COST AUDIT FEES	
923109	COST AUDITORS-OUT OF POCKET EXP.	
	SUB-TOTAL	0
955301	SURVEY * INVESTIGATION EXPENSES	



Sr. Manager (Finance)
Subansiri Lower HE Project
NHPC Ltd. Garukachukh

950906	FIXED ASSET WRITTEN OFF	1
TOTAL: GENERATION, ADM & OTHER EXP.(92-99-99)		103931365
951301	LOSS ON FIXED ASSET PROVIDED FOR	
PROVISIONS (95-99-99)		0
DEPRECIATION		
930121	LAND LEASEHOLD	83004
930201	ROAD BRIDGE CULVERT	11087875
930301	BUILDING CONTAINING GPM	36325
930302	BUILDING CONTAINING WORKSHOP	169484
930304	BUILDING CONTAINING PMT. OFFICE	552484
930306	BUILDING CONTAINING STORES & GODOWN	1224853
930321	BUILDING CONTAINING ADM. BLOCK	18722351
930501	RAILWAY SIDING	1345383
930601	HYDRAULIC WORKS	0
930801	PLANT & MACHINERY SUB STATION	468537
930901	TRANSMISSION LINE	1695472
931001	PLANT & MACHINERY OTHERS	1193488
931101	CONST. PLANT & EQUIPMENT	18732124
931201	WATER SUPPLY & DRAINS OTHERS	
931202	WATER SUPPLY & DRAINS OTHERS	1544000
931401	POWER SUPPLY SYSTEM POWER BLOCK	
931402	POWER SUPPLY SYSTEM ADM. BLOCK	127110
931501	VEHICLES	1244521
931502	MOTOR CAR / JEEP	842288
931601	AIR CRAFT BOAT	242981
931701	FUR. FIX. EQUIP.	2285883
931801	COMPUTER	1674517
931901	COMM. EQUIPMENT	382205
932001	OFFICE EQUIPMENT	1899152
932201	AMORTISATION OF INTANGIBLE ASSET	573079
932501	OTHER ASSET	1164096
932801	FIXED ASSET OF MINOR VALUE	1616745
933501	DEP. ALLOCATED BY CO	
933502	DEP. ALLOCATED BY ED OFFICE	
	SUB-TOTAL	68867747
	TOTAL DEP.(93-99-99)	68867747
Bond issue/ service expenses		
941009	AUDIT FEES AND EXPENSES	
941012	BANKERS HANDLING CHARGE	
941015	OTHER ISSUE EXPENSES	3708859
	SUB-TOTAL	3708859
COMMITMENT FEES DOMESTIC LOAN		
941202	COMMITMENT FEES DOMESTIC LOAN	
BANK CHARGES		
941503	OTHER BANK CHARGES INDIAN CURRENCY	551866
941504	OTHER BANK CHARGES FOREIGN CURRENCY	17203
941505	BCTT	
	SUB-TOTAL	568869
Other finance charges		
942001	LOAN MANAGEMENT FEES	
942002	OTHER CHARGES	19142732
	SUB-TOTAL	19142732



(Signature)
Sr. Manager (Finance)
 Subansiri Lower
 NHPC Ltd. G.

	INTEREST & FINANCE CHARGES (94-99-99)	23401257
Others		
860121	OTHER PRIOR PERIOD INCOMES	
	Total (Income)	
SCHEDULE-21-PRIOR PERIOD ADJUSTMENTS		
Expenditure		
950401	EMP. REM. & BENEFITS	61983
950403	REPAIR AND MAINTENANCE	(51,731)
950424	INTEREST AND FINANCE CHARGES	
Others		
950425	DEPRECIATION	1922540
950450	OTHERS	(129540)
	TOTAL PRIOR PERIOD EXP	1803252
860121	OTHER PRIOR PERIOD INCOME	
	TOTAL PRIOR PERIOD INCOME	
	TOTAL PRIOR PERIOD ADJ (95-99-98)	1803252
951302	LOSS ON STORE PROVIDED FOR	38095
INCOME FROM SHORT TERM DEPOSIT		
840204	INCOME FROM INVESTMENTS-OTHERS	
Interest on loans and advances		
840501	INTEREST FROM EMPLOYEE ON HBA	722831
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE	559297
840503	INTEREST FROM EMPLOYEE ON SCOOTER ADVANCE	61436
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	228656
840505	INTEREST FROM EMPLOYEE-OTHERS	33477
840601	INTEREST ON ADVANCES FROM CONTRACTORS	135498225
	SUB-TOTAL	137103922
INCOME FROM SCRAP		
840801	SALE OF SCRAP	
PROFIT ON SALE OF ASSET		
841501	PROFIT ON SALE/ DISPOSAL/ SETTLEMENT OF INSURANCE CLAIM OF FIXED ASSET	
840902	PROVISION NOT REQUIRED WRITTEN BACK	5866181
Other miscellaneous income		
840701	RENT/ HIRE CHARGE FROM CONTRACTOR	509564
840702	RENT/ HIRE CHARGE FROM EMPLOYEES	367442
840708	RENT/ HIRE CHARGE FROM OTHERS	15131897
840902	PROVISION NOT REQUIRED WRITTEN BACK	
841001	OTHER INCOME	9874110
841201	TOWNSHIP RECOVERIES	
841301	RECOVERIES FROM DEPUTATIONISTS-EL	
841302	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	
841305	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	
841701	POST OFFICE RECURRING DEPOSIT	625
841702	EXCESS LEASE RECOVERY	185957
841703	ELECTRICITY RECOVERY	252527
841704	TELEPHONE RECOVERY	155006
841705	STAFF CAR RECOVERY	
841707	LIBRARY CHARGES/CO. OP. SHARE	
841708	CABLE CHARGES	489007
841708	RECOVER AGAINST ITEMS RETAINED	
841709	MISC. CHARGES	16525
841710	GUEST HOUSE RECOVERY	112861
	SUB-TOTAL	27095121
	OTHER INCOME SCH-14 (84-99-99)	169865224
	TOTAL EXP. ALLOCATED	226715596



Sr. Manager (Fin)
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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 except in case of expenditure on leave travel concession to employees, which is recognized in the year of availment.

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, to be amortized over the useful life of the project, which is taken as 35 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.

3.1(b) WDV of spares is charged to revenue in the year in which such spares are consumed. Similarly value of such spares, procured & consumed in a particular year is charged to revenue in that year itself.

3.1(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.

3.2 Other spares are treated as "stores & spares" forming part of the inventory and expensed when issued.



[Signature]
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Subansiri Lower
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4. **CAPITAL WORK IN PROGRESS**

- 4.1 Projects under commissioning and other capital work-in-progress are carried at cost. In respect of Projects under construction, incidental and attributable expenses including interest and depreciation on fixed assets in use during construction are carried as part of Incidental Expenditure During Construction to be allocated on major immovable Project 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 'Incidental Expenditure During Construction'.

5. **DEPRECIATION & AMORTISATION**

- 5.1 Depreciation is charged on straight-line method following the rates notified by the Central Electricity Regulatory Commission (CERC) for the purpose of fixation of tariff. In respect of assets, where rate has not been notified by regulations by the CERC, depreciation is provided on straight line method at the rates corresponding to the rates laid down under the Income Tax Act, 1961, except in case of computers and peripherals, where rates as assessed by the Company are adopted. The assets are depreciated upto 90% of the cost of asset.
- 5.2 Depreciation is provided on pro rata basis in the year in which the asset becomes available for use.
- 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 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, the unamortized balance of such assets is depreciated prospectively over the residual life determined on the basis of the rate of depreciation.
- 5.7 Capital Expenditure referred to in Policy 2.3 is amortised 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.

6. **INVESTMENTS**

Investments are intended for long term and carried at cost.

7. **INVENTORIES**

- 7.1 (a) Stores & Spares other than scrap and spares of surplus construction equipments, are valued at cost on weighted average basis.
- (b) Scrap is valued at net realizable value.
- (c) Spares for surplus construction equipments are valued at lower of cost and net realizable value.
- 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 EXCHANGE FLUCTUATION

- 8.1 Transactions in foreign currency are recorded at exchange rates prevailing on the date of transaction. Monetary items denominated in foreign currency are translated at the exchange rate prevailing on the last day of the accounting year.
- 8.2 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 is adjusted to the carrying cost of respective fixed asset/capital work-in-progress.
- 8.3 Exchange differences in respect of liabilities relating to fixed assets/ capital work-in-progress acquired from outside India, arising out of transaction entered on or after 01/04/2004 is adjusted to the carrying cost of respective fixed asset/capital work-in-progress.
- 8.4 Other 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 IEDC in case of projects under construction.

9. RETIREMENT BENEFITS

Provision for gratuity, leave encashment and post-retirement medical health scheme is made based on actuarial valuation at the year-end.

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.
- (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. Revenue from Construction Contracts is recognised on %age of completion method as under: -

<u>Progress of Work</u>	<u>Recognition of Revenue</u>
(a) upto 66.67%	To the extent of Cost incurred of which recovery is probable
(b) above 66.67%	By reference to stage of completion

Losses including those anticipated in the contracts are recognised immediately. Provision for contingencies is made in such cases and to such extent as is considered necessary to cover any claims that may arise during the defect liability period.

- 10.3 In respect of Project Management/Consultancy Contracts, revenue is recognized based on the terms of agreement and the quantum of work done under the contract.
- 10.4 Interest on investments is accounted for on accrual basis.
- 10.5 Interest / Surcharge charged from customers are recognized as income on receipt or when there is reasonable certainty of collection.



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Sr. Manager (Finance)
Subansiri Lower HE
NHPC Ltd. Gurukulukh

11. **ALLOCATION OF CORPORATE OFFICE EXPENSES**

Corporate Office Expenses are allocated as under:

- (a) On Power Station @ 1% of Sale of Energy for the year excluding taxes & duties.
- (b) In case of construction contract works awarded to and executed by the Corporation @ 5% of the project expenditure incurred during the year except in case of contracts of Rural Electrification & PMGSY, where allocation of expenditure in respect of dedicated division is made on the basis of service rendered.
- (c) The balance expenditure is allocated to construction projects in the ratio of net capital expenditure incurred during the year.

12. **SELF INSURANCE**

0.5% p.a. of Gross Block of Power Stations as on the date of Balance Sheet is transferred to 'Self Insurance Reserve' on year to year basis by charge to Profit & Loss Account, to be utilized for losses of Assets for specified contingencies.

13. **MISCELLANEOUS**

- 13.1. Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Corporation.
- 13.2. Power supplied from Power Stations to Projects under construction is charged as per normal tariff.
- 13.3. Prepaid expenses and prior period expenses/income of items of Rs.50,000/- and below are charged to natural heads of accounts.
- 13.4. Insurance claims are accounted for based on certainty of realisation.
- 13.5. Expenses on Ex-gratia payments & Notice Pay under Voluntary Retirement Scheme are charged to revenue in the year of incurrence.

14. **BORROWING COST**

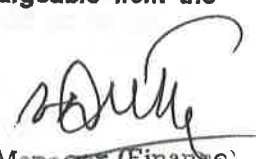
Borrowing costs attributable to the Fixed Assets during construction/renovation & modernisation are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

15. **TAXES ON INCOME**

Taxes 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 on actual payment basis.




Sr. Manager (Finance)
Subansiri Lower
NHPC Ltd. Guwahati

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SCHEDULE – 24 NOTES TO THE ACCOUNTS

Annexure IV

1. a) Contingent Liabilities as on: -

(Rupees in Crore)

Description	Opening Balance 01/04/2006	Closing Balance 31/03/2007
Claims against the Company not acknowledged as debts in respect of		
-Capital Works	136.49	151.58
-Land Compensation Cases	50.39	50.39
-Others	NIL	NIL
Disputed Income Tax Demand	NIL	NIL
Disputed Excise Demand	NIL	NIL
Disputed Sales Tax / Entry Tax Demand	0.28	0.49
Others (to be specified)	NIL	1.50
Total	187.16	203.96

- b) The above contingent liabilities do not include contingent liabilities on account of pending cases in respect of service matters & others where the amount cannot be quantified.
- c) It is not practicable to disclose the uncertainties relating to any outflow.
- d) There is a possibilities of reimbursement of Rs. NIL Crore (Previous year Rs. NIL Crore) towards above contingent liabilities.
2. Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.3244.80 Crore (previous year Rs. 3476.52 crore).
3. Title deeds/title in respect of Land amounting to Rs.0.10 Crore (Previous year Rs. 0.10 crore), covering an area of 5 hectare (Previous year 5 hectare), have yet to be executed / passed. Expenses on stamp duty etc. relating to registration thereof will be accounted for as and when incurred.
4. 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.
5. The depreciation on Fixed Assets is charged as per Significant Accounting Policy No.5 (Schedule 23) of the Corporation. The GOI has already notified. vide sub Para (c) of Para 5.3 of resolution No. 23/2/2005-R&R (Vol. III) dated 6th January 2006 that the rate of depreciation as notified by the Central Electricity Regulatory Commission would be applicable for the purpose of tariff as well as accounting. The depreciation charge for the year is lower by Rs.0.61 Crore as compared to the rates prescribed in the Companies Act, 1956 so far as Profit & Loss Accounts is concerned.



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Sr. Manager (Finance)
Subansiri Low
NHPC Ltd.

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

(Rupees in Crore)

		2006-07	2005-06
(i)	Amount charged to Profit and Loss Account excluding depreciation	NIL	NIL
(ii)	Amount charged to Incidental Expenditure During Construction	NIL	NIL
(iii)	Amount charged to Capital work -in-progress	NIL	NIL
(iv)	Amount adjusted by addition to carrying amount of fixed assets	NIL	NIL
(v)	Amount adjusted by addition to monetary assets	NIL	NIL

- b) The amount of borrowing cost capitalised by transfer to 'Incidental Expenditure during Construction' during the year is Rs. 2.28 Crore (Previous year Rs. 2.50 Crore).

7. Details of payment made on account of Retirement benefit i.e. Gratuity, Leave Encashment & Retired Employee health Scheme is as follows.

Rs.

Sl. No	Particular	Gratuity	Leave Encashment	REHS
(i)	Payment made at project/Units/ RO*	606624	2828673	556
(ii)	Allocation by Corporate Office	24838000	18901000	15945000
	Total **	25444624	21729673	15945556

8. 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.
- c) 'Interest' income earned by the Corporation in respect of bonds/long term advances issued to the Corporation by various State Electricity Boards in liquidation of the debts owned by them against energy supplied is attributable to the generation activity. Similarly, surcharge for delayed payment received from beneficiary States is attributable to the generation activity.
9. The Company's significant leasing arrangements are in respect of operating leases of premises for residential use of employees', offices, guest houses & transit camps. These leasing arrangements, which are not cancellable, are usually renewable by mutual consent on mutually agreeable terms. The Schedule of employees' remuneration and benefits include Rs.20,68156/- (Previous year Rs.1968650/-) towards lease payment, net of recoveries, in respect of premises for residential use of employees'. Lease payments in respect of premises for offices and guest houses & transit camps are shown as Rent under Schedule of Generation, Administration and other expenses.
10. The Management is of the opinion that no case of Impairment of Assets exists under the provision of Accounting Standard – 28 on Impairment Of Assets as on 31st March 2007.



Sarkar
Sr. Manager (Finance)
Subansiri Lower
NHPC Ltd. Guwahati

11. Quantitative details in respect of Energy produced and sold:

		2006-07	2005-06
(i)	Licensed Capacity (M.W.)	Not Applicable	Not Applicable
(ii)	Installed Capacity (M.W.)	NIL	NIL
(iii)	Actual Generation (Million Units)	NIL	NIL
(iv)	Actual Sales (Million Units)	NIL	NIL

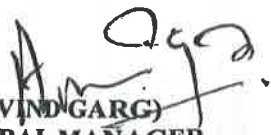
12.

(Rupees in Crore)

		2006-07	2005-06
a)	Value of imports calculated on CIF basis		
	i) Capital Goods	67.35	65.63
	ii) Spare Parts	-	-
b)	Expenditure in Foreign Currency		
	i) Know - How	-	-
	ii) Interest	-	-
	iii) Other Misc. Matters	0.02	0.02
c)	Value of spare parts and Components consumed in operating units.		
	i) Imported	-	-
	ii) Indigenous	-	-
d)	Earnings in foreign currency		
	i) Interest	-	-
	ii) Others	-	-

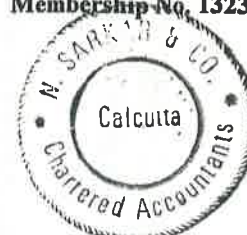
13. Previous Years/Opening Balances figures have been regrouped/ re-arranged/ re-cast wherever necessary.


(SURAJIT DUTTA)
 Sr. Manager (Finance)
 Sr. Manager (Finance)
 Subansiri Lower HE Project
 NHPC Ltd. Gerukamukh
 Date : 5th May 2007.
 Place : Gerukamukh, Dhemaji, ASSAM-787035.


(ARVIND GARG)
 GENERAL MANAGER
 General Manager
 Subansiri Lower HE Project
 Gerukamukh, via Gogamukh,
 Distt : Dhemaji, Assam - 787 035.

In terms of our report of even date
 For N.SARKAR & CO.
 Chartered Accountants


(S. K. Ghosh)
 Partner
 Membership No. 13230



Details of the effect of Exchange Rate Variation during the year

Annexure -2 to Schedule 24 - Notes to Accounts

(Figure in Rupees)

		For Financial Year 2006-07			For Financial Year 2005-06		
		Amount as per advices of C.O.	Amount as per advices of other project	Other than advised by C.O. & other project	Amount as per advices of C.O.	Amount as per advices 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 year excluding depreciation						
(iii)	Amount charged to Incidental expenditure during construction.						
(iv)	Amount charged to Capital work-in-progress.						
(v)	Amount adjusted by addition to carrying amount of fixed assets.		NIL				
(vi)	Amount adjusted by addition to monetary assets.						
	TOTAL						
(vii)	ERV transferred to other project.						
(viii)	ERV received from other project. (Refer circular No. 32 dt. 13.01.2003).						



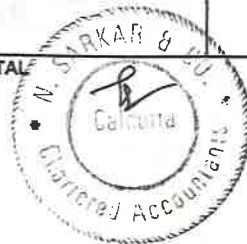
Sd/-
Sr. Manager (Finan
Subsidiary Lower F
NHPC Ltd. G.

ANNEXURE - 3 - TO SCHEME - 22
DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2007

PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
1. Compassation for delay in handing over possession of site and access thereto	M/s BGS-SGS-SOMA	8646.71	2004-05	Committee has been constituted for finalisation of tenable amount of claim.	Claims are under verification at corporate office level.
2. Reimbursement of additional cost incurred due to delay in handing over encumbrance free site	M/s L&T (ECC Division)	5001.86	2004-05	Committee has been constituted for finalisation of tenable amount of claim.	Claims are under verification at Corporate Office level.
3. Claim for reimbursement of extra cost in purchase of boulders	M/s L&T (ECC Division)	161.75	2006-07	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
4. Claim for reimbursement of increase cost due to land slide at ATSC Portal	M/s L&T (ECC Division)	987.98	Aug-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
5. Claim for reimbursement of duties due to subsequent legislation	M/s L&T (ECC Division)	162.58	Sep-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
6. Claim for cost of removal of slided material in the Nallah Diversion area	M/s L&T (ECC Division)	12.39	Jul-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
7. Payment of compensation to villagers of Leigi village upper subansiri District for loss of 54 Hect. Land for constr. Of subansiri Lower H E Project	Office of Dy. Commissioner, Upper Subansiri District, Dapirizo	5039.13	Feb-05	Claim is yet to be pursued with Arunachal Pradesh Forest Department & administration.	Claims are under verification at Project level.
8. Arrear of Entry Tax	Superintendent of Taxes, Dhemaji, Assam	28.23	2002-03 & 2003-04	Disputed claim.	Claims are under verification at Project level.
9. Additional Financial implication of Royalty due to enhanced rates by Govt. of Assam	State Forest Department, Assam	170.52	2005-06	Disputed claim.	Claims are under verification at Project level.
10. Taxes and duties reimbursement bill due to subsequent legislation.	M/s L&T (ECC Division)	66.39	Jan-07	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
11. Repair of bailey bridge at Ch 620 meter.	M/s L&T (ECC Division)	14.50	Nov-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
12. Extra items i.e. home pipe culvert and geo textiles.	M/s L&T (ECC Division)	76.95	Apr-05 & Jul-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.
13. Nallaha diversion day work bills.	M/s L&T (ECC Division)	26.78	Jul-06, Sep-06, Nov-06	Genuineness of claim is yet to be ascertained.	Claims are under verification at Project level.

TOTAL

20395.77



Sr. Manager (Fin)
Subansiri Lower
NHPC Ltd. Guwahati

DETAILS OF FOREIGN CURRENCY EXPENDITURE					
EXPENDITURE ON	ADVICE NO.	AMOUNT	ACCOUNT HEAD	CHARGED TO P&L/IEDC	REMARKS (IF ANY)
i) KNOW HOW					
ii) INTEREST					
iii) OTHER MISC MATTERS	I-129 dt.30.09.2006	13014194	44-03-04		Foreign currency paid to M/s Texmaco
	I-33 & I-34 dt.28.08.2006	194345	92-16-15		Adjustment of tour TA advance
	I-42 dt.28.08.2006	492661081	43-07-01		Release of 2.5% of total EX-W amount to M/s Alstom

Appendix-1- to Annexure-3- to Schedule - 24
DETAILS OF OTHER MISC. MATTERS

EXPENDITURE ON	ADVICE NO.	AMOUNT (Rs.)	ACCOUNT HEAD	CHARGED TO P&L/IEDC	REMARKS (IF ANY)
a) DOWN PAYMENT	O-224 dt.20.09.2006	13014194	450106	-	Foreign currency paid to M/s Texmaco
b) FINANCING CHARGES		-	-	-	-
c) COMMITMENT FEE	-	-	-	-	-
d) WORK PAYMENT	O-1035 dt.08.11.2006	47804379	430701	-	Release of 2.5% of total EX-W amount to M/s Alstom
	O-1035 dt.08.11.2006	285189645	430701	-	
	O-08 dt.04.05.2006	137149717	430701	-	
	O-08 dt.04.05.2006	22517340	430701	-	
e) ADM. & DOCUMENTATION CHARGES	-	-	-	-	-
f) AGENT FEES	-	-	-	-	-
g) TRAVELING EXPENSES	I-33 & I-34 dt.28.08.2006	194345	921615	IEDC	Adjustment of tour TA advance
g) OTHER EXP (IF ANY, TO BE SPECIFIED)					
TOTAL OTHER MISC. MATTER		505869620			

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 P&L/IEDC	REMARKS (IF ANY)
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	167792351
Add Payments made during the year	505869620
Less Opening Balance of Sundry Creditors in Foreign Currency	160787389
Total expenditure in foreign currency on accrual basis	512874582



[Signature]
Sr. Manager (Finance)
Subansiri Lower
NHPC Ltd. Guwahati

National Hydroelectric Power Corporation Limited
(A Govt. of India Enterprise)
Subansiri Lower H.E. Project
Balance Sheet as at 31st March 2006

Figure in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	As on 31st March, 2006	As on 31st March, 2005
SOURCES OF FUNDS				
A. FUND FROM C.O.	150201 TO 159901	1	11,536,432,835	8,719,975,256
B. Reserves and Surplus		2	(101,070)	0
C. Loan Funds				
i) Secured Loans		3	0	0
ii) Unsecured Loans		4	0	0
D. Income Received In Advance on Account of Advance Against Depreciation	3701		0	0
Deferred Tax				
Net deferred tax liabilities	3601 less 6610		0	0
Less: Deferred tax recoverable	6611		0	0
Total			11,536,331,765	8,719,975,256
APPLICATION OF FUNDS				
Fixed Capital Expenditure				
i) Fixed Assets				
a) Gross Block		5	4,150,998,449	3462974550
Less: Depreciation			115,653,843	59773077
b) Net Block			4,035,344,606	3,403,201,473
ii) Capital Work In Progress		6	4,382,154,674	3016628026
iii) Construction stores and Advances		7	3,320,871,957	2389746972
iv) Investments		8	0	0
Current Assets, Loans and Advances		9		
i) Interest accrued but not due on investments			0	
ii) Inventories			0	
iii) Contract Work in progress			0	
iv) Sundry debtors			0	
v) Cash and bank balances			(557,347)	(2,815,021)
vi) Other current assets			244,797,162	113,570,791
vii) Loans and advances			31,740,189	25,278,601
Current Liabilities and Provisions		10		
i) Liabilities			114,558,053	225,419,663
ii) Provisions			63,461,423	2,215,913
Current Assets			(202,039,472)	(89,601,215)
Miscellaneous Expenditure (to the extent not written off or adjusted)		11		
Total			11,536,331,765	8,719,975,256

Accounting Policies 23
Notes to the Accounts 24
Schedule 1 to 24 form integral part of accounts

In terms of our report of
even date attached
For A. R. Maitl & Co.
Chartered Accountants

PLACE: GERUKAMUKH, DHEMAJI, ASSAM
DATE: 08.05.2006

(S. K. Chatterjee)
Partner
Member ship no - 50498

General Manager
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

Sr. Manager (Finance)
Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

National Hydroelectric Power Corporation Limited
(A Govt. of India Enterprise)
Profit & Loss A/c for the Year ended 31.03. 2006

Figure in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	As at 31.03.2006	As at 31.03.2005
INCOME				
i) Sales	8101 to 8119 less 980170	12	0	0
Less: Tariff Adjustments	820103		0	0
Less: Advances against depreciation	8201 less 820103	12A	0	0
ii) Contracts and Consultancy		13	0	0
iii) Interest on Power Bonds	840402		0	0
iv) Interest on Long Term Advances	840403		0	0
iv) Other income		14	0	0
Total Income			0	
EXPENDITURE				
i) Generation Administration and other Expenses		15	0	0
ii) Employee's remuneration and benefits		16	101125	0
iii) Depreciation	9300, 9335 less 980160	17	0	0
iv) Interest and finance charges		18	0	0
v) Provisions		19	0	0
vi) Contract and consultancy expenses		20	0	0
vii) Incentive to beneficiaries				
viii) Prior period adjustments (net)		21	0	0
Total Expenditure			101125	0
PROFIT BEFORE TAX			-101125	0
Provision for taxation				
i) Current tax	970501 970503		0	
ii) Adjustments relating to earlier years	970509		0	
iii) Fringe Benefit Tax				
iv) Deferred Tax	970510		0	
Less: Deferred tax recoverable adjustment	970511		0	
PROFIT AFTER TAX			-101125	0
Balance brought forward from last year's account			0	0
DISPOSABLE PROFIT			-101125	0
Appropriations				
i) Interim dividend	970802		0	
ii) Proposed final dividend	970801		0	
iii) Corporate dividend tax	970502		0	
iv) Appropriation from profits to reserves	970701 to 970704		0	
v) Amount written back from reserves	9706		0	
BALANCE CARRIED TO BALANCE SHEET	970705		-101125	0
Accounting Policies			23	
Notes to the Accounts			24	
Schedule 1 to 24 form integral part of accounts				

Particulars	Linkage to Chart of Accounts	31st March, 2006		31st March, 2005	
A. INTEREST ACCURED ON INVESTMENT	650226, 650142, 650111, 650211	0		0	
B. INVENTORIES (As certified by the Management)					
Stores and spares	610201, 610301, 610401, 610501, 610601, 610701, 610801, 610901, 611001, 611101, 61140	0		0	
i)					
ii) Loose tools	611201, 611208	0		0	
iii) Scrap inventory	6113	0		0	
iv) Stores in transit/ pending inspection	6126	0		0	
v) Material at site	6128	0		0	
vi) Material issued to contractors/ fabricators	6170	0		0	
Less: Provision for obsolete store & spares *	350901, 350920	0		0	
TOTAL					
C. WORK IN PROGRESS					
i) Construction work in progress(on behalf of client)	6201 less 3510	0		0	
ii) Consultancy work in progress(on behalf of client)	6202	0		0	
D. SUNDRY DEBTORS (UNSECURED)	6300				
i) Debts outstanding for a period exceeding six months					
- Considered good		0		0	
- Considered doubtful and provided		0		0	
ii) Other debts					
- Considered good		0		0	
- Considered doubtful and provided		0		0	
TOTAL		0		0	
Less: Provision for doubtful debts *	3505	0	0	0	
TOTAL			0	0	
E. CASH AND BANK BALANCES					
i) Cash on hand (includes cheques, drafts, stamps in hand of Rs.423557 Previous year Rs 499908)	6401, 6402, 6403	423557		499908	
ii) Bank balances					
- With scheduled banks					
- In current account	6404, 6405, 6406, 6407	-980904		-3314929	
- In Deposits account #	6409, 6410	0		0	
- With other banks (separately for each bank)					
- In current account	6412, 6418	0		0	
Bank of Bhutan, Phuentsholing					
Deutsche Bank, Tokyo Branch					
- In Deposits account					
TOTAL		-557347	-557347	-2815021	-2815021

Particulars	Linkage to Chart of Accounts	31st March, 2006		31st March, 2005	
F. OTHER CURRENT ASSETS					
i) Interest accrued on deposits	650101 To 650119 (except 650111), 650201 To 650210	0		0	
ii) Others	6503, 6504, 6507, 650141, 650216, 650217, 650224 & 650225, 650124	244343389		115062496	
iii) Claims recoverable from different agencies	6508, 6509	453773		508285	
Less provisions for doubtful claims *	3507	0		0	
		244797162	244797162	115570781	115570781
G. LOANS AND ADVANCES					
a) LOANS					
Employees (including accrued interest)					
- Secured	6601, 650120 to 650123, 650212 to 650215	27875720		23076258	
- Unsecured, considered good	6602, 650125 to 650140, 650218 to 650223	2637610		1737919	
- Unsecured, considered doubtful		0		0	
		30513330	30513330	24814177	24814177
b) ADVANCES (recoverable in cash or kind for value to be received)					
i) Subsidiary Companies					
- Secured	6511	0		0	
- Unsecured (considered good):		0		0	
- Unsecured (considered doubtful)		0		0	
ii) Contractors & suppliers					
- Secured	6608	0		0	
- Unsecured (considered good):					
- Covered by bank guarantees	6607	0		0	
- Others		0		0	
- Unsecured (considered doubtful)	6604	0		0	
iii) Employees					
- Unsecured (considered good):		1206859		444424	
- Unsecured (considered doubtful)	6603	0		0	
iv) Other Advances					
- Unsecured (considered good)		20000		20000	
- Unsecured (considered doubtful)	6606	0		0	
Less : Provisions for doubtful loans and advances	3506	0		0	
Recoverable from Power Grid Corporation of India Ltd.	6609	0		0	
Less : Provisions for PGCIL recoverable	350917	0		0	
OTHER RECOVERABLE	6620	0		0	
DEPOSITS					
- Advance income tax	6605	0	1226859	0	464424
SUB-TOTAL		1226859	31740189	464424	25278601
TOTAL			275980004		138034361

Particulars	Linkage to Chart of Accounts	31st March, 2006	31st March, 2005
# Deposit account (short term) includes Rs (Previous year Rs) in the name of PNB Capital services limited trustee account on account of unclaimed redemption amount of 'C' series Bond.			
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS			
		31st Mar, 2006	31st Mar, 2005
Bank of Bhutan			
i) Current account			
Deutsche Bank, Tokyo Branch			
ii) Current account			
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS			
		31st Mar, 2006	31st Mar, 2005
i) Amount due at the end of the year			
ii) Maximum balance at any time during the year			
Advance due by Companies in which any Director of the Corporation is a Director or member amounts to Rs (Previous year Rs. NIL)			
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH SUBSIDIARY COMPANY			
		31st Mar, 2006	31st Mar, 2005
Narmada Hydroelectric Development Corporation Limited			

Particulars	Linkage to Chart of Accounts	31st March, 2006	31st March, 2005
-------------	------------------------------	------------------	------------------

* Amount under these head should tally with the reconciliation given below:

	Linkage to Chart of Accounts	31st Mar, 2006	31st Mar, 2005
Provision for obsolete store & spares			
As per last Balance Sheet	350901 & 350920	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provision for Doubtful Debts			
As per last Balance Sheet	3505	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provision for bad & doubtful claims			
As per last Balance Sheet	3507	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provisions for doubtful advances			
As per last Balance Sheet	3506	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	
Provisions for PGCIL recoverable			
As per last Balance Sheet	350917	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	

ANNEXURE TO SCHEDULE -9

CURRENT ASSETS LOANS AND ADVANCES		Amount in Rupees	
PARTICULARS		AS ON 31st March 2006	AS ON 31st March 2005
(E) CASH & BANK BALANCES			
(I) CASH IN HAND	640101	423430	499908
IMPREST WITH STAFF	640102	127	0
STAMP IN HAND	640104	0	0
		423557	499908
(II) Bank Balances in Current Account			
a. with schedule Banks			
Cheques issued account No. -1	640501	-980904	-3340199
Cheque collection account No. -1	640601	0	25270
		-980904	-3314929
(F) OTHER CURRENT ASSETS			
(II) Others			
Interest Accrued but not due on Advance to Contractor F.C. - unsecured	650225	0	0
Interest Accrued but not due on adv. to contractors-Indian currency - secured	650216	239024546	110856585
Interest Accrued but not due on Advance to Contractor F.C. - secured	650217	0	0
Interest Accrued but not due on Advances to contractor -Indian Currency unsecured	650224	0	0
Security deposit / Lease accomodation	650401	118000	
Deposit with other Govt. Deptt	650412	4502823	3702295
Insurance Prepaid	650701	698020	503616
Int-accrued and due on Adv. to contractor - unsecured	650141	0	0
		244343389	115062496
(F)- (III) Claims recoverable from different agencies			
Claim recoverable from Insurance Company	650802	55540	121852
Claim recoverable from contractor	650803	84657	26
Claim recoverable from supplier	650804	9676	1961
Claim recoverable from employee	650810	292853	373399
Other Claims Recoverable	650820	11047	11047
		453773	508285
(G) (b) (IV) Other Advances			
- unsecured (considered good)	660606	20000	20000
Other Advances		20000	20000

ANNEXURE TO SCHEDULE -9

CURRENT ASSETS LOANS AND ADVANCES		Amount in Rupees	
PARTICULARS		AS ON 31st March 2006	AS ON 31st March 2005
(G) (a) . LOANS TO EMPLOYEES			
- Secured Employees (including accrued interest)			
House Building Advance	660101	9580182	9224217
Car Advance	660102	6252594	3869290
Scooter Advance	660103	842757	847970
Computer Advance	660104	3552504	3299189
Int-accrued and due on Employee Adv. -HBA - secured	650120	4839645	3967960
Int-accrued and due on Employee Adv. -Car - secured	650121	1599316	1213940
Int-accrued and due on Employee Adv. -Scooter/M.cycle - secured	650122	346868	289980
Int-accrued and due on Employee Adv. -Computer - secured	650123	599737	363712
Interest accrued but not due on employee advances-HBA-secured	650212	224240	0
Interest accrued but not due on employee advances-Car adv.-secured	650213	30675	0
Interest accrued but not due on employee advances-scooter adv.-secured	650214	0	0
Interest accrued but not due on employee advances-computer adv.-secured	650215	7202	0
		27875720	23076258
- Unsecured(considered goods)			
HBA - unsecured	660201	0	0
Car Advance	660202	0	0
Scooter Advance	660203	0	0
Computer Advance	660204	0	0
Furniture Advance	660205	1232990	867125
Multipurpose Advance	660206	1154687	870794
Interest accrued and due on employee advances-HBA adv.-Unsecured	650125	0	0
Interest accrued and due on employee advances-Scooter adv.-Unsecured	650126	0	0
Interest accrued and due on employee advances-Computer adv.-Unsecured	650127	0	0
Interest accrued and due on employee advances-Car adv.-Unsecured	650128	0	0
Interest accrued but not due on employee advances-HBA adv.-Unsecured	650218	200965	0
Interest accrued but not due on employee advances-Car adv.-Unsecured	650219	34679	0
Interest accrued but not due on employee advances-Scooter adv.-Unsecured	650220	4075	0
Interest accrued but not due on employee advances-Computer adv.-Unsecured	650221	10214	0
		2637610	1737919

ANNEXURE TO SCHEDULE -9

CURRENT ASSETS LOANS AND ADVANCES		Amount in Rupees		
PARTICULARS		AS ON 31st March 2006		AS ON 31st March 2005
(G) (b) Advances				
(III) Employees - unsecured considered good				
Transfer Travelling Allowance Advance	660301	222776		112742
Tour Travelling Allowance Advance	660302	264391		227111
Pay Advance	660303	145117		25661
L.T.C. Advance	660304	460190		111400
Advance for Medical Treatment	660306	143200		25000
Death Relief Scheme payment	660307	-286375		-58490
Deptt. Advance to Staff	660308	0		0
Death Relief Scheme Executives	660312	294005		1000
DRS Control Account	660318	-33445		0
DRS -Executive Control Account	660319	-3000		0
		1206859		444424
G(b)(ii)Advances -Unsecured (considered good)-others				
Advances to others-Indian currency (unsecured)	660407	0		0
G(b)(ii)Advances -Contractor & Suppliers-Secured (considered good)				
Advances to contractors-Indian Currency-Secured	660801	0		0

Annexure to Schedule 6 – Incidental expenditure during construction period

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31st March, 2006		As at 31st March, 2005
A. EMPLOYEES REMUNERATION AND BENEFITS					
Salary, Wages & allowances	437501	474942186		511452256	
Gratuity and Contribution to Provident Fund & Pension Scheme (Including Administration Fee)	437502	64088349		63443221	
Staff Welfare expenses	437503	43253264		53662503	
Leave salary & Pension Contribution	437504	0	582283799	654000	629211980
Sub-total					
B. REPAIRS AND MAINTENANCE					
i) Building	437510	9037944		8728305	
ii) Machinery	437511	21588070		2070406	
iii) Others	437512	76358482	106984496	56267125	67065836
Sub-total					
C. ADMINISTRATION AND OTHER EXPENSES					
Rent/Hiring charges	437514	17817319		38413511	
Rates and taxes	437515	1426710		1673007	
Insurance	437516	4526574		7500712	
Security expenses	437517	60147325		41267750	
Electricity Charges	437518	982542		5113956	
Traveling and Conveyance	437519	28238091		42067462	
Expenses on vehicle/staff car	437520	41589819		48292972	
Telephone, telex and Postage	437521	13113624		17665074	
Advertisement and publicity	437522	8612586		17094411	
Entertainment and hospitality expenses	437523	199897		764640	
Printing and stationery	437524	9256491		13793501	
Remuneration to Auditors	437552	83009		1032632	
Design and Consultancy charges:					
Indigenous	437526	5274591		8273349	
Foreign	437527	0		0	
Expenditure on compensatory afforestation	437531	28792		0	
Expenditure on land not belonging to corporation	437532	38337594		38770790	
Land acquisition and rehabilitation	437533	4160		4160	
Loss on assets/ materials written off	437528	27281		0	
Losses on sale of assets	437530	0		0	
Other general expenses	437525	7050332	236716737	27398556	309126483
Sub-total					
D. INTEREST AND FINANCE CHARGES					
i) Interest on :					
a) Government of India loan	437540	0		0	
b) Bonds	437541	0		0	
c) Foreign loan	437542	0		0	
d) Term loan	437543 and 44	0		0	
e) Cash credit facilities /WCDL	437545	0		0	
ii) Bond issue/ service expenses	437546	537504		537505	
iii) Commitment fee	437547	1590731		0	
iv) Guarantee fee on loan	437548	0		0	
v) Other finance charges	437549	47771073	49899308	26287562	26825067

Sub-total			
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E. EXCHANGE RATE VARIATION (NET)					
Exchange rate variation (Debit balance)	437550	0		0	
Less Exchange rate variation (Credit balance)	437551	0	0	0	0
Sub-total					
F. PROVISIONS	437561	27380	27380	0	0
Sub-total					
G. DEPRECIATION	437560	98142878	98142878	73087614	73087614
Sub-total					
H. PRIOR PERIOD EXPENSES (NET)					
Prior period expenses	437565	813957997		3094475	
Less Prior period income	437579	0	813957997	0	3094475
Sub-total					
I. LESS : RECEIPTS AND RECOVERIES					
Income from generation of electricity – precommissioning	437570	0		0	
Interest on loans and advances	437571	129448974		7434948	
Miscellaneous receipts	437572	150979857		141788600	
Profit on sale of assets	437573	0		0	
Provision not required written back	437574	0		103263	
Hire charges/ outturn on plant and machinery	437575	0	280428831	0	149326811
Sub-total					
J. CORPORATE OFFICE MANAGEMENT EXPENCES	437599	661577147	661577147		
AMOUNT TRANSFERRED TO CAPITAL WORK-IN-PROGRESS					
(A+B+C+D+E+F+G+H-I)			2269160911		959084644

Schedule 6 - Capital Work in Progress

Particulars	Linkage to Chart of Accounts	As on 1.04.2005	Additions	Adjustments	Capitalised	As on 31.03.2006
i) Buildings	4303	211719472	121797746	0	48092330	285424888
ii) Roads and Bridges	4302	403178587	0	0	238446988	164731599
iii) Railway sidings	4305	92145607	0	0	5253501	86892106
iv) Hydraulic Works(Dams, Water Conductor system, Hydromechanical gates, tunnels)	4306	429462511	702852867	0	0	1132315378
v) Generating Plant and machinery	4307	71760	347183852	0	0	347255612
vi) Plant and machinery Sub station	4308	4612313	1393327	0	22706	5982934
vii) Plant and machinery- Transmission lines	4309	14918968	199871	0	3537623	11581216
viii) Plant and machinery Others	4310	1501507	0	0	1501507	0
ix) Construction Equipment	4311	0	0	0	0	0
x) Water Supply System/Drainage and Sewerage	4312	28650945	328844	0	5620255	23359534
xi) Capital Expenditure On assets Not Owned by NHPC	4326					0
xii) Survey, investigation, consultancy and supervision charges	4340	62149869	6714648	0	13414021	55450496
xiii) Expenditure on compensatory Afforestation	4350	809131843	0	809131843	0	0
xiv) Incidental expenditure during construction period	See Annexure to this schedule	959084644	1310076267	0		2269160911
xv) Total		3016628026	2490547422	809131843	315888931	4382154674
xvi) Previous years' figures		1607203459	1533676525	3326019	120925939	3016628026

CAPITAL WORK-IN-PROGRESS

Annexure to Schedule No.6

(Amount in Rs.)

A/C HEADS & CODE	DESCRIPTION	OPENING BALANCE ON 01.04.05	ADDITION DURING THE PERIOD	ADJUSTMENTS	CAPITALISATION	CLOSING BALANCE ON 31.03.06
12. SURVEY, INVESTIGATION,CONSULTANCY AND SUPERVISION CHARGES.						
434001	EXP. ON HYDRO & METROLOG. DATA COLLECTION	2701543	336026	0	0	3037569
434002	EXP. ON SURVEY	35017846	5385839	0	0	40403685
434003	EXPLORATORY DRIFTS,TRENCHES & PITS	24430480	0	0	13414021	11016459
434007	HYDRAULIC MODEL STUDIES	0	58738	0	0	58738
434008	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	0	934045	0	0	934045
	TOTAL	62149869	6714648	0	13414021	55450496
13. EXPENDITURE ON COMPULSORY AFFORESTATION						
435001	EXP. ON COMPENS. AFFORSTATION	809131843	0	809131843	0	0
	TOTAL	809131843	0	809131843	0	0
2. BUILDINGS						
430304	OFFICE BUILDING-PERMANENT	0	3203160	0	0	3203160
430305	OFFICE BUILDING-TEMPORARY	7095346	689245			7784591
430301	BUILD. CONTAINING HYDROELCERIC G.P	673597	43438			717035
430302	BUILDING CONTAINING WORKSHOP	3531126	0		1324034	2207092
430328	BUILDING OTHER	16413168	0	0	5571593	10841575
430306	STORES & GODOWN - BUILDING	3096340	0	0	125978	2970362
430321	TRANSIT CAMP & FIELD HOSTEL BLD.	8941305	4356756			13298061
430322	SCHOOL BUILDING	18299719	0		17326390	973329
430323	HOSPITAL BUILDING	1318330	1500000			2818330
430325	RESIDENTIAL. BUILDING PERMANENT	79048405	111515528	0	0	190563933
430326	RES. BUILDING TEMPORARY	20103864	0	0	15212830	4891034
430327	CANTEEN BUILDING	0	489619	0	0	489619
430329	OTHER - CIVIL WORK	53198272	0	0	8531505	44666767
	TOTAL	211719472	121797746	0	48092330	285424888
9.PLANT & MACHINERY - OTHERS						
431002	DIESEL GENERATING SETS	1501507	0	0	1501507	0
	TOTAL	1501507	0	0	1501507	0
10.WATER SUPPLY SYSTEM/DRAINAGE AND SEWERAGE						
431201	WATER SUPPLY & DRAINS	28650945	0	0	5620255	23030690
431202	SEWERAGE & EFFLUENT DISPOSAL SYS.	0	328844	0	0	328844
	TOTAL	28650945	328844	0	5620255	23359534
2. ROADS & BRIDGES						
430201	ROADS	203456396	0	0	76714581	126741815
430203	BRIDGES & CULVORTS	199722191	0	0	161732407	37989784
	TOTAL	403178587	0	0	238446988	164731599

4. HYDRAULIC WORKS (DAMS, TUNNELS & WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)						
430607	TAILRACE TUNNELS	0	296166217	0	0	296166217
430608	HYDROMECHANICAL WORKS/DAMS & TUNNELS	5333163	0	0	0	5333163
430601	DAM & BARRAGES	424129348	406686650	0	0	830815998
	TOTAL	429462511	702852867	0	0	1132315378
					0	
3. RAILWAY SIDING						
430501	RAILWAY SIDINGS	92145607	0	0	5253501	86892106
	TOTAL	92145607	0	0	5253501	86892106
6. PLANT & MACHINERY SUB STATION						
430802	TRANSFORMER KIOSK, SUBSTATION EQUIP. OTHER FIXED APPARATUS	1428664	0	0	0	1428664
430801	SUBSTATION TRANSFORMER	2817157	0	0	22706	2794451
430803	SWITCHGEARS INCL. CABLE CONNECTION	286949	0	0	0	286949
430805	UNDERGROUND CABLE & DUCT SYSTEM	73121	1393327	0	0	1466448
430804	LIGHTENING ARRESTORES	6422	0	0	0	6422
	TOTAL	4612313	1393327	0	22706	5982934
5. GENERATING PLANT & MACHINERY						
430701	MAIN GENERATING EQUIPMENT	0	342780609	0	0	342780609
430712	AUXILIARY & ANCILIARY SYSTEMS	71760	0	0	0	71760
430710	POWER LINE CARRIER COMM. SYSTEM	0	2743860	0	0	2743860
430713	MISC. POWER PLANT EQUIPMENT	0	1659383	0	0	1659383
	TOTAL	71760	347183852	0	0	347255612
7. PLANT & MACHINERY- TRANSMISSION LINE						
430901	TRUNK TRANSMISSION LINE	4808781	199667	0	0	5008448
430905	STREET LIGHTING, ETC	121769	204	0	0	121973
430903	TRANSMISSION LINE FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	2389544	0	0	908622	1480922
430904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP & WORK SITES, ETC	7598874	0	0	2629001	4969873
	TOTAL	14918968	199871	0	3537623	11581216

Schedule 7 – Construction stores and advances

Particulars	Linkage to Chart of Accounts		As at 31st MAR, 2006
A. CONSTRUCTION STORES			
<i>(As certified by the management)</i>			
i) Stores and spares	440101, 440201, 440301, 440401, 440501, 440601, 440701, 440801, 440901, 441001, 441101, 441401	154000090	
ii) Loose tools	441201, 441208	171548	
iii) Scrap inventory	4413		
iv) Stores in transit/ pending investigation	4463	1136	
v) Material issued to contractors/ fabricators	4465	142973024	297145798
Less : Provisions for construction stores	350916		
Total			
B. ADVANCES FOR CAPITAL EXPENDITURES			
Secured (considered good)	4501	820980427	
Unsecured – against bank guarantees (considered good)	4503	2038119964	
Unsecured – others (considered good)	4502	164625768	
Unsecured – Considered Doubtful			3023726159
Less : Provisions for doubtful advances	350915		
			3320871957

Provision for construction stores	As at 31ST MARCH 2006	As at 31ST MARCH 2005
As per last Balance Sheet		
Additions during the year (Schedule-19)		
Amount used during the year		
Amount reversed during the year (Schedule-14)		
Closing Balance		

Provision for doubtful advances	As at 31ST MARCH 2006	As at 31ST MARCH 2005
As per last Balance Sheet		
Additions during the year (Schedule-19)		
Amount used during the year		
Amount reversed during the year (Schedule-14)		
Closing Balance		

(A) CONSTRUCTION STORES & ADVANCES		ANNEXURE TO SCHEDULE - 7	
PARTICULARS		Amount in Rupees	
		AS ON 31 ST MARCH, 2006	AS ON 31 ST MARCH, 2005
1. STORES AND SPARES			
STEEL	440101	123859476	14163177
CEMENT	440201	742188	536838
OTHER CIVIL Building Material Item Account	440301	13714714	12436163
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	440501	606411	601469
OTHER GENERIC ELECT. ITEMS A/C	440601	8903718	5110071
SPARES AND COMPONENTS FOR CONSTRUCTION EQUIPME	440701	1065922	788659
SPARES FOR VEHICLE	440801	660965	770942
OTHER GENERIC HW/MECH. ITEMS	440901	2911960	1710317
P.O.L.	441001	591784	678834
GENERAL COM & ADMN. ITEMS	441101	658211	1090864
ASSETS PENDING ISSUE	441401	284741	4215381
INCEDENTAL EXPENSES ON PROCUREMENT OF INVENTORY - INDIGENOUS	446101	0	790325
		154000090	42893040
2. LOOSE TOOLS			
LOOSE TOOL ACCOUNT	441201	113508	113418
LOOSE TOOLS IN USE	441208	58040	24630
		171548	138048
3. STORES IN TRANSIT/PENDING INVESTIGATION			
STORES IN TRANSIT	446301	1136	0
4. MATERIAL ISSUED TO CONTRACTOR/FABRICATOR			
MATERIAL ISSUED TO CONTRACTOR	446501	142973024	83907723
(B) ADVANCES FOR CAPITAL EXPENDITURE			
1. SECURED (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY SECURED	450101	820980427	473082457
ADVANCE TO SUPPLIERS-INDIAN CURRENCY SECURED	450105	0	0
		820980427	473082457
2. UNSECURED AGAINST BANK GUARANTEE (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED (AGAINST BG)	450301	1381814614	1612307927
ADVANCE AGAINST BG - FOREIGN CURRENCY UNSECURED	450304	656305350	0
		2038119964	1612307927
3. UNSECURED - OTHERS (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED	450201	149838547	144400107
ADVANCE TO SUPPLIERS-INDIAN CURRENCY UNSECURED	450205	14787221	33017670

164625768

177417777

Schedule 8 – Investments

Particulars	Linkage to Chart of Accounts		AS ON 31 ST MARCH, 2006		AS ON 31 ST MARCH, 2005
LONG TERM					
A. INVESTMENT – SUBSIDIARY COMPANY (TRADE)					
Equity shares (unquoted)					
Corporation Ltd. (8,340,000 Equity shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. (Previous Year 8,340,000 Equity Shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. 138,42,000/-)	5101				
B. INVESTMENT – OTHERS -(TRADE)					
Equity shares					
Indian Overseas Bank (360,800 Equity shares of Rs.10/- each fully paid (Previous Year 360,800 Equity shares of Rs.10/- each fully paid))	5102				
C. INVESTMENT – OTHERS -(TRADE)					
Bonds					
Investment in SEB Bonds	5104				
D. INVESTMENT – SUBSIDIARY COMPANY (NON TRADE)					
Equity shares					
Narmada Hydroelectric Development Corporation Ltd. (8,340,000 Equity shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. (Previous Year 8,340,000 Equity Shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs.138,42,000/-)	5201				
E. INVESTMENT – OTHERS -(NON TRADE)					
Equity shares					
Power Trading Corporation of India Ltd. (12,000,000 Equity shares of Rs.10/- each fully paid (Previous year 12,000,000 Equity shares of Rs.10/- each fully paid)	5202				
F. INVESTMENT – OTHERS -(NON TRADE)					
Investment in SEB Bonds	520406				
G. LONG TERM ADVANCES					
Delhi Transco Limited	520407				
SHORT TERM					
Particulars	Linkage to Chart of Accounts		As at September, 2005		As at September, 2004
A. INVESTMENT – SUBSIDIARY COMPANY (TRADE)					
Equity shares	5301				

B. INVESTMENT – OTHERS -(TRADE)					
Equity shares	5302				
C. INVESTMENT – OTHERS -(TRADE)					
Bonds	5304				
D. INVESTMENT – SUBSIDIARY COMPANY (NON TRADE)					
Equity shares	5401				
E. INVESTMENT – OTHERS -(NON TRADE)					
Equity shares	5402				
F. INVESTMENT – OTHERS -(NON TRADE)					
Bonds	5404				
INVESTMENT RELATED TO DEVELOPMENT SURCHARGE RESERVE	5501				
Less: Provision against the diminution in the value of investment	3511				
Total					

COST

MARKET VALUE

Net of determined diminution in the value of Investment

As at 31.03. 2006	As at 31.03. 2005	As at 31.03. 2006	As at 31.03. 2005

Quoted
Unquoted

Schedule 10- Current liabilities

Particulars	Linkage to Chart of Accounts	Figure in Rupees			
		As on 31st March, 2006	As at 31st March, 2005	As at 31st March, 2005	As at 31st March, 2005
A. LIABILITIES					
i) Sundry creditors - SSI	310250, 310433				
(a) Total outstanding dues of small scale industry undertaking (due over 30 days)		0		0	
(b) Others	3102 (except 310250), 3104 (except 310433), 3106, 3107	322537055		125188369	
ii) Unspent amount of deposit/agency	3305	0		0	
iii) Deposits/ retention money	3101, 3103, 3105	72263918		78324678	
iv) Advances against the Deposit Works	3303	0		0	
Less : Amount recoverable on Deposit works	6512	0		0	
v) Interest accrued but not due on loans	3108, 3109	0		0	
vi) Advances against cost of project/ contractees	3301, 3302	0		0	
vii) Grants in Aid - pending utilization	3117, 3118	0		0	
viii) Due to subsidiaries	3119	0		0	
ix) Other Liabilities	3115, 3111, 3112, 3113, 3114, 3116, 3401	19757080		21906616	
Total Liabilities		414558053	414558053	225419663	225419663
B. PROVISIONS					
Provision for Taxation					
As per last Balance Sheet	355101, 355102	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Provision for Proposed Dividend					
As per last Balance Sheet	3550	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Tax on proposed dividend					
As per last Balance Sheet	355103	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Provision for wage revision					
As per last Balance Sheet	350401	0		0	
Additions during the year		54726390		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		54726390	54726390	0	0
Provision for ex gratia					
As per last Balance Sheet	350402	2215913		1692145	
Additions during the year		2279200		3323862	
Amount used during the year		2215913		2800094	
Amount reversed during the year		0		0	
Closing Balance		2279200	2279200	2215913	2215913

Provision for leave encashment					
As per last Balance Sheet	350403	0			
Additions during the year		0			

Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		0	0	0
Provision for gratuity				
As per last Balance Sheet	350405, 350406	0		
Additions during the year		0		
Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		0	0	0
Provision for REHS				
As per last Balance Sheet	350407	0		
Additions during the year		0		
Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		0		0
Provision for other expenses				
As per last Balance Sheet	350919	0		
Additions during the year		0		
Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		0	0	0
Provision For Contingencies				
As per last Balance Sheet	3503	0		
Additions during the year		0		
Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		0	0	0
Provision For Tariff Adjustment				
As per last Balance Sheet	350918	0		
Additions during the year		0		
Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		0	0	0
Provision For productivity linked incentive				
As per last Balance Sheet		0		
Additions during the year		6455833		
Amount used during the year		0		
Amount reversed during the year		0		
Closing Balance		6455833	6455833	2215913
			63461423	
Total (A+B)			478019476	227635576

CURRENT LIABILITIES AND PROVISIONS				
PARTICULARS			AS AT 31st March, 2006	AS AT 31st March, 2005
Sundry creditors				
Sundry Creditors capital Works-Indiancurrency	310201		109879454	105274792
Sundry Creditors for Materials/Supplies-Capital -Indian Currency	310203		44994677	13687698
Sundry Creditors others-Indian Currency	310207		1040008	833306
Sundry creditors Capital Foreign currency	310208		160787389	
Unpaid Salary and Wages	310602		267315	5392573
Liability for salary	310604		5315322	0
Other expenses payable to employee	310605		226221	0
Telephone and telex charges payable	310703		0	0
Rent payable	310704		41502	
Other expenses payable	310713		-14833	0
			322537055	125188369
Retention Money				
Earnest Money Deposit	310101		7031472	11853502
Security Deposit/Retention Money-Capital Works-Indian Currency	310301		64494670	66471176
Security Deposit/Retention Money-Supplier Capital-Indian Currency	310303		430765	0
Security Deposit/Retention Money-OthersCapital Works-Indian Currency	310305		307011	0
			72263918	78324678
Other liabilities				
Employees Contribution towards EPF Payable	311201		0	-39834
Corporation contribution towards EPF payable	311202		0	0
Employees Contribution towards FPS Payble	311203		0	541
Employees Contribution towards EPS Payble	311205		0	0
Corporation contribution towards EPS payable	311206		0	0
Employees Contribution towards NHPC club Payble to NHPC club	311208		-1200	0
GPF recovered and payable to Outside department	311231		17292	0
Income Tax Deducted at Source (Salary)	311301		456546	248681
Income Tax Deducted at Source (Contractor) Indian	311302		4896669	2564389
Income Tax deducted at source-Rent	311304		7498	76910
Income Tax deducted at source-others	311307		-140388	-742500
Professional Tax	311401		85170	0
State Sales Tax-Works Contract	311402		8895739	3782015
State Sales Tax-Others	311403		264037	0
Royalty	311404		3988867	9938135
PM's relief fund / CM's releif fund	311501		1582	0
Misc. Liabilities	311601		998669	5882745
Liability for stale cheques	311509		286599	195534
			19757080	21906616
Provisions				
provision for incentive/PLI in lieu of bonus				

As per last Balance Sheet	350402		2215913		1692145
Additions during the year			5923816		3323862
Amount used during the year			0		2800094
Amount reversed during the year			0		0
Closing Balance			8139729		2215913

Schedule 11– Miscellaneous expenditure to the extent not written off or to be adjusted

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	
Preliminary expenses	7101			
Other Deferred revenue expenditure	7102			
Project expenses awaiting write off sanction	7103			
Losses awaiting write off sanction	651001			
Less:				
Provision for losses pending investigation	350902			
Total				

Schedule 12– Sales

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	
Sale of power	8101 to 8119			
less: Income from generation of electricity-precommissioning (Transferred to Schedule 22 I (ii))	980170			
Total				

Schedule 12A– Advance against depreciation

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	
During the year	820101			
less: Back during the year	820102			
Total				

Schedule 13– Contracts and Consultancy Income

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	
Contract income	83.028,303			
Consultancy income	8301			
Total taken to Profit & Loss account				

Schedule 14– Other income

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	
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Income from short term deposit	840202, 840203, 840204, 840304	4336819	0
Interest on bonds	8404 less (840402 & 840403)	0	0
Interest on loans and advances	8405	129448974	5185423
Dividend income from subsidiaries	840201	0	0
Dividend income from others	840205	0	0
Late payment surcharge	8401	0	0
Profit on sale of assets	8415	0	0
Liability/ Provisions not required written back	8409	0	72020
Income from scrap	8408	15	0
Interest on term loan and savings bank	840301, 840302	0	0
Interest income from subsidiary	840206	0	0
Interest on Public Deposit Account	840303	0	0
Other miscellaneous income	8407, 8410, 8412, 8413, 8417	14707193	121023083
Exchange rate variation	8411	0	0
Grant in aid - revenue	8414	0	0
Excesses on physical verification	8416	0	0
Total			148493001
Add; Share of corporate office/ED office	849999	7183220	7183220
Total			155676221
Less Income transferred to IEDC (Refer Schedule 22 E(ii) & 22 H (ii) to (vi) and 22 J (i))	980151, 980171 to 980175		155676221
Less Income transferred to contract and consultancy expenses (Refer Schedule 20)	960,137,960,225,980,000		
Total taken to Profit & Loss account			0

# Detail of Liability/ Provisions not required written back		0	0
a) Bad and doubtful debts		0	0
b) Bad and doubtful advances / deposits		0	0
c) Bad and doubtful claims		0	0
d) Diminution in value of stores and spares		0	0
e) Shortage in store & spares		0	0
f) Provision for contingencies		0	0
g) Provision against diminution in the value of investment		0	0
h) Provision for wage revision		0	0
i) Provision for ex-gratia		0	0
j) Provision for losses pending investigation		0	0
k) Provision for productivity linked incentive		0	0
l) Liability not required written back		0	72020
Total			0

Schedule 15 – Generation, Administration and Other Expenses

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	
Consumption of stores and spare parts	9201	0		0
Repair and maintenance of:				
- Building	9202	4939411		7468154
- Machinery	9204, 9205 and 9206, 920810 to 12	19517664		215312
- Others	9203, 9207, 920801 to 03, 920820 to 22	32053593		30841576
Rent	9211	11076924		23964169
Rates and taxes	9212	311038		928839
Insurance	921310 to 921325	1135059		3825217
Self insurance reserve	921301	0		0
Security expenses	9214	19843365		13797448
Electricity Charges	9215	344273		3224675
Traveling and Conveyance	9216	6265717		21413519
Expenses on staff car	9217	5261611		23693036
Telephone, telex and Postage	9220	2547789		9840883
Advertisement and publicity	9221	1058634		7786482
Entertainment and hospitality expenses	9222	11743		386763
Donation (Rs. 50000)	9223	0		0
Printing and stationery	9224	3251169		7760526
Books and periodicals	9225	102299		0
Consultancy charges- indogenous	9226 except 922604 and 922605	219315		3902111
Consultancy charges - Foreign	922,604,922,605	0		
Expenditure on compensatory afforestation/ catchment area treatment	923901	28792		0
Expenditure on land not belonging to corporation	923902	-433196		3345385
Project expenses written off	950908	0		0
Loss on sale of assets	9237	0		0
Deferred revenue expenditure written off	9552	0		0
Preliminary expenses written off	9551	0		0
Survey and investigation expenses written off	9553	27279		0
Bad debts / advances/ claims written off	950903, 950904, 950905	0		0
Stores written off	950901	0		0
Fixed assets written off	950906	2		0
Interest payment on court/arbitration cases	922801			
Other general expenses	9250, 9227	1337492		16781262
Exchange rate variation	9238	0		0
Audit expenses	9231	83009		720199
Director expenses	9230	0		0
Research and development expenses	9232	113098		0
Total			109096080	
Add; Share of corporate office/ED office	929999	65145392	65145392	
Total			174241472	
Less: Expenses transferred to IEDC (Refer Schedule 22 B, 22 C & 22 E1 and 22 J(ii))				
	980110 to 980133, 980150, 980152		174241472	
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202, 980203, 980205 to 980209, 980301, 980303 to 980307			
Total taken to Profit and loss account			0	

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	As at 31ST MARCH, 2005
Salaries, wages, allowances	9001	166859148		257048872
Gratuity, Contribution to provident fund & pension scheme (including administration fees)	9002, 9003	31247010		26829533
Staff welfare expenses	9004	20973949		33264929
Leave Salary & Pension Contribution	9005	0		456125
Total			219080107	317599459
Add; Share of corporate office/ED office	909999	174574709	174574709	
Total			393654816	
Less: Employee cost transferred to IEDC (Refer Schedule 22 A and 22 J (iii))	980101 to 980105		393553691	317599459
Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302			
Total taken to Profit and loss account			101125	0

Schedule 18 – Interest and Finance charges

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	As at 31ST MARCH, 2005
Interest on :				
a) Government of India loan	9401	0		
b) Bonds	9402	0		
c) Foreign loan	9403	0		
d) Term loan	9404 and 9405	0		
e) Cash credit facilities /WC DL	9406	0		
f) Other interest charges	9409	0		
Bond issue/ service expenses	9410	0		537505
Rebate to customers	9411 (except 941102)			
Commitment fee	9412	1590731		0
Guarantee fee on loan	9413	0		
Royalty	9414	0		
Bank charges	9415	234299		0
Other finance charges	9420	23555872		25195753
Total			25380902	25733258
Add; Share of corporate office/ED office	949999	229206	229206	
Total			25610108	
Less: Expense capitalised by transferred to IEDC (Refer Schedule 22 D and 22 J(v))	980140 to 980149,980405,9805		25610108	25733258
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980,204,980,309,980,000			
Total			0	0

Schedule 19 – Provisions

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006	As at 31ST MARCH, 2005
Bad and doubtful debts provided	9505	0		
Bad and doubtful advances / deposits provided	9506	0		
Bad and doubtful claims provided	9507	0		
Diminution in value of stores and spares	9233	0		
Shortage in store & spares provided	9508	0		

Provision for contingencies	9510	0		
Provision against diminution in the value of investment	9511	0		
Project expences provided for	9512	0		
Loss on Fixed Assets/Stores provided for	9513	0		
Total			0	
Add; Share of corporate office/ED office	959999	87506	87506	
Total			87506	
Less : Provisions transferred to IEDC (Refer schedule 22 F and 22 J(vi))	980,161,980,406		87506	
Less: Provision transferred to contract and consultancy expenses (Refer Schedule 20)	980,211,980,607			
Total			0	

Schedule 20 – Contract and Consultancy expenses

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006		As at 31ST MARCH, 2005
Direct Expenses	960101, 960102, 960103, 960104, 960105, 960201, 960202, 960203				
Employees' Remuneration and benefits					
- Salaries, Wages, Allowances and benefits	960112, 960212				
- Gratuity, Contribution to provident fund & pension scheme	960113 and 15				
- Staff welfare Expenses	960114				
Repairs and Maintenance					
- Buildings	960116				
- Machinery and Construction Equipments	960117				
- Others	960118				
Administration and Other Expenses					
- Rent	960119				
- Traveling and Conveyance	960121, 960212				
- Expenses on Staff cars and Inspection vehicle	960122				
- Insurance	960120				
- Telephone, telex, and postage	960123				
- Advertisement and publicity	960124				
- Printing and Stationery	960125, 960213				
- Remuneration to Auditors	960136				
- Other Expenses	960131, 960216, 960217				
- Rates and taxes	960127				
- Security	960128				
- Electricity	960129				
- Contingencies	960130				
- Consultancy charges	960133				
- ERV	960134				
Depreciation	960132				
Interest and Finance charges	960152				
Loss on construction contracts	960150				
Provisions	960151				
Work in progress					
construction contract	960199				
consultancy	960290				
Corporate/Regional office expenses (Net)					
Total Expenditure					
Less: Receipts and recoveries	960,137,960,225				
Net expenditure during the year					
Prior period Adjustments	960135				
Total					

Schedule 21- Prior Period Adjustment (Net)

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006		As at 31ST MARCH, 2005
Income					
Sale of Electricity	860101	0		0	
Interest/Surcharge received from debtors	860102	0		0	
Advance against depreciation written back					
Others	860121	0	0	0	0
Expenditure					
Salaries and Wages	950401	0		0	
Repair and Maintenance	950403	0		0	
Interest	950424	0		0	
Others	950450	809131843		3094475	
Depreciation	950425	1779446	810911289	0	3094475
Total			810911289		3094475
Add; Share of corporate office/ED office	959998	1243447	1243447		
Total			812154736		
Less: Expenses transferred to IEDC (Refer Schedule 22 H and 22 J(vii))					3094475
Prior period expenses	980,165,980,407	812101912			
Less Prior period income	980179	-52824			
Total			812154736		
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	960,135,980,606				
Total			0		0

Schedule 22- Incidental expenditure during construction period

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006		As at 31ST MARCH, 2005
A. EMPLOYEES REMUNERATION AND BENEFITS					
Salaries, wages, allowances	980101	166859148		257048872	
Gratuity, Contribution to provident fund (including administration fees)	980102	31145885		26829533	
Staff welfare expenses	980103	20973949		33264929	
Leave Salary & Pension contribution	980104	0		455125	
Sub-total			218978982		317599459
B. REPAIRS AND MAINTENANCE					
Building	980110	4939411		7468154	
Machinery	980111	19517664		215312	
Others	980112	32053593		30841576	
Sub-total			56510668		38525042
C. ADMINISTRATION AND OTHER EXPENSES					
Rent	980114	11076924		23964169	
Rates and taxes	980115	311038		928839	
Insurance	980116	1135059		3825217	
Security expenses	980117	19843365		13797448	
Electricity Charges	980118	344273		3224675	
Traveling and Conveyance	980119	6265717		21413519	
Expenses on staff car	980120	5261611		23693036	
Telephone, telex and Postage	980121	2547789		9840883	
Advertisement and publicity	980122	1058634		7786482	

	980123	11743		385763	
Printing and stationery	980124	3251169		7760526	
Remuneration to Auditors	980152	83009		720199	
Design and Consultancy charges:					
Indigenous	980126	219315		3902111	
Foreign	980127	0		0	
Expenditure on compensatory afforestation	980131	28792		0	
Expenditure on land not belonging to corporation	980132	-433196		3345385	
Land acquisition and rehabilitation	980133	0		4160	
Loss on assets/ materials written off	980128	27281		0	
Losses on sale of assets	980130	0		0	
Other general expenses	980125	1552889		16777102	
Sub-total			52585412		141370514
D. INTEREST AND FINANCE CHARGES					
i) Interest on :					
a) Government of India loan	980140	0		0	
b) Bonds	980141	0		0	
c) Foreign loan	980142	0		0	
d) Term loan	980143 and 980144	0		0	
e) Cash credit facilities /WCDL	980145	0		537505	
ii) Bond issue/ service expenses	980146	0		0	
iii) Commitment fee	980147	1590731		0	
iv) Guarantee fee on loan	980148	0		0	
v) Other finance charges	980149	23790171		25195753	
Sub-total			25380902		25733258
E. EXCHANGE RATE VARIATION (NET)					
Exchange rate variation (Debit balance)	980150	0		0	
Less Exchange rate variation (Credit balance)	980151	0		0	
Sub-total			0		
F. PROVISIONS	980161	0		0	
Sub-total					
G. DEPRECIATION	980160	48608186		24427059	
Sub-total			48608186		24427059

II. PRIOR PERIOD EXPENSES (NE I)			
Prior period expenses	980165	810911289	
Less Prior period income	980179	0	
Sub-total			810911289
I. LESS : RECEIPTS AND RECOVERIES			
Income from generation of electricity – precommissioning	980170	0	
Interest on loans and advances	980171	129448974	
Miscellaneous receipts	980172	19044027	
Profit on sale of assets	980173	0	
Provision not required written back	980174	0	
Hire charges/ outturn on plant and machinery	980175	0	
Sub-total			148493001
J.ADD: CORPORATE OFFICE MANAGEMENT EXPENSES			
Other Income	980191	7183220	
Employee Remuneration and benefit	980192	174574709	
Generation , Adminsration and other expense	980193	65145392	
Depreciation	980194	11496789	
Interest and Finance charges	980195	229206	
Prior period adjustment (Net)	980196	1243447	
Provisions	980197	87506	245593829
GRAND TOTAL (A+B+C+D+E+F+G+H-I+J)			1310076267

Schedule 24- Notes to Accounts
Annexure -1- to Schedule-24

Amount in Rupees

DETAILS OF CONTINGENT LIABILITIES IN RESPECT OF CLAIMS AGAINST THE PROJECT NOT ACKNOWLEDGED AS DEBTS AS ON 31.03.2006

PARTICULARS	NAME OF PARTY	AMOUNT	PERIOD TO PERTAINS	REASONS FOR NON ACCEPTANCE	PRESENT STATUS
1. Compassasion for delay in handing over possession of site and access thereto	M/s BGS-SGS-SOMA	864670550	2004-05	-	Claims are under verification under project level.
2. Reimbursement of additional cost incurred due to delay in handing over encumbrance free site	M/s L&T (ECC Division)	500186150	2004-05	-	Claims are under verification under project level.
3. Arrear of Entry Tax	Superintendent of Taxes, Dhemaji, Assam	2823000	2002-03 & 2003-04	Entry tax not payable by Govt. Dept./PSU	-

1367679700

Bearing details of each claims and reference

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 ACCOUNT HEAD	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
i) KNOW HOW				
ii) INTEREST				
iii) OTHER MISC MATTERS	02-Services Division	Rs.199836/- 660302	199836	Tour TA EXP.

* PROVIDE DETAILS AS PER APPENDIX 1

Total

Appendix-1- to Annexure-3- to Schedule - 24**DETAILS OF OTHER MISC. MATTERS**

EXPENDITURE ON	ADVICE NO.	AMOUNT (Rs.)	ACCOUNT HEAD	CHARGED TO P&L/ IEDC	REMARKS (IF ANY)
a) DOWN PAYMENT	-	-	-	-	-
b) FINANCING CHARGES	-	-	-	-	-
c) COMMITMENT FEE	-	-	-	-	-
d) WORK PAYMENT	-	-	-	-	-
e) ADM. & DOCUMENTATION CHARGES	-	-	-	-	-
f) AGENT FEES	-	-	-	-	-
f) TRAVELING EXPENSES	02-Services Division	Rs.199836/-	660302	Rs. 199836/-	
g) OTHER EXP (IF ANY, TO BE SPECIFIED)					
TOTAL OTHER MISC. MATTER		Rs.199836/-		Rs. 199836/-	

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 P&L/ IEDC	REMARKS (IF ANY)
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	160787389
Add Payments made during the year	-
Less Opening Balance of Sundry Creditors in Foreign Currency	-
Total expenditure in foreign currency on accrual basis	160787389

PARTICULARS		Total	Ratio Raito	SUBANSIRI LOWER
ANNEXURE TO SCHEDULE -15				
EMPLOYEES REMUNERATION AND BENEFITS				
Salaries, wages, allowances				
31	SALARY AND ALLOWANCES (DIRECTOR)	284593		
32	DEARNESS ALLOWANCE (DIRECTOR)	145197		
23	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	2854		
36	COMPANY LEASED ACCOMMODATION	35244		
37	LEAVE ENCASHMENT (DIRECTOR)	266205		
29	OTHER ALLOWANCE (DIRECTOR)	58667		
11	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXEC)	54840736		
12	DEARNESS ALLOWANCE (EXEC)	29249107		
13	CITY COMPENSATORY ALLOWANCE (EXEC)	698694		
14	HOUSE RENT ALLOWANCE (EXEC)	2207011		
16	SITE COMPENSATORY ALLOWANCE (EXEC)	3726812		
17	CHILDREN EDUCATION ALLOWANCE (EXEC)	729041		
18	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	61234		
19	NEWS PAPER ALLOWANCE (EXEC)	832747		
20	HINDI ALLOWANCE (EXEC)	3968		
21	CHILDREN HOSTEL SUBSIDY (EXEC)	357106		
22	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	6307950		
23	SELF LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT. ALLOWANCE	13179707		
24	TRANSPORT SUBSIDY (EXEC)	665164		
25	ELECTRICITY SUBSIDY (EXEC)	23097		
26	CANTEEN SUBSIDY (EXEC)	1330523		
27	HONORARIUM (EXEC)	17390		
28	LEAVE ENCASHMENT (EXEC)	4404398		
29	PRODUCTIVITY LINKED BONUS (EXEC)	6107194		
30	WASHING ALLOWANCE (EXEC)	5041		
31	SPECIAL DUTY ALLOWANCE (EXEC)	1056		
35	OTHER ALLOWANCE (EXEC)	1451686		
10	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	13878635		
11	DEARNESS ALLOWANCE (SUPERVISOR)	7539698		
12	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	144869		
13	HOUSE RENT ALLOWANCE (SUPERVISOR)	1973711		
15	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	1671502		
16	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	131464		
17	WASHING ALLOW (SUPERVISOR)	10207		
18	NIGHT SHIFT ALLOWANCE (SUPERVISOR)	37010		
19	NEWS PAPER ALLOWANCE (SUPERVISOR)	187617		
20	HINDI ALLOWANCE (SUPERVISOR)	5639		
21	CHILDREN HOSTEL SUBSIDY (SUP)	37714		
22	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR)	321875		
24	TRANSPORT SUBSIDY (SUPERVISOR)	531995		
25	ELECTRICITY SUBSIDY (SUPERVISOR)	40026		
26	CANTEEN SUBSIDY (SUPERVISOR)	420903		
27	HONORARIUM (SUP)	450		
28	LEAVE ENCASHMENT (SUPERVISOR)	571210		
29	PRODUCTIVITY LINKED BONUS	1495043		
30	OTHER ALLOWANCE (SUPERVISOR)	642210		
16	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	29409076		
17	DEARNESS ALLOWANCE (WORKMEN)	15865400		
18	CITY COMPENSATORY ALLOWANCE (WORKMEN)	296311		
19	HOUSE RENT ALLOWANCE (WORKMEN)	4854233		
20	INCENTIVE (WORKMEN)	181		
21	SITE COMPENSATORY ALLOWANCE (WORKMEN)	3651223		
23	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	1082707		
24	WASHING ALLOW (WORKMEN)	365806		
25	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	171607		
26	NEWS PAPER ALLOWANCE (WORKMEN)	386428		
27	HINDI ALLOWANCE	4990		
27	CHILDREN HOSTEL SUBSIDY (WORKMAN)	706339		
28	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	347235		

PARTICULARS	Total	Ratio	SUBANSIRI LOWER
		Ratio	
30 TRANSPORT SUBSIDY (WORKMEN)	2084168		
31 ELECTRICITY SUBSIDY (WORKMEN)	76506		
32 CANTEEN SUBSIDY (WORKMEN)	976263		
33 HONORARIUM (WORKMAN)	350		
34 LEAVE ENCASHMENT (WORKMEN)	9332685		
35 PRODUCTIVITY LINKED BONUS (WORKMEN)	3360978		
36 OTHER ALLOWANCE (WORKMEN)	1453113		
37 SPECIAL DUTY ALLOWANCES (WORKMEN)	512110		
38 CASH HANDLING ALLOWANCES	379		
SUB-TOTAL	231572288		

PARTICULARS	Total	Ratio	SUBANSIRI LOWER
		Ratio	
y and contribution to provident fund (including administration fees)			
01 COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	65052		
02 COMPANY'S CONTRIBUTION TO PENSION SCHEME (DIRECTOR)	2316		
11 COMPANY'S CONTRIBUTION TO PF (EXEC.)	7435216		
12 COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	1465799		
40 COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	807368		
41 COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVISOR)	343540		
50 COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	3891748		
51 COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN.)	1690035		
61 PF ADMINISTRATION CHARGES	463630		
62 EQUITY DEPOSIT LINKED INSURANCE	115280		
63 COMPANY'S CONTRIBUTION TO GRATUITY	13010390		
85 EPS ADMINISTRATION CHARGES	2126		
05 VRS TO NON-EXECUTIVES-EXGRATIA	1114908		
06 VRS TO NON-EXECUTIVES-NOTICE PAY	1306		
SUB-TOTAL	30408714		
Staff welfare expenses			
21 LEAVE TRAVEL CONCESSION NON TAXABLE	2573117		
32 LEAVE TRAVEL CONCESSION TAXABLE	3032214		
11 MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	1583013		
12 MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	5766513		
13 MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	5221636		
14 MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	468780		
15 MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	6854218		
16 MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	8666		
17 MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	608531		
18 MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(NON-TAXABLE)	387631		
22 LIVERIES AND UNIFORMS	1303164		
23 EX-GRATIA PAYMENT	680429		
24 GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	143556		
27 AWARDS TO EMPLOYEES	45101		
30 COST OF MEDICINES	503562		
38 NEW YEAR/OTHER GIFTS TO STAFF	148202		
41 CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER	1711		
42 EXP. ON HOUSING OTHER THAN SELF LEASE	3000		
49 OTHER COMPENSATION TO EMPLOYEES	24666		
50 MEMBERSHIP FEE-CLUBS OTHER THAN SPORTS AND HEALTH	15964		
51 MEMBERSHIP FEES-PROFESSIONAL BODIES	962403		
52 MEMBERSHIP FEES-OTHERS	85629		
60 OTHER EXPENSES	1684453		
SUB-TOTAL	32106159		
Leave Salary & Pension Contribution			
1 LEAVE SALARY & PENSION CONTRIBUTION	4035		
SUB-TOTAL	4035		
Total			

PARTICULARS		Total	Ratio Ratio	SUBANSIRI LOWER
ANNEXURE TO SCHEDULE - 14				
GENERATION, ADMINISTRATION & OTHER EXPENSES				
Repair and maintenance				
Building				
01	REPAIR & MAINTENANCE-MAT. CONSUMED-POWER PLANT BUILDING	6565		
03	REPAIR & MAINTENANCE-OTHER EXP. POWER PLANT BUILDING	53084		
04	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATION	514080		
05	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	1916277		
06	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATION	39805		
10	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL	144451		
11	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	2132378		
12	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL	1873130		
13	REPAIR AND MAINTENANCE-MAT. CONSUMED-OTHER BUILDING	2433		
14	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY	748151		
15	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	533179		
	SUB-TOTAL	7963533		
Machinery				
33	REPAIR AND MAINTENANCE-OTHER EXP.-GPM-MAIN POWER	766		
35	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY	357395		
36	REPAIR AND MAINTENANCE-OTHER EXP-OTHER POWER EQUIPMENT	155282		
37	REPAIR AND MAINTENANCE-MAT. CONSUMED-CONSTRUCTION	385932		
38	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY	73128		
39	REPAIR AND MAINTENANCE-OTHER EXP-CONSTRUCTION PLANT	56653		
40	REPAIR AND MAINTENANCE DG SET	15426247		
41	REPAIR AND MAINTENANCE-COMPUTERS	2285022		
42	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	432017		
43	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	3236980		
44	SPAISAL REPAIR-OTHER EXP.-GENERATING PLANT & MACHINERY	1056		
	Sub- Total	22410478		
Others				
45	REPAIR AND MAINTENANCE-MAT. CONSUMED-DAM AND RESERVOIR	4384		
46	REPAIR AND MAINTENANCE-OTHER EXP.-DAM AND RESERVOIR	800		
47	REPAIR AND MAINTENANCE-OTHER EXP.-HYDRO MACHINERY	72363		
48	REPAIR AND MAINTENANCE-MAT. CONSUMED-WATER REGULATOR	1067106		
49	REPAIR AND MAINTENANCE-MAT. CONSUMED-ROAD, BRIDGE	240329		
50	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	15807677		
51	REPAIR AND MAINTENANCE-OTHER EXP.-ROAD, BRIDGE, CULVERT	445127		
52	REPAIR AND MAINTENANCE-MAT. CONSUMED-HEAVY VEHICLE	202365		
53	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	400904		
54	REPAIR AND MAINTENANCE-OTHER EXP.-HEAVY VEHICLE	27408		
55	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-LIGHT VEHICLE	752224		
56	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY	890618		
57	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLE	1378618		
58	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	741629		
59	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	271325		
60	REPAIR AND MAINTENANCE-GUEST HOUSE	4507749		
61	REPAIR AND MAINTENANCE-HOSPITAL	843868		
62	REPAIR AND MAINTENANCE-OTHERS	680068		
63	REPAIR AND MAINTENANCE- OTHERS	5545968		
64	REPAIR AND MAINTENANCE-MATERIALS CONSUMED- CAR/JEEP	1268152		
65	REPAIR AND MAINTENANCE-OTHER EXPENSES-CAR/JEEP	677642		
66	SPAISAL REPAIR-PAYMENT OUTSIDE AGENCY-GENERATING	27669		
67	SPAISAL REPAIR-PAYMENT OUTSIDE AGENCY-OTHER	25990		
68	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHERS	168740		
	SUB-TOTAL	36048723		
Miscellaneous operational expenses				
Rent				
	RENT OFFICE	415512		
	RENT TRANSIT HOSTELS-GUEST HOUSES	1498804		
	RENT RESIDENTIAL	10103190		

PARTICULARS	Total	Ratio	SUBANSIRI LOWER
		Ratio	
05 HIRING OF VEHICLES OTHER THAN CAR/JEEP	5212878		
07 HIRING OTHER PLANT AND EQUIPMENT	196000		
08 HIRING OF VEHICLES-CAR/JEEP	5404450		
09 HIRING OF AIRCRAFT/HELICOPTER	2834249		
SUB-TOTAL	25665083		
Rates and taxes	295438		
101 RATES TAXES-VECHICLE	127422		
102 RATES AND TAXES-BUILDINGS	22264		
104 RATES AND TAXES-OTHERS	12960		
120 OTHER TAXES /DUTIES	458084		
SUB-TOTAL			
Insurance			
10 INSURANCE PREMIUM-PLANT & MACHINARY	452770		
12 INSURANCE PREMIUM-VECHICLE	25241		
13 INSURANCE PREMIUM-CONSTRUCTION EQUIPMENT	24532		
14 INSURANCE PREMIUM OF VEHICLES-CAR/JEEP	595034		
15 INSURANCE- FIDELITY	2274		
16 INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	24736		
17 INSURANCE-TRANSIT INSURANCE	35265		
18 INSURANCE PREMIUM-GROUP INSURANCE	1770570		
19 INSURANCE -STAFF LOANS	231920		
25 INSURANCE- OTHERS	772947		
SUB-TOTAL	3935289		
Security expenses			
01 SECURITY EXPENSES PAID TOCISF	17578635		
02 SECURITY EXPENSES PAID TO OTHERS	2973850		
SUB-TOTAL	20552485		
Electricity Charges			
06 ELECTRICITY EXPENSES-OFFICE	3270831		
10 ELECTRICITY EXPENSES-OTHERS	242751		
SUB-TOTAL	3513582		

PARTICULARS	Total	Ratio	SUBANSIRI LOWER
		Ratio	
Travelling and Conveyance	538851		
01 CONVEYANCE EXPENSES	11982596		
02 INLAND TRAVEL	722284		
03 INLAND TRAVEL-TRAINING	660415		
04 INLAND TRAVEL-CONSULTANTS/OTHERS	511651		
05 FOREIGN TRAVEL	905940		
06 FOREIGN TRAVEL -TRAINING	192727		
08 FOREIGN TRAVEL-CONFERENCE	1817243		
11 TRANSFER TA EXPENSES	17331707		
SUB-TOTAL			
Expenses on staff car	5994564		
01 POL EXPENSE ON CARS/ JEEPS	238932		
02 POL EXPENSE ON TRANSPORT VEHICLE	578133		
03 POL EXPENSE ON HEAVY VEHICLE	18632		
07 POL ON OTHERS	6830261		
SUB-TOTAL			
Telephone, telex and postage	244808		
01 TELEX AND POSTAGE	39700		
02 TELEGRAM AND WIRELESS CHARGES	53098		
03 COURIER CHARGES	4690956		
04 TELEPHONE CHARGES	1168591		
06 SATELLITE COMMUNICATION EXPENSES	189488		
07 EMAIL/INTERNET EXPENSES	23611		
10 OTHER COMMUNICATION EXPENSES	6410252		
SUB-TOTAL			
Advertisement and publicity	202635		
01 ADVERTISEMENT RECRUITMENT	1002970		
02 ADVERTISEMENT TENDERS	627421		
03 PUBLICITY NEWSPAPERS	560801		
04 PUBLICITY JOURNALS	554758		
06 CONFERENCE EXPENSES	896400		
07 EXHIBITIONS AND CONFERENCE EXPENSES	71026		
08 MISC. PUBLIC RELATION	124474		
09 PHOTOGRAPHIC MATERIAL	19078		
10 MOVIE MAKING	6617		
11 PRINTING OF PUBLICITY BOOKED AND FOLDERS	87659		
12 STATUTORY PRESS ADVERTISEMENT	6300		
14 SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS	99258		
15 SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS	529378		
20 ADVERTISEMENT OTHERS	283527		
SUB-TOTAL	5072102		
Entertainment and hospitality expenses	584		
11 ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGN	408024		
14 ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS	408608		
SUB-TOTAL			
Printing and stationery	5107092		
11 PRINTING AND STATIONERY	235188		
12 PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALEN	48766		
14 PRINTING AND BINDING OF REPORT	150473		
15 COMPUTER STATIONERY	605397		
16 COMPUTER CONSUMABLES	6146916		
SUB-TOTAL			
Books and periodicals	9082		
11 BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	409648		
12 BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	418730		
SUB-TOTAL			
Consultancy charges	343902		
11 LEGAL EXPENSES	1817227		
12 PAYMENT TO CONSULTANTS	58420		
14 PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	23677		
15 OTHER CHARGES	2243226		
SUB-TOTAL			
RESERCH & DEVELOPMENT EXP.	113098		
11 RESERCH & DEVELOPMENT EXP.			

DE	PARTICULARS	Total	Ratio Raito	SUBANSIRI LOWER
	Loss on sale of assets	308371		
1701	LOSS ON SALE OF ASSET			
	EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT			
1901	EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT A	28792		
	Other general expenses			
1702	OTHER PAYMENT	1784		
1901	OPERATING EXPENSES OF DG SET	7517		
1902	RECRUITMENT EXPENSES	170607		
1903	COMMUNITY DEVELOPMENT EXPENSES	197048		
1905	HORTICULTURE EXPENSES	391261		
1906	PAYMENT TO KENDRIYA VIDYALAYA	7805		
1909	GUEST HOUSE /TRANSIT HOSTEL EXPENSES-CONSUMABLES	122198		

PARTICULARS		Total	Ratio Ratio	SUBANSIRI LOWER
		2369708		
111	TRAINING EXPENSES	797		
112	WATER CHARGES	687335		
113	EXPENSES ON DEPARTMENTAL MEETING	3289		
114	EXPENSES ON INTERNAL EXAMINATION	2479		
115	CONSUMPTION OF LOOSE TOOLS	67950		
116	GIFTS TO OTHERS	74420		
117	PARTICIPATION FEE FOR CONFERENCE	32291		
118	FESTIVAL CELEBRATION EXPENSES - OTHER THAN INDEPEN	9825		
119	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	1708502		
120	MISC. EXPENSES	554093		
123	EXPENDITURE ON FOOD/BEVERAGES - IN HOUSE TRAINING/	6408909		
	SUB-TOTAL			
	Auditors remuneration			
01	STATUTORY AUDIT FEE	283314		
02	TAX AUDIT FEES	10027		
03	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTER	389		
06	OTHER MATTERS	88856		
07	STATUTORY AUDITORS-OUT OF POCKET EXP.	445150		
	SUB-TOTAL	827736		
01	SURVEY * INVESTIGATION EXPENSES	27279		
	DEPRECIATION			
21	LAND LEASEHOLD	83004		
01	ROAD BRIDGE CULVERT	9010381		
01	BUILDING CONTAINING GPM	36325		
02	BUILDING CONTAINING WORKSHOP	(194543)		
04	BUILDING CONTAINING PMT. OFFICE	343777		
06	BUILDING CONTAINING STORES & GODOWN	372816		
21	BUILDING CONTAINING ADM. BLOCK	6292350		
01	RAILWAY SIDING	1561164		
01	HYDRAULIC WORKS	1350199		
01	PLANT & MACHINERY SUB STATION	188145		
01	TRANSMISSION LINE	936795		
01	PLANT & MACHINERY OTHERS	(167161)		
01	CONST. PLANT & EQUIPMENT	14753409		
02	WATER SUPPLY & DRAINS OTHERS	297104		
32	POWER SUPPLY SYSTEM ADM. BLOCK	119792		
31	VEHICLES	1907030		
32	MOTOR CAR / JEEP	2063812		
31	AIR CRAFT BOAT	361326		
31	FUR. FIX. EQUIP.	612356		
31	COMPUTER	1869020		
31	COMM. EQUIPMENT	369774		
31	OFFICE EQUIPMENT	407761		
31	AMORTISATION OF INTANGIBLE ASSET	715815		
31	OTHER ASSET	1954846		
31	FIXED ASSET OF MINOR VALUE	2696760		
31	DEP. ALLOCATED BY CO	11528238		
32	DEP. ALLOCATED BY ED OFFICE	1340873		
	SUB-TOTAL	60811168		
	Bond issue/ service expenses			
09	AUDIT FEES AND EXPENSES	26810		
2	BANKERS HANDLING CHARGE	5858		
	SUB-TOTAL	32668		
	COMMITMENT FEES DOMESTIC LOAN			
2	COMMITMENT FEES DOMESTIC LOAN	1590731		
	BANK CHARGES			
3	OTHER BANK CHARGES INDIAN CURRENCY	243507		
	Other finance charges			
1	LOAN MANAGEMENT FEES	23366666		
2	OTHER CHARGES	250952		
	SUB-TOTAL	23617618		
	SCHEDULE-21-PRIOR PERIOD ADJUSTMENTS			
	Expenditure			

PARTICULARS	Total	Ratio	SUBANSIRI LOWER
		Ratio	
00 REPAIR AND MAINTENANCE	(37,989)		
50 OTHERS	809245097		
21 OTHER PRIOR PERIOD INCOME	(265271)		

Subansiri Lower Project

Assam / Arunachal Pradesh

Date :- 15.05.2006

e-mailed

FAXed to: 0129-2271273

Sh. B. M. Gupta
Manager(Finance), NHPC
CA&P
Corporate Office

Sub: Discrepancies in the Audited Balance Sheet 2005-06

Sir,

Kindly refer your letter no. NH/FIN/A/cs/251 dt.15/05/2006 on the subject cited above. The details of discrepancies observed has been modified/ corrected and Revised Schedules are attached.

1. Schedule-9- Current Assets, Loans & Advances

- a) In respect of 1(a),"Disclosure for Cash in hand -(includes cheques, drafts & stamps in hand"the same has been incorporated in the Revised Schedule-9(copy enclosed).
- b) In the annexure to Schedule-9 Rs 20,000/- is appearing under the head "Unsecured Advance - considered good" but inadvertently it was disclosed under the head "Unsecured Advance considered doubtful".

The same has been rectified & proper disclosure has been incorporated in the Revised Schedule-9.

2. Schedule-10- Current Liabilities & Provisions

- a) The details of utilization of Leave Encashment, Gratuity & REHS is enclosed.
- b) Provision for ex-gratia & Productivity linked incentive has been shown separately ~~has been shown separately~~ under Revised Schedule -10 at Sr. no. (v)& (xii) respectively .(copy enclosed)

3. Schedule-14 Other Income

Details of provision not required written back has been properly disclosed under Revised Schedule-14.

4. Prior Period Adjustments

Previous Year figures has been incorporated in Revised Schedule-21.

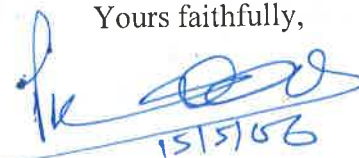


-2006
15
NOT
3" OK

Since all the above are only disclosure effects no accounting entry is required to be passed during consolidation of accounts by the project.

Thanking you.

Yours faithfully,



15/5/06

(PARTHA KUMAR DAS)

Sr. Manager (Fin)

Subansiri Lower Project

A. INTEREST ACCURED ON INVESTMENT	650226, 650142, 650111, 650211	0		0
B. INVENTORIES				
Stores and spares	610201, 610301, 610401, 610501, 610601, 610701, 610801, 610901, 611001, 611101, 61140	0		0
i) Loose tools	611201, 611208	0		0
iii) Scrap inventory	6113	0		0
iv) Stores in transit/ pending inspection	6126	0		0
v) Material at site	6128	0		0
vi) Material issued to contractors/ fabricators	6170	0		0
Less: Provision for obsolete store & spares *	350901, 350920	0		0
TOTAL				
C. WORK IN PROGRESS				
i) Construction work in progress (on behalf of client)	6201 less 3510	0		0
ii) Consultancy WIP	6202	0		0
D. SUNDRY DEBTORS (UNSECURED)	6300			
i) Debts outstanding for a period exceeding six months				
- Considered good		0		0
- Considered doubtful and provided		0		0
ii) Other debts				
- Considered good		0		0
- Considered doubtful and provided		0		0
TOTAL		0		0
Less: Provision for doubtful debts *	3505	0	0	0
TOTAL			0	0
E. CASH AND BANK BALANCES				
i) Cash on hand (includes cheques, drafts, stamps in hand of Rs.423557 Previous year Rs 499908)	6401, 6402, 6403	423557		499908
ii) Bank balances				
• With scheduled banks				
- In current account	6404, 6405, 6406, 6407	-980904		-3314929
- In Deposits account #	6409, 6410	0		0
• With other banks (separately for each bank)				
- In current account	6412, 6418	0		0

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		-557347	-557347	-2815021	-2815021
F. OTHER CURRENT ASSETS					
i) Interest accrued on deposits	650101 To 650119 (except 650111), 650201 To 650210	0		0	
ii) Others	6503, 6504, 6507, 650141, 650216, 650217, 650224 & 650225, 650124	244343389		115062496	
iii) Claims recoverable from different agencies	6508, 6509	453773		508285	
Less provisions for doubtful claims *	3507	0		0	
		244797162	244797162	115570781	115570781
G. LOANS AND ADVANCES					
a) LOANS					
Employees (including accrued interest)					
- Secured	6601, 650120 to 650123, 650212 to 650215	27875720		23076258	
- Unsecured, considered good	6602, 650125 to 650140, 650218 to 650223	2637610		1737919	
- Unsecured, considered doubtful		0		0	
		30513330	30513330	24814177	24814177
b) ADVANCES (recoverable in cash or kind for value to be received)					
i) Subsidiary Companies					
- Secured	6511	0		0	
- Unsecured (considered good):		0		0	
- Unsecured (considered doubtful)		0		0	
ii) Contractors & suppliers					
- Secured	6608	0		0	
- Unsecured (considered good):					
- Covered by bank guarantees	6607	0		0	
- Others		0		0	
- Unsecured (considered doubtful)	6604	0		0	
iii) Employees					
- Unsecured (considered good):		1206859		444424	
- Unsecured (considered doubtful)	6603	0		0	
iv) Other Advances					
- Unsecured (considered good)		20000		20000	
- Unsecured (considered doubtful)	6606	0		0	
Less : Provisions for doubtful loans and advances	3506	0		0	

DEPOSITS					
- Advance income tax	6605	0	1226859	0	464424
SUB-TOTAL		1226859	31740189	464424	25278601
TOTAL			275980004		138034361

Deposit account (short term) includes Rs (Previous year Rs) in the name of PNB Capital services limited trustee account on account of unclaimed redemption amount of 'C' series Bond.

PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS

31st Mar,
2006 31st Mar, 2005

Bank of Bhutan

i) Current account

Deutsche Bank, Tokyo Branch

ii) Current account

PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS

31st Mar,
2006 31st Mar, 2005

i) Amount due at the end of the year

ii) Maximum balance at any time during the year

Advance due by Companies in which any Director of the Corporation is a Director or member amounts to Rs (Previous year Rs. NIL)

PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH SUBSIDIARY COMPANY

31st Mar,
2006 31st Mar, 2005

Narmada Hydroelectric Development Corporation Limited

* Amount under these head should tally with the reconciliation given below:

	Linkage to Chart of Accounts	31st Mar, 2006	31st Mar, 2005
Provision for obsolete store & spares			
As per last Balance Sheet	350901 & 350920	0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance		0	

Amount used during the year		0
Amount reversed during the year		0
Closing Balance		0
Provision for bad & doubtful claims		
As per last Balance Sheet	3507	0
Additions during the year		0
Amount used during the year		0
Amount reversed during the year		0
Closing Balance		0
Provisions for doubtful advances		
As per last Balance Sheet	3506	0
Additions during the year		0
Amount used during the year		0
Amount reversed during the year		0
Closing Balance		0
Provisions for PGCIL recoverable		
As per last Balance Sheet	350917	0
Additions during the year		0
Amount used during the year		0
Amount reversed during the year		0
Closing Balance		0

Pr

i) Sundry creditors - SSI	310250, 310433				
(a) Total outstanding dues of small scale industry undertaking (due over 30 days)		0		0	
(b) Others	3102 (except 310250), 3104 (except 310433), 3106, 3107	322536846		125188369	
ii) Unspent amount of deposit/agency	3305	0		0	
iii) Deposits/ retention money	3101, 3103, 3105	72263918		78324678	
iv) Advances against the Deposit Works	3303	0		0	
Less : Amount recoverable on Deposit works	6512	0		0	
v) Interest accrued but not due on loans	3108, 3109	0		0	
vi) Advances against cost of project/ contractees	3301, 3302	0		0	
vii) Grants in Aid - pending utilization	3117, 3118	0		0	
viii) Due to subsidiaries	3119	0		0	
ix) Other Liabilities	3115, 3111, 3112, 3113, 3114, 3116, 3401	18698663		21906616	
Total Liabilities		413499427	413499427	225419663	225419663
B. PROVISIONS					
Provision for Taxation					
As per last Balance Sheet	355101, 355102	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Provision for Proposed Dividend					
As per last Balance Sheet	3550	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Tax on proposed dividend					
As per last Balance Sheet	355103	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0	0	0	0
Provision for wage revision					
As per last Balance Sheet	350401	0		0	
Additions during the year		0		0	
Amount used during the year		0		0	
Amount reversed during the year		0		0	
Closing Balance		0		0	0
Provision for ex gratia					
As per last Balance Sheet	350402	2215913		1692145	
Additions during the year		2279200		3323862	
Amount used during the year		2215913		2800094	
Amount reversed during the year		0		0	

Amount reversed during the year		0			
Closing Balance		0	0		0
Provision for gratuity					
As per last Balance Sheet	350405, 350406	0			
Additions during the year		0			
Amount used during the year		0			
Amount reversed during the year		0			
Closing Balance		0	0		0
Provision for REHS					
As per last Balance Sheet	350407	0			
Additions during the year		0			
Amount used during the year		0			
Amount reversed during the year		0			
Closing Balance		0			0
Provision for other expenses					
As per last Balance Sheet	350919	0			
Additions during the year		0			
Amount used during the year		0			
Amount reversed during the year		0			
Closing Balance		0	0		0
Provision For Contingencies					
As per last Balance Sheet	3503	0			
Additions during the year		0			
Amount used during the year		0			
Amount reversed during the year		0			
Closing Balance		0	0		0
Provision For Tariff Adjustment					
As per last Balance Sheet	350918	0			
Additions during the year		0			
Amount used during the year		0			
Amount reversed during the year		0			
Closing Balance		0	0		0
Provision For Productivity linked incentive					
As per last Balance Sheet		0			
Additions during the year		5860529			
Amount used during the year		0			
Amount reversed during the year		0			
Closing Balance		5860529	5860529		0
			8139729		2215913
Total (A+B)			421639156		227635576

				ANNEXTURE TO SCHEDULE -10
CURRENT LIABILITIES AND PROVISIONS				

Per [Signature]

Sundry Creditors capital Works-Indian currency	310201	109879454	105274792
Sundry Creditors for Materials/Supplies-Capital -Indian Currency	310203	44994677	13687698
Sundry Creditors others-Indian Currency	310207	1040008	833306
Sundry creditors Capital Foreign currency	310208	160787389	
Unpaid Salary and Wages	310602	267315	5392573
Liability for salary	310604	5315322	0
Other expenses payable to employee	310605	226012	0
Telephone and telex charges payable	310703	0	0
Rent payable	310704	41502	0
Other expenses payable	310713	-14833	0
		322536846	125188369
Retention Money			
Earnest Money Deposit	310101	7031472	11853502
Security Deposit/Retention Money-Capital Works-Indian Currency	310301	64494670	66471176
Security Deposit/Retention Money-Supplier Capital-Indian Currency	310303	430765	0
Security Deposit/Retention Money-OthersCapital Works-Indian Currency	310305	307011	0
		72263918	78324678
Other liabilities			
Employees Contribution towards EPF Payable	311201	-1084600	-39834
Corporation contribution towards EPF payable	311202	643984	0
Employees Contribution towards FPS Payble	311203	116	541
Employees Contribution towards EPS Payble	311205	-17105	0
Corporation contribution towards EPS payable	311206	-611612	0
Employees Contribution towards NHPC club Payble to NHPC club	311208	9600	0
GPF recovered and payable to Outside department	311231	17292	0
Income Tax Deducted at Source (Salary)	311301	456546	248681
Income Tax Deducted at Source (Contractor) Indian	311302	4896669	2564389
Income Tax deducted at source-Rent	311304	7498	76910
Income Tax deducted at source-others	311307	-140388	-742500
Professional Tax	311401	85170	0
State Sales Tax-Works Contract	311402	8895739	3782015
State Sales Tax-Others	311403	264037	0
Royalty	311404	3988867	9938135
PM's relief fund / CM's releif fund	311501	1582	0
Misc. Liabilities	311601	998669	5882745
Liability for stale cheques	311509	286599	195534
		18698663	21906616
Provisions			
provision for incentive/PLI in lieu of bonus			
As per last Balance Sheet	350402	2215913	1692145
Additions during the year		2279200	3323862

Provision For Productivity linked incentive					
As per last Balance Sheet			0		
Additions during the year			5860529		
Amount used during the year			0		
Amount reversed during the year			0		
Closing Balance			5860529	5860529	0



Subansiri Lower Project

Details of Utilisation of Leave Encashment, Gratuity & REHS

SL NO.	PARTICULARS	CATEGORY	HEAD OF ACCOUNT	AMOUNT	TOTAL
1	LEAVE ENCASHMENT	Executive	90-01-28	4581058	
		Supervisor	90-01-58	606823	
		Workmen	90-01-84	1929449	7117330
2	GRATUITY	All	90-02-63	3269459	3269459
3	REHS	All	90-04-15	225491	
			90-04-16	8666	
			90-04-17	608531	
			90-04-18	387631	1230319
	TOTAL				11617108

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Particulars	Linkage to Chart of Accounts		MARCH, 2006		MARCH, 2005
Income from short term deposit	840202, 840203, 840204, 840304	4336819		0	
Interest on bonds	8404 less (840402 & 840403)	0		0	
Interest on loans and advances	8405	7224335		5185423	
Dividend income from subsidiaries	840201	0		0	
Dividend income from others	840205	0		0	
Late payment surcharge	8401	0		0	
Profit on sale of assets	8415	16195		0	
Liability/ Provisions not required written back	8409	62957		72020	
Income from scrap	8408	4762		0	
Interest on term loan and savings bank	840301, 840302	0		0	
Interest income from subsidiary	840206	0		0	
Interest on Public Deposit Account	840303	0		0	
Other miscellaneous income	8407, 8410, 8412, 8413, 8417	146258812		121023083	
Exchange rate variation	8411	0		0	
Grant in aid - revenue	8414	0		0	
Excesses on physical verification	8416	0	157903880	0	126280526
Less Income transferred to IEDC (Refer Schedule 22 E(ii) & 22 H (ii) to (vi))	980151, 980171 to 980175		157903880		126280526
Total taken to Profit & Loss account			0		0

(Amount in Rupees)

# Detail of Liability/ Provisions not required written back		0		0	
a) Bad and doubtful debts		0		0	
b) Bad and doubtful advances / deposits		0		0	
c) Bad and doubtful claims		0		0	
d) Diminution in value of stores and spares		0		0	
e) Shortage in store & spares		0		0	
f) Provision for contingencies		0		0	
g) Provision against diminution in the value of investment		0		0	
h) Provision for wage revision		0		0	
i) Provision for ex-gratia		0		0	
j) Provision for losses pending investigation		0		0	
k) Provision for productivity linked incentive		0		0	
l) Liability not required written back		62957	62957	72020	72020
Total			62957		72020

For

Particulars	Linkage to Chart of Accounts		MARCH, 2006		MARCH, 2005
Income					
Sale of Electricity	860101	0		0	
Interest/Surcharge received from debtors	860102	0		0	
Others	860121	-265271	-265271	0	0
Expenditure					
Salaries and Wages	950401	0		0	
Repair and Maintenance	950403	-37989		0	
Interest	950424	0		0	
Others	950450	809245097		3094475	
Depreciation	950425	0	809207108	0	3094475
Total			809472379		3094475
Less: Expenses transferred to IEDC (Refer 22 G)					
Schedule			809472379		3094475
Prior period expenses	980165				
Less Prior period income	980179				
Total					
Total			0		0

for [signature]

National Hydroelectric Power Corporation Limited
(A Govt. of India Enterprise)
Profit & Loss A/c for the Year ended 31.03. 2006

Figure in Rupees

Particulars	Linkage to Chart of Accounts	Sch. Ref.	As at 31.03.2006	As at 31.03.2005
INCOME				
i) Sales	8101 to 8119 less 980170		0	0
Less: Tariff Adjustments	820103		0	0
Less: Advances against depreciation	8201 less 820103		0	0
		12	0	0
ii) Contracts and Consultancy	840402		0	0
iii) Interest on Power Bonds				
iv) Interest on Long Term Advances	840403		0	0
v) Other income		13	0	
Total Income			0	
EXPENDITURE				
i) Generation Administration and other Expenses		14	0	0
ii) Employee's remuneration and benefits		15	101125	0
iii) Depreciation	9300, 9335 less 980160		0	0
iv) Interest and finance charges		16	0	0
v) Provisions		17	0	0
vi) Contract and consultancy expenses		18	0	0
vii) Prior period adjustments (net)		19	0	0
Total Expenditure			101125	0
PROFIT BEFORE TAX			-101125	0
Provision for taxation				
i) Current tax	970501 970503		0	
ii) Adjustments relating to earlier years	970509		0	
iii) Deferred Tax	970510		0	
Less: Deferred tax recoverable				
Adjustment	970511		0	
PROFIT AFTER TAX			-101125	0
Balance brought forward from last year's account			0	0
DISPOSABLE PROFIT			-101125	0
Appropriations				
i) Interim dividend	970802		0	
ii) Proposed final dividend	970801		0	
iii) Corporate dividend tax	970502		0	
iv) Appropriation from profits to reserves	970701 to 970704		0	
v) Amount written back from reserves	9706		0	
BALANCE CARRIED TO BALANCE SHEET	970705		-101125	0
Accounting Policies			23	
Notes to the Accounts			24	
Schedule 1 to 24 form integral part of accounts				



Funds from Corporate Office upto 31st March-2006

SCHEDULE-1
(Amount in Rupees)

Head of account	Particulars	Debit	Credit
140101	FUNDS FROM CORPORATE OFFICE		8719975256
150101	DEBIT/ CREDIT ADVICES FROM CORPORATE OFFICE		687668696
150301	DEBIT/CREDIT ADVICE- REGION I-JAMMU	66090	
150401	DEBIT/CREDIT ADVICES- REGION II-BANIKHET		
150501	DEBIT/CREDIT ADVICE- REGION III-KOLKATA		201063
150601	DEBIT/CREDIT ADVICE- REGION IV-CHANDIGARH	19053	
150701	DEBIT/CREDIT ADVICE- G.M.(SOUTH)		1032366
150801	DEBIT/CREDIT ADVICE-REGION V-SUBANSIRI E.D.OFFICE		54161769
150901	DEBIT/CREDIT ADVICE- REGION VI- SIANG -PASSIGHAT		1312223
151101	DEBIT/CREDIT ADVICES-L.O. MUMBAI		
152101	DEBIT/CREDIT ADVICES- BAIRASIUL POWER STATION		12140
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION	1090909	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION	148389	
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION		942881
152501	DEBIT/CREDIT ADVICES CHAMERA-I POWER STATION		155555
152601	DEBIT/CREDIT ADVICE URI STAGE-I POWER STATION		343625
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION		0
152801	DEBIT/CREDIT ADVICES CHAMERA-II POWER STATION		15820
152901	DEBIT/CREDIT ADVICES-DULHASTI H.E.P.		15038
153001	DEBIT/CREDIT ADVICES -DHAULIGANGA-I H.E.P.		19438
153101	DEBIT/CREDIT ADVICE-TEESTA-V- H.E.P.		8135581
153201	DEBIT/CREDIT ADVICE- PARBATI -II H.E.P.	20256	
153301	DEBIT/CREDIT ADVICE- PARBATI STAGE-III H.E.P.		4650
153401	DEBIT/CREDIT ADVICE SEWA-II H.E.P.		610659
153501	DEBIT/CREDIT ADVICE- CHAMERA-III H.E.P.	498299	
153701	DEBIT/CREDIT ADVICE-URI-II H.E.P.	86115	
153801	DEBIT/CREDIT ADVICES-KISHANGANGA H.E.P.	85103	
153901	DEBIT/CREDIT ADVICE-BURSUR H.E.P.	10000	
154001	DEBIT/CREDIT ADVICE- PAKAL DUL H.E.P.		9962
154101	DEBIT/CREDIT ADVICE-NIMMO BAZGO H.E.P.		
154201	DEBIT/CREDIT ADVICE-CHUTAK H.E.P.	1050	
154301	DEBIT/CREDIT ADVICE- BAV H.E.P.		962833
154401	DEBIT/CREDIT ADVICE- TEESTA LOW DAM III H.E.P.		1547
154501	DEBIT/CREDIT ADVICES -TEESTA LOW DAM IV H.E.P.	207452	
154601	DEBIT/CREDIT ADVICES-KOELKARO H.E.P.		52715
154701	DEBIT/CREDIT ADVICE-SUBANSIRI LOWER H.E.P.		
154801	DEBIT/CREDIT ADVICE-SUBANSIRI MIDDLE H.E.P.	2128764	
154901	DEBIT/CREDIT ADVICE-SUBANSIRI UPPER H.E.P.	2206275	
155001	DEBIT/CREDIT ADVICE-SIANG LOWER H.E.P., ITANAGAR	2433985	
155101	DEBIT/CREDIT ADVICE-SIANG MIDDLE H.E.P.	870116	
155201	DEBIT/CREDIT ADVICE-SIANG UPPER H.E.P.	2311288	
155301	DEBIT/CREDIT ADVICE- LOKTAK DOWNSTREAM H.E.P.		1006423
155401	DEBIT/CREDIT ADVICE- DIBANG BASIN MULTIPURPOSE H.E.P.	1527761	
155501	DEBIT/CREDIT ADVICE- KOTLIBHEL H.E.PROJECT		
155601	DEBIT/CREDIT ADVICE- LAKHWAR VYASI H.E.P.	718	
155701	DEBIT/CREDIT ADVICE- TAWANG BASIN PROJECTS		362810
155801	DEBIT/CREDIT ADVICE- KKRS (KAWAR, KIRU, RATLE & SHAMNOT) PROJECTS	17600	
159301	TR A/C- BIHAR RURAL ELECTRIFICATION PROJECT, PURULIA	18000	
159401	TR A/C- BIHAR RURAL ELECTRIFICATION PROJECT, PATNA	16000	
159501	DEBIT/CREDIT ADVICE-KAMBANG	26700	
159601	DEBIT/CREDIT ADVICE-SIPPI	314525	
159701	DEBIT/CREDIT ADVICES- PORT BLAIR	27000	
159801	DEBIT/CREDIT ADVICE-BIHAR RURAL ROADS PROJECT		18137
	CHEQUE PAID ACCOUNT		2070027401
	CHEQUE COLLECTION ACCOUNT	8376597	
	TOTAL	22508045	11547048588
	Funds from Corporate Office		11524540543



Schedule-1 - Share Capital		Figure in Rupees	
Particulars	Linkage to Chart of Accounts	As at 31.03, 2006	As at 31.03, 2005
Authorised capital			
150,000,000 Equity Shares (Previous year 150,000,000) of Rs.1,000/- each			
Issued capital			
94,256,197 Equity shares (Previous year 94,256,197) of Rs. 1000/- each fully paid (Out of aboveshares have been allotted for consideration other than cash pursuant to agreement with Government of India and one Share has been allotted for part consideration other than cash)			
Equity shares of Rs.each Rs...called up Rs.			
paid up			
Total			



Figure in Rupees

Schedule- 2 - Reserve and Surplus

Particulars	Linkage to Chart of Accounts	As at MARCH, 2006			
		Opening Balance as on 01.04.2005	Additions	Deduction/ adjustments	Closing balance as on 31.03.2006
Capital Reserve	1301	0	55	0	55
Bond Redemption reserve	1304				
General Reserve	1307				
Profit and loss account	1308	0	0	-101125	-101125
Self Insurance Reserve	3508				
Less loss Reimbursable from self Insurance reserve	651020				-101070
Total					



**STATEMENT OF LOSSES REIMBURSABLE FROM SELF-INSURANCE RESERVE
BUT AWAITING APPROVAL**

S.NO.	Loss no.	Nature/ Particular of loss	Amount	Present status of the case



Loan funds - Unsecured

	of Accounts	As at 01.04.2005	Inter unit transfers	adj on a/c of others	of inter unit transfers	a/c of others	As at 31.03.2005	Linkage to Chart of Accounts	As at 01.04.2005	For the year	Adjustments**	As at 31.03.2005	As at 31.03.2005	As at 31.03.2005
Land - Freehold	410101	997000	0	0	0	0	997000		0	0	0	0	997000	997000
Land - Leasehold	410111	1245060	0	0	0	0	1245060	420101	83004	83004	0	166008	1079052	1152058
Land - Right of Use	410121	3092045000	0	122206	0	0	3092167206	420102	0	0	0	0	3092167206	3092045000
Buildings	4103	42620751	0	126998455	0	0	169619206	4203	4905870	7717077	0	12622947	156996259	37714881
Roads and Bridges	4102	116566030	0	331744652	0	0	448310682	4202	3216811	9010381	0	12227192	436083490	113349219
Railway sidings	4105	0	0	87877660	0	0	87877660	4205	0	1610413	0	1610413	86267247	0
Hydraulic Works(Dams, Water Conductor system, Hydro	4106	0	0	41621717	0	0	41621717	4206	0	1350199	0	1350199	40271518	0
Generating Plant and machinery	4107	0	0	0	0	0	0	4207	0	0	0	0	0	0
Plant and machinery Sub station	4108	4383814	0	2777134	0	0	7160948	4208	188134	188145	0	376279	6784669	4195680
Plant and machinery Transmission lines	4109	5675919	0	17242201	0	0	22918120	4209	200090	936795	0	1136885	21781235	5475829
Plant and machinery Others	4110	16794951	0	2550923	0	0	19345874	4210	3185247	-167161	0	3018086	16327788	13809704
Construction Equipment	4111	109309943	13626950	16550880	0	0	139487773	4211	20595247	14753409	5621117	40969773	98518000	88714696
Water Supply System/Drainage and Sewerage	4112	421649	0	29000414	0	0	29422063	4212	24952	537112	0	562054	28859999	396697
Electrical installations	4114	1936425	0	182056	0	0	2118481	4214	87833	116792	0	207625	1910856	1848592
Vehicles	4115	19574628	0	1242800	0	0	20817428	4215	9193996	3970842	0	13164838	7652590	10380632
Aircraft/ Boats	4116	1955958	0	205654	0	0	2161612	4216	1134288	361326	0	1495614	665998	821670
Furniture and fixture	4117	4711388	61369	4589585	68069	67629	9226644	4217	1124451	613356	-17825	1718982	7507662	3586937
Computers	4118	9526428	0	1807431	87869	1243279	10002711	4218	5740585	1869020	-1082976	6526629	3476082	3785843
Communication Equipment	4119	5787654	0	207623	21600	0	5973677	4219	638274	369774	-13480	994568	4979109	5149380
Office Equipments	4120	3713417	0	3016459	0	0	6729876	4220	846663	417159	0	1263822	5466054	2866754
Research and Development	4121	0					0	4221	0			0		
Intangible Assets	4122	0	0	2870814	0	0	2870814	4222	0	715815		1718657	1152157	0
Other assets	4125	19561043	0	1050928	0	0	20611971	4225	2460814	1752867	0	4213681	16398290	17100229
Capital Expenditure on assets Not Owned by NHPC	4126	0					0	4226	0			0		0
Fixed assets of minor value >750 and <= Rs.5000	4128	6147492	0	4185946	21512	0	10311926	4228	6146818	4179307	-16544	10309581	2345	674
Obsolete / surplus assets	4130	0					0	4230	0			0		
Total		3462974550	13688319	675845538	199050	1310908	4150998449		59773077	50387632	4490292	115653843	4035344606	3403201473
Previous year's figures		202402820	25719415	3239571845	0	4719530	3462974550		27731878	24427059	7614140	59773077	3403201473	

Notes

- (Give name of assets group) created on land not belonging to Corporation (Separately for Gross Block and Net Block)
- Assets retired from active use and held for disposal should be stated in accounts at lower of their net book value and NRV.

Depreciation should be reconciled as under:

- Depreciation for the year as under :

Charged to P & L	0
Charged to IEDC	64782166
Less : Corporate Office / E.D. Office Portion	14394534
Total	50387632

- Corporate Office / ED office shall reconcile Depreciation for the year as under :

Depreciation allocated to project	XXX
Name of Project	
Name of Project	
Total	XXX

This figure should agree with the amount shown under Depreciation for the year

**Show prior period items and any other adjustment during the year



ANNEXURE TO SCHEDULE -9

CURRENT ASSETS LOANS AND ADVANCES		Amount in Rupees	
PARTICULARS		AS ON 31st March 2006	AS ON 31st March 2005
CASH & BANK BALANCES			
CASH IN HAND	640101	423430	499908
IMPREST WITH STAFF	640102	127	0
STAMP IN HAND	640104	0	0
		423557	499908
Bank Balances in Current Account			
with schedule Banks			
Cheques issued account No. -1	640501	-980904	-3340199
Cheque collection account No. -1	640601	0	25270
		-980904	-3314929
OTHER CURRENT ASSETS			
Others			
Interest Accrued but not due on Advance to Contractor F.C. - unsecured	650225	0	0
Interest Accrued but not due on adv. to contractors-Indian currency - secured	650216	239024546	110856585
Interest Accrued but not due on Advance to Contractor F.C. - secured	650217	0	0
Interest Accrued but not due on Advances to contractor -Indian currency unsecured	650224	0	0
Security deposit / Lease accomodation	650401	118000	
Deposit with other Govt. Deptt	650412	4502823	3702295
Insurance Prepaid	650701	698020	503616
Interest accrued and due on Adv. to contractor - unsecured	650141	0	0
		244343389	115062496
(III) Claims recoverable from different agencies			
Claim recoverable from Insurance Company	650802	55540	121852
Claim recoverable from contractor	650803	84657	26
Claim recoverable from supplier	650804	9676	1961
Claim recoverable from employee	650810	292853	373399
Other Claims Recoverable	650820	11047	11047
		453773	508285
(b) (IV) Other Advances			
unsecured (considered good)	660606	20000	20000
Other Advances		20000	20000



PARTICULARS	HEAD OF ACCOUNT	GROSS BLOCK					DEPRECIATION				NET BLOCK		
			Additions/ Adjustments on a/c of inter-unit transfer	Additions/ Adjustments on a/c of others	Deductions/ Adjustments on a/c of inter- unit transfer	Deductions/ Adjustments on a/c of others							
		As at 1.4.2005					As at 31.03.06	As at 01.04.05	For the period	Adjustments	As at 31.03.06	As at 31.03.06	As at 31.03.05
		1	2A	2B	3A	3B	4	5	6	7	8	9	10
LAND FREEHOLD	41-01-01	997000		0			997000	0			0	997000	997000
LAND LEASEHOLD	41-01-11	1245060		0			1245060	83004	83004		166008	1079052	1203558
LAND RIGHT OF USE	41-01-21	3092045000		122206			3092167206	0			0	3092167206	3031398273
BUILDINGS													
Office Building Permanent	41-03-04	17804022	0	1156851	0	0	18960873	1217711	343777	0	1561488	17399385	7126165
Building containing trans. P&M	41-03-03	2018040	0	0	0	0	2018040	119922	36325	0	156247	1861793	1916281
Canteen Building	41-03-27	0	0	42891	0	0	42891	0	1351	0	1351	41540	0
Workshop	41-03-02	810397	0	4181909	0	0	4992306	325528	-194543	0	130985	4861321	557805
Buildings Others	41-03-28	1389049	0	42394480	0	0	43783529	79102	902592	0	981694	42801835	1315357
Stores & Godown	41-03-06	13373037	0	5937108	0	0	19310145	682821	372816	0	1055637	18254508	9861278
School	41-03-22	0	0	27881472	0	0	27881472	0	498416	0	498416	27383056	0
Residential Building Temporary	41-03-26	7226206	0	21112196	0	0	28338402	2480786	5357340	0	7838126	20500276	5395700
Transit Camp & Field Hostel	41-03-21	0	0	4001288	0	0	4001288	0	115905	0	115905	3885383	0
Residential Building Permanent	41-03-25	0	0	20290260	0	0	20290260	0	283098	0	283098	20007162	0
Sub Total: BUILDINGS		42620751	0	126998455	0	0	169619206	4905870	7717077	0	12622947	156996259	26172655
RAILWAY SIDINGS	41-05-01	0	0	87877660	0	0	87877660	0	1610413	0	1610413	86267247	0
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE													
Water Supply Installation	41-12-01	421649	0	18099100	0	0	18520749	24952	349175	0	374127	18146622	400494
Sewerage & Effluent Disposal System	41-12-02	0	0	10901314	0	0	10901314	0	187937	0	187937	10713377	0
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		421649	0	29000414	0	0	29422063	24952	537112	0	562064	28859999	400494
ROADS & BRIDGES													
Roads	41-02-01	84883416	0	107504308	0	0	192387724	2463805	3602802	0	6066807	186321117	43526978
Bridges and Culverts	41-02-03	31682614	0	224240344	0	0	255922958	753006	5407579	0	6160585	249762373	24694142
Sub Total: ROADS & BRIDGES		116566030	0	331744652	0	0	448310682	3216811	9010381	0	12227192	436083490	68221120
PLANT & MACHINERY OTHERS													
D. G. Set	41-10-02	16794951	0	2550923	0	0	19345874	3185247	-167161	0	3018086	16327788	13865181
CONSTRUCTION EQUIPMENT													
Excavator	41-11-01	1483512	0	0	0	0	1483512	584133	166895	0	751028	732484	982828
Loader	41-11-02	1587300	0	0	0	0	1587300	699404	178571	0	877975	709325	977181
Tipper	41-11-04	1669566	0	0	0	0	1669566	751304	187826	0	939130	730436	1012174
Dozer	41-11-05	4832280	13626950	0	0	0	18459230	2174527	2076664	5621117	9872308	8586922	2929569
Crane	41-11-09	870217	0	10057080	0	0	10927297	252906	380755	0	633661	10293636	866260
Concreting Equipment	41-11-10	125371	0	0	0	0	125371	56418	14104	0	70522	54849	76005
Pumps	41-11-12	1509632	0	0	0	0	1509632	14153	169834	0	183987	1325645	0
Welding Set	41-11-14	880433	0	0	0	0	880433	115557	99049	0	214506	865827	814400
Air Compressor	41-11-15	1262594	0	0	0	0	1262594	223719	142042	0	365761	896833	1109896
Drilling Equipment	41-11-16	91274823	0	0	0	0	91274823	15251543	10268416	0	25519959	65754864	0
Other Equipments	41-11-30	3814215	0	6493800	0	0	10308015	471583	1069253	0	1540836	8767179	1960432
Sub Total: CONSTRUCTION EQUIPMENT		109309943	13626950	16550880	0	0	139487773	20595247	14753409	5621117	40969773	98518000	10528743



Dams & Barrages	41-08-01	0	0	3598930	0	0	3598930	0	80976	0	80976	3517954	
Power Tunnels & Pipelines	41-08-04	0	0	38022787	0	0	38022787	0	1269223	0	1269223	38753564	
SUB-TOTAL HYDRAULIC WORKS		0	0	41621717	0	0	41621717	0	1350199	0	1350199	40271518	0
PLANT & MACHINERY - SUB-STATION								0	0	0	0	0	
Transformer	41-08-01	3715466	0	397332	0	0	4112798	178895	144057	0	320952	3791848	3805448
Transformer, kiosks, substation equipment and other fixed apparatus	41-08-02	313613	0	0	0	0	313613	2822	11290	0	14112	299501	0
Underground cable and duct system	41-08-05	0	0	2329396	0	0	2329396	0	23007	0	23007	2306388	0
Control metering and protection system	41-08-06	354735	0	50406	0	0	405141	8417	9791	0	18208	388933	200313
Sub Total: PLANT & MACHINERY-SUB STATION		4383814	0	2777134	0	0	7160948	188134	188145	0	376279	6784569	3805761
PLANT & MACHINERY - TRANSMISSION LINE													
INTERNAL DISTRIBUTION LINES	41-09-04	5417044	0	1670269	0	0	7087313	196983	261493	0	458476	6628837	2688936
Transmission lines for supply of Power for construction works	41-09-03	258875	0	1080464	0	0	1339339	3107	81129	0	84236	1255103	0
Street Lighting etc.	41-09-05	0	0	14491468	0	0	14491468	0	594173	0	594173	13897295	
Sub Total: PLANT & MACHINERY-TRANSMISSION LINE		5675919	0	17242201	0	0	22918120	200090	936795	0	1136885	21781235	2688936
VEHICLES								0	0	0	0	0	
Car	41-15-01	763842	0	1242800	0	0	2006642	468679	584899	0	1053578	953064	363908
Jeep	41-15-02	8216185	0	0	0	0	8216185	4646726	1478913	0	6125639	2090546	4308914
Fire Tenders	41-15-05	1517579	0	0	0	0	1517579	182109	273164	0	455273	1062306	1472052
Ambulance	41-15-06	1112776	0	0	0	0	1112776	508482	200300	0	708782	403994	705964
Bus	41-15-07	2439169	0	0	0	0	2439169	1168486	439051	0	1607537	831632	1490208
Truck / Tanker	41-15-08	5291241	0	0	0	0	5291241	2073956	952424	0	3026380	2264861	3893496
Motor Cycle	41-15-11	233836	0	0	0	0	233836	145558	42091	0	187649	46187	109324
Sub Total: VEHICLES		19574628	0	1242800	0	0	20817428	9193996	3970842	0	13164838	7652590	12143866
AIR CRAFTS/MOTOR BOATS													
Motor Boat	41-16-03	1955958	0	205654	0	0	2161612	1134288	361326	0	1495614	665998	997706
Sub Total: AIR CRAFTS/MOTOR BOATS		1955958	0	205654	0	0	2161612	1134288	361326	0	1495614	665998	997706
FURNITURE FIXTURE													
Office	41-17-01	3289509	15120	3304459	68069	4964	6536055	787887	445650	-8931	1224606	5311449	2134386
Residential Furniture	41-17-02	152950	46249	120000	0	46249	272950	9270	35405	-5939	38736	234214	0
School	41-17-04	68822	0	756322	0	0	825144	3785	42600	0	46385	778759	67101
Club	41-17-05	0	0	196583	0	0	196583	0	8846	0	8846	187737	0
Hospital	41-17-06	54500	0	0	0	0	54500	4360	3270	0	7630	46870	51775
Guest House	41-17-07	1145607	0	212221	0	16416	1341412	319149	76585	-2955	392779	948633	818034
Sub Total: FURNITURE FIXTURE		4711388	61369	4589585	68069	67629	9226644	1124451	612356	-17825	1718982	7507662	3071296



Sub Total: COMPUTERS	41-18-04	1309980	0	388211	10530	0	1887770	831737	300341	-10529	1121545	552221	0
COMMUNICATION EQUIPMENT		9526428	0	1807431	87869	1243278	10002711	5740585	1869020	-1082978	6526829	3478082	3566455
Telephone & Telex	41-19-02	5787654	0	38232	21600	0	5804288	638274	365539	-13480	990333	4813953	4718962
Interior Communication Equipment	41-19-03	0	0	169391	0	0	189391	0	4235	0	4235	155150	0
Sub Total: COMMUNICATION EQUIPMENT		5787654	0	207623	21600	0	5973677	638274	369774	-13480	994568	4879109	4718962
OFFICE EQUIPMENT													
Type writer	41-20-02	24169	0	0	0	0	24169	7375	1450	0	8825	15344	17519
Photocopy Machine	41-20-03	2490218	0	125721	0	0	2615939	411915	153185	0	565100	2050839	2153011
Equipment & Fittings for Hospital	41-20-05	115222	0	6998	0	0	122220	3252	6948	0	10200	112020	89300
Club Equipments	41-20-06	0	0	46125	0	0	46125	0	0	0	0	46125	0
Equipment & Fittings for GH & Club	41-20-07	23780	0	95570	0	0	119350	2304	3047	0	5351	113999	22190
Air Conditioning Machine	41-20-08	788512	0	160550	0	0	949062	374819	155820	0	530639	418423	286878
Other office equipment	41-20-20	70550	0	2480266	0	0	2550816	23529	81554	0	105083	2445733	57141
Water Cooler	41-20-11	62000	0	0	0	0	82000	10230	3720	0	13950	48050	53630
Refrigerator for office	41-20-13	138966	0	101229	0	0	240195	13239	11435	0	24674	215521	129896
Sub Total: FURNITURE FIXTURE & EQUIPMENTS		3713417	0	3016459	0	0	6729876	846663	417159	0	1263822	5466054	2789565
INTAGIBLE ASSETS - COMPUTER SOFTWARE	41-22-01	0	0	2870814	0	0	2870814	0	715815	1002842	1718657	1152157	0
ELECTRICAL INSTALLATION													
Power supply system - Administrative Block	41-14-02	1936425	0	182056	0	0	2118481	87833	119792	0	207625	1910856	29353
Sub Total: ELECTRICAL INSTALLATION		1936425	0	182056	0	0	2118481	87833	119792	0	207625	1910856	29353
OTHER ASSETS													
Laboratory & Meter Testing Equip.	41-25-02	12498064	0	903200	0	0	13401264	1626763	1050351	0	2677114	10724150	8033844
T. V., Projector & Audio Visual Equipment	41-25-01	1340946	0	147728	0	0	1488674	205603	108353	0	313956	1174718	779504
Misc. asset equipment	41-25-03	5722033	0	0	0	0	5722033	628448	594163	0	1222611	4499422	2305200
Sub Total: OTHER ASSETS		19561043	0	1050928	0	0	20611971	2460814	1752867	0	4213681	16398290	11118548
FIXED ASSETS OF MINOR VALUE >750 and <5000	41-28-01	6147492	0	4185946	21512	0	10311926	6146818	4179307	-16544	10309581	2345	0
CONST. PLANT & MACHINERY		0	0	0	0	0	0	0	0	0	0	0	0
DECLARED SURPLUS		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		3462974550	13688319	675845538	199050	1310908	4150998449	59773077	50387632	5493134	115653843	4035344606	3197717483

* Previously shown under Miscellaneous Assets /Equipment



Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
Tawang H.E. Project	Residential Furniture	411702	01	46249
Teesta V H.E. Project	Dozer	411105	08	13626950
Debang MP Project	Furniture & Fixture	411701	506	15120
Total				13688319

Additional/ adjustments on account of others

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted

Deduction of Fixed assets on account of inter unit transfers

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted
Corporate Office	Furniture & Fixture	411701	523&525	68069
	Computer	411801	525	53444
	Printer	411803	525	23895
	Other EDP equipments	411804	525	10530
		411902	525	21600
	Communication Equipments			
		412801	523&525	21512
	Fixed asset of minor value			
			TOTAL	199050

Deduction of Fixed assets on account of others

Name of the project	Particular of assets	Head of account	Advice number	Gross block added/ adjusted

Details of assets transferred from Chamera/ URI/Tanakpur/ Rangit - where gross block is to be taken at original cost less depreciation during construction period

Name of the project	Particular of assets	Head of account	Advice no.	Acquisition cost	Dep. During const period	Gross block transferred	Dep during O&M period	WDV transferred
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Details of assets transferred from other projects including Salal/ Loktak/ Bairasiul - where gross block is to be taken at original cost

Name of the project	Particular of assets	Head of account	Advice no.	Gross block transferred	Provision for depreciation transfer	WDV transferred
Tawang H.E. Project	Residential Furniture	411702	01	46249	0	46249
Teesta V H.E. Project	Dozer	411105	08	13626950	5621117	8005833
Debang MP Project	Furniture & Fixture	411701	506	15120	1436	13684
				13688319	5622553	8065766



PLANT & MACHINERY - SUB-STATION		
Transformer	41-08-01	0
Transformer, Kiosks, substation equipment and other fixed apparatus	41-08-02	0
Underground cable and duct system	41-08-05	0
Control metering and protection system	41-08-06	0
Sub Total: PLANT & MACHINERY - SUB STATION		0
PLANT & MACHINERY - TRANSMISSION LINE		
INTERNAL DISTRIBUTION LINES	41-09-04	0
Transmission lines for supply of Power for construction works	41-09-03	0
Street Lighting etc.	41-09-05	0
Sub Total: PLANT & MACHINERY TRANSMISSION LINE		0
VEHICLES		
Car	41-15-01	0
Jeep	41-15-02	0
Fire Tenders	41-15-05	0
Ambulance	41-15-06	0
Bus	41-15-07	0
Truck / Tanker	41-15-08	0
Motor Cycle	41-15-11	0
Sub Total: VEHICLES		0
AIR CRAFTS/MOTOR BOATS		
Motor Boat	41-16-03	0
Sub Total: AIR CRAFTS/MOTOR BOATS		0
FURNITURE FIXTURE		
Office	41-17-01	4964
Residential Furniture	41-17-02	46249
School	41-17-04	0
Club	41-17-05	0
Hospital	41-17-06	0
Guest House	41-17-07	16416
Sub Total: FURNITURE FIXTURE		67629
COMPUTERS		
Computer	41-18-01	1243279
Printers	41-18-03	0
Other EDP equipment	41-18-04	0
Sub Total: COMPUTERS		1243279
COMMUNICATION EQUIPMENT		
Telephone & Telex	41-19-02	0
Interior Communication Equipment	41-19-03	0
Sub Total: COMMUNICATION EQUIPMENT		0
OFFICE EQUIPMENT		
Type writer	41-20-02	0
Photocopy Machine	41-20-03	0
Equipment & Fittings for Hospital	41-20-05	0
Club Equipments	41-20-06	0
Equipment & Fittings for GH & Club	41-20-07	0
Air Conditioning Machine	41-20-08	0
Other office equipment	41-20-20	0
Water Cooler	41-20-11	0
Refrigerator for office	41-20-13	0
Sub Total: FURNITURE FIXTURE & EQUIPMENTS		0



VEHICLES		
Car	41-15-01	1242800
Jeep	41-15-02	0
Fire Tenders	41-15-05	0
Ambulance	41-15-06	0
Bus	41-15-07	0
Truck / Tanker	41-15-08	0
Motor Cycle	41-15-11	0
Sub Total: VEHICLES		1242800
AIR CRAFTS/MOTOR BOATS		
Motor Boat	41-16-03	205654
Sub Total: AIR CRAFTS/MOTOR BOATS		205654
FURNITURE FIXTURE		
Office	41-17-01	3304459
Residential Furniture	41-17-02	120000
School	41-17-04	756322
Club	41-17-05	196583
Hospital	41-17-06	0
Guest House	41-17-07	212221
Sub Total: FURNITURE FIXTURE		4589585
COMPUTERS		
Computer	41-18-01	942746
Printers	41-18-03	476374
Other EDP equipment	41-18-04	388311
Sub Total: COMPUTERS		1807431
COMMUNICATION EQUIPMENT		
Telephone & Telex	41-19-02	38232
Interior Communication Equipment	41-19-03	169391
Sub Total: COMMUNICATION EQUIPMENT		207623
OFFICE EQUIPMENT		
Type writer	41-20-02	0
Photocopy Machine	41-20-03	125721
Equipment & Fittings for Hospital	41-20-05	6998
Club Equipments	41-20-06	46125
Equipment & Fittings for GH & Club	41-20-07	95570
Air Conditioning Machine	41-20-08	160550
Other office equipment	41-20-20	2480266
Water Cooler	41-20-11	0
Refrigerator for office	41-20-13	101229
Sub Total: FURNITURE FIXTURE & EQUIPMENTS		3016459
INTAGIBLE ASSETS - COMPUTER SOFTWARE	41-22-01	2870814
ELECTRICAL INSTALLATION		
Power supply system - Administrative Bloc	41-14-02	182056
Sub Total: ELECTRICAL INSTALLATION		182056
OTHER ASSETS		
Laboratory & Meter Testing Equip.	41-25-02	903200
T. V., Projector & Audio Visual Equipment	41-25-01	147728
Misc. asset equipment	41-25-03	0
Sub Total: OTHER ASSETS		1050928
FIXED ASSETS OF MINOR VALUE >750 and <5000	41-28-01	4185946
CONST. PLANT & MACHINERY DECLARED SURPLUS		0
TOTAL		675845538



Additional/ adjustments on account of others

Particulars	Head of account	Gross Block
LAND FREEHOLD	41-01-01	0
LAND LEASEHOLD	41-01-11	0
LAND RIGHT OF USE	41-01-21	122206
BUILDINGS		
Office Building Permanent	41-03-04	1156851
Building containing trans. P&M	41-03-03	0
Canteen Building	41-03-27	42891
Workshop	41-03-02	4181909
Buildings Others	41-03-28	42394480
Stores & Godown	41-03-06	5937108
School	41-03-22	27881472
Residential Building Temporary	41-03-26	21112196
Transit Camp & Field Hostel	41-03-21	4001288
Residential Building Permanent	41-03-25	20290260
Sub Total: BUILDINGS		126998455
RAILWAY SIDINGS	41-05-01	87877660
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		
Water Supply Installation	41-12-01	18099100
Sewerage & Effluent Disposal System	41-12-02	10901314
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		29000414
ROADS & BRIDGES		
Roads	41-02-01	107504308
Bridges and Culverts	41-02-03	224240344
Sub Total: ROADS & BRIDGES		331744652
PLANT & MACHINERY OTHERS		
D. G. Set	41-10-02	2550923
CONSTRUCTION EQUIPMENT		
Excavator	41-11-01	0
Loader	41-11-02	0
Tipper	41-11-04	0
Dozer	41-11-05	0
Crane	41-11-09	10057080
Concreting Equipment	41-11-10	0
Pumps	41-11-12	0
Welding Set	41-11-14	0
Air Compressor	41-11-15	0
Drilling Equipment	41-11-16	0
Other Equipments	41-11-30	6493800
Sub Total: CONSTRUCTION EQUIPMENT		16550880
GENERATING PLANT & MACHINERY		0
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Dams & Barrages	41-06-01	3598930
Power Tunnels & Pipelines	41-06-04	38022787
SUB-TOTAL HYDRAULIC WORKS		41621717
PLANT & MACHINERY - SUB-STATION		
Transformer	41-08-01	397332
Transformer, Kiosks, substation equipment and other fixed apparatus	41-08-02	0
Underground cable and duct system	41-08-05	2329396
Control metering and protection system	41-08-06	50406
Sub Total: PLANT & MACHINERY-SUB STATION		2777134
PLANT & MACHINERY - TRANSMISSION LINE		
INTERNAL DISTRIBUTION LINES	41-09-04	1670269
Transmission lines for supply of Power for construction works	41-09-03	1080464
Street Lighting etc.	41-09-05	14491468
Sub Total: PLANT & MACHINERY TRANSMISSION LINE		17242201



Deduction/ adjustments on account of others

Particulars	Head of account	Gross Block added / adjusted
LAND FREEHOLD	41-01-01	
LAND LEASEHOLD	41-01-11	
LAND RIGHT OF USE	41-01-21	
BUILDINGS		
Office Building Permanent	41-03-04	0
Building containing trans. P&M	41-03-03	0
Canteen Building	41-03-27	0
Workshop	41-03-02	0
Buildings Others	41-03-28	0
Stores & Godown	41-03-06	0
School	41-03-22	0
Residential Building Temporary	41-03-26	0
Transit Camp & Field Hostel	41-03-21	0
Residential Building Permanent	41-03-25	0
Sub Total: BUILDINGS		0
RAILWAY SIDINGS	41-05-01	0
WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		
Water Supply Installation	41-12-01	0
Sewerage & Effluent Disposal System	41-12-02	0
Sub Total: WATER SUPPLY SYSTEM/DRAINAGE & SEWAGE		0
ROADS & BRIDGES		
Roads	41-02-01	0
Bridges and Culverts	41-02-03	0
Sub Total: ROADS & BRIDGES		0
PLANT & MACHINERY OTHERS		
D. G. Set	41-10-02	0
CONSTRUCTION EQUIPMENT		
Excavator	41-11-01	0
Loader	41-11-02	0
Tipper	41-11-04	0
Dozer	41-11-05	0
Crane	41-11-09	0
Concreting Equipment	41-11-10	0
Pumps	41-11-12	0
Welding Set	41-11-14	0
Air Compressor	41-11-15	0
Drilling Equipment	41-11-16	0
Other Equipments	41-11-30	0
Sub Total: CONSTRUCTION EQUIPMENT		0
GENERATING PLANT & MACHINERY		0
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Dams & Barrages	41-06-01	0
Power Tunnels & Pipelines	41-06-04	0
SUB-TOTAL HYDRAULIC WORKS		0



Linkage to Chart of Accounts		2006	2005
A. EMPLOYEES REMUNERATION AND BENEFITS			
Salary, Wages & allowances	437501	761063686	511452256
Gratuity and Contribution to Provident Fund & Pension Scheme (Including Administration Fee)	437502	97737794	63443221
Staff Welfare expenses	437503	862201564	53662503
Leave salary & Pension Contribution	437504	658035	654000
Sub-total		945679671	629211980
B. REPAIRS AND MAINTENANCE			
i) Building	437510	16245163	8728305
ii) Machinery	437511	24709365	2070406
iii) Others	437512	93310179	56267125
Sub-total		134264707	67065836
C. ADMINISTRATION AND OTHER EXPENSES			
Rent/Hiring charges	437514	69610913	38413511
Rates and taxes	437515	2131091	1673007
Insurance	437516	11516391	7500712
Security expenses	437517	61896407	41267750
Electricity Charges	437518	8991873	5113956
Traveling and Conveyance	437519	61392911	42067462
Expenses on vehicle/staff car	437520	55956797	48292972
Telephone, telex and Postage	437521	24453327	17665074
Advertisement and publicity	437522	22335977	17094411
Entertainment and hospitality expenses	437523	1163677	764640
Printing and stationery	437524	20158055	13793501
Remuneration to Auditors	437552	1860368	1032632
Design and Consultancy charges:			
Indigenous	437526	10467257	8273349
Foreign	437527	0	0
Expenditure on compensatory afforestation	437531	28792	0
Expenditure on land not belonging to corporation	437532	38337594	38770790
Land acquisition and rehabilitation	437533	4160	4160
Loss on assets/ materials written off	437528	27279	0
Losses on sale of assets	437530	308371	0
Other general expenses	437525	34778510	27398556
Sub-total		425419750	309126483
D. INTEREST AND FINANCE CHARGES			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WC DL	437545	0	0
ii) Bond issue/ service expenses	437546	570173	537505
iii) Commitment fee	437547	1590731	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	50157324	26287562
Sub-total		52318228	26825067



	Sub-total	437551	0	0	0	0
F. PROVISIONS		437561	0	0	0	0
	Sub-total					
G. DEPRECIATION		437560	137869780	137869780	73087514	73087514
	Sub-total					
H. PRIOR PERIOD EXPENSES (NET)						
Prior period expenses		437565	812301583		3094475	
Less Prior period income		437579	-265271	812566854	0	3094475
	Sub-total					
I. LESS : RECEIPTS AND RECOVERIES						
Income from generation of electricity – precommissioning		437570	0		0	
Interest on loans and advances		437571	14659283		7434948	
Miscellaneous receipts		437572	292388993		141788600	
Profit on sale of assets		437573	16195		0	
Provision not required written back		437574	166220		103263	
Hire charges/ outturn on plant and machinery		437575	0	307230691	0	149326811
TOTAL RECEIPTS & RECOVERIES						
GRAND TOTAL (A+B+C+D+E+F+G+H-I)				2200888299		959084644



Particulars	Linkage to Chart of Accounts	As on 1.04.2005	Additions	Adjustments	Capitalised	As on 31.03.2006
i) Buildings	4303	211719472	121797746	0	48092330	285424888
ii) Roads and Bridges	4302	403178587	0	0	238446988	164731599
iii) Railway sidings	4305	92145607	0	0	5253501	88892106
iv) Hydraulic Works(Dams, Water Conductor system, Hydromechanical gates, tunnels)	4306	429462511	702852867	0	0	1132315378
v) Generating Plant and machinery	4307	71760	347183652	0	0	347255612
vi) Plant and machinery Sub station	4308	4612313	1393327	0	22706	5982934
vii) Plant and machinery- Transmission lines	4309	14918968	199871	0	3537623	11581216
viii) Plant and machinery Others	4310	1501507	0	0	1501507	0
ix) Construction Equipment	4311	0	0	0	0	0
x) Water Supply System/Drainage and Sewerage	4312	28650945	328844	0	5620255	23359534
xi) Capital Expenditure On assets Not Owned by NHPC	4326					0
xii) Survey, investigation, consultancy and supervision charges	4340	62149869	6714648	0	13414021	55450496
xiii) Expenditure on compensatory Afforestation	4350	809131843	0	809131843	0	0
xiv) Incidental expenditure during construction period	See Annexure to this schedule	959084644	1241803655	0		2200888299
xv) Total		3016628026	2422274810	809131843	315888931	4313882062
xvi) Previous years' figures		1607203459	1533676525	3326019	120925939	3016628026

In terms of our report of even date attached
For A. R. Maiti & Co. Chartered Accountants

(S. K. Shatterjee)

Partner

50498

PLACE: GERUKAMUKH, DHEMAJI, ASSAM
DATE: 09.05.2006



M.No-

General Manager

Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

Sr. Manager (Finance)

Subansiri Lower H.E. Project
Gerukamukh, Dhemaji, Assam

		DESCRIPTION	OPENING BALANCE ON 01.04.05	ADDITION DURING THE PERIOD	ADJUSTMENTS	CAPITALISATION	CLOSING BALANCE ON 31.03.06
12. SURVEY, INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES.							
434001	EXP. ON HYDRO & METROLOG. DATA COLLECTION		2701543	336026	0	0	3037569
434002	EXP. ON SURVEY		35017846	5385639	0	0	40403685
434003	EXPLORATORY DRIFTS, TRENCHES & PITS		24436885	0	0	13414021	11016459
434007	HYDRAULIC MODEL STUDIES		0	58738	0	0	58738
434008	OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES		0	934045	0	0	934045
	TOTAL		62149869	6714648	0	13414021	55450496
13. EXPENDITURE ON COMPULSORY AFFORESTATION							
435001	EXP. ON COMPENS. AFFORSTATION		809131843	0	809131843	0	0
	TOTAL		809131843	0	809131843	0	0
2. BUILDINGS							
430304	OFFICE BUILDING-PERMANENT		0	3203160	0	0	3203160
430305	OFFICE BUILDING-TEMPORARY		7095346	689245			7784591
430301	BUILD. CONTAINING HYDROELECTRIC G.P		673597	43438			717035
430302	BUILDING CONTAINING WORKSHOP		3531126	0		1324034	2207092
430328	BUILDING OTHER		16413168	0	0	5571593	10841575
430306	STORES & GODOWN - BUILDING		3096340	0	0	125978	2970362
430321	TRANSIT CAMP & FIELD HOSTEL BLD.		8941305	4356756			13298061
430322	SCHOOL BUILDING		18299719	0		17326390	973329
430323	HOSPITAL BUILDING		1318330	1500000			2818330
430325	RESIDENTIAL BUILDING PERMANENT		79048405	111515528	0	0	190563933
430326	RES. BUILDING TEMPORARY		20103864	0	0	15212830	4891034
430327	CANTEEN BUILDING		0	489619	0	0	489619
430329	OTHER - CIVIL WORK		53198272	0	0	8531505	44666767
	TOTAL		211719472	121797746	0	48092330	285424888
9. PLANT & MACHINERY - OTHERS							
431002	DIESEL GENERATING SETS		1501507	0	0	1501507	0
	TOTAL		1501507	0	0	1501507	0
10. WATER SUPPLY SYSTEM/DRAINAGE AND SEWERAGE							
431201	WATER SUPPLY & DRAINS		28650945	0	0	5620255	23030690
431202	SEWERAGE & EFFLUENT DISPOSAL SYS.		0	328844	0	0	328844
	TOTAL		28650945	328844	0	5620255	23359534
2. ROADS & BRIDGES							
430201	ROADS		203456396	0	0	76714581	126741815
430203	BRIDGES & CULVERTS		199722191	0	0	161732407	37989784
	TOTAL		403178587	0	0	238446988	164731599



430807	TAILRACE TUNNELS	0	296186217	0	0	296186217
430808	HYDROMECHA WORKS/DAMS & TUNNELS	5333163	0	0	0	5333163
430601	DAM & BARRAGES	424129348	406688650	0	0	830815998
	TOTAL	429462511	702852867	0	0	1132315378
3.RAILWAY SIDING						
430501	RAILWAY SIDINGS	92145607	0	0	5253501	86892106
	TOTAL	92145607	0	0	5253501	86892106
6.PLANT & MACHINERY SUB STATION						
430802	TRANSFORMER KIOSK,SUBSTATION EQUIP. OTHER FIXED APPARATUS	1428664	0	0	0	1428664
430801	SUBSTATION TRANSFORMER	2817157	0	0	22706	2794451
430803	SWITCHGEARS INCL. CABLE CONNECTION	286949	0	0	0	286949
430805	UNDERGROUND CABLE & DUCT SYSTEM.	73121	1393327	0	0	1466448
430804	LIGHTENING ARRESTORES	6422	0	0	0	6422
	TOTAL	4612313	1393327	0	22706	5982934
5.GENERATING PLANT & MACHINERY						
430701	MAIN GENERATING EQUIPMENT	0	342780609	0	0	342780609
430712	AUXILLIARY & ANCILIARY SYSTEMS	71760	0	0	0	71760
430710	POWER LINE CARRIER COMM. SYSTEM	0	2743860	0	0	2743860
430713	MISC. POWER PLANT EQUIPMENT	0	1659383	0	0	1659383
	TOTAL	71760	347183852	0	0	347255612
7.PLANT & MACHINERY- TRANSMISSION LINE						
430901	TRUNK TRANSMISSION LINE	4808781	199667	0	0	5008448
430905	STREET LIGHTING,ETC	121769	204	0	0	121973
430903	TRANSMISSION LINE FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	2389544	0	0	908622	1480922
430904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP & WORK SITES,ETC	7598874	0	0	2629001	4969873
	TOTAL	14918968	199971	0	3537623	11581216



		2006		2005	
A. CONSTRUCTION STORES					
i) Stores and spares	440101, 440201, 440301, 440401, 440501, 440601, 440701, 440801, 440901, 441001, 441101, 441401				
		154000090		42893040	
ii) Loose tools	441201, 441208	171548		138048	
iii) Scrap inventory	4413				
iv) Stores in transit/ pending investigation	4463	1136		0	
v) Material issued to contractors/ fabricators	4465	142973024	297145798	83907723	126938811
Less : Provisions for construction stores	350916				
Total					
B. ADVANCES FOR CAPITAL EXPENDITURES					
Secured (considered good)	4501	820980427		473082457	
Unsecured – against bank guarantees (considered good)	4503	2038119964		1612307927	
Unsecured – others (considered good)	4502	164625768		177417777	
Unsecured – Considered Doubtful			3023726159		2262808161
Less : Provisions for doubtful advances	350915				
			3320871957		2389746972

Provision for construction stores	As at 31ST MARCH 2006	As at 31ST MARCH 2005
As per last Balance Sheet		
Additions during the year (Schedule-19)		
Amount used during the year		
Amount reversed during the year (Schedule-14)		
Closing Balance		

Provision for doubtful advances	As at 31ST MARCH 2006	As at 31ST MARCH 2005
As per last Balance Sheet		
Additions during the year (Schedule-19)		
Amount used during the year		
Amount reversed during the year (Schedule-14)		
Closing Balance		



(A) CONSTRUCTION STORES & ADVANCES		ANNEXURE TO SCHEDULE - 7	
PARTICULARS		Amount in Rupees	
		AS ON 31 ST MARCH, 2006	AS ON 31 ST MARCH, 2005
1. STORES AND SPARES			
STEEL	440101	123859476	14163177
CEMENT	440201	742188	536838
OTHER CIVIL Building Material Item Account	440301	13714714	12436163
SPARES FOR GEN. P&M AND AUXILIARY SYS.-INDIGENOUS ACCOUNT	440501	606411	601469
OTHER GENERIC ELECT. ITEMS A/C	440601	8903718	5110071
SPARES AND COMPONENTS FOR CONSTRUCTION EQUIPME	440701	1065922	788659
SPARES FOR VEHICLE	440801	660965	770942
OTHER GENERIC HW/MECH. ITEMS	440901	2911960	1710317
P.O.L.	441001	591784	678834
GENERAL COM & ADMN. ITEMS	441101	658211	1090864
ASSETS PENDING ISSUE	441401	284741	4215381
INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY - INDIGENOUS	446101	0	790325
		154000090	42893049
2. LOOSE TOOLS			
LOOSE TOOL ACCOUNT	441201	113508	113418
LOOSE TOOLS IN USE	441208	58040	24630
		171548	138048
3. STORES IN TRANSIT/PENDING INVESTIGATION			
STORES IN TRANSIT	446301	1136	0
4. MATERIAL ISSUED TO CONTRACTOR/FABRICATOR			
MATERIAL ISSUED TO CONTRACTOR	446501	142973024	83907723
(B) ADVANCES FOR CAPITAL EXPENDITURE			
1. SECURED (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY SECURED	450101	820980427	473082457
ADVANCE TO SUPPLIERS-INDIAN CURRENCY SECURED	450105	0	0
		820980427	473082457
2. UNSECURED AGAINST BANK GUARANTEE (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED (AGAINST BG)	450301	1381814614	1612307927
ADVANCE AGAINST BG - FOREIGN CURRENCY UNSECURED	450304	656305350	0
		2038119964	1612307927
3. UNSECURED - OTHERS (CONSIDERED GOOD)			
ADVANCE TO CONTRACTORS-INDIAN CURRENCY UNSECURED	450201	149838547	144400107
ADVANCE TO SUPPLIERS-INDIAN CURRENCY UNSECURED	450205	14787221	33017670
		164625768	177417777



Particulars	Linkage to Chart of Accounts	As at September, 2005	As at September, 2004
LONG TERM			
A. INVESTMENT – SUBSIDIARY COMPANY (TRADE)			
Equity shares (unquoted)			
Narmada Hydroelectric Development Corporation Ltd. (8,340,000 Equity shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. (Previous Year 8,340,000 Equity Shares of Rs.1000/- each fully paid and Share Capital	5101		
B. INVESTMENT – OTHERS -(TRADE)			
Equity shares			
Indian Overseas Bank (360,800 Equity shares of Rs.10/- each fully paid (Previous Year 360,800 Equity shares of Rs.10/- each fully paid))	5102		
C. INVESTMENT – OTHERS -(TRADE)			
Bonds			
Investment in SEB Bonds	5104		
D. INVESTMENT – SUBSIDIARY COMPANY (NON TRADE)			
Equity shares			
Narmada Hydroelectric Development Corporation Ltd. (8,340,000 Equity shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs. (Previous Year 8,340,000 Equity Shares of Rs.1000/- each fully paid and Share Capital Deposit of Rs.138,42,000/-)	5201		
E. INVESTMENT – OTHERS -(NON TRADE)			
Equity shares			
Power Trading Corporation of India Ltd. (12,000,000 Equity shares of Rs.10/- each fully paid (Previous year 12,000,000 Equity shares of Rs.10/- each fully paid)	5202		
F. INVESTMENT – OTHERS -(NON TRADE)			
Investment in SEB Bonds	520406		
G. LONG TERM ADVANCES	520407		
Delhi Transco Limited			
SHORT TERM			
A. INVESTMENT – SUBSIDIARY COMPANY (TRADE)			
Equity shares	5301		



Particulars	Linkage to Chart of Accounts		As at September, 2005		As at September, 2004
B. INVESTMENT – OTHERS –(TRADE)					
Equity shares	5302				
C. INVESTMENT – OTHERS –(TRADE)					
Bonds	5304				
D. INVESTMENT – SUBSIDIARY COMPANY (NON TRADE)					
Equity shares	5401				
E. INVESTMENT – OTHERS –(NON TRADE)					
Equity shares	5402				
F. INVESTMENT – OTHERS –(NON TRADE)					
Bonds	5404				
INVESTMENT RELATED TO DEVELOPMENT SURCHARGE RESERVE					
Less: Provision against the diminution in the value of investment	5501				
	3511				
Total					

COST

MARKET VALUE

Net of determined diminution in the value of investment

Quoted
Unquoted

As at 31.03. 2006	As at 31.03. 2005		As at 31.03. 2006	As at 31.03. 2005



9 - CURRENT ASSETS, LOANS AND ADVANCES

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March, 2006		31st March, 2005	
	650226, 650142, 650111, 650211	0		0	
ACCUMULATED ON INVESTMENT					
Tools	610201, 610301, 610401, 610501, 610601, 610701, 610801, 610901, 611001, 611101, 61140	0		0	
Inventory	611201, 611208	0		0	
Goods in transit/ pending inspection	6113	0		0	
Material at site	6126	0		0	
Material issued to contractors/ fabricators	6128	0		0	
Provision for obsolete store & spares *	6170	0		0	
TOTAL	350901, 350920	0		0	
PROGRESS					
Construction work in progress (on behalf of client)	6201 less 3510	0		0	
Inventory WIP	6202	0		0	
DEBTORS (UNSECURED)	6300				
Outstanding for a period exceeding six months		0		0	
Considered good		0		0	
Considered doubtful and provided					
debts		0		0	
Considered good		0		0	
Considered doubtful and provided		0		0	
TOTAL		0		0	
Less: Provision for doubtful debts *	3505	0	0	0	
TOTAL			0	0	
BANK BALANCES					
On hand					
Cheques, drafts, stamps in hand of Previous year Rs)	6401, 6402, 6403	423557		499908	
With scheduled banks					
- In current account	6404, 6405, 6406, 6407	-980904		-3314929	
- In Deposits account #	6409, 6410	0		0	
With other banks (separately for each bank)					
- In current account	6412, 6418	0		0	
Bank of Bhutan, Phuentsholing					
Deutsche Bank, Tokyo Branch					
In Deposits account					
TOTAL		-557347	-557347	-2815021	-2815021



E 9 - CURRENT ASSETS, LOANS AND ADVANCES		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March, 2006		31st March, 2005	
CURRENT ASSETS					
Investment accrued on deposits	650101 To 650119 (except 650111), 650201 To 650210	0		0	
	6503, 6504, 6507, 650141, 650216, 650217, 650224 & 650225, 650124	244343389		115062496	
	6508, 6509	453773		508285	
Receivables recoverable from different agencies	3507	0		0	
Provisions for doubtful claims *		244797162	244797162	115570781	115570781
ADVANCES					
Advances (including accrued interest)	6601, 650120 to 650123, 650212 to 650215	27875720		23076258	
	6602, 650125 to 650140, 650218 to 650223	2637610		1737919	
Secured		0		0	
Unsecured, considered good		30513330	30513330	24814177	24814177
Unsecured, considered doubtful					
ADVANCES					
Advances in cash or kind for value to be received)					
Advances to Companies	6511	0		0	
Unsecured		0		0	
Unsecured (considered good);		0		0	
Unsecured (considered doubtful)					
Advances to suppliers	6608	0		0	
Unsecured					
Unsecured (considered good);	6607	0		0	
Covered by bank guarantees		0		0	
Others	6604	0		0	
Unsecured (considered doubtful)					
Advances		1206859		444424	
Unsecured (considered good);	6603	0		0	
Unsecured (considered doubtful)					
Advances		0		0	
Unsecured (considered good)	6606	20000		20000	
Unsecured (considered doubtful)					
Provisions for doubtful loans and advances	3506	0		0	
Recoverable from Power Grid Corporation of India Ltd.	6609	0		0	
Provisions for PGCIL recoverable	350917	0		0	
RECOVERABLE	6620	0		0	
DEPOSITS					
Advance income tax	6605	0	1226859	0	464424
SUB-TOTAL		1226859	31740189	464424	25278601
TOTAL			275980004		138034361



SCHEDULE 9 - CURRENT ASSETS, LOANS AND ADVANCES		(Amount in Rupees)	
Particulars	Linkage to Chart of Accounts	31st March, 2006	31st March, 2005
Includes Rs (Previous year Rs) in the name of PNB Capital services limited trustee account on account of unclaimed redemption amount of			
(Previous year Rs) in the name of PNB Capital services limited trustee account on account of unclaimed redemption amount of			
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS			
		31st Mar, 2006	31st Mar, 2005
PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS			
		31st Mar, 2006	31st Mar, 2005
PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH SUBSIDIARY COMPANY			
		31st Mar, 2006	31st Mar, 2005



Particulars

Linkage to Chart of Accounts

31st March, 2006

31st March, 2005

(Amount in Rupees)

Amount under these head should tally with the reconciliation given below:

	Linkage to Chart of Accounts	31st Mar, 2006	31st Mar, 2005
Provision for obsolete store & spares	350901 & 350920	0	
As per last Balance Sheet		0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance			
Provision for Doubtful Debts	3505	0	
As per last Balance Sheet		0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance			
Provision for bad & doubtful claims	3507	0	
As per last Balance Sheet		0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance			
Provisions for doubtful advances	3506	0	
As per last Balance Sheet		0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance			
Provisions for PGCIL recoverable	350917	0	
As per last Balance Sheet		0	
Additions during the year		0	
Amount used during the year		0	
Amount reversed during the year		0	
Closing Balance			



ANNEXURE TO SCHEDULE -9

CURRENT ASSETS LOANS AND ADVANCES		Amount in Rupees	
PARTICULARS		AS ON 31st March 2006	AS ON 31st March 2005
(G) (a) . LOANS TO EMPLOYEES			
- Secured Employees (including accrued interest)			
House Building Advance	660101	9580182	9224217
Car Advance	660102	6252594	3869290
Scooter Advance	660103	842757	847970
Computer Advance	660104	3552504	3299189
Int-accrued and due on Employee Adv. -HBA - secured	650120	4839645	3967960
Int-accrued and due on Employee Adv. -Car - secured	650121	1599316	1213940
Int-accrued and due on Employee Adv. -Scooter/M.cycle - secured	650122	346868	289980
Int-accrued and due on Employee Adv. -Computer - secured	650123	599737	363712
Interest accrued but not due on employee advances-HBA-secured	650212	224240	0
Interest accrued but not due on employee advances-Car adv.- secured	650213	30675	0
Interest accrued but not due on employee advances-scooter adv.- secured	650214	0	0
Interest accrued but not due on employee advances-computer adv.- secured	650215	7202	0
		27875720	23076258
- Unsecured(considered goods)			
HBA - unsecured	660201	0	0
Car Advance	660202	0	0
Scooter Advance	660203	0	0
Computer Advance	660204	0	0
Furniture Advance	660205	1232990	867125
Multipurpose Advance	660206	1154687	870794
Interest accrued and due on employee advances-HBA adv.- Unsecured	650125	0	0
Interest accrued and due on employee advances-Scooter adv.- Unsecured	650126	0	0
Interest accrued and due on employee advances-Computer adv.- Unsecured	650127	0	0
Interest accrued and due on employee advances-Car adv.- Unsecured	650128	0	0
Interest accrued but not due on employee advances-HBA adv.- Unsecured	650218	200965	0
Interest accrued but not due on employee advances-Car adv.- Unsecured	650219	34679	0
Interest accrued but not due on employee advances-Scooter adv.- Unsecured	650220	4075	0
Interest accrued but not due on employee advances-Computer adv.- Unsecured	650221	10214	0
		2637610	1737919



Particulars	Linkage to Chart of Accounts		As on 31st March, 2005	As at 31st March, 2005
A. LIABILITIES				
i) Sundry creditors - SSI	310250, 310433			
(a) Total outstanding dues of small scale industry undertaking (due over 30 days)		0		0
(b) Others	3102 (except 310250), 3104 (except 310433), 3106, 3107	322536846		125188369
ii) Unspent amount of deposit/agency	3305	0		0
iii) Deposits/ retention money	3101, 3103, 3105	72263918		78324678
iv) Advances against the Deposit Works	3303	0		0
Less : Amount recoverable on Deposit works	6512	0		0
v) Interest accrued but not due on loans	3108, 3109	0		0
vi) Advances against cost of project/ contractees	3301, 3302	0		0
vii) Grants in Aid - pending utilization	3117, 3118	0		0
viii) Due to subsidiaries	3119	0		0
ix) Other Liabilities	3115, 3111, 3112, 3113, 3114, 3116, 3401	18698663		21906616
Total Liabilities		413499427	413499427	225419663
B. PROVISIONS				
Provision for Taxation				
As per last Balance Sheet	355101, 355102	0		0
Additions during the year		0		0
Amount used during the year		0		0
Amount reversed during the year		0		0
Closing Balance		0	0	0
Provision for Proposed Dividend				
As per last Balance Sheet	3550	0		0
Additions during the year		0		0
Amount used during the year		0		0
Amount reversed during the year		0		0
Closing Balance		0	0	0
Tax on proposed dividend				
As per last Balance Sheet	355103	0		0
Additions during the year		0		0
Amount used during the year		0		0
Amount reversed during the year		0		0
Closing Balance		0	0	0
Provision for wage revision				
As per last Balance Sheet	350401	0		0
Additions during the year		0		0
Amount used during the year		0		0
Amount reversed during the year		0		0
Closing Balance		0		0
Provision for ex gratia				
As per last Balance Sheet	350402	2215913		1692145
Additions during the year		5923816		3323862
Amount used during the year		0		2800094
Amount reversed during the year		0		0
Closing Balance		8139729	8139729	2215913
Provision for leave encashment				
As per last Balance Sheet	350403	0		
Additions during the year		0		



Amount reversed during the year			0			0
Closing Balance			0			0
Provision for gratuity						
As per last Balance Sheet	350405, 350406		0			
Additions during the year			0			
Amount used during the year			0			
Amount reversed during the year			0			
Closing Balance			0	0		0
Provision for REHS						
As per last Balance Sheet	350407		0			
Additions during the year			0			
Amount used during the year			0			
Amount reversed during the year			0			
Closing Balance			0			0
Provision for other expenses						
As per last Balance Sheet	350919		0			
Additions during the year			0			
Amount used during the year			0			
Amount reversed during the year			0			
Closing Balance			0	0		0
Provision For Contingencies						
As per last Balance Sheet	3503		0			
Additions during the year			0			
Amount used during the year			0			
Amount reversed during the year			0			
Closing Balance			0	0		0
Provision For Tariff Adjustment						
As per last Balance Sheet	350918		0			
Additions during the year			0			
Amount used during the year			0			
Amount reversed during the year			0			
Closing Balance			0	0		0
				8139729		2215913
Total (A+B)				421639156		227635576



CURRENT LIABILITIES AND PROVISIONS		ANNEXURE TO SCHEDULE III	
PARTICULARS		AS AT 31st March, 2006	AS AT 31st March, 2005
Sundry creditors			
Sundry Creditors capital Works-Indian currency	310201	109879454	105274792
Sundry Creditors for Materials/Supplies-Capital -Indian Currency	310203	44994677	13687698
Sundry Creditors others-Indian Currency	310207	1040008	833308
Sundry creditors Capital Foreign currency	310208	160787389	
Unpaid Salary and Wages	310602	267315	5392573
Liability for salary	310604	5315322	0
Other expenses payable to employee	310605	226012	0
Telephone and telex charges payable	310703	0	0
Rent payable	310704	41502	
Other expenses payable	310713	-14833	0
		322536846	125188369
Retention Money			
Earnest Money Deposit	310101	7031472	11853502
Security Deposit/Retention Money-Capital Works-Indian Currency	310301	64494670	66471176
Security Deposit/Retention Money-Supplier Capital-Indian Currency	310303	430765	0
Security Deposit/Retention Money-OthersCapital Works-Indian Currency	310305	307011	0
		72263918	78324678
Other liabilities			
Employees Contribution towards EPF Payable	311201	-1084600	-39834
Corporation contribution towards EPF payable	311202	643984	0
Employees Contribution towards FPS Payable	311203	116	541
Employees Contribution towards EPS Payable	311205	-17105	0
Corporation contribution towards EPS payable	311206	-611612	0
Employees Contribution towards NHPC club Payable to NHPC club	311208	9600	0
GPF recovered and payable to Outside department	311231	17292	0
Income Tax Deducted at Source (Salary)	311301	456546	248681
Income Tax Deducted at Source (Contractor) Indian	311302	4896669	2564389
Income Tax deducted at source-Rent	311304	7498	76910
Income Tax deducted at source-others	311307	-140388	-742500
Professional Tax	311401	85170	0
State Sales Tax-Works Contract	311402	8895739	3782015
State Sales Tax-Others	311403	264037	0
Royalty	311404	3988867	9938135
PM's relief fund / CM's releif fund	311501	1582	0
Misc. Liabilities	311601	998669	5882745
Liability for stale cheques	311509	286599	195534
		18698663	21906616
Provisions			
provision for incentive/PLI in lieu of bonus			
As per last Balance Sheet	350402	2215913	1692145
Additions during the year		5923816	3323862
Amount used during the year		0	2800094
Amount reversed during the year		0	0
Closing Balance		8139729	2215913



Schedule 11- Miscellaneous expenditure to the extent not written off or to be adjusted

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006		As at 31ST MARCH, 2005
Preliminary expenses	7101				
Other Deferred revenue expenditure	7102				
Losses awaiting write off sanction	651001				
Less:					
Provision for losses pending investigation	350902				
Total					

Schedule 13- Contracts and Consultancy Income

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006		As at 31ST MARCH, 2005
Contract income					
Add: Contract Work in progress- closing	8302, 8303				
Less: Contract work in progress- opening					
Revenue from Consultancy	8301				
Total					

Schedule 14- Other income

Figure in Rupees

Particulars	Linkage to Chart of Accounts		As at 31ST MARCH, 2006		As at 31ST MARCH, 2005
Income from short term deposit	840202, 840203, 840204, 840304	4336819		0	
Interest on bonds	8404 less (840402 & 840403)	0		0	
Interest on loans and advances	8405	7224335		5185423	
Dividend income from subsidiaries	840201	0		0	
Dividend income from others	840205	0		0	
Late payment surcharge	8401	0		0	
Profit on sale of assets	8415	16195		0	
Liability/ Provisions not required written back	8409	62957		72020	
Income from scrap	8408	4762		0	
Interest on term loan and savings bank	840301, 840302	0		0	
Interest income from subsidiary	840206	0		0	
Interest on Public Deposit Account	840303	0		0	
Other miscellaneous income	8407, 8410, 8412, 8413, 8417	146258812		121023083	
Exchange rate variation	8411	0		0	
Grant in aid - revenue	8414	0		0	
Excesses on physical verification	8416	0	157903880	0	126280526
Less Income transferred to IEDC (Refer Schedule 22 E(ii) & 22 H (ii) to (vi))	980151, 980171 to 980175		157903880		126280526
Total taken to Profit & Loss account			0		0



SCHEDULE 12 - SALES

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March, 2006	31st March, 2005
Sale of Power	8101 to 8119	0	0
Less : Income from generation of electricity – precommissioning	980170	0	0
TOTAL		0	0



Schedule 15 - Generation, Administration and Other Expenses

Particulars	Linkage to Chart of Accounts	AS AT 31ST MARCH, 2005	AS AT 31ST MARCH, 2005
Consumption of stores and spare parts	9201	0	0
Repair and maintenance of:			
- Building	9202	7594478	7468154
- Machinery	9204, 9205 and 9206, 920810 to 12	22638959	215312
- Others	9203, 9207, 920801 to 03, 920820 to 22	37132468	30841578
Miscellaneous operational expenses			
Rent	9211	31197402	23964169
Rates and taxes	9212	458084	928839
Insurance	921310 to 921325	4015679	3825217
Self insurance reserve	921301	0	0
Security expenses	9214	20628657	13797448
Electricity Charges	9215	3877917	3224675
Traveling and Conveyance	9216	19325449	21413519
Expenses on staff car	9217	7663825	23693036
Telephone, telex and Postage	9220	6788253	9840883
Advertisement and publicity	9221	5241566	7786482
Entertainment and hospitality expenses	9222	399037	386763
Donation (Rs. 50000)	9223	0	0
Printing and stationery	9224	6364554	7760526
Books and periodicals	9225	436789	0
Consultancy charges	9226	2243226	3902111
Expenditure on compensatory afforestation/ catchment area treatment	923901	28792	0
Expenditure on land not belonging to corporation	923902	0	3345385
Project expenses written off	950908	0	0
Loss on sale of assets	9237	308371	0
Deferred revenue expenditure written off	9552	0	0
Preliminary expenses written off	9551	0	0
Survey and investigation expenses written off	9553	27279	0
Bad debts / advances/ claims written off	950903, 950904, 950905	0	0
Stores written off	950901	0	0
Fixed assets written off	950906	0	0
Other general expenses	9250, 9227	7298201	16781262
Exchange rate variation	9238	0	0
Audit expenses	9231	827736	720199
Director expenses	9230	0	0
Research and development expenses	9232	113098	0
Total		184609820	179895556
Less: Expenses transferred to IEDC (Refer Schedule 22 B, 22 C & 22 E1)	980110 to 980133, 980150, 980152	184609820	179895556
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980202, 980203, 980205 to 980209, 980301, 980303 to 980307	0	0
Total taken to Profit and loss account		0	0



Schedule 16 – Employees Remuneration and Benefits

Particulars	Linkage to Chart of Accounts	As at 31ST MARCH, 2005	As at 31ST MARCH, 2006
Salaries, wages, allowances	9001	249511430	257048572
Gratuity, Contribution to provident fund & pension scheme (including administration fees)	9002, 9003	34395698	26829533
Staff welfare expenses	9004	32557653	33254929
Leave Salary & Pension Contribution	9005	4035	456325
Total		316568816	317599459
Less: Employee cost transferred to IEDC (Refer Schedule 22 A)	980101 to 980105	316467691	317599459
Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	980201, 980302	101125	0
Total taken to Profit and loss account			

Figure in Rupees

Schedule 18 – Interest and Finance charges

Particulars	Linkage to Chart of Accounts	As at 31ST MARCH, 2006	As at 31ST MARCH, 2005
Interest on :			
a) Government of India loan	9401		
b) Bonds	9402		
c) Foreign loan	9403		
d) Term loan	9404 and 9405		
e) Cash credit facilities /WCDL	9406		
f) Other interest charges	9409	32668	537505
Bond issue/ service expenses	9410		
Rebate to customers	9411 (except 941102)	1590731	0
Commitment fee	9412		
Guarantee fee on loan	9413		
Royalty	9414	252144	0
Bank charges	9415	23617618	25195753
Other finance charges	9420		
Total		25493161	25733258
Less: Expense transferred to IEDC (Refer Schedule 22 D)	980140 to 980151	25493161	25733258
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	980204	0	0
Total			

Figure in Rupees

Schedule 19 – Provisions

Particulars	Linkage to Chart of Accounts	As at 31ST MARCH, 2006	As at 31ST MARCH, 2005
Bad and doubtful debts provided	9505		
Bad and doubtful advances / deposits provided	9506		
Bad and doubtful claims provided	9507		
Diminution in value of stores and spares	9233		
Shortage in store & spares provided	9508		
Provision for contingencies	9510		
Provision against diminution in the value of investment	9511		
Less : Provisions transferred to IEDC (Refer schedule 22 F)	980161		
Total			



SCHEDULE 17 - DEPRECIATION

(Amount in Rupees)

Particulars	Linkage to Chart of Accounts	31st March, 2006	31st March, 2005
Depreciation during the year	9300, 9305	64782166	40756154
		64782166	40756154
Less:			
i) Depreciation transferred to IEDC	980160	64782166	40756154
ii) Depreciation transferred to Contract & Consultancy	980206, 980305		
Total taken to Profit and loss account		0	0



Schedule 20 – Contract and Consultancy expenses

Particulars	Linkage to Chart of Accounts	AS 31 3151 MARCH, 2008	AS 31 3151 MARCH, 2008	AS 31 3151 MARCH, 2008
Direct Expenses	960101, 960102, 960103, 960104, 960105, 960201, 960202, 960203			
Employees' Remuneration and benefits	960112, 960212			
- Salaries, Wages, Allowances and benefits				
- Gratuity, Contribution to provident fund & pension scheme	960113 and 15			
- Staff welfare Expenses	960114			
Repairs and Maintenance	960116			
- Buildings	960117			
- Machinery and Construction Equipments	960118			
- Others				
Administration and Other Expenses	960119			
- Rent	960121, 960212			
- Traveling and Conveyance	960122			
- Expenses on Staff cars and Inspection vehicle	960120			
- Insurance	960123			
- Telephone, telex, and postage	960124			
- Advertisement and publicity	960125, 960213			
- Printing and Stationery	960130			
- Contingencies	960136			
- Remuneration to Auditors	960131, 960216, 960217			
- Other Expenses	960127			
- Rates and taxes	960128			
- Security	960129			
- Electricity	960130			
- Contingencies	960133			
- Consultancy charges	960134			
- ERV	960132			
Depreciation	960150			
Loss on construction contracts				
Total Expenditure	960137			
Less: Receipts and recoveries				
Net expenditure during the year	960135			
Prior period Adjustments				
Total				



Schedule 21- Prior Period Adjustment (Net)		AS AT 31ST MARCH, 2006	AS AT 31ST MARCH, 2005
Particulars	Linkage to Chart of Accounts		
Income			
Sale of Electricity	860101	0	
Interest/Surcharge received from debtors	860102	0	
Others	860121	-265271	-265271
Expenditure			
Salaries and Wages	950401	0	
Repair and Maintenance	950403	-37989	
Interest	950424	0	
Others	950450	809245097	809207108
Depreciation	950425	0	809472379
Total			
Less: Expenses transferred to IEDC (Refer 22 G)			809472379
Schedule			
Prior period expenses	980165		
Less Prior period income	980179		
Total			0
Total			



Particulars	Linkage to Chart of Accounts	As at 31ST MARCH, 2006	As at 31ST MARCH, 2005
A. EMPLOYEES REMUNERATION AND BENEFITS			
Salaries, wages, allowances	980101	249611430	257048872
Gratuity, Contribution to provident fund (including administration fees)	980102	34294573	28829533
Staff welfare expenses	980103	32557653	33264929
Leave Salary & Pension contribution	980104	4035	456125
Sub-total		316467691	317599459
B. REPAIRS AND MAINTENANCE			
Building	980110	7594478	7468154
Machinery	980111	22638959	215312
Others	980112	37132468	30841576
Sub-total		67365905	38525042
C. ADMINISTRATION AND OTHER EXPENSES			
Rent	980114	31197402	23964169
Rates and taxes	980115	458084	928839
Insurance	980116	4015679	3825217
Security expenses	980117	20628657	13797448
Electricity Charges	980118	3877917	3224675
Traveling and Conveyance	980119	19325449	21413519
Expenses on staff car	980120	7663825	23693036
Telephone, telex and Postage	980121	6788253	9840883
Advertisement and publicity	980122	5241566	7786482
Entertainment and hospitality expenses	980123	399037	386763
Printing and stationery	980124	6364554	7760526
Remuneration to Auditors	980152	827736	720199
Design and Consultancy charges:			
Indigenous	980126	2243226	3902111
Foreign	980127	0	0
Expenditure on compensatory afforestation	980131	28792	0
Expenditure on land not belonging to corporation	980132	0	3345385
Land acquisition and rehabilitation	980133	0	4160
Loss on assets/ materials written off	980128	27279	0
Losses on sale of assets	980130	308371	0
Other general expenses	980125	7848088	16777102
Sub-total		117243915	141370514
D. INTEREST AND FINANCE CHARGES			
i) Interest on :		0	0
a) Government of India loan	980140	0	0
b) Bonds	980141	0	0
c) Foreign loan	980142	0	0
d) Term loan	980143 and 980144	0	0
e) Cash credit facilities /WCDL	980145	0	0
ii) Bond issue/ service expenses	980146	32668	537505
iii) Commitment fee	980147	1590731	0
iv) Guarantee fee on loan	980148	0	0
v) Other finance charges	980149	23869762	25195753
Sub-total		25493161	25733258
E. EXCHANGE RATE VARIATION (NET)			
Exchange rate variation (Debit balance)	980150	0	0
Less Exchange rate variation (Credit balance)	980151	0	0
Sub-total		0	
F. PROVISIONS			
Sub-total			
G. DEPRECIATION			
Add Depreciation allocated by ED office	980160	50387632	24427059
Add Depreciation allocated by Corporate Office		2866296	2021170
Sub-total		11528238	14307925
		64782166	40756154



Prior period expenses	980168	518207158	5251475	
Less Prior period income	980179	265271	0	
Sub-total			859472379	3094475
I. LESS : RECEIPTS AND RECOVERIES				
Income from generation of electricity – precommissioning	980170	0	0	
Interest on loans and advances	980171	7224335	5185423	
Miscellaneous receipts	980172	150600393	121023083	
Profit on sale of assets	980173	16195	0	
Provision not required written back	980174	62957	72020	
Hire charges/ outturn on plant and machinery	980175	0	0	
Sub-total			157903880	126280526
GRAND TOTAL (A+B+C+D+E+F+G+H-I)			1242921337	440798376



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
	EMPLOYEES REMUNERATION AND BENEFITS	
	Salaries, wages, allowances	
900101	SALARY AND ALLOWANCES (DIRECTOR)	284593
900102	DEARNESS ALLOWANCE (DIRECTOR)	145197
900103	CITY COMPENSATORY ALLOWANCE (DIRECTOR)	2854
900106	COMPANY LEASED ACCOMMODATION	35244
900107	LEAVE ENCASHMENT (DIRECTOR)	266205
900109	OTHER ALLOWANCE (DIRECTOR)	58667
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY/ NON PRACTICE ALLOWANCE (EXEC)	57607292
900112	DEARNESS ALLOWANCE (EXEC)	30776979
900113	CITY COMPENSATORY ALLOWANCE (EXEC)	698890
900114	HOUSE RENT ALLOWANCE (EXEC)	2302903
900116	SITE COMPENSATORY ALLOWANCE (EXEC)	4228423
900117	CHILDREN EDUCATION ALLOWANCE (EXEC)	775131
900118	NIGHT SHIFT ALLOWANCE /OVERTIME (EXEC)	61234
900119	NEWS PAPER ALLOWANCE(EXEC)	875576
900120	HINDI ALLOWANCE (EXEC)	3968
900121	CHILDREN HOSTEL SUBSIDY(EXEC)	425696
900122	CONVEYANCE ALLOWANCE/MAINTENANCE (EXEC)	6484091
900123	SELF LEASED ACCOMMODATION/SELF LEASE ACCOM. MAINT. ALLOWANCE	13273395
900124	TRANSPORT SUBSIDY (EXEC)	665164
900125	ELECTRICITY SUBSIDY (EXEC)	32756
900126	CANTEEN SUBSIDY (EXEC)	1370684
900127	HONORARIUM (EXEC)	17390
900128	LEAVE ENCASHMENT (EXEC)	4581058
900129	PRODUCTIVITY LINKED BONUS (EXEC)	8635093
900130	WASHING ALLOWANCE (EXEC)	5271
900131	SPECIAL DUTY ALLOWANCE (EXEC)	1056
900135	OTHER ALLOWANCE (EXEC)	1592949
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (SUPERVISOR)	14752973
900141	DEARNESS ALLOWANCE (SUPERVISOR)	8029167
900142	CITY COMPENSATORY ALLOWANCE (SUPERVISOR)	145562
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)	2092658
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	1815839
900146	CHILDREN EDUCATION ALLOWANCE (SUPERVISOR)	143440
900147	WASHING ALLOW (SUPERVISOR)	10207
900148	NIGHT SHIFT ALLOWANCE (SUPERVISOR)	37010
900149	NEWS PAPER ALLOWANCE (SUPERVISOR)	199280
900150	HINDI ALLOWANCE (SUPERVISOR)	5646
900151	CHILDREN HOSTEL SUBSIDY(SUP)	54958
900152	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (SUPERVISOR)	330499



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
900154	TRANSPORT SUBSIDY (SUPERVISOR)	533753
900155	ELECTRICITY SUBSIDY (SUPERVISOR)	50579
900156	CANTEEN SUBSIDY (SUPERVISOR)	440927
900157	HONORARIUM (SUP)	450
900158	LEAVE ENCASHMENT (SUPERVISOR)	606823
900159	PRODUCTIVITY LINKED BONUS	2403897
900165	OTHER ALLOWANCE (SUPERVISOR)	642210
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/ FAMILY PAY (WORKMEN)	31767892
900167	DEARNESS ALLOWANCE (WORKMEN)	17184627
900168	CITY COMPENSATORY ALLOWANCE (WORKMEN)	297406
900169	HOUSE RENT ALLOWANCE (WORKMEN)	5373046
900170	INCENTIVE (WORKMEN)	181
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)	4056274
900172	CHILDREN EDUCATION ALLOWANCE (WORKMEN)	1163014
900173	WASHING ALLOW (WORKMEN)	393046
900174	NIGHT SHIFT ALLOWANCE /OVERTIME (WORKMEN)	199261
900175	NEWS PAPER ALLOWANCE (WORKMEN)	414355
900176	HINDI ALLOWANCE	4990
900177	CHILDREN HOSTEL SUBSIDY(WORKMAN)	736112
900178	CONVEYANCE ALLOWANCE/ CONVEYANCE MAINTENANCE (WORKMEN)	352825
900180	TRANSPORT SUBSIDY (WORKMEN)	2089399
900181	ELECTRICITY SUBSIDY (WORKMEN)	101106
900182	CANTEEN SUBSIDY (WORKMEN)	1030751
900183	HONORARIUM (WORKMAN)	350
900184	LEAVE ENCASHMENT (WORKMEN)	9451803
900185	PRODUCTIVITY LINKED BONUS (WORKMEN)	4974113
900186	OTHER ALLOWANCE (WORKMEN)	1453113
900187	SPECIAL DUTY ALLOWANCES (WORKMEN)	1063750
900188	CASH HANDLING ALLOWANCES	379
	SUB-TOTAL	249611430
Gratuity and contribution to provident fund (including administration fees)		
900201	COMPANY'S CONTRIBUTION TO PF (DIRECTOR)	65052
900202	COMPANY'S CONTRIBUTION TO PENSION SCHEME (DIRECTOR)	2316
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)	9666311
900212	COMPANY'S CONTRIBUTION TO PENSION SCHEME (EXEC.)	1957756
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	1623536
900241	COMPANY'S CONTRIBUTION TO PENSION SCHEME (SUPERVISOR)	682365
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)	4486252
900251	COMPANY'S CONTRIBUTION TO PENSION SCHEME (WORKMEN)	2199729
900261	PF ADMINISTRATION CHARGES	481913
900262	EQUITY DEPOSIT LINKED INSURANCE	115280
900263	COMPANY'S CONTRIBUTION TO GRATUITY	13011756



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
900265	EPS ADMINISTRATION CHARGES	2307
900305	VRS TO NON-EXECUTIVES-EXGRATIA	99819
900306	VRS TO NON-EXECUTIVES-NOTICE PAY	1306
	SUB-TOTAL	34395698
	<i>Staff welfare expenses</i>	
900401	LEAVE TRAVEL CONCESSION NON TAXABLE	2872085
900402	LEAVE TRAVEL CONCESSION TAXABLE	3247859
900411	MEDICAL REIMBURSEMENT-OUTDOOR (NON-TAXABLE)	1804391
900412	MEDICAL REIMBURSEMENT-OUTDOOR (TAXABLE)	5814891
900413	MEDICAL REIMBURSEMENT-INDOOR (NON-TAXABLE)	5432347
900414	MEDICAL REIMBURSEMENT-INDOOR (TAXABLE)	477785
900415	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(TAXABLE)	6854218
900416	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(TAXABLE)	8666
900417	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-OUTDOOR(NON-TAXABLE)	608531
900418	MEDICAL REIMBURSEMENT-RETIRED EMPLOYEE-INDOOR(NON-TAXABLE)	387631
900422	LIVERIES AND UNIFORMS	1379450
900423	EX-GRATIA PAYMENT	0
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	143580
900427	AWARDS TO EMPLOYEES	45199
900428	NEW YEAR/OTHER GIFTS TO STAFF	175505
900430	COST OF MEDICINES	520300
900431	CONVEYANCE/TRANSPORT EXPENSES OF EMPLOYEES-OTHER THAN RESIDE	1711
900432	EXP. ON HOUSING OTHER THAN SELF LEASE	3000
900439	OTHER COMPENSATION TO EMPLOYEES	24666
900440	MEMBERSHIP FEE-CLUBS OTHER THAN SPORTS AND HEALTH CLUB	15964
900441	MEMBERSHIP FEES-PROFESSIONAL BODIES	962403
900442	MEMBERSHIP FEES-OTHERS	86159
900450	OTHER EXPENSES	1691312
	SUB-TOTAL	32557653
	<i>Leave Salary & Pension Contribution</i>	
900501	LEAVE SALARY & PENSION CONTRIBUTION	4035
	SUB-TOTAL	4035



ANNEXURE TO SCHEDULE -15		Total
A/C CODE	PARTICULARS	
ANNEXURE TO SCHEDULE - 14		
	GENERATION, ADMINISTRATION & OTHER EXPENSES	
	Repair and maintenance	
	Building	
920201	REPAIR & MAINTENANCE-MAT. CONSUMED-POWER PLANT BUILDING	6565
920203	REPAIR & MAINTENANCE-OTHEREXP. POWER PLANT BUILDING	53084
920204	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-ADMINISTRATIVE/ OFFICE	516821
920205	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE	1916277
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/ OFFICE BUILDING	210545
920210	REPAIR AND MAINTENANCE- MATERIAL CONSUMED-RESIDENTIAL BUILDING	(455549)
920211	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING	2132378
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING	1873130
920213	REPAIR AND MAINTENANCE-MAT. CONSUMED-OTHER BUILDING	2433
920214	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING	805615
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING	533179
	SUB-TOTAL	7594478
	Machinery	
920403	REPAIR AND MAINTENANCE-OTHER EXP.-GPM-MAIN POWER PLANT	766
920405	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER POWER PLANT	357395
920406	REPAIR AND MAINTENANCE-OTHER EXP-OTHER POWER EQUIPMENT	155282
920501	REPAIR AND MAINTENANCE-MAT. CONSUMED-CONSTRUCTION PLANT	385932
920502	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION	73128
920503	REPAIR AND MAINTENANCE-OTHER EXP-CONSTRUCTION PLANT & MACHINERY	56653
920601	REPAIR AND MAINTENANCE DG SET	15436266
920604	REPAIR AND MAINTENANCE-COMPUTERS	2300161
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS	564008
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATIONS	3308312
920812	SPASIAL REPAIR-OTHER EXP.-GENERATING PLANT & MACHINERY	1056
	Sub- Total	22638959



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
920310	REPAIR AND MAINTENANCE-MAT. CONSUMED-WATER REGULATING SYSTEM	1067106
920701	REPAIR AND MAINTENANCE-MAT. CONSUMED-ROAD, BRIDGE,CULVERT	204836
920702	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES	14756404
920703	REPAIR AND MAINTENANCEOTHER EXP.-ROAD, BRIDGE,CULVERT	445127
920710	REPAIR AND MAINTENANCE-MAT. CONSUMED-HEAVY VECHICLE	202365
920711	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-HEAVY VECHICL	400904
920712	REPAIR AND MAINTENANCEOTHER EXP.-HEAVY VECHICLE	27408
920713	REPAIR AND MAINTENANCE-MATERIALS CONSUMED-LIGHT VEHICLES	777518
920714	REPAIR AND MAINTENANCE- PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE	890630
920715	REPAIR AND MAINTENANCE-OTHER EXPENSES-LIGHT VEHICLES	1553791
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS	748625
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE	271332
920722	REPAIR AND MAINTENANCE-GUEST HOUSE	5545690
920727	REPAIR AND MAINTENANCE-HOSPITAL	912900
920730	REPAIR AND MAINTENANCE-OTHERS	680068
920731	REPAIR AND MAINTENANCE- OTHERS	5803635
920732	REPAIR AND MAINTENANCE-MATERIALS CONSUMED- CAR/JEEP	1415988
920733	REPAIR AND MAINTENANCE-OTHER EXPENSES-CAR/JEEP	1128195
920801	SPAISAL REPAIR-PAYMENT OUTSIDE AGENCY-GENERATING PLANT & MACHIN	27669
920821	SPAISAL REPAIR-PAYMENT OUTSIDE AGENCY-OTHER	25990
920822	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHERS	168740
	SUB-TOTAL	37132468
	Miscellaneous operational expenses	
	Rent	
921101	RENT OFFICE	559816
921102	RENT TRANSIT HOSTELS-GUEST HOUSES	2472054
921103	RENT RESIDENTIAL	10716982
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP	5316674
921107	HIRING OTHER PLANT AND EQUIPMENT	196000
921108	HIRING OF VEHICLES-CAR/JEEP	6132080
921109	HIRING OF AIRCRAFT/HELICOPTER	5803796
	SUB-TOTAL	31197402
	Rates and taxes	
921201	RATES TAXES -VECHICLE	295438
921202	RATES AND TAXES-BUILDINGS	127422
921204	RATES AND TAXES-OTHERS	22264
921220	OTHER TAXES /DUTIES	12960
	SUB-TOTAL	458084



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
	Insurance	
921310	INSURANCE PREMIUM-PLANT & MACHINERY	452770
921312	INSURANCE PREMIUM-VEHICLE	26507
921313	INSURANCE PREMIUM-CONSTRUCTION EQUIPMENT	24532
921314	INSURANCE PREMIUM OF VEHICLES-CAR/JEEP	639322
921315	INSURANCE- FIDELITY	2282
921316	INSURANCE- CASH IN TRANSIT /CHEST/COUNTER	24750
921317	INSURANCE-TRANSIT INSURANCE	35265
921318	INSURANCE PREMIUM-GROUP INSURANCE	1770570
921319	INSURANCE -STAFF LOANS	231920
921325	INSURANCE- OTHERS	807761
	SUB-TOTAL	4015679
	Security expenses	
921401	SECURITY EXPENSES PAID TO C/S	17578635
921402	SECURITY EXPENSES PAID TO OTHERS	3050022
	SUB-TOTAL	20628657
	Electricity Charges	
921506	ELECTRICITY EXPENSES-OFFICE	3352388
921510	ELECTRICITY EXPENSES-OTHERS	525529
	SUB-TOTAL	3877917
	Travelling and Conveyance	
921601	CONVEYANCE EXPENSES	541482
921602	INLAND TRAVEL	13476073
921603	INLAND TRAVEL-TRAINING	982963
921604	INLAND TRAVEL-CONSULTANTS/OTHERS	660415
921605	FOREIGN TRAVEL	511651
921606	FOREIGN TRAVEL -TRAINING	905940
921608	FOREIGN TRAVEL-CONFERENCE	192826
921607	INLAND TRAVEL	66752
921611	TRANSFER TA EXPENSES	1987347
	SUB-TOTAL	19325449
	Expenses on staff car	
921701	POL EXPENSE ON CARS/ JEEPS	6666847
921702	POL EXPENSE ON TRANSPORT VEHICLE	238932
921703	POL EXPENSE ON HEAVY VEHICLE	578133
921707	POL ON OTHERS	179913
	SUB-TOTAL	7663825



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
	Telephone, telex and postage	
922001	TELEX AND POSTAGE	254455
922002	TELEGRAM AND WIRELESS CHARGES	39700
922003	COURIER CHARGES	61899
922004	TELEPHONE CHARGES	4917388
922006	SATELLITE COMMUNICATION EXPENSES	1300639
922007	EMAIL/INTERNET EXPENSES	190561
922010	OTHER COMMUNICATION EXPENSES	23611
	SUB-TOTAL	6788253
	Advertisement and publicity	
922101	ADVERTISEMENT RECRUITMENT	202635
922102	ADVERTISEMENT TENDERS	1002970
922103	PUBLICITY NEWSPAPERS	627481
922104	PUBLICITY JOURNALS	560601
922105	PUBLICITY SOUVENIRS	554938
922106	CONFERENCE EXPENSES	898317
922107	EXHIBITIONS AND CONFERENCE EXPENSES	71095
922108	MISC. PUBLIC RELATION	147003
922109	PHOTOGRAPHIC MATERIAL	19078
922110	MOVIE MAKING	6617
922111	PRINTING OF PUBLICITY BOOKED AND FOLDERS	87659
922112	STATUTORY PRESS ADVERTISEMENT	6300
922114	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-GOVERNMENT	99258
922115	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS	529378
922120	ADVERTISEMENT OTHERS	428236
	SUB-TOTAL	5241566
	Entertainment and hospitality expenses	
922201	ENTERTAINMENT AND HOSPITALITY EXPENSES ON FOREIGNERS-IN FOREIGN	584
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEE	398453
	SUB-TOTAL	399037
	Printing and stationery	
922401	PRINTING AND STATIONERY	5264930
922402	PRINTING AND STATIONARY FOR ANNUAL REPORTS, CALENDARS, DIARIES	235188
922404	PRINTING AND BINDING OF REPORT	48766
922405	COMPUTER STATIONERY	190689
922406	COMPUTER CONSUMABLES	624981
	SUB-TOTAL	6364554
	Books and periodicals	
922501	BOOKS PERIODICALS JOURNALS- FOREIGN CURRENCY	9082
922502	BOOKS PERIODICALS JOURNALS- INDIAN CURRENCY	427707
	SUB-TOTAL	436789



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
	Consultancy charges	
922601	LEGAL EXPENSES	343902
922602	PAYMENT TO CONSULTANTS	1817227
922604	PAYMENT TO CONSULTANTS-FOREIGN /EXPATRIATES	58420
922615	OTHER CHARGES	23677
	SUB-TOTAL	2243226
	RESERCH & DEVELOPMENT EXP.	
923201	RESERCH & DEVELOPMENT EXP.	113098
	Loss on sale of assets	
923701	LOSS ON SALE OF ASSET	308371
	EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT	
923901	EXP. ON COMPENSATORY AFFORESTRATION/CATCHMENT AREA TREATMENT	28792
	Other general expenses	
922702	OTHER PAYMENT	1784
925001	OPERATING EXPENSES OF DG SET	7548
925002	RECRUITMENT EXPENSES	170607
925003	COMMUNITY DEVELOPMENT EXPENSES	340645
925005	HORTICULTURE EXPENSES	391261
925006	PAYMENT TO KENDRIYA VIDYALAYA	504007
925009	GUEST HOUSE /TRANSIT HOSTEL EXPENSES-CONSUMABLES	230122
925011	TRAINING EXPENSES	2443707
925012	WATER CHARGES	1005
925013	EXPENSES ON DEPARTMENTAL MEETING	688174
925014	EXPENSES ON INTERNAL EXAMINATION	3289
925015	CONSUMPTION OF LOOSE TOOLS	2479
925016	GIFTS TO OTHERS	67950
925017	PARTICIPATION FEE FOR CONFERENCE	74420
925018	FESTIVAL CELEBRATION EXPENSES - OTHER THAN INDEPENDENCE/REPUBLIC	115807
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES	9825
925020	MISC. EXPENSES	1661530
925023	EXPENDITURE ON FOOD/BEVERAGES - IN HOUSE TRAINING/TEMPORARY TRA	584041
	SUB-TOTAL	7298201
	Auditors remuneration	
923101	STATUTORY AUDIT FEE	283314
923102	TAX AUDIT FEES	10027
923103	PAYMENT TO STATUTORY AUDITORS FOR TAXATION MATTERS	389
923106	OTHER MATTERS	88856
923107	STATUTORY AUDITORS-OUT OF POCKET EXP.	445150
	SUB-TOTAL	827736



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
955301	SURVEY * INVESTIGATION EXPENSES	27279
	DEPRECIATION	
930121	LAND LEASEHOLD	83004
930201	ROAD BRIDGE CULVERT	9010381
930301	BUILDING CONTAINING GPM	36325
930302	BUILDING CONTAINING WORKSHOP	(194543)
930304	BUILDING CONTAINING PMT. OFFICE	343777
930306	BUILDING CONTAINING STORES & GODOWN	372816
930321	BUILDING CONTAINING ADM. BLOCK	7158702
930501	RAILWAY SIDING	1610413
930601	HYDRAULIC WORKS	1350199
930801	PLANT & MACHINARY SUB STATION	188145
930901	TRANSMISSION LINE	936795
931001	PLANT & MACHINARY OTHERS	(167161)
931101	CONST. PLANT & EQUIPMENT	14753409
931202	WATER SUPPLY & DRAINS OTHERS	537112
931402	POWER SUPPLY SYSTEM ADM. BLOCK	119792
931501	VEHICLES	1907030
931502	MOTOR CAR / JEEP	2063812
931601	AIR CRAFT BOAT	361326
931701	FUR. FIX. EQUIP.	612356
931801	COMPUTER	1869020
931901	COMM. EQUIPMENT	369774
932001	OFFICE EQUIPMENT	417159
932201	AMORTISATION OF INTANGEABLE ASSET	715815
932501	OTHER ASSET	1752867
932801	FIXED ASSET OF MINOR VALUE	4179307
933501	DEP. ALLOCATED BY CO	11528238
933502	DEP. ALLOCATED BY ED OFFICE	2866296
	SUB-TOTAL	64782166
	Bond issue/ service expenses	
941009	AUDIT FEES AND EXPENSES	26810
941012	BANKERS HANDLING CHARGE	5858
	SUB-TOTAL	32668
	COMMITMENT FEES DOMESTIC LOAN	
941202	COMMITMENT FEES DOMESTIC LOAN	1590731
	BANK CHARGES	
941503	OTHER BANK CHARGES INDIAN CURRENCY	252144
	Other finance charges	
942001	LOAN MANAGEMENT FEES	23366666
942002	OTHER CHARGES	250952
	SUB-TOTAL	23617618



ANNEXURE TO SCHEDULE -15		
A/C CODE	PARTICULARS	Total
	SCHEDULE-21-PRIOR PERIOD ADJUSTMENTS	
	Expenditure	(37,989)
950403	REPAIR AND MAINTENANCE	809245097
950450	OTHERS	(265271)
860121	OTHER PRIOR PERIOD INCOME	
	INCOME FROM SHORT TERM DEPOSIT	
840204	INCOME FROM INVESTMENTS-OTHERS	4336819
	Interest on loans and advances	
840501	INTEREST FROM EMPLOYEE ON HBA	4630818
840502	INTEREST FROM EMPLOYEE ON CAR ADVANCE	1996133
840503	INTEREST FROM EMPLOYEE ON SCOOTER ADVANCE	119993
840504	INTEREST FROM EMPLOYEE ON COMPUTER ADVANCE	463503
840505	INTEREST FROM EMPLOYEE-OTHERS	13888
	SUB-TOTAL	7224335
	INCOME FROM SCRAP	
840801	SALE OF SCRAP	4762
	PROFIT ON SALE OF ASSET	
841501	PROFIT ON SALE/ DISPOSAL/ SETTLEMENT OF INSURANCE CLAIM OF FIXED A	16195
	Other miscellaneous income	
840701	RENT/ HIRE CHARGE FROM CONTRACTOR	4678804
840702	RENT/ HIRE CHARGE FROM EMPLOYEES	2249654
840708	RENT/ HIRE CHARGE FROM OTHERS	4699523
841001	OTHER INCOME	134023224
841201	TOWNSHIP RECOVERIES	2113
841302	RECOVERIES FROM DEPUTATIONISTS-GRATUITY	3184
841305	RECOVERIES FROM DEPUTATIONISTS-FOREIGN SERVICE CONTRIBUTION	90242
841701	POST OFFICE RECURRING DEPOSIT	10850
841702	EXCESS LEASE RECOVERY	179134
841703	ELECTRICITY RECOVERY	6372
841704	TELEPHONE RECOVERY	15805
841705	STAFF CAR RECOVERY	5179
841706	CABLE CHARGES	160301
841708	RECOVER AGAINST ITEMS RETAINED	9117
841709	MISC. CHARGES	2090
841710	GUEST HOUSE RECOVERY	123220
	SUB-TOTAL	146258812
840902	LIABILITY NOT REQUIRED WRITTEN BACK	62957





CLOSING ENTRIES 2003-2004

DEBIT/CREDIT ADVISE NO / 137
 Sr Manager (F&A)
 SUBANSIRI LOWER HE PROJECT

DATED-28-07-2004

Consequent upon finalisation of Annual accounts for the year 2003-2004, the following entries have been carried out at corporate office level and are duly audited by Statutory auditors. Accordingly the unit/ project account has been debited in our books with Rs on account of followings:-

81391466

PART-I Effecting those transection which involves "Tr account with corporate office" for which detials are as under:-

1 Items chargeable to IEDC A/c's		
a Leave encashment	3547483	
b Gratuity	2341069	
c Post retirement Medical scheme	1372802	
d Corporate Office Management Expenses	74825960	
2 Items chargeable to construction stores & advances		
Construction stores - Others <i>as per details enclosed</i>	(698448)	81391466
TOTAL		81391466

The following adjustment involving movement of funds(Tr account with other projects) had also been carried out which may be noted/incorporated

1 DEPRECIATION

17946

TRANSFER ACCOUNT WITH ED-V SUBANSIRI

17946

(Being Share of Depreciation on fixed asset of minor value not provided by ED-v rectified at co-office as per details enclosed)

After adjustment of above advice the following balance-s should appear in your books as on 1.4.2004

I FUNDS FROM CO - OFFICE (Ref-Annexure-I-SI No-1)	DR	2,374,424,311
II IEDC as per ANNEXURE TO SCHEDULE-6 (Ref-Annexure-I-SI No-2)	DR	264,155,525
III CWIP (Ref-Annexure-I-SI No-3)	DR	1,607,203,459
IV FIXED ASSETS		
	GROSS BLOCK AS AT 1.4.2004	DEPRECIATION AS AT 1.4.2004
a LAND FREEHOLD	997,000	0
b LAND LEASEHOLD	1,245,060	0
c LAND UNCLASSIFIED	31,356,273	0
d BUILDINGS	28,083,700	3009740
e ROADS & BRIDGES	64,108,361	1587210
f INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0	0
g CONSTRUCTION PLANT & MACHINERY	13,352,683	3983478
h GENERATING PLANT & MACHINERY	0	0
i SUB-STATION EQUIPMENTS	2,405,466	54929
j HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)	0	0
k VEHICLES	17,718,877	6619821
l FURNITURE FIXTURE & EQUIPMENTS	26,902,892	6374487
m TRANSMISSION LINES	2,788,659	49527
n MISC. ASSETS/EQUIPMENTS	8,359,385	1310307
o CONST. P & M DECLARED SURPLUS	0	0
p FIXED ASSETS OF MINOR VALUE 5000/-	5,042,374	5042374
TOTAL	202402620	27731878

PART-II Effecting those transection which do not involves "Tr account with corporate" office for which detials are as under:-

	Amount	Amount
	Debit	Credit
1 Loans to Employees (secured- Considered good)	4749029	
Other current assets -Others		4749029
Loans to Employees (Unsecured- Considered good)	2767679	
Unsecured considered good (Loans and advances)		2767679
(Being adjustment relating to circulars-58-11/11/2003)	7516708	7516708
2 Depreciation	60126	
OTHER EXP.		60126
(Being adjustment on account of allocation of ED office Expenses-regrouping)	60126	60126
3 FURT & FIXT (2B) (addition on account of adjustment)	38800	
FURT & FIXT (3A) Deduction on account of Transfer (transfer Tr to ED-III)		38800
MINOR ASSETS (2B) (addition on account of adjustment)	2500	
MINOR ASSETS (3A) Deduction on account of (transfer Tr to ED-III)		2500
(Being adjustment on account of inter unit transfer of assets)	41300	41300

The above adjustments have to be carried out in the Books of Accounts (repeat Books of Accounts) by passing necessary Journal Vouchers in the year 2003-04. The opening balance for 2004-05 should match with Book/Ledger balance for the year 2003-04. The practice of merely correcting the revise balances of the face of audited project balance sheet results in mis-match of book balances and Balance Sheet balances which is objectionable. In addition to above some regrouping has been incorporated in consolidation accounts for which ANNEXURE-II may kindly be referred.

(N.K.SHEKHAWAT)
 ACCOUNTS OFFICER (CA&P)



ANNEXURE-1

1 Funds from co-office as per your Balance Sheet as on 31/3/2004

A 2,593,014,899

Adjustment at co-office

Leave encashment	3547483
Gratuity	2341669
Post retirement Medical scheme	1372802
Corporate Office Management Expenses	74825960
Depreciation - Tr account with ED -v	17946
Construction stores-Othera	(696448)

Funds from co-office after adjustment at co-office as on 31/3/2004

B 81409412
A+B 2674424311

2 IEDC as per ANNEXURE TO SCHEDULE-6 as per your Balance Sheet as on 31/3/2004

A 182049665

Adjustment at co-office

Leave encashment	3547483
Gratuity	2341669
Post retirement Medical scheme	1372802
Corporate Office Management Expenses	74825960
Depreciation - Tr account with ED -v	17946
	0
	0

IEDC as per ANNEXURE TO SCHEDULE-6 after adjustment at co-office as on 31/3/2004

B 82105880
A+B 264155525

3 CWIP as per your Balance Sheet as on 31/3/2004

A 1525097599

Adjustment at co-office

Leave encashment	3547483
Gratuity	2341669
Post retirement Medical scheme	1372802
Corporate Office Management Expenses	74825960
Depreciation - Tr account with ED -v	17946
	0
	0

CWIP after adjustment at co-office as on 31/3/2004

B 82105880
A+B 1607203459

Annexure - D

BALANCE SHEET AS ON 31.3.2004		
PARTICULARS		SUBANSIRI LOWER
SOURCE OF FUNDS		0
1. SHAREHOLDERS FUNDS		0
a) SHARE CAPITAL		0
b) SHARE CAPITAL DEPOSIT		0
c) GOVT OF INDIA FUND ADJUSTABLE TO EQUITY		0
d) RESERVES AND SURPLUS		0
2. LOAN FUNDS		0
a) SECURED LOANS		0
b) UNSECURED LOANS		0
3. INCOME RECEIVED IN ADVANCE ON ACCOUNT OF AAD		0
4. SELF INSURANCE RESERVE		0
DEDUCTION SELF INSURANCE RESERVE		0
5. DEFERRED TAX		0
NET DEFERRED TAX LIABILITIES		0
LESS: DEFERRED TAX RECOVERABLE		0
6. FUNDS TRANSFERRED FROM CORP. OFF		2,674,424,311
TOTAL		2,674,424,311
	0	
APPLICATION OF FUNDS		
1. FIXED CAPITAL EXPENDITURE		
a) FIXED ASSETS		
GROSS BLOCK		202,402,820
LESS: DEPRECIATION		27,731,878
NET BLOCK		174,670,942
b) CAPITAL WORK IN PROGRESS		1,607,203,459
c) CONSTN STORES & ADVANCES		899,387,219
2. INVESTMENTS		0
3. CURRENT ASSETS LOANS & ADVANCES		
a) INTEREST ACCRUED ON INVESTMENTS		0
a) INVENTORIES		0
b) CONTRACT WORK IN PROGRESS		0
c) SUNDRY DEBTORS		0
d) CASH & BANK BALANCE		(304,122)
e) OTHER CURRENT ASSETS		9,295,124
f) LOANS & ADVANCES		25,263,121
TOTAL		34,254,123
LESS: CURRENT LIABILITIES & PROVISIONS		
a) LIABILITIES		39,399,287
b) PROVISIONS		1,692,145
c) DEVELOPMENT SURCHARGE (HELD IN TRUST)		0
NET CURRENT ASSETS		(6,837,309)
5. MISC. EXPENDITURE		0
TOTAL		2,674,424,311
	0	
	diff in balance sheet	0

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2004	
PARTICULARS	SUBANSIRI LOWER
INCOME	
1. SALES	0
LESS Advance against depreciation	0
2. CONTRACT & CONSULTANCY	0
3. OTHER INCOME	0
TOTAL INCOME	0
EXPENDITURE	
1. GENERATION, TRANSM. AND ADMN. EXPS	0
2. EMP. REMUN. & BENE	0
3. DEPRACIATION	0
4. INTEREST AND FINANCING CHARGES	0
5. CONTRACT & CONSULTANCY EXPENSES	0
6. PROVISION FOR INTEREST/INCENTIVE	0
7. PRIOR PERIOD ADJUSTMENT	0
TOTAL EXPENDITURE	0
PROFIT FOR THE YEAR	0
ADD(LESS)	
DEFERRED TAX	0
CURRENT TAX	0
LESS RECOVERABLE	0
NET INCOME TAX	0
PROFIT AFTER TAX	0
LESS PROVISION FOR PROPOSED DIVIDEND	0
LESS DEBEN REDEM. RESE.	0
INCOME TAX ON DIVIDEND	0
BALANCE PROFIT BROUGHT FORWARD FROM LAST YEAR	0
PROPOSED DIVIDEND	0
INTERIM DIVIDEND	0
LESS TRANSFER TO CO OFFICE	0
TRANSFER TO BONDS REDEMPTION RESERVE	0
BALANCE PROFIT CARRIED TO RESERVES AND SURPLUS	0
PROFIT C/O TO RESE.& SURP.	0
0	
0	

TRANSFER OF FUNDS	
PARTICULARS	SUBANSIRI LOWER
LOKTAK	(4,582)
BAIRASIUL	1,565
SALAL - I	(1,470,294)
CHAMERA	(116,476)
TANAKPUR	(49,445)
URI	118,077
RANGIT	(77,596)
CORP OFFICE	(872,373,274)
FUNDS FROM CO-OFFICE UPTO 31.3.2003	(528,360,843)
BANK ACCOUNT	(1,246,915,734)
SERVICE DIV	(514,351)
LO MUMBAI	60
G.M(SOUTH)	(159,948)
ED-I JAMMU	680
ED-II BANIKHET	410
EDII- KOLKATTA	1,333,989
ED-IV CHANDIGARH	410
ED-V SUBANSIRI	(26,097,379)
ED-VI-SIHANG	(1,346,660)
KOEL KARO	(323,649)
DULHASTI	330
DHAULI GANGA	12,170
CHAMERA II	(236,084)
SAWALKOT	0
TEESTA-V	15,687
PARBATI	(156,118)
LOKTAK(DS)	1,095
SIHANG LOWER -54	(135,866)
SUBANSIRI LOWER-56	0
KISHANGANGA	(36,855)
URI-II	1,375
SEWA-II	184,212
TESTA LOWER DAM-III	(523,579)
TESTA LOWER DAM-IV	0
SUBSANSIRI MIDDLE-63	355,078
SUBSANSIRI UPPER	102,821
SIHANG MIDDLE	(12,375)
SIHANG UPPER-67	2,706
SIHANG & DIBANG	345
BAV	315
NIMOO-BAZGO	175
CHUTAK	190
FARRAKA	(1,034,731)
BURSAR	(655)
PAKALDUL	1,680
PARBATI-III	0
CHAMERA-III	764,378
SIPPI	2,471,903
KAMBANG	186,770
KALPONG	(85)
KURICHU	(39,967)
GTN LINES	5,814
TOTAL	(2,674,424,311)
0	0

INCIDENTIAL EXPEND. DURING CONSTRUCTION	
PARTICULARS	SUBANSIRI LOWER
EMPLOYEES' REMUNERATION & BENEFITS	
SALARY, WAGES, ALLOWANCES & BENEFITS	96,048,446
CONTRIBUTION TO P. FUND & GRATUITY	9,482,565
STAFF WELFARE EXPENSES	6,586,219
LEAVE SALARY & PENSION CONTRIBUTION	0
REPAIRS & MAINTENANCE	0
BUILDINGS	0
MACHINERY & CONSTRUCTION EQUIPMENTS	1,346,472
OTHERS	11,527,196
ADMINISTRATION & OTHER EXPENSES	0
RENT	3,366,972
RATES AND TAXES	401,580
ELECTRICITY CHARGES	98,957
INSURANCE	731,220
TRAVELLING & CONVEYANCE	8,557,465
EXPENSES ON STAFF CARS & INSP. VEH.	10,051,546
TELEPHONE, TELEX & POSTAGE	2,382,102
ADVERTISEMENT & PUBLICITY	2,315,131
FOREIGN CONSULTANCY CHARGES	0
DESIGN & CONSULTANCY CHARGES	1,628,925
EXP ON COMP AFORESTATION/CATCHMENT AREA TREAT.	0
ENTERTAINMENT	54,564
PRINTING & STATIONERY	1,991,556
EXP. ON LAND NOT BELONGING TO CORP.	6,532,792
LAND ACQUISITION & REHABILITATION EXP	0
PAYMENT TO AUDITORS	0
DONATION	0
SECURITY EXPENSES	14,037,525
OTHER EXPENSES	1,584,318
LOSS ON ASSETS / MATERIAL WRITTEN OFF	0
INTEREST AND FINANCE CHARGES	0
INTEREST ON GOI LOANS	0
INTEREST ON BONDS	0
INTEREST ON FOREIGN LOAN	0
INTERST ON CASH CREDIT FACILITIES/ TERM LOAN	0
BOND ISSUE EXPENSES	0
COMMITMENT FEE	0
GUARANTEE FEE	0
OTHER FINANCE CHARGES	179,213
EXCHANGE RATE VARIATION	0
DEPRECIATION	11,794,511
PRIOR PERIOD EXPENSES (NET)	0
INCOME	0
SUB TOTAL (INC.)	0
LESS:-	
EXPENDITURE	
A) SALARIES, WAGES, ALLO. & BENEFITS	0
B) REPAIR & MAINTENANCE	0
C) OTHERS	0
D) DEPRECIATION	0
E) INTEREST	0
TOTAL EXPENDITURE	190,699,275
0	

INCIDENTIAL EXPEND. DURING CONSTRUCTION	
PARTICULARS	SUBANSIRI LOWER
LESS: RECEIPTS AND RECOVERIES	
HIRE CHARGES / OUT TURN OF PLANT & MACH.	0
INTEREST	0
TERM DEPOSITS & SAVING BANK	0
LOANS AND ADVANCES	0
MISCELLANEOUS RECEIPTS & RECOVERIES	11,512,265
PROFIT ON SALE OF ASSETS	0
SALE OF POWER DURING TRIAL RUN	0
PROVISION/LIABILITY NOT REQUIRED WRITTEN BACK	0
TOTAL RECEIPTS & recoveries	11,512,265
0	
NET EXPENDITURE	179,187,010
0	
ADD/LESS:	
1. SALARIES, WAGES, ALLOWANCES AND BENEFIT DIRECTLY	0
ALLOATED TO WORKS	0
2. I.E.D.C. ALLOCATED TO INVESTIGATION	0
DEPOSITS, AGENCY WORKS AND OPERATING	0
PROJECTS	0
b) EARLIER YEAR ADJUSTMENT	0
SUB TOTAL	0
SHARE OF CORPORATE OFFICE	
a. MANAGEMENT EXPENSES	84,968,515
b. EARLIER YEAR ADJUSTMENTS	0
AMOUNT TRANSFERRED TO C.W.I.P	264,155,525
0	
SCHEDULE-7 -CONSTRUCTION STORES & ADVANCES	
PARTICULARS	SUBANSIRI LOWER
1.CONSTRUCTION STORES	
CONSTN MATERIAL IN TRANSIT	0
STORES	42,913,530
LESS PROVISION FOR LOSS	0
SUB TOTAL	42,913,530
0	
2. ADV. FOR CAPITAL EXPENDITURE	
SECURED (CONSIDERED GOOD)	0
UNSECURED a) CONSIDERED GOOD	0
-COVERED BY BANK GUARANTEES	760,116,910
- OTHERS	96,356,779
B) CONSIDERED DOUBTFUL	0
LESS PORVISION FOR DOUBTFUL	0
SUB TOTAL	856,473,689
0	
GRAND TOTAL	899,387,219
0	
SCHEDULE-8 - INVESTMENTS	
PARTICULARS	SUBANSIRI LOWER
INVESTMENTS WITH NHDC	0
INVESTMENTS WITH UP GOVT BONDS	0
INT ACC AND DUE UP BONDS	0
I NVESTMENTS WITH HVPNL	0
INT ACC AND DUE HVPNL BONDS	0
I NVESTMENTS WITH J&K BONDS	0
INT ACC AND DUE J&k BONDS	0
I NVESTMENTS WITH PSEB BONDS	0
INT ACC AND DUE PSEB BONDS	0
INVESTMENTS IN SEB BONDS	0
INT ACC AND DUE-SEB BONDS	0
LONG TERMADVANCES	0
I NVESTMENTS WITH PTC	0
INVESTMENTS IN INDIAN OVERSEAS BANK SHARES	0
TOTAL	0
0	

SCHEDULE-9 - CURRENT ASSETS, LOANS AND ADVANCE	
PARTICULARS	SUBANSIRI LOWER
1.INTEREST ACCRUED ON INVESTMENTS	0
2.'INVENTORIES	
STORES AND SPARES	0
LOOSE TOOLS	0
LESS- PROVISION	0
TOTAL	0
0	
3 CONSTRUCTION -WORK IN PROGRESS	0
4.SUNDRY DEBTORS	
DEBTS EXCEEDING SIX MONTHS	0
OTHER DEBTS	0
TOTAL	0
0	0
LESS PROV FOR DOUBTFUL/BAD	0
TOTAL	0
0	0
5. CASH AND BANK BALANCES	0
CASH,IMPREST,CHEQUES,DRAFTS,IN HAND	204,719
BALANCES WITH SCHEDULE BANKS	0
CURRENT ACCOUNT	(508,841)
CASH CREDIT FACILITY	0
DEPOSIT ACCOUNT (SHORT TERM)	0
BALANCE WITH NON-SCHE. BANKS	0
(WITH BANK OF BHUTAN)	0
CURRENT ACCOUNT	0
SAVING ACCOUNT	0
TERM DEPOSIT	0
TOTAL	(304,122)
0	0
6.OTHER CURRENT ASSETS	0
INTEREST ACCRUED ON DEPOSITS	0
OTHERS	9,295,124
LESS PROVISION	0
TOTAL	9,295,124
0	0
7. LOANS AND ADVANCES	0
ADVANCES RECOVERABLE FROM SUBSIDIARIES	0
LOANS TO EMPLOYEES(UNSECURED)	2,767,679
LOANS TO EMPLOYEES(SECURED)	22,495,442
ADV. RECO. IN CASH OR KIND OF FOR VALUE TO BE RECEIVED	0
SECURED (CONSIDERED GOOD)	0
UNSECURED(CONSIDERED GOOD)	0
-COVERED BY BANK GUARANTEES	0
- OTHERS	0
UNSECURED(CONSIDERED DOUBTFUL)	0
LESS PROVISIONS FOR DOUBTFUL ADVANCES	0
ADVANCE TAX DEPOSIT & TAX DEDUCTED AT SOURCE	0
POWER GRID CORPORATION OF INDIA LTD.	0
TOTAL	25,263,121
GRAND TOTAL	34,254,123
0	

SCHEDULE-10 - CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	SUBANSIRI LOWER
LIABILITIES	
SUNDRY CREDITORS	0
a) Total Outstanding dues of small scale Industrial Undertaking(s).	0
b) Total Outstanding dues of creditors other than small scale Industrial Undertaking(s).	17,313,578
UNSPENT AMOUNT OF DEPOSIT/AGENCY	17,357,924
DEPOSITS/RETENTION MONEY	0
INTT. ACCRUED BUT NOT DUE ON LOANS	0
ADVANCE AGAINST COST OF PROJECT	0
ADVANCES FROM CONTRACTEE'S	4,727,785
OTHER LIABILITIES	0
LIABILITY FOR CHEQUES ISSUED	0
TOTAL LAIBILITIES	39,399,287
0	0
PROVISIONS	
TAXATION(mat)	0
PROPOSED DIVIDEND	0
TAX ON PROPOSED DIVIDEND	0
PROVISION FOR INCENTIVE(BONDS)	0
PROVISION FOR PROJECT EXPENSES	0
PROVISION FOR EXGRATIA	1,692,145
PROVISION FOR LEAVE ENCASHMENT	0
PROVISION FOR GRATUITY	0
PROVISION FOR POST RET.MED.SCHEME	0
PROVISION FOR CONTINGENCIES	0
TOTAL PROVISION	1,692,145
0	0
DEVELOPMENT SURCHARGE (HELD IN TRUST)	
DEVELOPMENT SURCHARGE -BILLED	0
DEVELOPMENT SURCHARGE -INTEREST ACCOUNT	0
LESS : RECEIVABLE	0
LESS : INVESTED IN CORPORATE LIQUIDITY TERM DEPOSIT ACCOUNT	0
LESS: INTEREST ACCRUED BUT NOT DUE	0
LESS:TAX RECOVERED ON DEVELOPMENT SURCHARGE	0
DEVELOPMENT SURCHARGE -INVESTABLE	0
TOTAL DEVELOPMENT SURCHARGE (HELD IN TRUST)	0
0	0
TOTAL LAIB & PROV	41,091,432
0	0
SCHEDULE-11 - MISCELLANEOUS EXPENDITURE	
PARTICULARS	SUBANSIRI LOWER
Deferred Revenue Expenses	0
Losses awaiting w/o sanction	0
LESS Provided For	0
TOTAL	0
0	0
SCHEDULE-12 - CONTRACTS & CONSULTANCY INCOME	
PARTICULARS	SUBANSIRI LOWER
Contract Income	0
Add : Contract Work-in-Progress - Closing	0
Less: Contract Work-in-Progress - Opening	0
Consultancy Income	0
Write back of contingencies	0
TOTAL	0
0	0
SCHEDULE-13 - OTHER INCOME	
PARTICULARS	SUBANSIRI LOWER
INCOME FROM SHORT TERM DEPOSIT	0
INTEREST ON BONDS	0
INTEREST ON LOANS AND ADVANCES	0
DIVIDEND	0
GUARANTEE FEES	0
SURCHARGE	0
PROVISION/LIABILITY NOT REQ WRITTEN BACK	0
INCOME FROM SCRAP	0
INTEREST ON CORPORATE LOAN	0
INTEREST ON TERM LOAN & SAVING BANK	0
OTHER MISCELLANEOUS INCOME	0
PROFIT ON SALE OF ASSETS	0
TOTAL	0
0	0

SCHEDULE-14 - GENERATION, ADMINISTRATION AND OTHER EXPENSES	
PARTICULARS	SUBANSIRI LOWER
A.GENERATION EXPENSES	0
CONSUMP. OF STORES & SPARES	0
REPAIRS & MAINTENANCE	0
a)BUILDINGS	0
b)MACHINERY	0
c)OTHERS	0
MISCELLANEOUS OPERATIONAL EXPS	0
TOTAL A	0
0	
PARTICULARS	SUBANSIRI LOWER
B.ADMINISTRATION EXPENSES	0
RENT	0
RATES & TAXES	0
INSURANCE	0
SELF INSURANCE FOR CONTENGENCIES	0
SECURITY EXPENSES	0
ELECTRICITY CHARGES	0
TRAVELLING & CONVEYANCE	0
EXPENSES ON STAFF CAR	0
TELEPHONE, TELEX & POSTAGE	0
ADVERTISEMENT & PUBLICITY	0
DONATION	0
PRINTING & STATIONARY	0
CORP. OFFICE MGMT. EXPENSES	0
DIMINUTION IN VALUE OF STORES AND SPARES	0
PROJECT EXPENSES WRITTEN OFF	0
LOSS ON SALE OF ASSETS	0
DEFERRED REVENUE EXPENDITURE WRITTEN OFF	0
ENTERTAINMENT EXPENSES	0
INTEREST ON ARBITRATION CHARGES	0
DOUBTFUL DEBTS PROVIDED FOR	0
PROJECT EXPENSES PROVIDED FOR	0
OTHER MISC EXPENSES	0
TOTAL B	0
0	
C 'EXCHANGE RATE VARIATION	0
GRAND TOTAL	0
0	
SCHEDULE-15 - EMPLOYEES REMUNERATION AND BENEFITS	
PARTICULARS	SUBANSIRI LOWER
SALARIES WAGES & ALLOWANCES	0
CONT. TO PROVIDENT FUND & GRATUITY (INCD. ADMM.FEES)	0
STAFF WELFARE EXPENSES	0
TOTAL	0
0	
SCHEDULE-16 - INTEREST AND FINANCE CHARGES	
PARTICULARS	SUBANSIRI LOWER
Interest on GOI loans	0
Interest on bonds	0
Interest on foreign loans	0
Interest term loan	0
Interest on Cash credit facilities	0
Bond Issue expenses	0
Rebate to customers	0
Guarantee fee on foreign loan	0
Commitment fee	0
Other finance charges	0
Total	0
0	

0	
SCHEDULE-17 - CONTRACT AND CONSULTANCY EXPENSES	
PARTICULARS	SUBANSIRI LOWER
DIRECT EXPENSES	0
(INCLUDES LABOUR, MATERIALS	0
& PAYMENT TO CONTRACTORS/SUPPLIERS)	0
EMPLOYEES' REMUNERATION & BENEFITS	0
SALARY, WAGES, ALLOWANCES & BENEFITS	0
GRATUITY & CONTRIBUTION TO PROVIDENT FUND	0
STAFF WELFARE EXPENSES	0
REPAIRS & MAINTENANCE	0
BUILDINGS	0
MACHINERY & CONSTRUCTION EQUIPMENTS	0
OTHERS	0
ADMINISTRATION & OTHER EXPENSES	0
RENT OFFICE	0
TRAVELLING & CONVEYANCE	0
EXPENSES ON STAFF CARS & INSP. VEH.	0
INSURANCE	0
TELEPHONE, TELEX & POSTAGE	0
ADVERTISEMENT & PUBLICITY	0
PRINTING & STATIONERY	0
CORPORATE OFFICE MANAGEMENT EXPENSES	0
CONTINGENCIES	0
OTHER EXPENSES	0
OTHER CONSULTANCY EXPENSES	0
ELECTRICITY CHARGES	0
RENT RESIDENTIAL	0
DESIGN & CONSULTANCY CHARGES	0
ENTERTAINMENT	0
LOSSES ON MATERIAL WRITTEN OFF	0
RATES AND TAXES	0
BANK CHARGES	0
DEPRECIATION	0
TOTAL EXPENDITURE	0
0	0
LESS: RECEIPTS AND RECOVERIES	0
MISCELLANEOUS	0
PROVISION/LIABILITY NOT REQUIRED WRITTEN BACK	0
PRIOR PERIOD ADJUSTMENT	0
NET EXPENDITURE DURING THE YEAR	0
SCHEDULE-19 - PRIOR PERIOD ADJUSTMENT (NET)	
PARTICULARS	SUBANSIRI LOWER
INCOME	0
Sale of Electricity	0
others	0
SUB TOTAL	0
EXPENDITURE	0
Salaries & Wages	0
Repair & Maintenance	0
Interest	0
Others	0
Depreciation	0
SUB TOTAL	0
0	0
TOTAL	0
0	0

GROSS BLOCK AS AT 1.4-2003		27
PARTICULARS	SUBANSIRI-III	
LAND FREEHOLD	0	
LAND LEASEHOLD	0	
LAND UNCLASIFED	0	
BUILDINGS	46,886,315	
ROADS & BRIDGES	19,317,539	
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0	
CONSTRUCTION PLANT & MACHINERY	10,574,916	
GENERATING PLANT & MACHINERY	0	
SUB-STATION EQUIPMENTS	0	
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0	
VEHICLES	13,537,575	
FURNITURE FIXTURE & EQUIPMENTS	12,816,391	
TRANSMISSION LINES	0	
MISC. ASSETS/EQUIPMENTS	15,244,619	
CONST. P & M DECLARED SURPLUS	0	
FIXED ASSETS OF MINOR VALUE 5000/-	4,155,759	
TOTAL	122,533,114	
FIXED ASSETS - ADDITIONS		
ON ACCOUNT OF TRANSFER		
PARTICULARS	SUBANSIRI-III	
LAND FREEHOLD	0	
LAND LEASEHOLD	0	
LAND UNCLASIFED	0	
BUILDINGS	0	
ROADS & BRIDGES	0	
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0	
CONSTRUCTION PLANT & MACHINERY	0	
GENERATING PLANT & MACHINERY	0	
SUB-STATION EQUIPMENTS	0	
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0	
VEHICLES	396,704	
FURNITURE FIXTURE & EQUIPMENTS	18,150	
TRANSMISSION LINES	0	
MISC. ASSETS/EQUIPMENTS	0	
CONST. P & M DECLARED SURPLUS	0	
FIXED ASSETS OF MINOR VALUE 5000/-	11,850	
TOTAL	426,704	
FIXED ASSETS - ADDITIONS		
ON ACCOUNT OF ADJUSTMENT		
PARTICULARS	SUBANSIRI-III	
LAND FREEHOLD	997,000	
LAND LEASEHOLD	1,245,060	
LAND UNCLASIFED	31,398,273	
BUILDINGS	5,558,075	
ROADS & BRIDGES	44,790,822	
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0	
CONSTRUCTION PLANT & MACHINERY	2,784,437	
GENERATING PLANT & MACHINERY	0	
SUB-STATION EQUIPMENTS	2,405,466	
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0	
VEHICLES	5,276,399	
FURNITURE FIXTURE & EQUIPMENTS	14,713,646	
TRANSMISSION LINES	2,788,659	
MISC. ASSETS/EQUIPMENTS	394,411	
CONST. P & M DECLARED SURPLUS	0	
FIXED ASSETS OF MINOR VALUE 5000/-	929,436	
TOTAL	113,281,684	
FIXED ASSETS - DEDUCTION		
ON ACCOUNT OF TRANSFER		
PARTICULARS	SUBANSIRI-III	
LAND FREEHOLD	0	
LAND LEASEHOLD	0	
LAND UNCLASIFED	0	
BUILDINGS	0	
ROADS & BRIDGES	0	
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0	
CONSTRUCTION PLANT & MACHINERY	0	
GENERATING PLANT & MACHINERY	0	
SUB-STATION EQUIPMENTS	0	
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0	
VEHICLES	1,491,801	
FURNITURE FIXTURE & EQUIPMENTS	439,917	
TRANSMISSION LINES	0	
MISC. ASSETS/EQUIPMENTS	126,746	
CONST. P & M DECLARED SURPLUS	0	
FIXED ASSETS OF MINOR VALUE 5000/-	54,071	
TOTAL	2,112,535	

FIXED ASSETS - DEDUCTION	
ON ACCOUNT OF ADJUSTMENT	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	24,360,600
ROADS & BRIDGES	0
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	6,670
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)	0
VEHICLES	0
FURNITURE FIXTURE & EQUIPMENTS	205,378
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	7,152,899
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	600
TOTAL	31,726,147
FIXED ASSETS - GROSS BLOCK	
AS AT 31.3.2004	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	997,000
LAND LEASEHOLD	1,245,060
LAND UNCLASIFIED	31,398,273
BUILDINGS	28,083,790
ROADS & BRIDGES	64,108,361
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	13,352,683
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	2,405,466
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)	0
VEHICLES	17,718,877
FURNITURE FIXTURE & EQUIPMENTS	26,902,892
TRANSMISSION LINES	2,788,659
MISC. ASSETS/EQUIPMENTS	8,359,385
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	5,042,374
TOTAL	202,402,820
FIXED ASSETS - DEPRECIATION	
AS AT 1.4.2003	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	1,682,681
ROADS & BRIDGES	611,548
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	2,142,339
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)	0
VEHICLES	4,174,791
FURNITURE FIXTURE & EQUIPMENTS	3,030,783
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	1,606,401
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	4,155,759
TOTAL	17,404,302
FIXED ASSETS - DEPRECIATION	
DURING THE YEAR	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	1,327,059
ROADS & BRIDGES	975,667
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	1,376,381
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	54,929
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)	0
VEHICLES	2,655,028
FURNITURE FIXTURE & EQUIPMENTS	2,857,813
TRANSMISSION LINES	49,527
MISC. ASSETS/EQUIPMENTS	498,883
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	922,298
TOTAL	10,717,583
DEPRECIATION FOR THE YEAR	
CHARGED TO CON-WORK IN PROGRESS	0
CHARGED TO P&L A/C	0
CHARGED TO IEDC	11,794,511
LESS:- ED OFFICE PORTION	1,076,928
LESS:- CORE GROUP PORTION	
TOTAL	10,717,583

FIXED ASSET- DEPRECIATION ADJUSTMENT	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	0
ROADS & BRIDGES	0
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	164,758
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	(209,998)
FURNITURE FIXTURE & EQUIPMENTS	485,891
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	(794,977)
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	(35,681)
TOTAL	(390,007)
FIXED ASSET- DEPRECIATION AS AT 31.3.2004	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	3,009,740
ROADS & BRIDGES	1,587,215
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	3,683,478
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	54,929
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	6,619,821
FURNITURE FIXTURE & EQUIPMENTS	6,374,487
TRANSMISSION LINES	49,527
MISC. ASSETS/EQUIPMENTS	1,310,307
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	5,042,374
TOTAL	27,731,878
NET BLOCK AS AT 31.3.2004	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	997,000
LAND LEASEHOLD	1,245,060
LAND UNCLASIFIED	31,398,273
BUILDINGS	25,074,050
ROADS & BRIDGES	62,521,146
INTANGIBLE ASSETS (COMPUTER SOFTWARE)	0
CONSTRUCTION PLANT & MACHINERY	9,669,205
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	2,350,537
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	11,099,056
FURNITURE FIXTURE & EQUIPMENTS	20,528,405
TRANSMISSION LINES	2,739,132
MISC. ASSETS/EQUIPMENTS	7,049,078
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	0
TOTAL	174,670,942

CAPITAL WORK-IN-PROGRESS AS AT 1ST APRIL,2003		27
PARTICULARS	SUBANSIRI-III	
1.SURVEY, INVESTIGATION AND OTHER EXENSES	39,798,675	
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	9,719,249	
3.ROAD & BRIDGES	101,685,314	
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0	
5 RAILWAY SIDING	0	
6.PENSTOCK	0	
7 PLANT & MACHINERY IN GENERATING STATION	0	
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0	
9. MISCELLANEOUS ASSETS	0	
10.TRUNK TRANSMISSION LINES	0	
11 EXCHANGE RATE VARIATION	0	
12.INCIDENTAL EXPEND. DURING CONST	257,477,402	
TOTAL	408,680,640	
0		
CAPITAL WORK-IN-PROGRESS ADDITIONS DURING THE YEAR		
PARTICULARS	SUBANSIRI-III	
1.SURVEY, INVESTIGATION AND OTHER EXENSES	806,895,271	
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	26,964,135	
3.ROAD & BRIDGES	100,528,528	
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0	
5 RAILWAY SIDING	0	
6.PENSTOCK	0	
7 PLANT & MACHINERY IN GENERATING STATION	0	
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0	
9. MISCELLANEOUS ASSETS	0	
10.TRUNK TRANSMISSION LINES	0	
11 EXCHANGE RATE VARIATION	0	
12.INCIDENTAL EXPEND. DURING CONST	264,155,525	
TOTAL	1,198,543,459	
0		
CAPITAL WORK-IN-PROGRESS ADJUSTMENTS DURING THE YEAR		
PARTICULARS	SUBANSIRI-III	
1.SURVEY, INVESTIGATION AND OTHER EXENSES	0	
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	115,057	
3.ROAD & BRIDGES	(115,057)	
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0	
5 RAILWAY SIDING	0	
6.PENSTOCK	0	
7 PLANT & MACHINERY IN GENERATING STATION	0	
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0	
9. MISCELLANEOUS ASSETS	0	
10.TRUNK TRANSMISSION LINES	0	
11 EXCHANGE RATE VARIATION	0	
12.INCIDENTAL EXPEND. DURING CONST	20,640	
TOTAL	20,640	
0		
CAPITAL WORK-IN-PROGRESS CAPITALISED DURING THE YEAR		
PARTICULARS	SUBANSIRI-III	
1.SURVEY, INVESTIGATION AND OTHER EXENSES	0	
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	0	
3.ROAD & BRIDGES	0	
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0	
5 RAILWAY SIDING	0	
6.PENSTOCK	0	
7 PLANT & MACHINERY IN GENERATING STATION	0	
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0	
9. MISCELLANEOUS ASSETS	0	
10.TRUNK TRANSMISSION LINES	0	
11 EXCHANGE RATE VARIATION	0	
12.INCIDENTAL EXPEND. DURING CONST	0	
TOTAL	0	
0		
CAPITAL WORK-IN-PROGRESS AS AT 31ST MARCH,2004		
PARTICULARS	SUBANSIRI-III	
1.SURVEY, INVESTIGATION AND OTHER EXENSES	846,693,946	
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	36,568,327	
3.ROAD & BRIDGES	202,328,899	
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0	
5 RAILWAY SIDING	0	
6.PENSTOCK	0	
7 PLANT & MACHINERY IN GENERATING STATION	0	
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0	
9. MISCELLANEOUS ASSETS	0	
10.TRUNK TRANSMISSION LINES	0	
11 EXCHANGE RATE VARIATION	0	
12.INCIDENTAL EXPEND. DURING CONST	521,612,287	
TOTAL	1,607,203,459	

Tan 164

T.D.S of US 696, 4481 - lying in
(07-56-01)
books of Subanin lower project may be
forwarded to the books of the (07-56-01)
office under the head 11-40-02 /
through closing entries.

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M. U. Tan

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Company

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P. 31

Kind Attention: Shri Sanjay Madan
Manager (Taxation)

NATIONAL ELECTROTECHNICAL POWER CORPORATION LTD.
BUNANSIRI LOWER PROJECT

NAME : YEARLY GENERAL LEDGER BOOK AS ON

AL LEDGER CODE : 1512-34-22

GENERAL LEDGER

Advance for C.E. other

ADVANCE FOR C.E.-OTHERS

S. VNO SR. DATE
40. NO.

SIC-127

VNO

PARTICULARS

DEBIT AMOUNT

S. VNO	SR.	DATE	PARTICULARS	DEBIT AMOUNT
9673	4	31/03/2004	MECON LTD.	3,00,000.00
9673	4	31/03/2004	SATYA CHANGMAI	1,12,500.00
9673	4	31/03/2004	PARAMOUNT ENTERPRISE	2,02,500.00
9673	4	31/03/2004	DIATOR CIGI, DHANE	15,87,000.00
9673	4	31/03/2004	GAMDOK NGOMLE	32,46,000.00
9673	4	31/03/2004	MECON LTD.	45,000.00
9673	4	31/03/2004	SATYA CHANGMAI	1,00,000.00
9673	4	31/03/2004	WINDOW FINE	1,12,500.00
9673	4	31/03/2004	PARAMOUNT ENTERPRISE	2,02,500.00
9673	4	31/03/2004	SHARMA MOTORS WORKS	1,95,000.00
9673	4	31/03/2004	SUNNY ENTERPRISE	11,25,000.00
9673	4	31/03/2004	SHARMA MOTORS WORKS	1,95,000.00
9673	4	31/03/2004	SUNNY ENTERPRISE	11,25,000.00
9673	4	31/03/2004	PARAMOUNT ENTERPRISE	500.00
9673	4	31/03/2004	SA A CAO NORTH FRONT	6,43,86,393.00
9673	4	31/03/2004	ASAS	33,47,461.00
9673	4	31/03/2004	CHERS-PUNE	36,14,846.00
9673	4	31/03/2004	LIT, NEW DELHI.	2,16,000.00
9673	4	31/03/2004	LIT, DHANUJ	6,96,448.00
9673	4	31/03/2004	LIT, GUWAHATI	90,000.00

TOTAL DEBIT & CREDIT : 7,42,64,648.00 69,13,500.00
NET BALANCE : 7,23,51,148.00

YEAR OPENING BALANCE :
CLOSING BALANCE : 7,23,51,148.00

Fax no - 022-2277752

Advance
for Capital
Expenditure
Others

Shri Sanjay Madan
Manager (Taxation)



नैशनल हाइड्रोइलेक्ट्रिक पावर कारपोरेशन लिमिटेड

(भारत सरकार का उद्यम)

आई एस ओ-६००१ और १४००१ प्रमाणित कम्पनी

National Hydroelectric Power Corporation Ltd.

(A GOVT. OF INDIA ENTERPRISE)

ISO-9001 & 14001 Certified Company

स./Ref. No. NH/FA/TAX/195

फोन/TEL.

फरीदाबाद/Faridabad 13.05.2004

Senior Manager (F&A)
Subansiri Lower Project
Gerukamukh, Dhemaji
Assam - 787035

Sub: Confirmation of Balance

Sir,

During the inter unit reconciliation, we have requested the representative of your project to provide the debit advice against an amount of Rs. 6,96,448/- deposited by your project as TDS while releasing the payment to DFO(Assam). It has been confirmed that the debit advice will be sent to corporate office after returning to the project but till date we have not received the advice. As the Audit/Accounts of the F.Y. 2003-04 of your project has already been closed, The amount of Rs. 6,96,448/- shall be adjusted in the closing entries passed at corporate office level while finalizing the account for the year 2003-04 of corporate office. It is therefore requested to confirm whether the above amount is outstanding in your books of accounts and under which head of account.

Matter most urgent. Please reply by return fax.

Thanking You,

Yours Faithfully,

(SANJAY KUMAR)
Manager-Tax

पंजीकृत कार्यालय : एन.एच.पी.सी. कार्यालय परिसर, सैक्टर - 33, फरीदाबाद - 121003 (हरियाणा)
Regd. Office : N.H.P.C. OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
केबल/CABLE : "HYDROCORP" टैलेक्स / TELEX : 343-311 NHPC IN फैक्स / FAX : 2277941

No. NH/ED/SBPT&A/2004/81

To
The Senior Manager (F&A)
NHPC Office Complex,
Sector - 33, Faridabad,
Haryana - 121 003.

G D Sharma

Date: 17 May 2004

Sub: *Changes in Annual Accounts 2003-04.*
Sir,

With your kind permission we may please be allowed the following changes in our Annual Accounts 2003-04.

1. Net Block of Rs.19504/- shown against Fixed Assets, Minor value in Schedule-5-Fixed Assets may be treated as nil by charging 100% depreciation and the depreciation amount of Rs.19504/- is to be distributed to projects under Office of the Executive Director, Subansiri Basin Projects in following ratio:-

Subansiri Lower Project:	0.920101102
Subansiri Middle Project:	0.023150942
Subansiri Upper Project:	0.025306138
Sippi Small Hydro Project:	0.031441818

The following entries have to be made

a)	Debit Depreciation 55-38-00	Rs.19504/-	
	Credit Provision for Depreciation 08-08-01		Rs.19504/-
b)	Debit Tr. A/c with Subansiri Lower Project 07-56-01	Rs.17946/-	
	Debit Tr. A/c with Subansiri Middle Project 07-64-01	Rs.451/-	
	Debit Tr. A/c with Subansiri Upper Project 07-65-01	Rs.494/-	
	Debit Tr. A/c with Sippi Small Hydro Project 07-68-01	Rs.613/-	
	Credit Depreciation 55-38-00		Rs.19504/-

Amount shown against Column No.4 in Schedule-5-Fixed Assets may be treated as nil in Column No.7.

Amount of Rs.15,42,213/- shown in Schedule-7-Construction Stores & Advances may be treated as Unsecured-Considered Good-Other.

you.

Depreciation of 17946 - in books of Subansiri lower

Perm - Dr 451

To Subansiri Basin page 45

Dep 494

To Subansiri 494

Dep - 613

To Sub. 613

Yours faithfully - do

(Munish Kumar Ambasta)
Trainee Officer (F&A)

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AC/AM/MD/...

Sr. Acct. /AO

Dealing Asstt.

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Auditors Report on the accounts of Subansiri Lower H. E. Project, Gerukamukh,
a unit of National Hydroelectric Power Corporation Ltd. for the year ended 31st
2004.

We audited the attached Balance Sheet of Subansiri Lower H. E. Project, Gerukamukh,
of National Hydroelectric Power Corporation Ltd. as at 31st March 2004 and the related
expenditure During construction (IEDC) Account for the year ended on that date, annexed
financial statements are the responsibility of the Company's management. Our
aim is to express an opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those
standards require that we plan and perform audit to obtain reasonable assurance about whether the
financial statements are free of material misstatement. An audit includes examining, on a test basis,
evidence supporting the amounts and disclosure in the financial statements. An audit also includes
evaluating the accounting principles used and significant estimate made by management as well as
the overall financial statement presentations. We believe that our audit provided a reasonable
basis for our opinion, and we report that:-

The Company is governed by the Electricity (Supply) Act 1948, the provisions of that Act
prevail wherever they are inconsistent with the provisions of the Companies Act, 1956.
As required by the Companies (Auditor's Report) order, 2003 issued by the Central
Government of India in terms of sub-section (4A) of Section 227 of the Companies Act 1956
we enclose in the annexure a statement on the matters specified in paragraphs (4) and (5) of the
order.

In addition to our comments in the annexure referred to above, we report that:

We have obtained all the information and explanations which to the best of our knowledge
and belief were necessary for the purposes of our audit.

In our opinion, proper books of accounts, as required by law, have been kept by the unit so
far as appears from our examination of those books.

The Balance Sheet and Incidental Expenditure During Construction Account (IEDC) dealt
with by this report are in agreement with the books of accounts.

In our opinion, the Balance Sheet and the Incidental Expenditure During Construction
Account dealt with by this report comply with the mandatory Accounting Standards referred
to in section 211(3c) of the Companies Act, 1956, *except the retirement benefits as
mentioned in Note No. 4(b) of Notes to Accounts (Schedule 19).*

As per the information given by the Company the applicability of provisions of section
274 (1) (g) is not applicable to Govt. Company.

Continued Page 2 ...

Continuation Sheet (2)

our opinion and to the best of our information and according to the explanations given to the said accounts *subject to Note No. 4(b) in Schedule (19)* and read together with the other notes on Notes to the Accounts (Schedule-19) and significant accounting Policies, give the information required by the Companies Act, 1956 in the manner so required and give a true and fair view; -

In the case of Balance Sheet of the State of affairs of the unit as at 31st March, 2004 and
In the case of Incidental Expenditure During Construction Account of the net expenditure for the year ended on 31st March 2004.

For A.R. Maiti & Co.
Chartered Accountants


(S. K. Chatterjee)
Partner

Dhemaji, Assam-787035



ANNEXURE TO THE AUDITOR'S REPORT

Refer to para 2 of our Report of even date

Project has maintained proper records of fixed assets showing full particulars including titative details and situation of its fixed assets. Physical verification of fixed assets has been ed out during the year and we are informed that no major discrepancies between the book rds and physical inventory were noticed. There is no disposal of substantial portion of Fixed ts during the year which will affect the Going Concern Concept.

physical verification of inventory has been conducted by the management during the year. In opinion the frequency of verification is reasonably according to the size and nature of the et.

rding to the information and explanations given to us the procedure of physical verification of tory followed by the management is reasonable adequate keeping in view the size of the unit ature of the business.

discrepancies were noticed on verification of inventory between the physical inventory and records.

th the relevant Register is maintained at Registered Office of the Corporation, but according rmation given to us, the project has not taken / granted any loans, secured or unsecured the year from/to companies, firms or other parties listed in the Register maintained under n 301 of the Companies Act, 1956. Since the unit has neither accepted nor granted any loan, d or unsecured from/to companies, firms or other parties covered under Section 301 of the nies Act, 1956, the disclosure of number of parties and amount involved is not required to n. There is no overdue amount of loan taken from or granted to companies, firms or other listed in the register maintained under section 301 of the Companies Act, 1956.

mployees to whom loans and advances in the nature of loans have been given are generally in repayment of principal amount and interest as per stipulation.

opinion and according to information and explanations given to us, there is adequate internal procedures commensurate with the size of the Unit and nature of its business with regard to e of inventories, fixed assets find with regard to sale of goods. We have not noticed any ng failure to correct any major weakness in internal control during the course of our audit.

the relevant Register is maintained at Registered Office of the Corporation according to the ion and explanations given to us there are no transactions with any parties exceeding the 500000/- u/s 301 of the Companies Act, 1956.

Continued Page 2 ...

as not accepted any deposits from the public u/s 58A of the Companies Act, 1956. reporting on compliance u/s 58AA of Companies (Amendment) Act, 2000 and (Acceptance of Deposits) Rules, 1975 does not arise. We are further informed that no order has been passed by the Company Law Board in this regard.

as a system of Internal Audit by its own Internal Audit Department. The area and scope of Internal Audit is commensurate with its size and nature of its activities.

It was explained that the maintenance of cost records has not been prescribed on this unit under the Companies Act, 1956.

On the records of the unit. Provident Fund Contributions have regularly been intimated to the Office for onward deposit with NHPC Employees' Provident Fund Trust during the actual date of deposit is within the due dates. As regards administrative charges and contributions the same is being deposited with appropriate authorities within due dates. There are no dues towards Investors Education & Protection Fund, ESI, Income Tax, Sales Tax, Wealth Tax, Excise Duty, Cess. and any other statutory dues at unit level. There are no pending disputes regarding Income Tax, Sales Tax, Wealth Tax, Customs Duty, Excise and thus disclosure of quantum and forum in which dispute is pending is not required.

Nothing on clauses (X) to (XXI) under Companies (Auditor's Report) Order, 2003 is not applicable to this unit.

For A.R. Maiti & Co.
Chartered Accountants

(S.K. Chatterjee)
Partner



Kolkata, Dhemaji, Assam-787035
2004

PARTICULARS

SCHEDULE
NO.AS AT 31ST
MARCH 2004(Amount in Rs.)
AS AT 31ST MARCH, 2003

SOURCE OF FUNDS					
1. FUNDS FROM CORPORATE OFFICE	1		2593014899		528360843
2. RESERVES AND SURPLUS	2		0	2593014899	0
3. LOAN FUNDS					528360843
a) Secured Loans	3		0		0
b) Unsecured Loans	4		0		0
4. INCOME RECEIVED IN ADVANCE ON ACCOUNT OF ADVANCE AGAINST DEPRECIATION					
DEFERRED TAX			2593014899		528360843
Net Deferred Tax Liabilities			0		0
Less: Deferred Tax recoverable			0		0
APPLICATION OF FUNDS					
1. FIXED CAPITAL EXPENDITURE					
a) Fixed Assets	5				
Gross Block		202402820		122533114	
Depreciation		27731878		17404302	
Net Block		174670942	174670942	105128812	105128812
b) Capital Work-in-progress	6		1525097599		408680640
c) Construction Stores & Advances	7		900083667	2599852208	20340389
INVESTMENTS	8		0		534149841
2. CURRENT ASSETS LOAN & ADVANCES	9				0
a) Inventories		0		0	
b) Contract Work in Progress		0		0	
c) Sundry Debtors		0		0	
d) Cash & Bank Balances		-304122		284749	
e) Other Current Assets		14044153		13232509	
f) Loans & Advances		20514092	34254123	15910221	29427479
Less: Current Liabilities & Provisions	10				
a) Liabilities		39399287		33828677	
b) Provision		1692145	41091432	1387800	35216477
NET CURRENT ASSETS				-6837309	
3. MISCELLANEOUS EXPENDITURE	11				-5788998
(To the extent not written off or adjusted)				2593014899	528360843
NOTES TO THE ACCOUNTS & CONTINGENT LIABILITIES	19				

Schedule 1 to 19 and accounting Policies
form integral part of the Accounts

In terms of our report of the even date

For A. R. Maiti & Co.
Chartered Accountants

(S. K. Chatterjee)
Partner

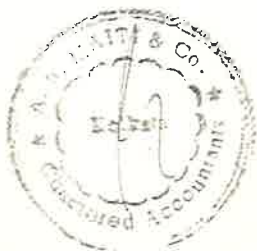
General Manager
Subansiri Lower Project
Gerukamukh, Dhemaji-Assam

Sr Manager (F&A)
Subansiri Lower Project
Gerukamukh, Dhemaji-Assam

PLACE: GERUKAMUKH, DHEMAJI, ASSAM-787035

DATE: 08.05.2004

07-07-01F	Transfer account with Salal Power Station		1470294
07-12-01W	Transfer account with Rangit Power Station		77596
07-14-01N	L.O. - Mumbai	60	
07-15-01X	Transfer account with Calcutta L.O.	1333989	
07-16-01H	Transfer account with Dhauliganga H.E. Project	11965	
07-24-01Y	Transfer account with Chamera H.E. Project Stage-I		116476
07-25-01K	Transfer account with Tanakpur H.E. Project		49445
07-26-01V	Transfer account with Uri H.E. Project	118077	
07-32-01V	Transfer account with Kishan Ganga H.E. Project		36855
07-34-01L	Transfer account with Chamera H.E. Project Stage-II		236084
07-38-01X	Transfer account with TSD		514351
07-44-01X	Transfer account with Kalpong H.E. Project		85
07-45-01H	Transfer account with Kuruchi H.E. Project		39967
07-47-01Y	Transfer account with Teesta Low Dam		523579
07-49-01V	Transfer account with Teesta H.E. Project Stage-V	15687	
07-51-01H	Transfer account with Parbati H.E. Project		156118
07-52-01T	Transfer account with Upper Krishna / South Office		159948
07-53-01Y	Transfer account with Loktak Downstream	1095	
07-54-01K	Transfer account with Siang Lower Project		135866
07-57-01L	Transfer account with ED R-I Jammu	680	
07-58-01W	Transfer account with ED R-II Banikhet	410	
07-59-01F	Transfer account with ED R-III Lucknow	205	
07-60-01K	Transfer account with ED R-IV Chandigarh	410	
07-61-01V	Transfer account with GNT Line, Gelephu, Bhutan	5814	
07-62-01A	Transfer account with URI-II H.E. Project	1375	
07-63-01L	Transfer account with Sewa H.E. Project	184212	
07-64-01W	Transfer account with Subansiri Middle Project	355078	
07-65-01F	Transfer account with Subansiri Upper Project	102821	
07-66-01N	Transfer account with Siang Middle Project		12375
07-67-01X	Transfer account with Siang Upper Project	2706	
07-68-01H	Transfer account with Sippi H.E. Project	2471903	
07-69-01T	Transfer account with Bav H.E. Project	315	
07-70-01W	Transfer account with Nimdo Bazgo Project	175	
07-71-01F	Transfer account with Chutak H.E. Project	190	
07-72-01N	Transfer account with Farakka H.E. Project		1034731
07-73-01X	Transfer account with Barsar H.E. Project		655
07-74-01H	Transfer account with Pakudul H.E. Project	1680	
07-75-01T	Transfer account with Kambang H.E. Project	186770	
07-76-01Y	Transfer account with Chamera - III H.E. Project	764378	
07-81-01T	E.D Office, Zero		26079433
07-82-01V	Dhiwang Project	345	
07-84-01V	Transfer account with ED Office Sinang Basin		1346660
	Cheques paid/ collected during the period		1246915734
	TOTAL	5562235	2070216291
	Net funds from corporate office		2064654056
	Add: funds from corporate office upto 31.3.2003		528360843
	Funds from corporate office upto 31.03.2004		2593014899



SUBANSIRI LOWER PROJECT

RESERVES AND SURPLUS

PARTICULARS	Amount in Rupees		
	BALANCE AS AT 1ST APRIL 2003	ADDITIONS DEDUCTION	BALANCE AS AT 31ST MARCH 2004
Self Insurance Reserve	-	-	-
Surplus as per P&L A/C	-	-	-
	Nil	Nil	Nil



[Handwritten signature]

SUBANSIRI LOWER PROJECT

LOAN FUNDS - SECURED PARTICULARS	Amount in Rupees	
	AS AT 31ST MARCH 2003	AS AT 31ST MARCH 2004
	Nil	Nil
	Nil	Nil



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SUBANSIRI LOWER PROJECT

LOAN FUNDS - UNSECURED

PARTICULARS

AS AT
31ST MARCH 2003

Amount in Rupees

AS AT
31ST MARCH 2004

Nil

Nil

Nil

Nil



FIXED ASSETS

PARTICULARS	As at 1.4.2003	Additions/ Adjustments on a/c of inter-unit transfer	Additions/ Adjustments on a/c of others	GROSS BLOCK		As at 31.03.2004	As at 1.4.2003	For the period	DEPRECIATION Adjustments	NET BLOCK		
				Deductions/ Adjustments on a/c of inter-unit transfer	Deductions/ Adjustments on a/c of others					As at 31.03.04	As at 31.03.04	As at 31.03.03
	1	2A	2B	3A	3B	4	5	6	7	8	9	10
LAND FREEHOLD	0	0	997000	0	0	997000	0	0	0	0	997000	0
LAND LEASEHOLD	0	0	1245060	0	0	1245060	0	0	0	0	1245060	0
LAND UNCLASSIFIED	0	0	31398273	0	0	31398273	0	0	0	0	31398273	0
BUILDINGS i)(a)	46886315	0	5558075	0	24360600	28083790	1682681	1327059	0	3009740	25074050	45203634
ROADS & BRIDGES ii)(a)	19317539	0	44790822	0	0	64108361	611548	975667	0	1587215	62521146	18705991
RAILWAY SIDING	0	0	0	0	0	0	0	0	0	0	0	0
CONSTRUCTION PLANT & MACHINERY	10574916	0	2784437	0	6670	13352683	2308972	1376381	-1875	3683478	9669205	9006534
GENERATING PLANT & MACHINERY	0	0	0	0	0	0	0	0	0	0	0	0
SUB-STATION EQUIPMENTS	0	0	2405466	0	0	2405466	0	54929	0	54929	2350537	0
HYDRAULIC WORKS (DAMS, TUNNELS ETC.)	0	0	0	0	0	0	0	0	0	0	0	0
VEHICLES	13537575	396704	5276399	1491801	0	17718877	4174791	2655028	-209998	6619821	11099056	9362784
FURNITURE FIXTURE & EQUIPMENTS	18522509	18150	8968728	401117	205378	26902892	3631428	2857813	-114754	6374487	20528405	14999861
TRANSMISSION LINES	0	0	2788659	0	0	2788659	0	49527	0	49527	2739132	0
MISC. ASSETS/ EQUIPMENTS	9538501	0	394411	126746	1446781	8359385	839123	498883	-27699	1310307	7049078	7850008
FIXED ASSETS OF MINOR VALUE UPTO Rs. 5000/-	4155759	11850	926936	51571	600	5042374	4155759	922296	-35681	5042374	0	0
CONST PLANT & MACHINERY DECLARED SURPLUS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	122533114	426704	107534266	2071235	26020029	202402820	17404302	10717583	-390007	27731878	174670942	105128812
PREVIOUS YEAR	105697771	882596	21678524	541818	5183959	122533114	8610198	8917007	122903	17404302	105128812	97087573

A. The above assets include:-

i)(a) Rs. 28083790/- (Previous year Rs.46886315/-) created on land not belonging to the corporation*

ii)(a) Rs.64108361/- (Previous year Rs.19317539/-) created on land not belonging to the corporation*

B. Land measuring 5 Ha for construction / establishment of project colony at Kolaptukur has been allotted to the project on provisional basis by Dy. Commissioner, Lower Subansiri District and accounted for under Land - Freehold, awaiting the notification in the official Gazette.

*Also please refer para 3(a) of opinion given by Expert Advisory committee of ICAI, circulated vide circular No NH/FA/A/Cs/1-2 dated 4.9.94 and 22.2.94

Note-1: Assets retired from active use and held for disposal are stated in accounts at lower of their net book value & net realise value.

Note-2 Depreciation for the year should be reconciled as under

i) Charged to P&L A/C	Rs.	11716439
ii) Charged to IEDC.	Rs.	-998856
iii) Less: E.D. Office portion	Rs.	10717583

Note-3 E D Office shall reconcile Depreciation for the year as under

Less: Allocated to project

(a) Name of the project

(b)

(c)

Note-4 This figure should agree with the amount shown under the column " depreciation for the year" i.e. column No. 6.

Note-4 Adjustment column(col 7) under Depreciation should show prior period depreciation and other adjustment (+ Or -) during the year

Gross Block Rs. 28083790/- (Previous year Rs.46886315/-)
Net Block Rs.25074050/- (Rs.45203634/- Previous year)

Gross Block Rs.64108361/- (Previous year Rs.19317539/-)
Net Block Rs.62521146/- (Rs.18705991/- Previous year)

[Signature]



	ACCOU NT	1.4.2003	Adjustments on a/c of inter- unit transfer	Adjustments on a/c of others	Adjustments on a/c of inter- unit transfer	Adjustments on a/c of others	31.03.04	01.04.03	period	ents	31.03.04	31.03.04	31.3.03
		1	2A	2B	3A	3B	4	5	6	7	8	9	10
LAND FREEHOLD	09-01-10	0	0	997000	0	0	997000	0	0	0	0	997000	0
LAND LEASEHOLD	09-01-20	0	0	1245060	0	0	1245060	0	0	0	0	1245060	0
LAND UNCLASSIFIED	09-01-30	0	0	31398273	0	0	31398273	0	0	0	0	31398273	0
BUILDINGS													
Office	09-02-10	0	0	0	0	0	0	0	0	0	0	0	0
GPM	09-02-20	2203038	0	0	0	184998	2018040	47272	36325	0	83597	1934443	2155766
Hospital	09-02-25	0	0	0	0	0	0	0	0	0	0	0	0
Workshop	09-02-40	526571	0	283826	0	0	810397	72101	107555	0	179656	630741	454470
Buildings Others	09-02-41	1499585	0	276056	0	386592	1389049	37018	24173	0	61191	1327858	1462567
Stores & Godown	09-02-42	10181631	0	246531	0	0	10428162	284944	188085	0	473029	9955133	9896687
Substation	09-02-50	0	0	0	0	0	0	0	0	0	0	0	0
School	09-02-60	0	0	0	0	0	0	0	0	0	0	0	0
Semi Permanent Building	09-02-71	3237886	0	3988320	0	0	7226206	328196	851873	0	1180069	6046137	2909690
Other Civil Works	09-02-81	28815955	0	763342	0	23789010	5790287	903380	111457	0	1014837	4775450	27912575
Water Supply Installation	09-05-00	421649	0	0	0	0	421649	9770	7591	0	17361	404288	411879
Sub Total: BUILDINGS		46886315	0	5558075	0	24360600	28083790	1682681	1327059	0	3009740	25074050	45203634
ROADS & BRIDGES													
Roads	09-03-01	17885967	0	3005590	0	0	20891557	564306	371465	0	935771	19955786	17321661
Other Civil Works (Road)	09-03-11	0	0	24424753	0	0	24424753	0	445757	0	445757	23978996	
Bridges	09-03-05	1431572	0	17360479	0	0	18792051	47242	158445	0	205687	18586364	1384330
Sub Total: ROADS & BRIDGES		19317539	0	44790822	0	0	64108361	611548	975667	0	1587215	62521146	18705991
CONSTRUCTION PLANT & MACHINERY													
Excavator	09-06-01	1483512	0	0	0	0	1483512	250343	166895	0	417238	1066274	1233169
Loader	09-06-02	1587300	0	0	0	0	1587300	342262	178571	0	520833	1066467	1245038
Tipper	09-06-04	1669566	0	0	0	0	1669566	375652	187826	0	563478	1106088	1293914
Dozer	09-06-05	4832280	0	0	0	0	4832280	1087264	543631	0	1630895	3201385	3745016
Crane	09-06-09	870217	0	0	0	0	870217	57108	97899	0	155007	715210	813109
Concreting Equipment	09-06-10	132041	0	0	0	6670	125371	29710	14479	-1875	42314	83057	102331
Welding Set	09-06-14	0	0	880433	0	0	880433	0	16508	0	16508	863925	
Air Compressor	09-06-15	0	0	1163414	0	0	1163414	0	87256	0	87256	1076158	
Road Roller	09-06-17	0	0	740590	0	0	740590	166633	83316	0	249949	490641	573957
Sub Total: CONSTRUCTION PLANT & MACHINERY		10574916	0	2784437	0	6670	13352683	2308972	1376381	-1875	3683478	9669205	9006534
GENERATING PLANT & MACHINERY		0	0	0	0	0	0	0	0	0	0	0	0
TRANSFORMER & SUB-STATION EQUIPMENT													
Transformer	09-09-01	0	0	2405466	0	0	2405466	0	54929	0	54929	2350537	0
METERING EQUIPMENT	09-09-06	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION LINES													
INTERNAL DISTRIBUTION LINES	09-10-04	0	0	2788659	0	0	2788659	0	49527	0	49527	2739132	0
HYDRAULIC WORKS		0	0	0	0	0	0	0	0	0	0	0	0

LES			2A	2B	3A	3B	4	5	6	7	8	9	10
	09-11-01	763842	0	0	0	0	763842	193696	137492	0	0	0	0
Dep	09-11-02	6884399	0	2823587	1491801	0	8216185	2252970	1124841	-209998	331188	432654	570146
Ambulance	09-11-06	240404	396704	0	0	0	637108	72121	257494	0	329615	307493	168283
Bus	09-11-07	1408088	0	0	0	0	1408088	506912	253456	0	760368	647720	901176
Truck / Tanker	09-11-08	2485181	0	2018679	0	0	4503860	667675	477479	0	1145154	3358706	1817506
Motor Boat	09-11-10	1521825	0	434133	0	0	1955958	420040	362176	0	782216	1173742	1101785
Motor Cycle	09-11-11	233836	0	0	0	0	233836	61377	42090	0	103467	130369	172459
Sub Total: VEHICLES		13537575	396704	5276399	1491801	0	17718877	4174791	2655028	-209998	6619821	11099056	9362784
FURNITURE FIXTURE & EQUIPMENTS													
Office	09-12-01	1596355	18150	804113	16847	22411	2379360	175703	110399	-1988	284114	2095246	1420652
Hospital	09-12-03	0	0	54500	0	0	54500	0	1090	0	1090	53410	
Guest House	09-12-04	855317	0	295840	0	147566	1003591	115907	51973	0	167880	835711	752190
Computer	09-13-01	5907040	0	1264544	256470	11882	6903232	2270570	1894559	-99440	4065689	2837543	3636470
Type writer	09-13-02	24169	0	0	0	0	24169	4472	1453	0	5925	18244	19697
Photocopy Machine	09-13-03	1499930	0	328912	0	6624	1822218	185022	94178	0	279200	1543018	1314908
Telephone & Telex	09-13-04	2415238	0	2724279	9600	14040	5115877	114503	183948	-1278	297173	4818704	2300735
Equipment & Fittings for GH & Air Conditioning Machine	09-13-06	12780	0	11000	0	0	23780	0	877	0	877	22903	
Miscellaneous office equipment	09-13-07	443562	0	132800	0	0	576362	161816	101689	0	263505	312857	281746
Water Cooler	09-13-09	0	0	27674	0	0	27674	0	708	0	708	26966	
Geological Equipment	09-13-11	62000	0	0	0	0	62000	2790	3720	0	6510	55490	59210
Voltage Stabilizer	09-13-14	5398348	0	2825779	0	2855	8221272	549337	366116	0	915453	7305819	4849011
Television	09-13-16	18000	0	17847	0	0	35847	0	2106	0	2106	33741	
Tape Recorder	09-13-21	289770	0	15990	45600	0	260160	32602	19326	-4788	47140	213020	257168
Camera	09-13-22	0	0	70744	6	0	70744	0	2357	0	2357	68387	
Refrigerator	09-13-27	0	0	212640	0	0	212640	18706	10711	0	29417	183223	108074
	09-13-31	0	0	182066	72600	0	109466	0	12603	-7260	5343	104123	
Sub Total: FURNITURE FIXTURE & EQUIPMENTS		18522509	18150	8968728	401117	205378	26902892	3631428	2857813	-114754	6374487	20528405	14999861
MISC. ASSETS/EQUIPMENTS													
Laboratory & Meter Testing Equipment	09-14-01	1105628	0	0	0	0	1105628	31459	66337	0	97796	1007832	977591
T. V. Projector & Audio Visual	09-14-02	530100	0	0	0	126780	403320	35837	24199	0	60036	343284	367463
Other Asset	09-14-03	3752688	0	256988	0	1320001	2689675	282987	153395	-11169	425213	2264462	2843689
D. G. Set	09-06-13	4150085	0	137423	126746	0	4160762	488840	254952	-16530	727262	3433500	3661245
Sub Total: MISC. ASSETS/EQUIPMENTS		9538501	0	394411	126746	1446781	8359385	839123	498883	-27699	1310307	7049078	7850008
FIXED ASSETS OF MINOR VALUE UPTO Rs.5000/-		4155759	11850	926936	51571	600	5042374	4155759	922296	-35681	5042374	0	0
CONST PLANT & MACHINERY		0	0	0	0	0	0	0	0	0	0	0	0
DECLARED SURPLUS													
TOTAL		122533114	426704	107534266	2071235	26020029	202402820	17404302	10717583	-390007	27731878	174670942	105128812

ADDITIONS TO FIXED ASSETS (DETAILS OF COL.2A OF SCHEDULE-5)

Appendix to Schedule-5

NAME OF THE PROJECT	PARTICULAR OF ASSETS	HEAD OF ACCOUNT	ADVICE NO.	(Amount in Rupees)
				GROSS BLOCK ADDED
Koelkaro Project	Ambulance	09-11-06	07/13.01.04	396704
L.O. Bangalore	Godrej Storewell	09-12-01	02/22.03.04	18150
L.O. Bangalore	Visitor's Chair	09-16-00	02/22.03.04	11850
SUB-TOTAL				426704

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PARTICULAR OF ASSETS	HEAD OF ACCOUNT	GROSS BLOCK ADJUSTED
LAND FREEHOLD	09-01-10	997000
LAND LEASEHOLD	09-01-20	1245060
LAND UNCLASSIFIED	09-01-30	31398273
BUILDINGS		
Office	09-02-10	0
GPM	09-02-20	0
Hospital	09-02-25	0
Workshop	09-02-40	283826
Buildings Others	09-02-41	276056
Stores & Godown	09-02-42	246531
Substation	09-02-50	0
School	09-02-60	0
Semi Permanent Building	09-02-71	3988320
Other Civil Works	09-02-81	763342
Water Supply Installation	09-05-00	0
Sub Total		5558075
ROADS & BRIDGES		
Roads	09-03-01	3005590
Other Civil Works (Road)	09-03-11	24424753
Bridges	09-03-05	17360479
Sub Total		44790822
CONSTRUCTION PLANT & MACHINERY		
Excavator	09-06-01	0
Loader	09-06-02	0
Tipper	09-06-04	0
Dozer	09-06-05	0
Crane	09-06-09	0
Concreting Equipment	09-06-10	0
WELDING SET	09-06-14	880433
AIR COMPRESSOR	09-06-15	1163414
ROAD ROLLER	09-06-17	740590
Sub Total		2784437
GENERATING PLANT & MACHINERY		0
SUB-STATION EQUIPMENTS		



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	HEAD OF ACCOUNT	GROSS BLOCK ADJUSTED
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)		2405466
TRANSMISSION LINES		0
INTERNAL DISTRIBUTION LINE		
VEHICLES		2788659
CAR		
JEEPS	09-11-01	0
AMBULANCE	09-11-02	2823587
BUS	09-11-06	0
TRUCK/TANKERS	09-11-07	0
MOTOR BOAT	09-11-08	2018679
MOTOR CYCLE	09-11-10	434133
Sub Total	09-11-11	0
FURNITURE FIXTURE & EQUIPMENTS		5276399
FURNITURE & FIXTURE - OFFICE	09-12-01	804113
FURNITURE & FIXTURE - HOSPITAL	09-12-03	54500
FURNITURE & FIXTURE GUEST HOUSE	09-12-04	295840
COMPUTER	09-13-01	1264544
TYPEWRITERS	09-13-02	0
PHOTOCOPY MACHINES	09-13-03	328912
TELEPHONE-TELEX MACHINES	09-13-04	2724279
EQUIPMENT & FITTINGS FOR GH & CLUB	09-13-06	11000
AIR CONDITIONERS	09-13-07	132800
MISC. OFFICE EQUIPMENT	09-13-09	27674
WATER COOLER	09-13-11	0
GEOLOGICAL EQUIPMENTS	09-13-14	2825779
VOLTAGE STABILISER	09-13-16	17847
TELEVISION	09-13-21	15990
TAPE RECORDER	09-13-22	70744
CAMERA	09-13-27	212640
REFRIGERATOR	09-13-31	182066
Sub Total		8968728
MISC. ASSETS/EQUIPMENTS		
Laboratory & Meter Testing Equipment	09-14-01	0
T. V. Projector & Other Equipment	09-14-02	0
Other Asset	09-14-03	256988
D. G. Set	09-06-13	137423
Sub Total		394411
FIXED ASSETS OF MINOR VALUE UPTO Rs.5000/-	09-16-00	926936
CONST PLANT & MACHINERY DECLARED SURPLUS		0
TOTAL		107534266

(DETAILS OF COLISA OF SCHEDULE-5)

(Amount in Rupees)

NAME OF THE PROJECT	PARTICULAR OF ASSETS	HEAD OF ACCOUNT	ADVICE NO.	GROSS BLOCK DEDUCTED
ED Office, Ziro	10 KV Kirloskar (4DS 3/1)	09-06-13	07/04.07.03	84246
Subansiri Upper Project	BIRLA YAMAHA PORTABLE GENERATOR	09-06-13	08/31.03.04	42500
	Sub-total: 09-06-13			126746
ED Office, Ziro	AR-01-A-4664 (TATA SUMO)	09-11-02	18/08.03.04	614481
ED Office, Ziro	SAFARI EX 4X4 BS2 METALIC SILVER, AR-01-A-660	09-11-02	18/08.03.04	877320
	Sub-total: 09-11-02			1491801
ED Office, Ziro	Godrej Almirah 4 SH	09-12-01	04/26.06.03	10818
ED Office, Ziro	Godrej Table T 9	09-12-01	04/26.06.03	6029
	Sub-total: 09-12-01			16847
ED Office, Ziro	Compaque Pressario 5715A P-4	09-13-01	04/26.06.03	62580
ED Office, Ziro	Elnova UPS 1 KVA	09-13-01	04/26.06.03	9990
ED Office, Ziro	HP Deskjet 1125C	09-13-01	04/26.06.03	18700
ED Office, Ziro	HP Laserjet 4100	09-13-01	04/26.06.03	70000
ED Office, Ziro	HP Vectra V-800 P-4	09-13-01	04/26.06.03	95200
	Sub-total: 09-13-01			256470
ED Office, Kolkata	Mobile Phone	09-13-04	05/17.09.03	9600
	Sub-total: 09-13-04			9600
Subansiri Upper Project	LG TV. (14") CTV	09-13-21	08/31.03.04	24400
Subansiri Upper Project	LG TV. (21") CTV	09-13-21	08/31.03.04	21200
	Sub-total: 09-13-21			45600
Subansiri Upper Project	GODREJ REFRIGERATOR -MODEL WS-275 FR	09-13-31	08/31.03.04	72600
	Sub-total: 09-13-31			72600
ED Office, Ziro	AVO UPS 1 KVA	09-16-00	04/26.06.03	3990
ED Office, Ziro	Godrej Chair CHR 4/18	09-16-00	04/26.06.03	1680
ED Office, Ziro	Godrej Chair CHR 7	09-16-00	04/26.06.03	3327
ED Office, Ziro	Godrej Computer Chair	09-16-00	04/26.06.03	3586
ED Office, Ziro	Godrej Computer Table	09-16-00	04/26.06.03	4566
ED Office, Ziro	Godrej Filing Cabinet 2 DR	09-16-00	04/26.06.03	9502
ED Office, Ziro	Godrej Table T 8	09-16-00	04/26.06.03	11430
Subansiri Upper Project	SHARP VOLTAGE STBL. AUTOCUT	09-16-00	08/31.03.04	1890
Subansiri Upper Project	TROLLY WITH BOX	09-16-00	08/31.03.04	4200
ED Office, Ziro	Vertex Voltage Stabilizer 2 KVA	09-16-00	04/26.06.03	3770
ED Office, Ziro	Vertex Voltage Stabilizer 3 KVA	09-16-00	04/26.06.03	3630
	Sub-total: 09-16-00			51571
	Grand Total			2071235

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(Amount in Rupees)

PARTICULAR OF ASSETS	HEAD OF ACCOUNT	GROSS BLOCK DEDUCTED
LAND FREEHOLD	09-01-10	0
LAND LEASEHOLD	09-01-20	0
LAND UNCLASSIFIED	09-01-30	0
BUILDINGS	09-02-10	0
Office	09-02-20	184998
GPM	09-02-25	0
Hospital	09-02-40	0
Workshop	09-02-41	386592
Buildings Others	09-02-42	0
Stores & Godown	09-02-50	0
Substation	09-02-60	0
School	09-02-71	0
Semi Permanent Building	09-02-81	23789010
Other Civil Works	09-05-00	0
Water Supply Installation		24360600
Sub Total		
ROADS & BRIDGES	09-03-01	0
Roads	09-03-11	0
Other Civil Works (Road)	09-03-05	0
Bridges		0
Sub Total		
CONSTRUCTION PLANT & MACHINERY	09-06-01	0
Excavator	09-06-02	0
Loader	09-06-04	0
Tipper	09-06-05	0
Dozer	09-06-09	0
Crane	09-06-10	6670
Concreting Equipment		6670
Sub Total		
GENERATING PLANT & MACHINERY		0
SUB-STATION EQUIPMENTS		0
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)		0



		(Amount in Rupees)
PARTICULAR OF ASSETS	HEAD OF ACCOUNT	GROSS BLOCK DEDUCTED
LAND FREEHOLD	09-01-10	0
LAND LEASEHOLD	09-01-20	0
LAND UNCLASSIFIED	09-01-30	0
BUILDINGS	09-02-10	0
Office	09-02-20	184998
GPM	09-02-25	0
Hospital	09-02-40	0
Workshop	09-02-41	386592
Buildings Others	09-02-42	0
Stores & Godown	09-02-50	0
Substation	09-02-60	0
School	09-02-71	0
Semi Permanent Building	09-02-81	23789010
Other Civil Works	09-05-00	0
Water Supply Installation		24360600
Sub Total		
ROADS & BRIDGES	09-03-01	0
Roads	09-03-11	0
Other Civil Works (Road)	09-03-05	0
Bridges		0
Sub Total		
CONSTRUCTION PLANT & MACHINERY	09-06-01	0
Excavator	09-06-02	0
Loader	09-06-04	0
Tipper	09-06-05	0
Dozer	09-06-09	0
Crane	09-06-10	6670
Concreting Equipment		6670
Sub Total		
GENERATING PLANT & MACHINERY		0
SUB-STATION EQUIPMENTS		0
HYDRAULIC WORKS (DAMS, TUNNELS, ETC.)		0

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Jeep	09-11-02	0
Ambulance	09-11-06	0
Bus	09-11-07	0
Truck	09-11-08	0
Motor Boat	09-11-10	0
Motor Cycle	09-11-11	0
Sub Total		
FURNITURE FIXTURE & EQUIPMENTS		
Office	09-12-01	22411
Guest House	09-12-04	147566
Computer	09-13-01	11882
Type writer	09-13-02	0
Photocopy Machine	09-13-03	6624
Telephone & Telex	09-13-04	14040
Air Conditioning Machine	09-13-07	0
Water Cooler	09-13-11	0
Geological Equipment	09-13-14	2855
Voltage Stabilizer	09-13-16	0
Television	09-13-21	0
Camera	09-13-27	0
Sub Total		205378
		0
TRANSMISSION LINES		
MISC. ASSETS/EQUIPMENTS		
Laboratory & Meter Testing Equipment	09-14-01	0
T. V. Projector & Audio Visual	09-14-02	126780
Other Asset	09-14-03	1320001
D. G. Set	09-06-13	0
Sub Total		1446781
FIXED ASSETS OF MINOR VALUE UPTO Rs.5000/-		
		600
CONST PLANT & MACHINERY DECLARED SURPLUS		
		0
TOTAL		26020029

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SCHEDULE-6

(Amount in Rupees)

CAPITAL WORK-IN-PROGRESS

PARTICULARS	AS AT 31ST MARCH, 2003	Additions during the year	Adjustments	Capitalised during the year	AS AT 31.03.2004
1. Survey, Investigation and other expenses	39798675	806895271			846693946
2. Buildings, Civil Engg. Works and Communications	9604192	26964135			36568327
3. Roads & Bridges	101800371	100528528			202328899
4. Hydraulic Works, Barrages, Dams, Tunnels & Power Channels	0	0			0
	0	0			0
	0	0			0
5. Penstock	0	0			0
	0	0			0
6. Plant & Machinery in Generating Sattions	0	0			0
	0	0			0
7. Elect. Install & Sub-Station Equipments	0	0			0
	0	0			0
8. Miscellaneous Assets	0	0			0
	0	0			0
9. Trunk Transmision Lines	0	0			0
	0	0			0
10. Incidental Expenditure During Construction	257477402	182049665	-20640		439506427
	408680640	1116437599			1525097599
Previous Year	180711426	238134130	280000	10444916	408680640

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INCIDENTAL EXPENDITURE DURING CONSTRUCTION

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH, 2004	FOR THE YEAR ENDED 31ST MARCH, 2003
EMPLOYEES REMUNERATION & BENEFITS	92500963	50489233
Salary, Wages, Allowances & Benefits	7140896	4393487
Gratuity & Contribution to Provident fund (including Administration fee)	5213417	1556961
Staff welfare expenses		
Leave salary & pension contribution		0
REPAIRS & MAINTENANCE	0	404195
Buildings	1346472	6809340
Machinery & construction equipments	11527196	
Others		46200
ADMINISITRATION & OTHER EXPENSES	327876	1183103
Rent Office	3039096	121126
Rent Residential	401580	185317
Rates and Taxes	98957	650850
Electricity charges	731220	3415821
Insurance	8557465	6278758
Travelling & Conveyance	10051546	1113258
Expenses on staff cars & inspection vehicles	2382102	1671183
Telephone, Telex & Postage	2315131	0
Advertisement & Publicity	0	378079
Foreign Consultancy charges	1628925	0
Design & Consultancy charges	0	72092
Income Tax on Foreign contracts	54564	834659
Entertainment	1991556	14922115
Printing & Stationary	6532792	0
Expenditure on land not belonging to corp.	0	11033874
Land acquisition & Rehabilitation	14037525	417562
Security Expenses	1644444	0
Other expenses	0	0
Donations	0	0
Payment to Auditors	0	
Loss on material/ assets written off		
	171523723	105977213

PK 2003

Amount in Rupees

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH, 2004	FOR THE YEAR ENDED 31ST MARCH, 2003
INTEREST & FINANCE CHARGES		
Interest on GOI loans		
Interest on bonds		
Interest on foreign loans		
Interest on Cash credit facilities/ term loan		
Bond issue expenses		
Commitment fee		
Gurantee fee on foreign loan		76658 /
Other finance charges	179213	
EXCHANGE RATE VARIATION-NET GAIN		8917007 /
DEPRECIATION	11716439	
PRIOR PERIOD ADJUSTMENT (NET)		
INCOME		
a)		
b)		
Less:-		
EXPENDITURE		
a) Salaries, wages, allowances & benefits		
b) Repairs and Maintenance		
c) Administration expenses		
i) Rates and taxes		
ii) Insurance		
iii) Travelling expenses		
iv) Others		
d) Depreciation		
e) Interest		
TOTAL EXPENDITURE	183419375	114970878



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INCIDENTAL EXPENDITURE DURING CONSTRUCTION

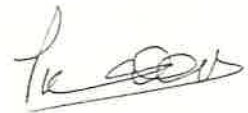
Amount in Rupees

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH, 2004	FOR THE YEAR ENDED 31ST MARCH, 2003
LESS: RECEIPTS AND RECOVERIES		
Hire charges/ out turn of plant & Machinery		
Interest on:		
Term deposits/ bank Accounts		2230771
Loans and Advances	11512265	
Miscellaneous receipts & recoveries		
Liability no longer required written back		
Profit on sale of assets		2230771
Sale of Power during Trial runs	11512265	112740107
TOTAL RECEIPTS & RECOVERIES	171907110	
NET EXPENDITURE		6500000
ADD:	10142555	119240107
Share of corporate office	182049665	
AMOUNT TRANSFERRED TO C.W.I.P		

In terms of our report of the even date
For A. R. Maiti & Co.
Chartered Accountants


(S. K. Chatterjee)
Partner


General Manager
Subansiri Lower Project
Gerukamukh, Dhemaji


Sr. Manager (F&A)
Subansiri Lower Project
Gerukamukh, Dhemaji

PLACE : GERUKAMUKH, DHEMAJI, ASSAM-787035.
DATE: 08.05.2004



1. Survey, Investigation and other expenses	320839	1039174	0	1360013
5610-17-01 EXP. ON HYDROLOGICAL	25824781	3559155	0	29383936
5610-17-02 EXP. ON SURVEY	13653055	9983646	0	23636701
5610-17-03 EXPLORATORY DRIFTS		792207974	0	792207974
5610-16-00 EXP. ON COMPENS. AFFORSTATION		105322	0	105322
5610-16-02 ENVIRONMENT & ECOLOGY			0	846693946
TOTAL	39798675	806895271		

2. Building, Civil Engg. Works and Communication				716448
5610-02-10 OFFICE BUILDING	598271	118177		566388
5610-02-20 BUILD. CONTAINING GPM	84611	481777		865513
5610-02-40 BUILDING CONTAINING WORKSHOP	0	865513		646313
5610-02-41 OTHER BUILDING	491310	155003		1328656
5610-02-42 STORES - BUILDING	0	1328656		94193
5610-02-43 STORE BUILDING	94193	0		2206928
5610-02-50 GUEST HOUSE & FIELD HOSTEL BLD.	888148	1318780		3068389
5610-02-60 SCHOOL BUILDING	0	3068389		368386
5610-02-61 HOSPITAL BUILDING	0	368386		459292
5610-02-70 RES. BUILDING	418042	41250		6646258
5610-02-71 RES. BUILDING SEMI PERMANENT	1306619	5339639		5957685
5610-02-81 OTHER - CIVIL WORK	2515493	3442192		1374358
5610-05-00 WATER SUPPLY INSTALLATION	1374358	0		883204
5610-06-13 DIESEL GENERATING SETS	883204	0		3304252
5610-08-00 HYDRAULIC WORKS/DAM TUNNEL	0	3304252		639600
5610-08-81 OTHER WORKS	0	639600		1290495
5610-09-00 SUBSTATION EQUIPMENT	0	1290495		1052883
5610-09-01 SUBSTATION TRANSFORMER	286949	1052883		286949
5610-09-03 SWITCHGEARS INCL. CABLE	56555	0		56555
5610-09-05 UNDERGROUND CABLE & DUCT SYS.	0	86141		86141
5610-09-07 MISC. EQUIPMENT	0	2644630		2644630
5610-10-00 TRUNK TRANSMISSION LINE	121769	0		121769
5610-10-01 TOWERS, POLES AND FIXTURE	0	1189894		1189894
5610-10-03 TRANSMISSION LINE FOR SUPPLY	482388	0		482388
5610-10-04 INTERNAL DISTRIBUTION LINES	2282	228478		230760
5610-14-10 MISC. ASSETS	9604192	26964135		36568327
TOTAL				

3. Roads & Bridges				96954319
5610-03-01 ROADS	45671885	51282434		101613101
5610-03-05 BRIDGES	56013429	45599672		833321
5610-03-11 OTHER WORK	115057	718264		2928158
5610-04-10 RAILWAY SIDING	0	2928158		202328899
TOTAL	101800371	100528528		

1. SALARY, WAGES, ALLOWANCES & BENFIT		2003-04	2002-2003
55-10-10	PAY-EXE	13790797	9654689
55-10-11	DA-EXE	6137804	4451443
55-10-13	IDA-EXE	1016249	0
55-10-14	CCA	2019	4237
55-10-15	HRA	947478	1131994
55-10-16	PROJECT ALLOW	2620863	1539087
55-10-19	CEA-EXE.	429892	306157
55-10-20	CONV. REIMBUR	298030	51992
55-10-22	OTHER ALLOW.	522110	591218
55-10-30	PAY NON-EXE.	26690036	15299733
55-10-31	DA NON-EXE.	10951858	7237300
55-10-33	IDA NON-EXE.	2172029	0
55-10-34	CCA	7824	6167
55-10-35	HRA	2931179	2128591
55-10-36	PROJECT ALLOW	4553263	2247706
55-10-39	CEA- NON.EXE.	1342359	651750
55-10-40	TRANSPORT SUBS.	186947	140182
55-10-41	WASHING ALLOW.	282512	172829
55-10-42	OTHER ALLOW.	1403847	1602266
55-11-02	HONORARIUM	6840	4425
55-11-03	ENCASH. OF LEAVE	3356140	768543
55-14-13	EXGRATIA PAY.	2339185	1183100
55-14-28	LTC REIMBUR.	4752780	1315824
55-13-00	PROV. FOR GRATUITY	5758922	0
TOTAL		92500963	50489233
2. GRATUITY & CONTRIBUTION TO PROVIDENT FUND		2003-2004	2002-2003
55-12-10	CONT. TO PF	6729098	4186201
55-12-12	CONT. TO FPS	245819	163009
55-12-14	CONT. TO EPS	59835	9197
	GRATUITY		
55-12-11	DLI & INSPECTION CHARGES	106144	35080
TOTAL		7140896	4393487
3. STAFF WELFARE EXPENSES		2003-2004	2002-2003
55-14-00	STAFF WELFARE	858093	408765
55-14-11	MEDICAL REIMBUR.	2177966	1038009
55-14-12	LIVERIES & UNIFORM	14093	46947
55-14-15	LUNCH & TEA SUBS.	155399	8674
55-51-20	HOSP. COST OF MED.	454757	37437
55-51-21	SCHOOL OTHER EXPENSES	14400	
55-51-22	FIE.HOSTEL/G HOUSE	19321	0
55-51-11	TRAINING PROGRAM	20243	0
55-51-30	POST RETIREMENT MEDICAL SCHEME	1480000	

		0	0
	TOTAL	0	0
2. Machinery		2003-2004	2002-2003
55-16-10	R&M PLANT & MACH.	1346472	404195
	TOTAL	1346472	404195
3. OTHERS		2003-2004	2002-2003
55-17-00	REPAIR & MAINTENANCE	8760	277991
55-17-11	R&M ELEC. INSATLLATION	1662436	1301392
55-17-13	R&M FUR./FIX., OFF. EQUIPMENT	161741	207294
55-17-14	R&M HOSPITAL EXPENSES	403019	53911
55-17-15	R&M GUEST HOUSE	2975462	889387
55-17-16	R&M SCHOOL	1936	
55-17-17	R&M D.G. SETS	4608928	2476981
55-17-18	R&M COMPUTER CENTRE	620589	443941
55-37-00	LOSS ON ASSETS WRITTEN OFF	3123	
55-40-00	CONSUMPTION OF LOOSE TOOLS	4555	38926
55-17-20	R&M OTHERS	1076647	1119517
	TOTAL	11527196	6809340
C. ADMINISTRATION & OTHER EXPENDITURE			
1. TRAVELLING & CONVEYANCE		2003-2004	2002-2003
55-18-01	TRANSFER TRAVELLING ALLOW.	2684849	861169
55-18-02	TOUR TRAVELLING ALLOW.	5808076	2510132
55-18-03	CONVEYANCE REIMBURSEMENT	64540	44520
	TOTAL	8557465	3415821
2. EXPENSES ON STAFF CARS & VEHICLES		2003-2004	2002-2003
55-34-01	EXPENSES ON HEAVY VEHICLE	52543	
55-34-00	EXP. ON STAFF CARS & INS. VEH.	9999003	6278758
	TOTAL	10051546	6278758
3. RENT OFFICE		2003-2004	2002-2003
55-19-01	RENT OFFICE	327876	46200
	TOTAL	327876	46200
4. RENT RESIDENTIAL		2003-2004	2002-2003
55-19-02	RENT RESIDENTIAL	1796506	931703
55-19-03	RENT OTHERS	1242590	251400
	TOTAL	3039096	1183103
5. RATES AND TAXES		2003-2004	2002-2003
55-20-01	RATES & TAXES	204715	77626
	LICENCES & REGISTRATION FEES	193865	43500

6. INSURANCE		Link Sheet to Annexure to Schedule-6	
55-21-01	INSURANCE	2003-2004	2002-2003
	TOTAL	731220	650850
		731220	650850
7. ELECTRICITY CHARGES		2003-2004	2002-2003
55-22-01	ELECTRICITY CHARGES	98957	185317
	TOTAL	98957	185317
8. TELEPHONE, TELEX & POSTAGE		2003-2004	2002-2003
55-23-10	PHONE + TELEX + POSTAGE EXP.	2245725	1109713
55-23-11	TELEGRAM & WIRELESS CHARGES	136377	3545
	TOTAL	2382102	1113258
9. ADVERTISEMENT & PUBLICITY		2003-2004	2002-2003
55-24-00	ADVERTISEMENT & PUBLICITY	423327	215006
55-24-10	ADVT. RECRUITMENTS	186360	0
55-24-11	ADVT. TENDERS	1489421	1249334
55-24-12	PUBLICITY-NEWS PAPER	41083	
55-24-13	PUBLICITY-JOURNALS	2400	
55-24-16	MISC. PUBLIC REL. & PRESS CONF.	48272	165390
55-24-17	PHOTOGRAPHIC MATERIAL	30112	11528
55-24-15	EXHIBITIONS	94156	29925
	TOTAL	2315131	1671183
10. INCOME TAX ON FOREIGN CONTRACTS		0	
11. DESIGN & CONSULTANCY CHARGES		2003-2004	2002-2003
55-25-00	DESIGN & CONS. CHARGE	1568799	378079
55-36-00	TRF. OF TECH.	60126	
	TOTAL	1628925	378079
12. ENTERTAINMENT		2003-2004	2002-2003
55-26-00	ENTERT. & HOSPT. EXPENSES	25837	25800
55-26-10	ENTERTAINMENT Foreigners	4000	
55-26-11	ENTERTAINMENT OTHERS	24727	46292
	TOTAL	54564	72092
13. PRINTING & STATIONERY		2003-2004	2002-2003
55-24-19	PRINTING & PUBLICATION	170	
55-27-10	PRINT & STATIONERY (OFFICE USE)	1987776	834659
55-27-11	PRN. & STAT. FOR REP. CAL. DIAR.	3610	0
	TOTAL	1991556	834659

Link Sheet to Annexure to Schedule-6

ANNEXURE ON LAND NOT BELONGING TO CORPORATION		2003-2004	2002-2003
55-15-10	R&M BUILDING	5897480	5135235
55-17-10	R&M ROADS & BRIDG.	344679	8915723
55-17-12	R&M WATER SUPPLY	290633	871157
	TOTAL	6532792	14922115
15. LAND ACQUISITION & REHABILITATION		0	
16. OTHER EXPENSES		2003-2004	2002-2003
55-51-14	BOOKS, PERIODICALS & JOURNALS	187879	82835
55-51-19	EXPENSES ON DEPTT. MEETING	28118	1031
55-51-23	MISC. EXPENSES	1421586	328567
55-51-00	OTHER EXPENSES	5300	5129
	TOTAL	1642883	417562
17. AFFORESTATION & SOIL CONSV. EXP.		2003-2004	2002-2003
55-30-12	AFFORESTATION & SOIL CONSV.EXP.	1561	0
	TOTAL	1561	0
TOTAL OF 16 & 17		1644444	417562
18. PAYMENT TO AUDITORS		0	
19. LOSS ON MATERIAL/ASSETS WRITTEN OFF		0	
20. CISF EXPENSES		2003-2004	2002-2003
55-51-25	CISF EXPENSES	12674594	10962624
55-51-26	CISF MEDICAL EXPENSES	15790	
55-51-28	CISF R & M VEHICLES	55395	
55-51-29	CISF OTHER EXPENSES	1291746	71250
	TOTAL	14037525	11033874
21. DETAILS OF MISC. INCOME		2003-2004	2002-2003
71-01-03	ELEC. R/F CONTRACTORS	2938	28743
71-03-01	RENT RECOVERED EMPLOYEES	279171	117360
71-04-00	SALE OF SCRAP MATERIALS	161042	
71-05-03	INT. ON LOAN & ADV. TO STAFF	1683504	1114389
71-05-04	INT. ON LOAN & ADV. TO CONTRACTOR	6578929	
71-08-00	MISC. RECE. & RECOVERIES	1025602	656784
75-01-00	HIRE CH. /OUTTURN CH. ALL DIRT	1781079	136095
	TOTAL	11512265	2024628



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INTEREST AND FINANCE CHARGES

PARTICULARS

Interest on GOI Loans
Advice No.

Total

Nil

Interest on Bonds
Advice No.

Total

Nil

Interest on Cash Credit Facilities / Term Loan
Advice No.

Total

Nil

Interest on Foreign Loans
Advice No.

Total

Nil

Rebate to Customers
Advice No.

Total

Nil

Bond issue expenses
Advice No.

Total

Nil

Commitment fee
Advice No.

Total

Nil

Gurantee fee
Advice No.

Total

Nil

Others (give particulars)
Advice No.

Total

Nil



PARTICULARS	AS AT 31ST MARCH, 2004	Amount in Rupees AS AT 31ST MARCH, 2003
1. CONSTRUCTION STORES (At cost as valued and certified by Management) Construction Material in Transit Stores	0 42913530	16840997
2. ADVANCE FOR CAPITAL EXPENDITURE	857170137	
Secured (Considered good)		
Unsecured a) Considered good		3499392
i) Covered by Bank Guarantee	760116910	
ii) Others	<u>24702079</u>	
b) Considered doubtful		
Less: Provision for Doubtful	<u>900083667</u>	<u>20340389</u>

1. Stores and Spares include Scrap of Rs..... (Previous year Rs.....) at Net realisable value.
Advance due by Companies in which any Director of the Corporation amounts to Rs..... (Previous year Rs.)




CONSTRUCTION STORES & ADVANCES

ANNEXURE TO SCHEDULE - 7

PARTICULARS	AS AT 31ST MARCH, 2004	Amount in Rupees AS AT 31ST MARCH, 2003
1. CONSTRUCTION STORES		
STEEL	7696848 ✓	5437035
CEMENT	1438198 ✓	2028
OTHER CIVIL ITEM	4086892 ✓	4740272
GPM & AUX. SYSTEM SPARES (IND.)	59489 ✓	94867
OTHER GENERIC ELECT. ITEMS	15082404 ✓	3216771
SPARES FOR EQUIPMENT	787064 ✓	158074
SPARES FOR VEHICLE	734070 ✓	364292
OTHER GENERIC HW/MECH. ITEMS	2396269 ✓	1421994
P.O.L.	561123 ✓	607630
GENERAL COM & ADMN. ITEMS	649304 ✓	100848
MOVABLE ASSETS PENDING ISSUE	2136963 ✓	0
MATERIAL ISSUED TO CONTRACTOR	6812847 ✓	611486
STORE INCIDENTAL EXPENDITURE	317217 ✓	
	<u>42758688</u>	<u>16755297</u>
LOOSE TOOLS	41050	41050
OTHER TOOLS	113792 ✓	44650
	<u>154842</u>	<u>85700</u>
	<u>42913530</u>	<u>16840997</u>
2. ADVANCE FOR CAPITAL EXPENDITURE		
ADVANCE TO SUPPLIERS 11-34-14	24702079 ✓	319092
ADVANCE TO SUPPLIERS (COVERED BG) 11-34-13.	0	3180300
ADVANCE TO CONTRACTORS (COVERED BG) 11-34-11	760116910 ✓	0
ADVANCE TO CONTRACTORS (OTHERS) 11-34-12	72351148 ✓	0
	<u>857170137</u>	<u>3499392</u>

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SCHEDULE-8

PARTICULARS	Amount in Rupees	
	AS AT 31ST MARCH, 2004	AS AT 31ST MARCH, 2003
<u>LONG TERM</u>		
<u>Investment - Subsidiary Company</u>		
Unquoted		
<u>Investment - Others (Non-trade)</u>		
Unquoted		
Quoted		
	0	0
	AS AT 31ST MARCH, 2004	AS AT 31ST MARCH, 2003

NOTE:

Quoted Investment
Book Value
Market Value



Prasad

AS AT 31ST MARCH 2004

Amount in Rupees

AS AT 31ST MARCH 2003

1. Inventories (as taken, valued and certified by management)		
Stores and spares	0	
Loss tools	0	0
2. Construction work-in-progress		
3. Sundry Debtors (Unsecured)		
Debts due over six months		
Other debts		
LESS Provisions		
PARTICULARS OF SUNDRY DEBTORS (Unsecured)		
Considered good		
(includes rs. millions due from subsidiary company previous year....)		
Considered doubtful and provided		
4. CASH & BANK Balances		
Cash, Imprest, Cheques & Drafts	204719 ✓	201535
Balances with scheduled banks		
Current account	-508841 ✓	83214
Deposit account (Short term)		
Balances with non-scheduled banks		
(With Bank of Bhutan		
Current account		
Saving account		
	-304122	284749
5. Other Current Assets		
Interest accrued on deposits/Investment	4749029 ✓	3757647
Others	9295124 ✓	9474862
	14044153	13232509
6. Loans and advances		
Advances recoverable from subsidiaries		
Loans to employee (Secured)		
ADVANCES RECOVERABLE IN CASH		
OR KIND OR FOR VALUE TO BE RECEIVED		
Secured (Considered good)	17746413 ✓	
Unsecured (Considered good)	2767679 ✓	15910221
Unsecured (Considered doubtful)		
LESS Provision for Doubtful advances		
advance tax deposit and tax deducted		
Due from Power Grid Corporation of India Ltd.		
	20514092	15910221
	34254123	29427479
Stores and Spares Include Scrap of Rs..... (Previous year Rs.....) at Net realisable value		
Unsecured (Considered doubtful) should agree with Provisions for doubtful.		
A. PARTICULARS OF MAXIMUM BALANCE DURING THE YEAR WITH NON-SCHEDULED BANKS		(Amount in Rs.)
Bank of Bhutan	2003-04	2002-03
Current Account		
Term Deposit		
B. PARTICULARS OF LOANS AND ADVANCES DUE FROM DIRECTORS		
Amount due at the end of the year	2003-04	2002-03
Maximum Balance at any time during the year		

AS AT 31ST MARCH, 2004

Amount in Rupees
AS AT 31ST MARCH, 2003**CURRENT ASSETS****1. INVENTORY****a. STORES AND SPARES**

TIMBER

OTHER ELECTRICAL ITEMS

OTHER CIVIL ITEMS

TYRES, TUBES, BATERIES

SPARES

0

0

**b. LOOSE TOOLS
TOOLS**

0

0

2. CASH & BANK BALANCES**a. CASH IN HAND**

11-21-01

204719

201535

IMPREST WITH STAFF

11-21-02

0

0

STAMP IN HAND

11-21-03

0

0

204719

201535

b. Balances with scheduled banks

Cheques issued account

11-28-01

-519264

-166382

Bank collection account

11-29-01

10423

249596

-508841

83214

3. OTHER CURRENT ASSETS

Death Relief Scheme

11-32-08

-19924

-17465

Death Relief Scheme - EXECUTIVE

11-32-14

-23000

52500

Deposit with P & T

11-36-05

0

116033

Deposit with Railways

11-36-06

0

0

Deposit with Other Departments

11-36-07

2072695

8515643

Advance to other

11-36-09

20000

20000

Claim recoverable from Insurance

11-39-02

12238

205780

Claim recoverable from contractor

11-39-03

234436

110319

Claim recoverable from supplier

11-39-04

4769

4769

Other Claim

11-39-07

11047

11047

Prepaid Insurance

11-40-03

403934

455317

Other Prepaid Expenses

11-40-05

0

919

Interest Accured but not due

11-41-02

6578929

0

9295124

9474862



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AS AT 31ST MARCH, 2004

Amount in Rupees

AS AT 31ST MARCH, 2003

4. LOANS AND ADVANCES Unsecured (Considered good)

5. LOANS TO EMPLOYEES

Secured

House Building Advance
Car Advance
Scooter Advance
Advance for Computer

11-50-01	10141627 ✓	9079019
11-50-02	3943198 ✓	3122529
11-50-03	1063194 ✓	1099980
11-50-04	2598394 ✓	487146
	<u>17746413</u>	<u>13788674</u>

Unsecured

Transferred TA Advance
Tour TA Advance
Pay Advance
L.T.C. Advance
Advance for Medical Treatment
Temporary Advance
Amount Recoverable from Staff
Furniture Advance
Multipurpose Advance

11-32-01	66463 ✓	171979
11-32-02	311249 ✓	155472
11-32-03	41901 ✓	60969
11-32-04	469502 ✓	165754
11-32-06	61980 ✓	25757
11-32-09	0	63645
11-39-09	-2523 ✓	106425
11-51-05	976036 ✓	795328
11-51-06	843071 ✓	576218
	<u>2767679</u>	<u>2121547</u>

6. INTEREST ON LOANS & ADVANCES TO EMPLOYEES

Secured

Interest Accured on HBA Advance
Interest Accured on Car Advance
Interest Accured on Scooter Advance
Interest Accured on Computer Advance

11-52-01	3586249 ✓	2885168
11-52-02	789126 ✓	727810
11-52-03	228689 ✓	125081
11-52-04	144965 ✓	19588
	<u>4749029</u>	<u>3757647</u>



CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	AS AT 31ST MARCH, 2004		AS AT 31ST MARCH, 2003	
LIABILITIES				
Sundry creditors				
Total outstanding dues of small scale industrial undertaking(s) (due over 30 days <u>NIL</u>)				
others	17313578 ✓		12726169	
Unspent amount of Deposit/ Agency	17357924 ✓		13968427	
Interest accrued but not due on loans				
Liability for cheques issued				
Advance against cost of project				
Advance from Contractees				
Other liabilities	<u>4727785</u> ✓	<u>39399287</u>	<u>7134081</u>	<u>33828677</u>
PROVISIONS				
Taxation				
Proposed Dividend				
Tax on Proposed Dividend				
Provision for contingencies				
Staff benefits	1692145	1692145	1387800	1387800
		<u>41091432</u>		<u>35216477</u>



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CURRENT LIABILITIES AND PROVISIONS

PARTICULARS		AS AT 31ST MARCH, 2004	AS AT 31ST MARCH, 2003
Sundry creditors			
Sundry Creditors for Supply of Materials	08-01-10	5433457	1918248
Sundry Creditors for works	08-01-11	6434748	9084706
Sundry Creditors others	08-01-12	34743	71560
Misc. Liabilities to others	08-05-41	5369149	1632651
Liability for stale cheques	08-05-37	41481	19004
		17313578	12726169
Retention Money			
Earnest Money Deposit	08-03-02	8119365	8220140
Security Deposit	08-03-01	9238559	5748287
		17357924	13968427
Other liabilities			
EPF Trust	08-04-01	-275498	0
Tax Deducted at Source (Salary)	08-04-06	448253	409821
Tax Deducted at Source (Contractor)	08-04-07	606598	191638
Professional Tax	08-04-08	69230	48357
Unpaid Salary and Wages	08-05-01	650185	1241343
Liability for Royalty (A.P.)	08-05-40	821841	
A.G.S.T.	08-05-35	735270	250296
LOCAL SALES TAX	08-05-36	1026	
Liabilities for Royalty	08-05-39	1670880	2465052
Misc. Liabilities	08-05-41		2527574
		4727785	7134081
Provisions			
Provision for staff benefits			
Provision for wage revision			
Provision for incentive	08-08-13A	1692145	1387800
Provision for leave encashment			
Provision for gratuity			
Provision for R.E.H.S.			
Provision for L.T.C.			
TOTAL LIABILITIES		1692145	1387800



SCHEDULE-11

MISCELLANEOUS EXPENDITURE

(TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)

PARTICULARS	AS AT 31ST MARCH, 2004	AS AT 31ST MARCH, 2003
Deferred Renewal Expenses		
Expenditure on Assets not belonging to Corporation		
Losses Awaiting Write Off Sanction		
Less: Provided for	<u> </u>	<u> </u>



P. S. Das

NOTES TO THE ACCOUNTS

(Annexed to and forming part of the accounts of the period ended 31.03.2004)

Subansiri Lower Project, Gerukamukh, Dhemaji, Assam/Arunachal Pradesh had taken up the Project as transferred from Brahmaputra Board, Ministry of Power, Govt. of India, vide Ministry of Power D.O. No. 16/23/pp-DO (NHPC) DATED 25.11.99. This Project is at present undertaking investigation and survey work along with pre-construction activities and all the expenditure incurred over the years are either for Capital Work-in-Progress/Fixed Assets or exclusively incidental to construction of the project. As such accumulated incidental expenditure during construction is carried forward. As there are no revenue operations by this project, profit and loss account is not prepared. Instead, Incidental Expenditure during Construction (IEDC) A/c is prepared keeping in view the requirement of part-II of schedule VI to the Companies Act, 1956.

The project has already been accorded Stage-I & Stage-II clearances by Ministry of Environment and Forests (MOEF) and Ministry of Power (MOP) New Delhi. Thus the Project is now in Pre-construction stage. The Project has been granted Techno Economic Clearance (TEC) by the Central Electricity Authority. Clearance by Public Investment Board (PIB) has also been accorded. The CCEA note has also been circulated. The proposal for diversion of Forest Land for the project has already been recommended by both the Governments of Assam and Arunachal Pradesh to MOEF, New Delhi. Pre-construction infrastructure development works viz. formation cut of right bank road, widening, strengthening and repair of existing roads, renovation of existing buildings which were constructed by the Brahmaputra Board, construction of permanent bridge etc. are in full swing. Major civil packages viz. Dam Complex & Power House Complex and one for 2000 MW capacity Power House have already been awarded. Hydro mechanical and Electro Mechanical works are also to be awarded very soon.

Contingent Liabilities – Claims against the unit not acknowledged as debt is Nil. (Previous year:- NIL).

Estimated amount of contract remaining to be executed on capital account and not provided for (net of advances) is **Rs.192310 lacs** ✓
(Previous year Rs.1016 lacs).

Auditors' remuneration and expenses thereof are accounted for at Corporate Office.

Prasad

(b) Undernoted expenditures had been charged to IEDC A/c on the basis of advice from Corporate Office:

- i) Gratuity **Rs.5710000/-** (Prev. year Rs. Nil)
- ii) Leave encashment **Rs.2170000/-** (Prev. year **Rs.768543/-**)
- iii) Post Retirement Scheme **Rs.1480000/-** (Prev. year Rs. Nil)

Provisions have been kept at Corporate Office.

Rs.16.92 lacs have been set aside during the year towards the following staff benefits liability and charged to Incidental Expenditure During Construction.

- (a) Ex-gratia / Productivity linked incentive **Rs. 16.92 lacs** (Previous year :- **Rs. 13.88 lacs**)
- (b) LTC Rs. Nil Lacs. (Previous year: - Rs. Nil)

Land unclassified includes payment of compensation of **Rs. 31398273** to Deputy Commissioner, Lower Subansiri District, Ziro (Arunachal Pradesh) on 18th March, 2004 in lieu of Rights & Privileges of local people over 475 Ha of Community Forest Land @ **Rs. 18000** per Ha and 463 Ha of Reserve Forest Land @ **Rs. 9000** per Ha. As per survey the above area will be affected due to construction of Subansiri Lower H.E. Project and the above payment was a pre-condition for obtaining Final Forest Clearance.

According to the directive of the Ministry of Finance, Government of India vide letter no. F 15 (30)/PF,II/99 dated 27th December 2001 project is required to reimburse the expenses incurred by Brahmaputra Board out of their own source in connection with Subansiri Lower Project. Brahmaputra Board has not lodged any claims for reimbursement and consequently, since the amount is unascertainable at present no provision has been made in the accounts. This will be accounted for as and when the statement of expenditure incurred out of their own sources received from Brahmaputra Board. However, Rs. 22,50,000/- as proportionate share of this project had been accounted for in Survey & Investigations expenses during the year 2001-02.

Share of Corporate Office expenses amounting to **Rs.10142555/-** (Previous year – **Rs.6500000/-**) are shown in this accounts on the basis of advice from Corporate Office.

As the unit is in pre-construction stage and as all the stores including capital and consumables stores are for the purpose of pre-construction activities only and as such the same are shown under "Construction Stores" in Schedule-7.



In the opinion of the management the value of current assets, loans and advances in the ordinary course of business will not be less than the value at which these are stated in the balance sheet.

The depreciation on Fixed Assets has been charged to IEDC at the rate notified by CERC, applicable for the purpose of recovery of tariff. The depreciation charged for the year is lower by Rs.1490381/- (Rupees fourteen lacs ninety thousand three hundred eighty one only) as compared to the rates specified in schedule XIV, of the Companies Act, 1956, as the depreciation rates are not specified by Electricity Act, 2003.

ED office expenditure amounting to **Rs.22063292/-** (Prev. yr. Nil) has been allocated to respective head of accounts and booked under IEDC on the basis of advice from ED Office.

Amount due to small scale industrial undertaking exceeding Rs. One Lac outstanding for more than 30 days is Nil. (Previous year – **Rs. Nil**)

Schedules and their Serial Nos., which are not applicable to this unit, have been omitted.

Previous year's figures have been regrouped/rearranged wherever necessary to make them comparable with that of current year.

Terms of our report of even date
A.R. Maiti & Co.
Chartered Accountants


(A.K. CHATTERJEE)
Partner


(SUBHASH ROY)
General Manager


(PARTHA KUMAR DAS)
Sr. Manager (F&A)

Office: Gerukamukh, Dhemaji, Assam-787035
Date: 08th May, 2004



SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING CONVENTIONS

The accounts of the Corporation are prepared under the historical cost convention using the accrual method of accounting.

Interest/Surcharge charged from customers are recognized as income on receipt or when there is reasonable certainty of collection.

FIXED ASSETS

"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".

Fixed Assets created on land not belonging to the Corporation are included under fixed assets.

Payments made provisionally towards compensation and other expenses relating to land are treated as cost of land.

"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-unclassified, to be amortised over the useful life of the project, which is taken as 35 years from the date of commercial operation of the project".

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.

Construction equipments declared surplus are shown at lower of book value and net realisable value.

MACHINERY SPARES

Machinery spares for Generating units, Power Station and Switchyard etc. either procured along with the equipment or subsequently and whose use is expected to be irregular are capitalized and depreciated over the residual useful life of the related plant and machinery. Other spares are treated as "stores and spares" forming part of the inventory and expensed when issued.

CAPITAL WORK IN PROGRESS

Projects under commissioning and other capital work-in-progress are carried at cost. In respect of Projects under construction, incidental and attributable expenses including interest and depreciation on fixed assets in use during construction are carried as part of incidental expenditure during construction to be allocated on major immovable project assets other than Land and infrastructural facilities, on commissioning of the Project.

Expenditure on maintenance, up gradation etc. of common public facilities in projects under construction is charged to 'Incidental Expenditure During Construction'.

DEPRECIATION & AMORTISATION

Depreciation is charged as per Electricity (Supply) Act, 1948 on straight line method following the rates notified by regulations by the Central Electricity Regulatory Commission (CERC) constituted under the Electricity Regulatory Commissions Act, 1998 (a Central Act), in respect of assets, where rate has not been notified by regulations by the CERC, depreciation is provided on straight line method at the rates corresponding to the rates laid down under the Income Tax Act, 1961, except in case of computers and peripherals, where rates as assessed by the Company are adopted.

Depreciation is provided on pro rata basis in the year in which the asset becomes available for use.

Assets valuing Rs. 5000/- or less and such items (excluding immovable assets) with written down value of Rs. 5,000/- or less at the beginning of the year are fully depreciated.

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, the unamortised balance of such assets is depreciated prospectively over the residual life determined on the basis of the rate of depreciation.

INVESTMENTS

Investments are intended for long term and carried at cost.

INVENTORIES

Tools & Spares other than scrap and spares of surplus construction equipments, are valued at cost on weighted average basis.

Scrap is valued at net realizable value.

Tools for surplus construction equipments are valued at lower of cost and net realizable value.

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 amounts.

Tools issued for operation and maintenance at Power Stations but lying unused at site at year end are evaluated at engineering estimates and taken as stores.

INCIDENTAL EXPENDITURE

Incidental expenditure of the project is written off over a period of five years after start of commercial operation.

EXCHANGE FLUCTUATION

Transactions in foreign currency are recorded at exchange rates prevailing on the date of transaction. Monetary items denominated in foreign currency are translated at the exchange rate prevailing on the last day of the accounting year. Exchange differences due to repayment or restatement of liabilities relating to fixed assets is adjusted in the profit and loss account of the respective fixed assets where capitalised or carried as part of

[Signature]

Capital Work-in-progress where the asset is under construction. Gain or loss arising out of demutualisation/conversion in other cases is transferred to Profit & Loss Account in case of Power Station and to Incidental Expenditure During Construction in case of projects under construction.

RETIREMENT BENEFITS

Provision for gratuity, leave encashment and post-retirement medical health scheme is made on actuarial valuation basis every year.

REVENUE

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.

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.

Adjustments arising out of finalisation of global accounts, though not material, are effected in the year of respective finalisation.

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.

Revenue from Contract Works on Cost Plus/ Deposit/ Turnkey basis is recognised on stage of completion method as under:-

Progress of Work	Recognition of Revenue
(a) upto 66.67%	Nil
(b) above 66.67 to 90%	80%
(c) above 90%	100%

Provisions including those anticipated in the contracts are recognised immediately. Provision for contingencies is made in such cases and to such extent as is considered necessary to meet any claims that may arise during the defect liability period.

In respect of Project Management/Consultancy Contracts, revenue is recognized based on terms of agreement and the quantum of work done under the contract.

Investment in investments is accounted for on accrual basis.

ALLOCATION OF CORPORATE OFFICE EXPENSES

Corporate Office Expenses are allocated as under:

(a) 1% of Sale of Energy for the year excluding taxes & duties.

DEBIT/CREDIT 10
Manager(F&A),SUBANSIRI LOWER H E PROJECT

DATED-20-12-2002

Consequent upon finalisation of Annual accounts for the year 2001-2002, the following entries have been carried out at corporate office level and are duly audited by Statutory auditors.

Accordingly the unit/ project account has been DEBITED in our books with Rs
on account of followings:-

8585135

**PART-I Effecting those transection which involes "Tr account with corporate office"
for which detials are as under:-**

1	Items chargeable to IEDC A/cs		
a	Leave encashment	1811834	
b	Gratuity	4440646	
c	Post retirement Medical scheme	247638	
d	Corporate Office Management Expenses	2085017	
			8585135
	TOTAL		8585135

After adjustment of above advice the following balances should appear in your books
as on 1.4.2002

I	FUNDS FROM CO -OFFICE (Ref-Annexure-I-SI.No-1)	DR	296625780
II	IEDC as per CWIP schedule-5 (Ref-Annexure-I-SI.No-2)		126813189
III	CWIP (Ref-Annexure-I-SI.No-3)	DR	180711426
IV	FIXED ASSETS	GROSS BLOCK AS AT 1.4.2002	DEPRECIATION AS AT 1.4.2002
a	LAND FREEHOLD	0	0
b	LAND LEASEHOLD	0	0
c	LAND UNCLASIFED		0
d	BUILDINGS	37867157	0
e	ROADS & BRIDGES	22364068	0
f	RAILWAY SIDING	0	0
g	CONSTRUCTION PLANT & MACHINERY	9560399	750293
h	GENERATING PLANT & MACHINERY	0	0
I	SUB-STATION EQUIPMENTS	0	0
J	HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0	0
k	VEHICLES	11963200	3247096
l	FURNITURE FIXTURE & EQUIPMENTS	8380815	661381
m	TRANSMISSION LINES	0	0
n	MISC. ASSETS/EQUIPMENTS	12727091	1116387
o	CONST. P & M DECLARED SURPLUS	0	0
p	FIXED ASSETS OF MINOR VALUE 5000/-	2835041	2835041
	TOTAL	105697771	8610198

**PART-II Effecting those transection which do not involes "Tr account with corporate office"
for which detials are as under:-**

PARTICULARS	Amount Debit	Amount Credit	NAME OF PROJECT	
SECURITY EXPENSES-IEDC	2107297		SUBANSIRI LOWER	(Being security expenses transferred from other expsns)
OTHER EXPENSES-IEDC		2107297	SUBANSIRI LOWER	(Being security expenses transferred from other expsns)
LOANS OT EMPLOYEES(SECURED)	11,288,225		SUBANSIRI LOWER	(Being loans to employees unsecured transferred from unsecured considered goods)
UNSECURED CONSIDERED GOODS(LOAN & ADV)		11,288,225	SUBANSIRI LOWER	(Being loans to employees unsecured transferred from unsecured considered goods)
MISC. RECEIPT & RECOVERIES	4928116		SUBANSIRI LOWER	(Being the balance amount of provision for staff benefits transferred to salaries & wages)
SALARIES & WAGES		4928116	SUBANSIRI LOWER	(Being the balance amount of provision for staff benefits transferred to salaries & wages)
OTHER EXPENSES-IEDC	109450		SUBANSIRI LOWER	(Being amount of rates & taxes transferred to other expenses)
RATES & TAXES		109450	SUBANSIRI LOWER	(Being amount of rates & taxes transferred to other expenses)
PROVISION FOR LTC	1696000		SUBANSIRI LOWER	(Being reversal of LTC)
MISC. LIABLIY NOT REQUIRED WRITTEN BACK-I.E.D.C.		1696000	SUBANSIRI LOWER	(Being reversal of LTC)

The above adjustments have to be carried out in the Books of Accounts (repeat Books of Accounts) by passing necessary Journal Vouchers in the year 2001-02. The opening balance for 2002-03 should match with Book/Ledger balance for the year 2001-02. The practice of merely correcting the revise balances of the face of audited project balance sheet results in mis-match of book balances and Balance Sheet balances which is objectionable.

In addition to above some regrouping has been incorporated in consolidation accounts for which ANNEXURE-II may kindly be refered.


(N.K.SHEKHAWAT)
ACCOUNTS OFFICER(CA&P)

1 Funds from co-office as per your Balance Sheet as on 31/3/2002

A

288040645

Adjustment at co-office

Leave encashment	1811834
Gratuity	4440646
Post retirement Medical scheme	247638
Corporate Office Management Expenses	2085017

B

8585135

Funds from co-office after adjustment at co-office as on 31/3/2002

A+B

296625780

2 IEDC as per CWIP schedule-5 as per your Balance Sheet as on 31/3/2002

A

119924054

Adjustment at co-office

Leave encashment	1811834
Gratuity	4440646
Post retirement Medical scheme	247638
Corporate Office Management Expenses	2085017
MISC. LIABILITY NOT REQUIRED WRITTEN BACK-I.E.D.C.	-1696000

B

6889135

IEDC as per CWIP schedule-5 after adjustment at co-office as on 31/3/2002

A+B

126813189

3 CWIP as per your Balance Sheet as on 31/3/2002

A

173822291

Adjustment at co-office

Leave encashment	1811834
Gratuity	4440646
Post retirement Medical scheme	247638
Corporate Office Management Expenses	2085017
MISC. LIABILITY NOT REQUIRED WRITTEN BACK-I.E.D.C.	-1696000

B

6889135

CWIP after adjustment at co-office as on 31/3/2002

A+B

180711426

PARTICULARS	SUBANSIRI-III
SOURCE OF FUNDS	0
1. SHAREHOLDERS FUNDS	0
a) CAPITAL	0
b) RESERVES AND SURPLUS	0
SELF INSURANCE RESERVE	0
DEDUCTION SELF INSURANCE RESERVE	0
c) SHARE CAPITAL DEPOSIT	0
2. GOVT OF INDIA FUND ADJUSTABLE TO EQUITY	0
2A. DEPOSITS/GRANTS-IN-AID	0
3. LOAN FUNDS	0
a) SECURED LOANS	0
b) UNSECURED LOANS	0
4. INCOME RECEIVED IN ADVANCE ON	0
ACCOUNT OF ADVANCE AGAINST DEP	0
5. FUNDS TRANSFERED FROM CORP. OFF	296,625,780
TOTAL	296,625,780
0	
APPLICATION OF FUNDS	0
1. FIXED CAPITAL EXPENDITURE	0
a) FIXED ASSETS	0
GROSS BLOCK	105,697,771
DEPRECIATION	8,610,198
NET BLOCK	97,087,573
b) CAPITAL WORK IN PROG	180,711,426
c) CONSTN STORES & ADVAN	24,876,424
2 INVESTMENTS	0
3. CURRENT ASSETS LOANS & ADVANCES	0
a) INVENTORIES	0
CONSTRUCTION WORK IN PROGRESS	0
b) SUNDRY DEBTORS	0
c) CASH & BANK BALANCE	48,785
d) OTHER CURRENT ASSETS	4,901,627
e) LOANS & ADVANCES	11,722,206
TOTAL	16,672,618
LESS: CURRENT LIABILITIES & PROVISION	0
a) LIABILITIES	21,577,461
b) PROVISIONS	1,144,800
NET CURRENT ASSETS	(6,049,643)
DEFERRED TAX	0
Net Deferred Tax Liabilities	0
Less: Deferred Tax recoverable	0
4. MISC. EXPENDITURE	0
(TO THE EXTENT NOT WRITTEN OF OR ADJ.)	0
TOTAL	296,625,780

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2002

PARTICULARS	SUBANSIRI-III
INCOME	0
1. SALES	0
Add: Advance against depreciation written back.	0
LESS Advance against depreciation	0
2 CONTRACT &CONSULTANCY (NET)	0
	0
2. MISCELLANEOUS INCOME	0
	0
TOTAL INCOME	0
0	
EXPENDITURE	
1. GENERATION, TRANSM. AND ADMN. EXPS	0
2. EMP. REMUN. & BENE	0
3. DEPRACIATION	0
4. INTEREST AND FINANCING CHARGES	0
5.OTHER CONTRACT EXPENSES	0
6 EXPENSES WRITTEN OFF	0
LESS: CO OFFICE MGMT.TRANSFERD TO IEDC	0
TOTAL EXPENDITURE	0
0	
PROFIT FOR THE YEAR	0
ADD(LESS)	
PRIOR PERIOD ADJ	0
PROFIT BEFORE INCOME TAX & STATUTORY APPROPRIATION	0
DEFERRED TAX	0
CURRENT TAX	0
LESS RECOVERABLE	0
net income tax	0
PROFIT AFTER TAX	0
LESS PROVISION FOR PROPOSED DIVIDEND	0
LESS DEBEN REDEM. RESE.	0
INCOME TAX ON DIVIDEND	0
Balance Profit brought forward from last year	0
Proposed Dividend	0
Provision for Income Tax(on Dividend)	0
less trans to C.O	0
Transfer to Bonds Redemption Reserve	0
Balance Profit carried to Reserves & Surplus	0
PROFIT C/O TO RESE.& SURP.	0

SALARY, WAGES, ALLOWANCES & BENEFITS	35,187,201
CONTRIBUTION TO P. FUND & GRATUITY	7,530,477
STAFF WELFARE EXPENSES	1,902,939
LEAVE SALARY & PENSION CONTRIBUTION	0
REPAIRS & MAINTENANCE	0
BUILDINGS	0
MACHINERY & CONSTRUCTION EQUIPMENTS	25,886
OTHERS	4,188,305
ADMINISTRATION & OTHER EXPENSES	0
TRAVELLING & CONVEYANCE	3,237,539
EXPENSES ON STAFF CARS & INSP. VEH.	5,145,224
RENT OFFICE	379,375
RENT RESIDENTIAL ACCOMMODATION	734,914
RATES AND TAXES	8,556
INSURANCE	774,504
ELECTRICITY CHARGES	228,833
TELEPHONE, TELEX & POSTAGE	1,933,713
ADVERTISEMENT & PUBLICITY	1,650,668
FOREIGN CONSULTANCY CHARGES	0
EXP ON COMP AFORESTATION/CATCHMENT AREA TREAT.	0
DESIGN & CONSULTANCY CHARGES	1,489,418
ENTERTAINMENT	18,900
PRINTING & STATIONERY	621,558
EXP. ON LAND NOT BELONGING TO CORP.	9,467,233
LAND ACQUISITION & REHABILITATION EXP	0
DONATIONS & OTHER CONTRIBUTIONS	0
OTHER EXPENSES	1,665,532
SECURITY EXPENSES	2,107,297
PAYMENT TO AUDITORS	0
LOSS ON ASSETS / MATERIAL WRITTEN OFF	0
INTEREST AND FINANCE CHARGES	0
INTEREST ON GOI LOANS	0
INTEREST ON BONDS	0
INTEREST ON FOREIGN LOAN	0
INTERST ON CASH CREDIT FACILITIES/ TERM LOAN	0
BOND ISSUE EXPENSES	0
COMMITMENT FEE	0
GUARANTEE FEE	0
OTHER FINANCE CHARGES	113,333
EXCHANGE RATE VARIATION	0
DEPRECIATION	7,586,370
CO OFFICE MGMT EXP.	6,585,017
PRIOR PERIOD EXPENSES (NET)	0
INCOME	0
A)	0
B) others	0
SUB TOTAL (INC.)	0
LESS:-	0
EXPENDITURE	0
A) SALARIES, WAGES, ALLO. & BENEFITS	0
B) REPAIR & MAINTENANCE	0
C) ADMINISTRATION EXPENSES	0
'I) RATES AND TAXES	0
'II) INSURANCE	0
'III) TRAVELLING EXPENSES	0
'IV) OTHERS	0
D) DEPRECIATION	0
E) INTEREST	0
TOTAL EXPENDITURE	92,562,792

44,600,617

PARTICULARS	
	0
	0
LESS: RECEIPTS AND RECOVERIES	0
HIRE CHARGES / OUT TURN OF PLANT & MACH.	0
INTEREST	0
TERM DEPOSITS & SAVING BANK	0
LOANS AND ADVANCES	0
MISCELLANEOUS RECEIPTS & RECOVERIES	1,994,206
PROFIT ON SALE OF ASSETS	0
LIABILITY NOT REQUIRED WRITTEN BACK/DEBIT BALANCE W/O	1,696,000
SALE OF SCRAP	0
ELECTRICITY CHARGES	0
RENT	0
OTHERS	0
EXCHANGE RATE GAIN	0
TOTAL RECEIPTS & recoveries	3,690,206
0	
NET EXPENDITURE	88,872,586
0	
	0
ADD/LESS:	0
1. HIRE CHARGES/OUT TURN ALLOCATED/ ALLOCABLE DIRECTLY TO C.W.I.P	0
2. I.E.D.C. ALLOCATED TO INVESTIGATION DEPOSITS, AGENCY WORKS AND OPERATING PROJECTS	0
b) EARLIER YEAR ADJUSTMENT	0
SUB TOTAL	0
SHARE OF CORPORATE OFFICE	
a. MANAGEMENT EXPENSES	0
b. EARLIER YEAR ADJUSTMENTS	0
AMOUNT TRANSFERRED TO C.W.I.P	88,872,586
0	
CONSTRUCTION STORES & ADVANCES	
PARTICULARS	SUBANSIRI-III
1.CONSTRUCTION STORES	0
CONSTN MATERIAL IN TRANSIT	0
STORES	11,019,800
SUB TOTAL	11,019,800
0	
2. ADV. FOR CAPITAL EXPENDITURE	0
SECURED (CONSIDERED GOOD)	13,856,624
UNSECURED a) CONSIDERED GOOD	0
b) DOUBTFUL	0
	0
LESS PORV. DOUBT	0
SUB TOTAL	13,856,624
0	
GRAND TOTAL	24,876,424

CURRENT ASSETS		0
1. INVENTORIES		0
STORES AND SPARES		0
LESS- PROVISION		0
LOOSE TOOLS		0
TOTAL		0
0		
2 CONSTRUCTION -WORK IN PROGRESS		0
2. SUNDRY DEBTORS		0
DEBTS EXCEEDING SIX MONTHS		0
OTHER DEBTS		0
TOTAL		0
0		
LESS PROV FOR DOUBTFUL/BAD		0
TOTAL		0
0		
3. CASH AND BANK BALANCES		0
		0
CASH, IMPREST, CHEQUES, DRAFTS,		118,820
POSTAL ORDERS & POSTAL STAMP		0
BALANCES WITH SCHEDULE BANKS		0
CURRENT ACCOUNT		(70,035)
CASH CREDIT FACILITY		0
DEPOSIT ACCOUNT (SHORT TERM)		0
BALANCE WITH NON-SCHE. BANKS		0
CURRENT ACCOUNT		0
(SKNDINAVISKA ENSKILDA BANKEN)		0
CURRENT ACCOUNT		0
(WITH BANK OF BHUTAN)		0
CURRENT ACCOUNT		0
SAVING ACCOUNT		0
TERM DEPOSIT		0
TOTAL		48,785
4. OTHER CURRENT ASSETS		0
INTEREST ACCRUED ON DEPOSITS		0
OTHERS		4,901,627
TOTAL		4,901,627
0		
5. LOANS AND ADVANCES		0
ADVANCES RECOVERABLE IN CASH OR KIND OF FOR VALUE TO BE RECEIVED		0
		0
		0
SECURED (CONSIDERED GOOD)		0
UNSECURED (CONSIDERED GOOD)		433,981
UNSECURED (DOUBTFUL)		0
LESS PROVISIONS		0
UNSECURED (CONSIDERED GOOD) subsidiary		0
LOANS TO EMPLOYEES (SECURED)		0
ADVANCE TAX DEPOSIT & TAX DEDUCTED AT SOURCE		0
LOANS TO EMPLOYEES (UN SECURED)		11,288,225
POWER GRID CORPORATION OF INDIA LTD.		0
		0
TOTAL		11,722,206
0		
GRAND TOTAL		16,672,618

PARTICULARS	SUBANSIRI-II
LIABILITIES	0
SUNDRY CREDITORS	0
a) Total Outstanding dues of small scale industrial Undertaking(s).	0
b) Total Outstanding dues of creditors other than small scale industrial Undertaking(s).	6,777,604
UNSPENT AMOUNT OF DEPOSIT/AGENCY	0
DEPOSITS/RETENTION MONEY	7,761,240
OTHER LIABILITIES	7,038,617
INTT. ACCRUED BUT NOT DUE - LOAN	0
LIABILITY FOR CHEQUES ISSUED	0
ADVANCES AGAINST CONSTRUCTION CONTRACTS	0
ADVANCE AGAINST COST OF PROJECT	0
LIABILITIES ON ACCOUNT OF CONST CONTRACTS	0
INCOME RECEIVED IN ADV ON A/C OF AAD	0
TOTAL LAIBILITIES	21,577,461
PROVISIONS	
PROVISION FOR TAXATION	0
PROPOSED DIVIDEND	0
PROVISION FOR LTC	0
PROVISION FOR WAGE REVISION	0
PROVISION FOR INCENTIVE	1,144,800
PROVISION FOR LEAVE ENCASHMENT	0
PROVISION FOR GRATUITY	0
PROVISION FOR POST RET.MED.SCHEME	0
PROVISION FOR CONTINGENCIES	0
TOTAL PROVISION	1,144,800
0	
TOTAL LAIB & PROV	22,722,261
0	
MISCELLANEOUS EXPENDITURE	
PARTICULARS	SUBANSIRI-III
Deferred Revenue Expenses	0
Expenditure on Land not belonging to Corp.	0
Losses awaiting w/o sanction	0
(LESS) Losses Provided For	0
TOTAL	0
0	
OTHER INCOME	
PARTICULARS	SUBANSIRI-III
PROFIT ON SALE OF ASSETS	0
LIABILITY NOT REQUIRED WRITTEN BACK/DEBIT BALANCE W/O	0
OTHER MISCELLANEOUS RECEIPTS	0
INCOME FROM SHORT TERM DEPOSIT	0
INTEREST ON BONDS	0
INTEREST ON LOANS AND ADVANCES	0
SURCHAGE	0
PROFIT ON SALE OF SCRAP	0
TOTAL	0
0	

GENERATION TRANSMISSION AND ADMINISTRATION EXPENSES

PARTICULARS	SUBANSIRI-III
A.GENERATION EXPENSES	0
CONSUMP. OF STORES & SPARES	0
REPAIRS & MAINTENANCE	0
a)BUILDINGS	0
b)MACHINERY	0
c)OTHERS	0
OTHER OPERATIONAL EXPS	0
AMOUNT W/OFF AGAINST DEFERRED REVENUE EXPS.	0
TOTAL A	0

0

PARTICULARS	SUBANSIRI-III
B.ADMINISTRATION EXPENSES	0
RENT	0
RATES & TAXES	0
INSURANCE	0
ELECTRICITY CHARGES	0
TRAVELLING & CONVEYANCE	0
EXPENSES ON STAFF CAR	0
TELEPHONE, TELEX & POSTAGE	0
ADVERTISEMENT & PUBLICITY	0
ENTERTAINMENT EXPENSES	0
PRINTING & STATIONARY	0
CONSULTANCY CHARGES	0
CORP. OFFICE MGMT. EXPENSES	0
LOSS ON SALE OF ASSETS	0
STORES WRITTEN OFF	0
PROJECT EXPENSES WRITTEN OFF	0
AUDIT FEES	0
DONATION	0
SECURITY EXPENSES	0
OTHER MISC EXPENSES	0
TOTAL B	0

0

C 'EXCHANGE RATE VARIATION	0
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GRAND TOTAL**0****0****EMPLOYEES REMUNERATION AND BENEFITS**

PARTICULARS	SUBANSIRI-III
SALARIES WAGES & ALLOWANCES	0
CONT. TO PROVIDENT FUND & GRATUITY (INCD. ADMM.FEES)	0
STAFF WELFARE EXPENSES	0
TOTAL	0

0

INTEREST & FINANCE CHARGES	
PARTICULARS	SUBANSIRI-III
	0
	0
Interest on GOI loans	0
Interest on bonds	0
Interest on foreign loans	0
Interest term loan	0
Interest on Cash credit facilities	0
Bond issue expenses	0
Rebate to customers	0
Commitment fee	0
Guarantee fee on foreign loan	0
Other finance charges	0
	0
Total	0
PRIOR PERIOD ADJUSMENT (NET)	
PARTICULARS	SUBANSIRI-III
INCOME	0
Sale of Electricity	0
Interest received from Debtors	0
Surcharge	0
others	0
SUB TOTAL	0
EXPENDITURE	
Salaries & Wages	0
Repair & Maintenance	0
Interest	0
Guarantee charges	0
Others	0
SUB TOTAL	0
0	
Depreciation	0
	0
	0
TOTAL	0

0

CAPITAL WORK-IN-PROGRESS AS AT 1ST APRIL,2001	23
PARTICULARS	SUBANSIRI-III
	0
1.SURVEY, INVESTIGATION AND OTHER EXENSES	6,117,864
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	11,018,079
3.ROAD & BRIDGES	13,634,124
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0
5 RAILWAY SIDING	0
6.PENSTOCK	0
7 PLANT & MACHINERY IN GENERATING STATION	0
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0
9. MISCELLANEOUS ASSETS	0
10.TRUNK TRANSMISSION LINES	0
11 EXCHANGE RATE VARIATION	0
12.INCIDENTAL EXPEND. DURING CONST	44,661,838
	0
TOTAL	75,431,905
CAPITAL WORK-IN-PROGRESS ADDITIONS DURING THE YEAR	
PARTICULARS	SUBANSIRI-III
	0
1.SURVEY, INVESTIGATION AND OTHER EXENSES	12,371,121
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	6,247,530
3.ROAD & BRIDGES	30,753,321
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0
5 RAILWAY SIDING	0
6.PENSTOCK	0
7 PLANT & MACHINERY IN GENERATING STATION	0
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0
9. MISCELLANEOUS ASSETS	0
10.TRUNK TRANSMISSION LINES	0
11 EXCHANGE RATE VARIATION	0
12.INCIDENTAL EXPEND. DURING CONST	88,872,586
	0
TOTAL	138,244,558

CAPITAL WORK-IN-PROGRESS ADJUSTMENTS DURING THE YEAR	
PARTICULARS	SUBANSIRI-III
	0
1.SURVEY, INVESTIGATION AND OTHER EXPENSES	0
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	0
3.ROAD & BRIDGES	0
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0
5 RAILWAY SIDING	0
6.PENSTOCK	0
7 PLANT & MACHINERY IN GENERATING STATION	0
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0
9. MISCELLANEOUS ASSETS	0
10.TRUNK TRANSMISSION LINES	0
11 EXCHANGE RATE VARIATION	0
12.INCIDENTAL EXPEND. DURING CONST	6,721,235
	0
TOTAL	6,721,235
CAPITAL WORK-IN-PROGRESS CAPITALIZED DURING THE YEAR	
PARTICULARS	SUBANSIRI-III
	0
1.SURVEY, INVESTIGATION AND OTHER EXENSES	0
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	10,027,266
3.ROAD & BRIDGES	16,216,536
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0
5 RAILWAY SIDING	0
6.PENSTOCK	0
7 PLANT & MACHINERY IN GENERATING STATION	0
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0
9. MISCELLANEOUS ASSETS	0
10.TRUNK TRANSMISSION LINES	0
11 EXCHANGE RATE VARIATION	0
12.INCIDENTAL EXPEND. DURING CONST	0
	0
TOTAL	26,243,802

CAPITAL WORK-IN-PROGRESS AS AT 31ST MARCH,2002	
PARTICULARS	SUBANSIRI-III
	0
1.SURVEY, INVESTIGATION AND OTHER EXENSES	18,488,985
2.BUILDNGS. & CIVIL ENGG. WORKS AND COMMUNICATIONS	7,238,343
3.ROAD & BRIDGES	28,170,909
4.HYDRAULIC WORKS, BARRAGES, DAMS, TUNNELS & POWER CHANNEL	0
5 RAILWAY SIDING	0
6.PENSTOCK	0
7 PLANT & MACHINERY IN GENERATING STATION	0
8.ELECT.INSTALL.& SUB-STATION EQUIPMENTS	0
9. MISCELLANEOUS ASSETS	0
10.TRUNK TRANSMISSION LINES	0
11 EXCHANGE RATE VARIATION	0
12.INCIDENTAL EXPEND. DURING CONST	126,813,189
	0
TOTAL	180,711,426
PARTICULARS	SUBANSIRI-III
PROGRESSIVE PAYMENTS UNDER TURNKEY CONTRACTS	0
GRAND TOTAL	180,711,426

GROSS BLOCK AS AT 1-4-2001		23
PARTICULARS		SUBANSIRI-III
		0
LAND FREEHOLD		0
LAND LEASEHOLD		0
LAND UNCLASIFIED		0
BUILDINGS		0
ROADS & BRIDGES		0
RAILWAY SIDING		0
CONSTRUCTION PLANT & MACHINERY	6,566,887	
GENERATING PLANT & MACHINERY	0	
SUB-STATION EQUIPMENTS	0	
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0	
VEHICLES	9,036,209	
FURNITURE FIXTURE & EQUIPMENTS	5,260,472	
TRANSMISSION LINES	0	
MISC. ASSETS/EQUIPMENTS	10,792,527	
CONST. P & M DECLARED SURPLUS	0	
FIXED ASSETS OF MINOR VALUE 5000/-	1,078,841	
TOTAL	32,734,936	
FIXED ASSETS - ADDITIONS ON ACCOUNT OF		
PARTICULARS		SUBANSIRI-III
		0
LAND FREEHOLD		0
LAND LEASEHOLD		0
LAND UNCLASIFIED		0
BUILDINGS		0
ROADS & BRIDGES		0
RAILWAY SIDING		0
CONSTRUCTION PLANT & MACHINERY		0
GENERATING PLANT & MACHINERY		0
SUB-STATION EQUIPMENTS		0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)		0
VEHICLES	1,406,088	
FURNITURE FIXTURE & EQUIPMENTS	0	
TRANSMISSION LINES	0	
MISC. ASSETS/EQUIPMENTS	0	
CONST. P & M DECLARED SURPLUS	0	
FIXED ASSETS OF MINOR VALUE 5000/-	0	
TOTAL	1,406,088	

FIXED ASSETS - ADDITIONS / ADJUSTMENTS DURING THE YEAR	
PARTICULARS	SUBANSIRI-III
	0
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFED	0
BUILDINGS	37,867,157
ROADS & BRIDGES	22,364,068
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	4,332,724
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	4,525,281
FURNITURE FIXTURE & EQUIPMENTS	3,608,461
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	3,726,470
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	1,905,578
TOTAL	78,329,739
FIXED ASSETS - DEDUCTION ON ACCOUNT OF TRANSFER	
PARTICULARS	SUBANSIRI-III
	0
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFED	0
BUILDINGS	0
ROADS & BRIDGES	0
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	0
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	2,926,577
FURNITURE FIXTURE & EQUIPMENTS	131,853
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	615,735
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	149,378
TOTAL	3,823,543

FIXED ASSETS -	
DEDUCTION / ADJUSTMENTS	
PARTICULARS	SUBANSIRI-III
	0
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	0
ROADS & BRIDGES	0
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	1,339,212
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	79,801
FURNITURE FIXTURE & EQUIPMENTS	356,265
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	1,176,171
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE \$000/-	0
TOTAL	2,951,449
FIXED ASSETS - GROSS BLOCK	
AS AT 31.3.2002	
PARTICULARS	SUBANSIRI-III
	0
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	37,867,157
ROADS & BRIDGES	22,384,068
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	9,560,399
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	11,963,200
FURNITURE FIXTURE & EQUIPMENTS	8,380,815
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	12,727,091
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE \$000/-	2,835,041
TOTAL	105,697,771

FIXED ASSETS - DEPRECIATION	
AS AT 1.4.2001	
PARTICULARS	SUBANSIRI-III
	0
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	0
ROADS & BRIDGES	0
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	0
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	0
FURNITURE FIXTURE & EQUIPMENTS	77,552
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	16,813
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	1,078,841
TOTAL	1,173,206
FIXED ASSETS -DEPRECIATION	
DURING THE YEAR	
PARTICULARS	SUBANSIRI-III
	0
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	0
ROADS & BRIDGES	0
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	750,293
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	3,247,096
FURNITURE FIXTURE & EQUIPMENTS	586,106
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	1,098,766
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	1,903,109
TOTAL	7,586,370

FIXED ASSET- DEPRECIATION ADJUSTMENT	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	0
ROADS & BRIDGES	0
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	0
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	0
FURNITURE FIXTURE & EQUIPMENTS	(2,277)
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	(192)
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	(146,909)
TOTAL	(149,378)
FIXED ASSET- DEPRECIATION AS AT 31.3.2002	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFIED	0
BUILDINGS	0
ROADS & BRIDGES	0
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	750,293
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	3,247,096
FURNITURE FIXTURE & EQUIPMENTS	661,381
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	1,116,387
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	2,835,041
TOTAL	8,610,198

NET BLOCK AS AT 31.3.2002	
PARTICULARS	SUBANSIRI-III
LAND FREEHOLD	0
LAND LEASEHOLD	0
LAND UNCLASIFED	0
BUILDINGS	37,867,157
ROADS & BRIDGES	22,364,068
RAILWAY SIDING	0
CONSTRUCTION PLANT & MACHINERY	8,810,106
GENERATING PLANT & MACHINERY	0
SUB-STATION EQUIPMENTS	0
HYDRAULIC WORKS (DAMS,TUNNELS,ETC.)	0
VEHICLES	8,716,104
FURNITURE FIXTURE & EQUIPMENTS	7,719,434
TRANSMISSION LINES	0
MISC. ASSETS/EQUIPMENTS	11,610,704
CONST. P & M DECLARED SURPLUS	0
FIXED ASSETS OF MINOR VALUE 5000/-	0
TOTAL	97,087,573

NATIONAL HYDROELECTRIC POWER CORPORATION LIMITED
(A Government of India Enterprise)



Finance & Accounts Wing
Subansiri Lower Project
Gerukamukh, Dhemaji
Assam : 787035

SLP/MFA/PKD/2002-03/Resident Audit/2180

Date 09/11/2002
FAX NO. : 0129-5270902

Mr. S.K. MUNDRA, A.O. (COMPILATION)
NHPC Ltd.,
NHPC Office Complex,
Sector-33, Faridabad – 121003,
Haryana.

**Consolidation of Balance Sheet, Current Liabilities and Provisions (Schedule 8).
Half Margin No. 16 (Subansiri Lower Project) of Resident Audit Party.**

Please refer to your FAX message dated 05/11/02, which we received on 08/11/2002
concerning on the captioned topic.

In reply, we are to inform you as under:

1. Schedule 9 (Current Liabilities & Provisions) figure of Rs. 2,44,18,261/- includes "Other Liabilities" Rs. 70,38,617/- only, which includes "Misc. Liabilities to Staff" (08-05-41) of Rs. 57,86,667/- only. (copy enclosed)
2. The said figure of Rs. 57,86,667/- only too includes the March 2002 salaries of Rs. 21,18,215/- only (vide JV No. 8725 dt. 31-03-2002). (copy enclosed)
The above fact has been duly reflected in audited balance sheet of Subansiri Lower Project as on 31-03-2002.
3. Again on April 2002 i.e. at the time of payment of above Rs. 21,18,215/- only, the liability A/c 08-05-41 was duly debited and bank account was credited (vide BV No. 28 dt. 03-04-2002).

Hope, the above reply will suffice to clarify the queries.

Thanking you,

Yours faithfully,


(Partha Kumar Das)
Manager (F&A)

Enclo: As stated above

*

*

*

TRANSACTION REPORT

*

FOR: NHPC.LTD.GM.OFFICE

11-NOV-2002

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RESIDENT AUDIT PARTY
N.H.P.C. LTD.,
FARIDABAD.

Dated: 30th October, 2002

HALF MARGIN NO. 16

NOTE

COM.E

Consolidation
Balance Sheet
Current Liabilities and Provisions (Schedule 8)
Other liabilities Rs.360 million

This does not include Rs.24.33 million on account of net pay for the month March 2002 which was paid in April 2002. This has been directly booked to Bank account and Bank balances have been reduced. This should have been booked under Current Liabilities in the year end, which as resulted into understatement of Current Liabilities & Provisions and Cash & Bank balance by Rs.24.33 million.

Detail of this sum is enclosed for ready reference.

Sd/-
Resident Sr. Audit Officer

To

1. The Director (Finance), NIIPC Ltd., NHPC Office Complex, Faridabad.
2. M/s K N Goyal & Co., Chartered Accountants, 1687, Arya Samaj Road, Karol Bagh, New Delhi-110005.

Finger (F&A)

- (1) Salary Section C.O.
- (2) Rongit —
- ✓ (3) Subansiri Lower Project

Kindly arrange the above information reply
by return fax.

Matter may please be treated as most
urgent.

P. Mondal
9/11/02
AO (AL)

Manager (F&A)

medeab

Rongit

Subansiri Lower Project

F&A

Red Cross Sent thru FAX on 09-11-02

Red Cross
9/11/02

2**Statement showing booked under Bank instead of Current Liabilities**

(Rupees in lakh)

	<u>Net Salary</u> <u>Amount</u>
1. Corporate Office	155.20
2. Rangit H.E. Project	66.89
3. Subansiri Lower Project	<u>21.18</u>
	<u>243.27</u>

FAX to : 0129-5270902

नेशनल हाइड्रोइलेक्ट्रिक पावर कारपोरेशन लि०
(भारत सरकार का उद्यम)
National Hydroelectric Power Corporation Ltd.
(A Government of India Enterprise)

Subansiri Lower Project
Finance & Accounts wing
Gerukamukh (via-Gogamukh)
Assam-787035
☎ .-03752-69221 ☎ -69226

NH/SLP/MFA/PKD/ 2002-03/Govt. Audit/.1770.

Date: 27th September 2002

To

Mr. D.S. Ahluwalia
Sr. Manager (F&A)
NHPC Ltd.
NHPC Office Complex
Sector -33, Faridabad -121003.
Haryana.

Sub: Govt. Auditors' Requisition no. 31 and 32.

Sir

With reference to your FAX message dated 24/25.09.2002 on the captioned topic enclosed kindly find the required details pertaining to salaries of March, 2002 (paid in April, 2002) vide Govt. Auditors Requisition no.31.

However, with respect to Requisition no.32 kindly be informed that no employee of this project has retired from service during last three years ending on 31st March, 2002.

Hope, the above information will serve the purpose.

With regards

Yours faithfully


(P.K. Das) 27/9/02
Manager (F&A)

Encl: As stated

Journal Voucher No.	Gross Salary Amount (Rs.)	Head of A/c	Description	Deductions Amount (Rs.)	Head of A/c	Description	Net Salary Amount (Rs.)	Name of Bank through which paid	Date of Debit by Bank	Book Balance of such Bank as on
8725	698523	551010L	EX. PAY/IP/DP	779435	080401Y	EPF PAYABLE TRUST				
8725	304757	551011T	EX. D.A.	29550	080402F	FPS PAYABLE TO PF				
8725	120	551014F	C.C.A.	1082	080419V	EMPLOYEE PENSION SCHEME				
8725	85837	551015K	H.R.A.	7164	080112K	SUNDRY CR - OTHERS (EPF)				
8725	125741	551016N	PROJECT ALLOWANCE	112500	080406X	TDS-SALARY				
8725	600	551019A	CEA - EX.	4340	113209N	TEMP-DEPT ADVANCE				
8725	434	551020V	CONVEYANCE REIMBURSEMENT	11648	113342V	SCOOTER ADVANCE				
8725	4630	551103A	ENCASHMENT OF LEAVE	21110	113343X	CAR ADVANCE				
8725	275813	551210F	CONTRIBUTION TO PF	52464	113345H	HOUSE BLDG. ADVANCE				
8725	14775	551212N	CONTRIBUTION TO FPS	6614	114142L	INTT ON SCOOTER ADV.				
8725	1082	551214X	EMPLOYEES PENSION SCHEME	400	114143T	INTT ON CAR ADV.				
8725	1149701	551030Y	NON EX. PAY/IP/DP	26241	113201A	TRANSFER TA ADV.				
8725	420597	551031F	NON EX. D.A.	42938	113202H	TOUR TA ADV.				
8725	120	551034	NON EX. C.C.A.	14149	113204T	LEAVE TRAVEL ADV.				
8725	145848	551035X	NON EX. H.R.A.	47000	113205W	FESTIVAL ADVANCE				
8725	214382	551036A	NON EX. PROJECT ALLOWANCE	15443	113203L	PAY ADVANCE				
8725	8040	551040	TRANSPORT SUBSIDY	1332	113346L	ADV FOR FURNITURE				
8725	13000	551041L	WASHING ALLOWANCE	12750	710301Y	RENT RECOVERED EMP.				
8725	34875	551042T	OTHER ALLOWANCE	25175	113212N	MULTI PURPOSE ADV.				
8725	2436	553300F	BANK CHARGES	9270	113213V	ADV. FOR FURNITURE				
8725				1020	113208K	DRS				
8725				133854	080501K	UNPAID SALARY AND WAGES				
8725				17937	080406X	TDS-SALARY				
8725				7925	113909A	AMT. RECOV. FROM STAFF				
8725				672	112102L	IMPREST WITH STAFF				(As per Trial Balance)
8725				273	710503A	INTT. ON LOANS & ADV.				
8725				810	551016N	PROJECT ALLOWANCE				
8725					112801W	SBI - NLP	1304315	SBI - NLP	3/4/2002	183616.00
8725					112801W	SBI - NLP	813900	SBI - NLP	4/4/2002	
8725							2118215			
TOTAL	3501311			1383096			21.18			
Rs. in Lac	35.01			13.83						

[Signature]
27/9/02

ANNEXURE-VII

FORMAT OF ADDITIONAL INFORMATION

ADDITIONAL INFORMATION FOR THE YEAR ENDED 31st MARCH 2002

(Rs in lakhs)

	PARTICULARS	
1	Loans & Advances outstanding for Plant & Machinery	189.67
2	Expenditure on maintenance of Guest House & Field hostel	-
a.	Salaries & Wages	25.75.248
b.	Other expenses	22.72.019
3	Expenditure on social overheads	-
a.	Maintenance of township	94.67.233
b.	Depreciation on township	X -
1	For the year	-
2	Cummulative up to date	-
c.	Rent & other receipts (township)	-
d.	Capital cost of township	-
e.	Percentage expenditure on township, residential estates, medical, transport etc. for the benefit of the employees (in%)	-
f.	Other social overheads as per following details:-	-
✓ I	Revenue expenditure for the year	-
1	Canteen	-
2	Transport including conveyance reimbursement	51.95.892
3	Expenditure on schools, educational institutions including reimbursement	45.415
4	Expenditure on housing (leased accommodation other than self lease	1.22.700
5	Expenditure on self lease	2.28.000
6	Uniforms	327.647
7	Recreation facilities	-
8	Hospital & medical facilities	85.9810
9	Exgratia special award in lieu of bonus paid to employees not entitled for bonus either under the bonus Act or any productivity linked incentive scheme	880.447
II	Amount recovered from employees	-
1	Canteen	-
2	Transport including conveyance reimbursement	-
3	Expenditure on schools, educational institutions including reimbursement	-
4	Expenditure on housing (leased accommodation other than self lease	20.490
5	Expenditure on self lease	32.040
6	Uniforms	-
7	Recreation facilities	-
8	Hospital & medical facilities	-

	9	Exgratia ,special/award in lieu of bonus paid to employees not entitled for bonus either under the bonus Act or/any productivity linked incentive scheme	-
			-
			-
III		Net revenue expenditure(I-II)	-
	1	Canteen	-
	2	Transport including conveyance reimbursement	-
	3	Expenditure on schools, educational institutions including reimbursement	-
	4	Expenditure on housing (leased accommodation other than self lease	-
	5	Expenditure on self lease	-
	6	Uniforms	-
	7	Recreation facilities	-
	8	Hospital & medical facilities	-
	9	Exgratia ,specialaward in lieu of bonus paid to employees not entitled for bonus either under the bonus Act orany productivity linked incentive scheme	-
		Total	-
IV		Capital expenditure incurred	-
	1	Canteen	-
	2	Transport including conveyance reimbursement	-
	3	Expenditure on schools, educational institutions including reimbursement	-
	4	Expenditure on housing (leased accommodation other than self lease	-
	5	Expenditure on self lease	-
	6	Uniforms	-
	7	Recreation facilities	-
	8	Hospital & medical facilities	-
	9	Exgratia ,specialaward in lieu of bonus paid to employees not entitled for bonus either under the bonus Act orany productivity linked incentive scheme	-
		TOTAL	-
4		Loans and advances to employees (for house , vehicle etc.)	-
	a	H.B.A	-
		Loans outstanding at the begining of the year	3642998
		Loans outstanding at the end of the year	7400974
		Amount of interest earned during the year (CB-OB)	639903
		Amount of interest subsidy disbursed on loans/advances taken from other sources	-
	b	Conveyance advance	-
		Loans outstanding at the begining of the year	1217796
		Loans outstanding at the end of the year	2991651
		Amount of interest earned during the year (CB-OB)	176646

6	I	Male	
	a	Managerial & Supervisory	86
	b	Clerical	Nil
	c	Skilled	48
	d	Semi-skilled	3
	e	Un-Skilled	60
	f	Casual/Daily rated/work charged	Nil
	g	Other than above (Deputation from Brahmaputra Board)	5
		Total Male Employees	202
	II	Female	
	a	Managerial & Supervisory	Nil
	b	Clerical	Nil
	c	Skilled	5
	d	Semi-skilled	1
	e	Un-Skilled	9
	f	Casual/Daily rated/work charged	Nil
	g	Other than above (Deputation from Brahmaputra Board)	Nil
		Total Female Employees	15
		Total Male and Female Employees (I+II)	217
7		Age Wise Employment in the Age Group	
	I	Male	
	a	Up to 34 years	53
	b	35 to 49 years	123
	c	50 years and above	26
	II	Female	
	a	Up to 34 years	1
	b	35 to 49 years	12
	c	50 years and above	2
		Total (I+II)	
	a	Up to 34 years	54
	b	35 to 49 years	135
	c	50 years and above	28
		Total	217
8		Employment Position indicating (nos.)	
	a	S.C.	
		Male	19
		Female	1
		Total	20
	b	S.T.	
		Male	16
		Female	Nil
		Total	16
	c	O.B.C.	
		Male	71
		Female	12
		Total	83
	d	GEN.	
		Male	96
		Female	2
		Total	98

Manager(F&A)

Pranab Kumar
Trainee Officer(P&A)

NONH/SLP/DRA/09/02/151
24-17-5-02 2285

		Amount of interest subsidy disbursed on loans/advances taken from other sources	-
		Employees accommodation statistics	-
5	a	Eligible for accommodation in township (nos.)	-
	b	Houses constructed (nos.)	-
	c	Houses under construction (nos.)	-
6		Employment statistics (nos)	-
	I	Male	-
	a	Managerial & supervisory	86 -
	b	Clerical	NIL -
	c	Skilled	48 -
	d	Semi-skilled	3 -
	e	Un- skilled	60 -
	f	Casual/Daily rated/Work charged	NIL -
	g	Other than above (deputationists from HPSEB) Brahmaputra Board)	5 -
		Total Male employees	202 -
	II	Female	-
	a	Managerial & supervisory	NIL -
	b	Clerical	NIL -
	c	Skilled	5 -
	d	Semi-skilled	1 -
	e	Un- skilled	9 -
	f	Casual/Daily rated/Work charged	NIL -
	g	Other than above (on deputation from HPSEB) Brahmaputra Board)	NIL -
		Total female employees	15 -
		Total Male and Female employees	217 -
	a	Managerial & supervisory	86 -
	b	Clerical	NIL -
	c	Skilled	53 -
	d	Semi-skilled	4 -
	e	Un- skilled	69 -
	f	Casual/Daily rated/Work charged	NIL -
	g	Other than above	5 -
		Total	217 -
7		Age-wise employment in the age group	-
	I	Male	-
	a	Up to 34 years	53 -
	b	35 to 49 years	123 -
	c	50 years and above	26 -
	II	Female	-
	a	Up to 34 years	1 -
	b	35 to 49 years	12 -
	c	50 years and above	2 -

		Total(I+II)	-
	a	Up to 34 years	54 -
	b	35 to 49 years	135 -
	c	50 years and above	28 -
		Total	217 -
8		Employment position indicating (nos,)	-
	a	S.C.	19 -
		Male	19 -
		Female	20 -
		Total	20 -
	b	S.T.	-
		Male	16 -
		Female	NIL -
		Total	16 -
	c	O.B.C.	-
		Male	71 -
		Female	12 -
		Total	83 -
	d	GEN.	-
		Male	96 -
		Female	2 -
		Total	98 -
9		Contribution to central exchequer(Rs. in lakhs)	-
	a	Central sales tax	-
	b	Excise duty	-
	c	Customs duty	-
	d	Others	-
10		Contribution to state exchequer(Rs. in lakhs)	-
	a	State sales tax ✓	3538475
	b	Excise duty	-
	c	Other taxes & duties	-
11		Accounting data	-
	a	No of cash& bank vouchers ✓	4413
	b	No. of journal vouchers (final figure after completion of audit only)	1152
12		Sundry debtors at the end of the year	-
		Less than 6 months	-
	a	Gross debtors	-
	b	Tariff adjustment	-
	c	Net debtors	-
		6 months to 1 year	-
	a	Gross debtors	-
	b	Tariff adjustment	-
	c	Net debtors	-

		1 year to 2 years	-
	a	Gross debtors	-
	b	Tariff adjustment	-
	c	Net debtors	-
		2 years to 3 years	-
	a	Gross debtors	-
	b	Tariff adjustment	-
	c	Net debtors	-
		3 year and above	-
	a	Gross debtors	-
	b	Tariff adjustment	-
	c	Net debtors	-
		Total Gross Debtors	-
		Total Tariff Adjustments	-
		Total Net Debtors	-
13		Duration of statutory audit	-
		Particulars of auditors stay at project	-
	a	Name : Sh. Sujit Kumar Das	-
		Designation : Partner	-
		Date of arrival : 04-05-02	-
		Date of departure : 13-06-02	-
	b	Name : Sh. Snehangshu Das	-
		Designation : Senior Semi-Qualified	-
		Date of arrival : 04-05-02	-
		Date of departure : 13-06-02	-
	c	Name ?	-
		Designation Article clerk	-
		Date of arrival 04-05-02	-
		Date of departure 13-06-02	-
	d	Name ?	-
		Designation Article clerk	-
		Date of arrival 04-05-02	-
		Date of departure 13-06-02	-
14		Payment to and on behalf of auditors	-
	a	Name	-
		Designation	-
		Rail/Air ticket (Rs)	-
		Other expenditure (Rs)	-
		Advances (Rs)	-
	b	Name	-
		Designation	-
		Rail/Air Ticket	-
		Other Expenditure(Rs.)	-

		Advances	-
	c	Name	-
		Designation	-
		Rail/Air Ticket	-
	d	Name	-
		Designation	-
		Rail/Air Ticket	-
15		Other Expenditure(Rs.)	-
		Advances	-
		Name	-
		Designation	-
		Rail/Air Ticket	-
		Other Expenditure(Rs.)	-
		Advances	-
16		Advice No. under which the above payments passed to Corporate office	-
		Advice No.	-
		Date	-
		Particulars	-
		Amount (Rs.)	-
17		Particulars of employees who were in receipt of remuneration not less than Rs. 600000 /-per annum if employed throughout the year or Rs.50000/- per month if employed for part of the year	-
	a	Employees employed throughout the year	-
		Name and designation	-
		Remuneration	-
		Nature of employment	-
		Qualifications and experience	-
		Date commencement of employment in N.H.P.C	-
		Age	-
		Last employment	-
	b	Employees employed for part of the year	-
		Name and designation	-
		Remuneration	-
		Nature of employment	-
		Qualifications and experience	-
		Date commencement of employment in N.H.P.C	-
		Age	-
		Last employment	-
18		Break-up of salaries,wages and benifits(Rs. in lakhs)	-
		Executives(IDA)	-
		Basic/ D.A	11422235
		H.R./CCA	933651
		PF(MC)	1258962

		Gratuituy	1116
		Exgratia/ productivity linked incentive	228418
		Other perks , incentives&benefits	568244
		Total	1652635
		Non- executives(IDA)	-
		Basic/ D.A.	16584609
		H.R.A/CCA	1481571
		PF(MC)	1830869
		Gratuituy	NIL
		Exgratia/Productivity linked incentive	652029
		Other perks , incentives&benefits	4387921
		Total	24846999
		Executives (CDA)	-
		Basic/ D.A	-
		H.R.A/CCA	-
		PF(MC)	-
		Gratuituy	-
		Exgratia/ productivity linked incentive	-
		Other perks , incentives&benefits	-
		Total	-
		Non- executives(CDA)	-
		Basic/ D.A.	-
		H.R.A/CCA	-
		PF(MC)	-
		Gratuituy	-
		Exgratia/Productivity linked incentive	-
		Other perks , incentives&benefits	-
		Total	-
		TOTAL SALARIES, WAGES AND BENEFITS	41373314
		(This should tally with Balance Sheet figures)	-
19		Surplus man power identified as at the end of the year(Nos)	NIL -
	a	Executives	X -
	b	Supervisors	X -
	c	Workers	X -
20		Number who sought retirement under VRS & retired under VRS.	NIL -
	a	Executives	NIL -
		Sought	X -
		Retired	X -
	b	Supervisors	NIL -
		Sought	X -
		Retired	X -
	c	Workers	NIL -
		Sought	X -

		Retired	Nil X	-
		Amount spent on payment under VRS	Nil	-
21			X	-
	a	Executives	X	-
	b	Supervisors	X	-
	c	Workers	X	-
		Number of posts surrendered/abolished due to VRS	N.A.	-
22			X	-
	a	Executives	X	-
	b	Supervisors	X	-
	c	Workers	X	-
		Number of employees recruited as regular	.	-
23			.	-
	a	Executives	.	-
	b	Supervisors	.	-
	c	Workers - on comassionate ground	.	-
		Details of surplus,obsolete and non moving items(as at the end of the year)	Nil	-
24				-
	a	Surplus	X	-
		Amount	X	-
		Period (since when)	X	-
	b	Obsolete	X	-
		Amount	X	-
		Period (since when)	X	-
	c	Non-moving	X	-
		Amount	X	-
		Period (since when)	X	-
25		Capacity utilisation		-
	a	Higher % of utilisation to rated capacity	N.A.	-
	b	Lower % of utilisation to rated capacity	N.A.	-
26		Budget provision& actual expenditure on envernonmental protection&pollution control for 1997-98		-
	1	Budget provision		-
	a	For environmental upgradation		-
		Cap		-
		Rev.		-
	b	For environmental protection& pollution control		-
		Cap		-
		Rev.		-
	c	Total		-
		Cap		-
		Rev.		-
	2	Actual expenditure		-
	a	For environmental upgradation		-
		Cap		-
		Rev.		-

b	For environmental protection& pollution control	-
	Cap	-
	Rev.	-
c	Total	-
	Cap	-
	Rev.	-
3	% of total Cap exp. to total Cap. exp	-
4	% of total revenue exp. to total rev. exp.	-
5	Projected targets (Qty)	-
6	Actuals(Qty.)	-
7	Reasons for shortfall in actuals	-
	Budget provision& actual expenditure on environmental protection & pollution control for 1998-99	-
1	Budget provision	-
a	For environmental upgradation	-
	Cap	-
	Rev.	-
b	For environmental protection& pollution control	-
	Cap	-
	Rev.	-
c	Total	-
	Cap	-
	Rev.	-
2	Actual expenditure	-
a	For environmental upgradation	-
	Cap	-
	Rev.	-
b	For environmental protection& pollution control	-
	Cap	-
	Rev.	-
c	Total	-
	Cap	-
	Rev.	-
3	% of total Cap exp. to total Cap. exp	-
4	% of total revenue exp. to total rev. exp.	-
5	Projected targets (Qty)	-
6	Actuals(Qty.)	-
7	Reasons for shortfall in actuals	-
	Budget provision& actual expenditure on environmental protection & pollution control for 1999-00	-
1	Budget provision	-
a	For environmental upgradation	-
	Cap	-

		Rev.	-
b		For environmental protection& pollution control	-
		Cap	-
		Rev.	-
c		Total	-
		Cap	-
		Rev.	-
2		Actual expenditure	-
a		For environmental upgradation	-
		Cap	-
		Rev.	-
b		For environmental protection& pollution control	-
		Cap	-
		Rev.	-
c		Total	-
		Cap	-
		Rev.	-
3		% of total Cap exp. to total Cap. exp	-
4		% of total revenue exp. to total rev. exp.	-
5		Projected targets (Qty)	-
6		Actuals(Qty.)	-
7		Reasons for shortfall in actuals	-
27		Donations(Rs. in lakhs)	

STATEMENT OF LEASE RENT FOR THE MONTH OF

2002

of GH
55,19.02

2001 - 2002

and Hazeniks

22,296 + 22,296 + 36,203 + 7,498 + 21,296
21,296 + 22,296 + 23,220 + 7,498
= 183,899

and Hazeniks

87,000 + 80,300 + 68,000 +
68,000 + 1,000 = 586,300

Dutts

49,000 + = 49,000

Deni

87,000 + = 87,000

Grand Total 300,229

Capital. 223,779

of GH

205,220
257,624

Rent	TDS/ADJ	Net Amount
500		4500
500		5000
60		9560
00		4000
88		4188
00		8000
00		9700
500	3465	13035
60		9560
20		8320

Deini-110032			
TOTAL	79328	3465	75861

30
38

12/7/02

BRANCH AUDITOR : SAHA GANGULI & ASSOCIATES

NATIONAL HYDROELECTRIC POWER CORPORATION LIMITED
ACCOUNTS - 31.3.2002

REQUIREMENT OF INFORMATION WITH REGARD TO BRANCHES

25. SUBANSHIRI LOWER PROJECT, GERU (AMUKH, ASSAM)

1. Brief Note on status of land acquisition. There is no land though about Rs.3.78 CR. of building is completed and Rs.23.66 lacs is under construction.
 2. In the Building of Rs.3.78 cr. capitalised Rs.2.74 cr. is shown as 'Other Civil Works Specified' - what is the nature of this?
 3. Roads have been capitalised at Rs.2.23 cr. and have been shown to be assets on land not owned by the Corpn. Do these Roads belong to the Corpn. or will be taken over by the PWD on completion of construction period. Is the land on which the roads are being constructed in process of being transferred to the Corpn.?
 4. Provision no longer required written back Rs.49.28 lacs - if it pertains to pay revision, would need to be credited to the expenditure head so that consolidated position is reflected in the Corporation's final accounts.
 5. There is a mention of the Project being taken over from Brahmaputra Board. Is the settlement of account with Brahmaputra Board complete.
 6. The Branch Auditors' Report may require revision in view of the revised format prescribed by the ICAI requiring the Auditor to set out the responsibility of the Management and the Auditors, the objective of the audit, scope of the audit and financial reporting framework. (Published in the April, 2002 issue of The Chartered Accountant Magazine).
 7. Further, in the Audit Report, the Net Expenditure reflected by the IEDC Account has been reported upon in a fashion similar to Profit & Loss Account whereas IEDC is a part of CWIP and is shown as item no.10 in the Schedule-5 - Capital Work in Progress. The Statement of IEDC of the form is required to be disclosed in the Statement of Civil which in turn is a Schedule to the Balance Sheet. The reporting on the net expenditure gives an impression as if the 'net expenditure' reflected by the IEDC signifies loss. The Audit Report may also therefore, be amended accordingly to report only on the Balance Sheet. The financial note can also be suitably amended to state that necessary disclosures required under Part II to Schedule VI to the Companies Act, 1956 have been made in the Statement of Incidental Expenditure During Construction annexed to the Balance Sheet.
- 4)
a please.
Dus.
11/7/02



नैशनल हाइड्रोइलेक्ट्रिक पावर कारपोरेशन लि०
(भारत सरकार का उद्यम)
National Hydroelectric Power Corporation Ltd.
(A Government of India Enterprise)

o/c

सुबनसिरी लोअर परियोजना
Subansiri Lower Project
Finance & Accounts wing
Gerukamukh, Dist.-Dhemaji
Assam-787035
Ph.-03752-69221 Fax- 69226

NH/SLP/PKD/2002/ 660

Date: 18/06/2002

To

Sh. D.S. Ahluwalia
Sr. Manager (Accounts)
N.H.P.C. Ltd., N.H.P.C. Office Complex
Sector-33, Faridabad
Haryana -121003

Sub: Annual A/C for the year 2001-2002

Sir,

Please find enclosed herewith 6 sets of Audited Annual Accounts along with all schedules and 6 Sets of Supplementary report under section 619(3) of Subansiri Lower Project, Gerukamukh, Assam, for the year ended 31/03/2002 .

Thanking you.

Yours faithfully

(Partha Kumar Das)
Manager (F&A)

MEMBERS:
SAHA, F.C.A.
SAHA, F.C.A.
DAS, F.C.A.
BENGOPTA, F.C.A.
DE, F.C.A.
DAS GUPTA, F.C.A.
CHAKRABARTI, F.C.A.

SAHA GANGULI & ASSOCIATES
CHARTERED ACCOUNTANTS

HEAD OFFICE
"SHANTINIKETAN"
8, CAMAC STREET (6th Floor),
CALCUTTA - 700 017
PHONE : 282-8627/3112
FAX : 91-033-282-3112
E-Mail : sga123@vsnl.net
BRANCH : JAMSHEDPUR

M/S K.N. Goyal
Chartered Accountants
1687, Arya Samaj Road
Karol Bagh
New Delhi - 110005.

Branch Auditors Report on the accounts of Subansiri Lower Project, Gerukamukh, Assam, a unit of National Hydroelectric power Corporation Limited for the year ended 31st March'2002.

We have audited the attached Balance Sheet of Subansiri Lower Project, Gerukamukh, Assam, a unit of National Hydroelectric power Corporation Limited as at 31st March'2002 and relative Incidental Expenditure during Construction Account (IEDC) for the year ended 31st March'2002, annexed thereto and report that :

1. As the company is governed by the Electricity (Supply) Act, 1948, the provisions of that Act have prevailed wherever they are inconsistent with the provisions of the Companies Act, 1956.
2. As required by the Manufacturing and Other Companies (Auditor's Report) Order, 1988, issued by the Company Law Board in terms of Section 227(4A) of the Companies Act, 1956 and on the basis of such checks as we considered appropriate and as per information and explanations given to us, we annex hereto a statement on the matters specified in paragraphs 4 and 5 of the said order.
3. Further to our comments in the Annexure referred to in paragraph 2 above, 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 purposes of our audit.
 - (b) In our opinion, proper books of account, as required by law have been kept by the unit so far as it appears from our examination of those books.
 - (c) The Balance Sheet and the Incidental Expenditure during Construction Account are in agreement with the books of account.
 - (d) In our opinion, the Balance Sheet and the Incidental Expenditure during Construction Account comply with the mandatory Accounting Standards referred to in Section 211(3C) of companies Act, 1956.



(e) As per the information and explanations given to us, records/ registers regarding Directors are maintained at Corporate Office. We are therefore, unable to comment whether any Director is disqualified from being appointed under section 274(1) (g) of the companies Act, 1956.

(f) In our opinion and to the best of our information and according to the explanations given to us, the accounts read together with the Notes to the Accounts (Schedule-17) and Significant Accounting Policies give the information required by the companies Act, 1956 in the manner so required and give a true and fair view:

- (i) In the case of Balance Sheet of the state of affairs of the unit as at 31st March'2002 and
- (ii) In the case of Incidental Expenditure during Construction Account of the net expenditure of the unit for the year ended that date.

**For SAHA GANGULI & ASSOCIATES
CHARTERED ACCOUNTANTS**




(S. K. DAS)
Partner

Place: Gerukamukh
Date : 13th June, 2002

PARTNERS:
N. SAHA, F.C.A.
S. K. SAHA, F.C.A.
E. K. DAS, F.C.A.
S. SENGUPTA, F.C.A.
R. K. DE, F.C.A.
P. K. DAS GUPTA, F.C.A.
D. B. CHAKRABARTI, F.C.A.

SAHA GANGULI & ASSOCIATES

CHARTERED ACCOUNTANTS

HEAD OFFICE :
"SHANTINIKETAN"
8, CAMAC STREET (6th Floor),
CALCUTTA - 700 017
PHONE : 282-8627/3112
FAX : 91-033-282-3112
E-Mail : sga123@vsnl.net
BRANCH : JAMSHEDPUR

ANNEXURE TO THE AUDITORS' REPORT

Referred to para 2 of our Report of even date

1. The Project has maintained proper records of fixed assets showing full particulars including quantitative details. Physical verification of fixed assets has been carried out during the year and we are informed that no material discrepancies between the book records and physical inventory were noticed. ✓
2. None of the fixed assets has been revalued during the year. ✓
3. The physical verification of stores has been conducted by the management during the year. In our opinion the system adopted by the management is reasonable according to the size and nature of the project. ✓
4. According to the information and explanations given to us, the procedure of physical verification of stores followed by the management is adequate keeping in view the size and nature of the project. ✓
5. No Material discrepancies were noticed on verification of stores between the physical stock and book records. ✓
6. In our opinion the valuation of stores is fair and proper in accordance with normally accepted accounting principle. ✓
7. Though the relevant Register is maintained at Regd. Office of the Corporation, but according to information given to us, this project has not taken any loans, secured or unsecured during the year from Companies, firms or other parties listed in the Register maintained under Section 301 of the Companies Act, 1956 and from Companies under the same management under sub section (IB) of section 370 of the Companies Act 1956. ✓
8. Though the relevant Register is maintained at Regd. Office of the Corporation, but according to information given to us, this project has not granted any loans, secured or unsecured during the year to Companies, firms or other parties listed in the Register maintained under Section 301 of the Companies Act, 1956 and to Companies under the same management under sub section (IB) of section 370 of the Companies Act, 1956. ✓
9. The parties including employees to whom loans and advances in the nature of loans have been given are generally regular in repayment of principal amount and interest as per stipulation. ✓



In our opinion and according to information and explanations given to us, there are adequate internal control procedures commensurate with the size of Company and nature of the project with regard to purchase of Plant & Machinery, equipment and other assets.

Though the relevant Register is maintained at Regd. Office of the Corporation, we are informed that there are no transaction of purchases of materials and services from the interested parties u/s 301 of the Companies Act, 1956.

As explained to us, the project has a regular procedure for determination of unserviceable or damaged stores. However, there was no unserviceable of damaged store.

The project has not accepted any deposits from the public u/s 58A of the Companies Act, 1956.

This unit has no realisable scrap.

In our opinion the internal audit conducted in the project is commensurate with the size of the project and the nature of its business.

We have been explained that the maintenance of cost records has not been prescribed by the central Government u/s 209 (1) of the Companies Act, 1956.

According to the records of the project, provident fund dues have generally been transferred within the time to the Corporate office for onward deposit with the appropriate authorities during the year. We have been informed that the Employees' State Insurance is not applicable to the project.

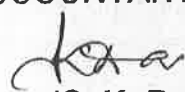
As per explanations given to us, no undisputed amount payable in respect of Income Tax, Sales Tax, Wealth Tax, Customs Duty and Excise Duty was outstanding as on 31st March, 2002 for a period of more than six months from the date they became payable.

As per Explanations given to us, no personal expenses have been charged to the incidental expenditure during construction A/c, other than those payable under contractual obligations or in accordance with generally accepted business practices.

This project is not a sick industrial unit within the meaning of clause (O) of sub-section (1) of section 3 of the Sick Industrial Companies (Special Provision) Act, 1985.

For SAHA GANGULI & ASSOCIATES
CHAIRTERED ACCOUNTANTS




(S. K. Das)
PARTNER

Place : Gerukamukh, Dhemaji
Date : 13th June, 2002

National Hydroelectric Power Corporation Ltd.
SUBANSIRI LOWER PROJECT
Gerukamukh, Dhemaji – Assam

NOTES TO THE ACCOUNTS

Schedule-17

(Annexed to and forming part of the accounts of the year ended 31.03.2002)

1. Subansiri Lower Project, Gerukamukh, Dhemaji, Assam had taken up the Project as transferred from Brahmaputra Board, Ministry of Power, Govt. of India, vide Ministry of Power D.O. No. 16/23/pp-DO (NHPC) DATED 25.11.99. This Project is at present undertaking investigation and survey work and all the expenditure incurred over the years are either for Capital Work-in-Progress/Fixed Assets or exclusively incident to construction of the project. As such, accumulated incidental expenditure during construction is carried forward. As there are no revenue operations by this project, profit and loss account is not prepared, instead, Incidental Expenditure during Construction (IEDC) A/c is prepared keeping in view the requirement of part-II of schedule VI to the Companies Cat, 1956.
2. Contingent Liabilities – Claims against the unit not acknowledged as debt **Rs. NIL.**
3. Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances) is **Rs. 1363** lacs.
1016
4. (a) Auditors' remuneration and expenses thereof are accounted for at Corporate Office.
- (b) Provisions for Employees' gratuity leave encashment and Post Retirement Medical Health Scheme are charged to this unit accounts on the basis of Corporate Office closing entries advice. However, the corresponding liabilities are maintained at Corporate Office.
5. Rs. ^{313.88}~~28.41~~ lacs have been set aside during the year towards the following staff benefits liability and charged to Incidental Expenditure during construction Account.
13.888
- (a) Ex-gratia / Productivity linked incentive Rs. **11.45** lacs.
- (b) LTC Rs. **16.96** lacs.



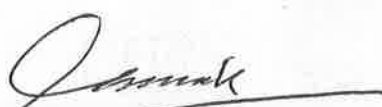


6. Assets on which depreciation rates as per the Electricity (supply) Act, 1948 are applied are depreciated upto 90% of the original cost and those on which rates as per the Companies Act, 1956 are applied are depreciated upto 95% of the original cost. Full year depreciation is charged on assets, which are sold/ discarded/ceased to be used during the year. Construction equipments/ machineries are depreciated @ 11.31% on SLM.
7. (i) Value of imported Plant & Machinery and spares on C.I.F. basis Rs. Nil.
✓ (ii) Expenditure in foreign currency Rs. Nil.
(iii) Earning in foreign currency Rs. Nil.
(iv) Effect of foreign exchange fluctuation on fixed Assets Rs. Nil.
8. Share of Corporate Office expenses are shown in this accounts on provisional basis, however, the final amount are accounted for at Corporate Office at the closing of accounts and booked to this unit on the basis of Corporate Office closing entries advice.
9. As the unit is in Investigation / Construction stage and as all the stores including capital and consumables stores are for the purpose of Investigation/ Construction activities only and as such the same are shown under "Construction Stores" in Schedule-6.
10. Amount due to small scale industrial undertaking exceeding Rs. One Lac outstanding for more than 30 days is Nil.
11. Schedules and their Serial Nos., which are not applicable to this unit, have been omitted.
12. Previous year's figure have been regrouped/rearranged wherever necessary.

Signature to all Schedules, forming part of the accounts.

In terms of our report of even date
FOR SAHA GANGULI & ASSOCIATES
CHARTERED ACCOUNTANTS


(PARTHA KUMAR DAS)
Manager (F&A)


(RAMESH CHANDRA)
General Manager


(S.K. DAS)
PARTNER



Place : Gerukamukh – Dhemaji, Assam
Dated : 13th June, 2002

SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING CONVENTIONS

- 1.1 The financial statements are drawn up on historical cost basis.
- 1.2 Interest / Surcharge recoverable from debtors is recognized as revenue on being received / reasonably determinable for collection.

2. FIXED ASSETS

- 2.1 Fixed assets are carried at cost of acquisition /construction. However, where actual cost is not ascertainable due to non submission / adjustment or contractors / suppliers bills, these are carried at estimated cost. The contribution received from outside agencies, if any, towards fixed assets are netted out.
- 2.2 Fixed Assets created on land not belonging to the Corporation are included under fixed assets.
- 2.3 Payments made provisionally towards compensation and other expenses relatable to land are treated as cost of land.
- 2.4 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.
- 2.5 Construction equipment declared surplus in the projects are shown at lower of book value and net realizable value.

3. CAPITAL WORK IN PROGRESS

- 3.1 Expenditure on maintenance, Upgradation etc. of common public facilities in projects under construction is charged to 'Incidental Expenditure During Construction'.
- 3.2 On start of commercial production, the entire amount of 'Incidental Expenditure During Construction' is allocated in immovable major components of the project excluding land and infrastructure works.

4. MISCELLANEOUS EXPENDITURE

Miscellaneous expenditure of the project is written off over a period of 5 years after start of commercial operation.

5. DEPRECIATION & AMORTISATION

5.1 Premium on lease hold land is amortized over the period of lease.

5.2 Depreciation is charged on Straight Line Method in the year following that in which the assets become available for use, as per rates prescribed under the Electricity (Supply) Act, 1948 & as notified from time to time, except in case of assets valuing Rs.5,000/- or less purchased during the year and those with similar W.D.V. (excluding immovable assets) at the beginning of the year, which are depreciated fully



during the year. In respect of assets where the rates are not available as per the said Act, the rates as prescribed I Schedule XIV to the Companies Act, 1956 are adopted.

6. VALUATION OF INVENTORIES

6.1 Stores & spares are valued at weighted average cost. However scrap is valued at net realizable value.

6.2 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.

6.3 Stores issued for operation and maintenance at operational projects but lying unused at site at the year end are evaluated at engineering estimates and taken as stores.

7 EXCHANGE FLUCTUATIONS

Foreign currency loans/balance are translated/converted with reference to the rates of exchange ruling at the year. The difference is transferred to Capital work-in-progress/fixed assets in case of capital assets and to Profit & Loss/I.E.D.C. in case of current assets.

8. RETIREMENT BENEFITS

Provision for gratuity. Leave encasement and post-retirement Medical Health Scheme is made on actuarial valuation basis every year.

9. TURNOVER

a) (i) Sale of energy including changes in Exchange Rate Variation is accounted for either at rates notified or at provisional rates arrived at on the principles of tariff fixation under the Electricity (Supply) Act, 1948.

(ii) Incentives on the basis of rates as per tariff notifications and settlement with beneficiaries. Pending settlement with beneficiaries or where tariff notifications have not been issued, the same is recognized on provisional basis keeping in view the likelihood of its acceptance.

(iii) Adjustment arising out of finalization of global accounts, though not material are effected in the year of respective finalization.

b) Revenue from Construction Contracts on Cost Plus/Deposit/Turnkey / Project Management/Contracts is recognized on %age of completion method as under:-

Progress of Work Recognition of Revenue

- a) upto 66.67% Nil.
- b) above 66.67 to 90% 80%
- c) above 90% 100%

Losses including those anticipated in the contracts are recognized immediately.

10. SELF INSURANCE

0.5% p.a. of Gross Block of O&M Projects as on the date of Balance Sheet is transferred to Self Insurance Reserve Account on year to year basis by charge to Profit & Loss Account Reserve so created will be utilized for losses of Assets for specified contingencies.



MISCELLANEOUS

11. Liabilities for Goods in Transit/Capital works executed but not certified are not provided for, pending inspection and acceptance by the Corporation.
- 11.1
- 11.2 Power supplied from operational projects to Projects under construction is charged as per normal tariff.
- 11.3 Prepaid expense and prior period expenses/income of items of Rs. 50,000/- and below are charged to natural heads of accounts.

12. ALLOCATION OF CORPORATE OFFICE EXPENSES

The Corporate Office Expenses are allocated as under:-

- i) On operational projects @ 1% of Sale of power for the year excluding taxes & duties.
- ✓ ii) In case of construction contract Projects @ 5% of the expenditure incurred during the year.
- iii) The balance expenditure is allocated to other projects in the ratio of net capital expenditure incurred during the year.



**SUBANSIRI LOWER PROJECT
BALANCE SHEET AS AT 31.03.2002**

Amount in Rs.

PARTICULARS

**SCHEDULE
NO.**

**AS AT
31ST MARCH, 2002**

**AS AT
31ST MARCH, 2001**

SOURCE OF FUNDS

FUND FROM CORPORATE OFFICE
RESERVES AND SURPLUS

LOAN FUNDS

Secured Loans
Unsecured Loans

INCOME RECEIVED IN ADVANCE

ON ACCOUNT OF ADVANCE AGAINST
DEPRECIATION

288040645

122906953

288040645

122906953

APPLICATION OF FUNDS

FIXED CAPITAL EXPENDITURE

Fixed Assets

Gross Block
Depreciation
Net Block

Capital Work-in-progress

Construction Stores & Advances

CURRENT ASSETS LOAN & ADVANCES

Inventories
Sundry Debtors
Cash & Bank Balances
Other Current Assets
Loans & Advances

105697771

8610198

97087573

173822291

24876424

0

0

48785

4901627

11722206

16672618

24418261

32734936

1173206

31561730

75431905

24708324

0

0

-94850

1586514

6147639

7639303

0

16434309

97087573

173822291

24876424

-7745643

31561730

75431905

24708324

-8795006

288040645

122906953

NOTES TO THE ACCOUNTS &

CONTINGENT LIABILITIES

Schedules and accounting Policies
form integral part of the Accounts

17


Manager (F&A)
Subansiri Lower Project
Gerukamukh, Dhemaji-Assam


General Manager
Subansiri Lower Project
Gerukamukh, Dhemaji-Assam

In terms of our report of the even date
For SAHA GANGULI & ASSOCIATES
CHARTERED ACCOUNTANTS


S.K. DAS
(Partner)



FUNDS FROM CORPORATE OFFICE UPTO 31.3.2002

SCHEDULE-1

Heads of account	Particulars	Debit	Credit
			77224042
07-01-01Y	Transfer account with Corporate office		0
07-02-01K	Transfer account with Loktak H.E. Project	1107132	0
07-03-01V	Transfer account with Bairasuil H.E. Project	13183	0
07-04-01A	Transfer account with Koel Karo H.E. Project	2688908	0
07-05-01L	Transfer account with Dulhasti H.E. Project	87673	0
07-07-01F	Transfer account with Salal H.E. Project	715630	0
07-12-01	Transfer account with Rangit H.E. Project	847502	0
07-15-01X	Transfer account with Calcutta L.O.		25090
07-16-01H	Transfer account with Dhauliganga H.E. Project		148013
07-24-01Y	Transfer account with Chamera H.E. Project Stage-I		22305
07-25-01K	Transfer account with Tanakpur H.E. Project	403095	0
07-26-01V	Transfer account with Uri H.E. Project	1805	
07-32-01V	Transfer account with Kishan Ganga H.E. Project	335	515588
07-34-01L	Transfer account with Chamera H.E. Project Stage-II		36008
07-38-01X	Transfer account with TSD		48900
07-44-01X	Transfer account with Kalpong H.E. Project		558707
07-45-01H	Transfer account with Kuruchi H.E. Project		
07-46-01T	Transfer account with Jammu L&PS Office	130	1495
07-47-01Y	Transfer account with ED office Siliguri		17685
07-49-01V	Transfer account with Teesta H.E. Project Stage-V		0
07-51-01H	Transfer account with Parbati H.E. Project	415452	
07-52-01T	Transfer account with GM Office South	145	800
07-53-01Y	Transfer account with Loktak Downstream		0
07-54-01K	Transfer account with Siang & Subansiri Basin Project	9131205	0
07-58-01W	Transfer account with E.D.R.-II	218534	
07-62-01A	Transfer account with URI-II H.E. Project	605	8155
07-63-01L	Transfer account with Sewa H.E. Project		
07-64-01W	Transfer account with Subansiri Middle Project	17375416	
07-65-01F	Transfer account with Subansiri Upper Project	19085251	
07-66-01N	Transfer account with Siang Middle Project	15318468	
07-67-01X	Transfer account with Siang Upper Project	15344069	663505
07-68-01H	Transfer account with Sippi H.E. Project		
07-73-01X	Transfer account with Barsar H.E. Project	340	
07-74-01H	Transfer account with Pakudul H.E. Project	360	

Cheques paid/ collected during the year

168618637

	82755238	247888930
TOTAL		165133692
Net funds from corporate office		122906953
Add: funds from corporate office upto 31.3.2001		288040645
Funds from corporate office upto 31.3.2002		



PARTICULARS	GROSS BLOCK											
	As at 1.4.2001	Additions/ Adjustments on a/c of inter-unit transfer	Additions/ Adjustments on a/c of others	Deductions/ Adjustments on a/c of inter unit transfer	Deductions / Adjustments on a/c of others	As at 31.03.2002	As at 1.4.2001	For the year	Adjustments	As at 31.03.02	As at 1.4.02	As at 1.4.02
	1	2A	2B	3A	3B	4	5	6	7	8	9	10
LAND FREEHOLD	0	0				0					0	0
	0	0	0	0	0	0	0	0	0	0	0	0
LAND LEASEHOLD												
	0	0	0	0	0	0	0	0	0	0	0	0
BUILDINGS						0						
BUILDING CONTAINING WORK SHOP			49516			49516				0	49516	
OTHER BUILDINGS(5609-02-41)			858196			858196				0	858196	
STORES & GODOWN BUILDING(5609-02-42)			9501319			9501319				0	9501319	
OTHER CIVIL WORKS SPECIFIED(5609-02-81)			27108038			27108038				0	27108038	
WATER SUPPLY INSTALLATIONS(5609-05-00)			350088			350088				0	350088	
	0	0	0			0				0	0	
	0	0	37867157	0	0	37867157	0	0	0	0	37867157	0
ROADS & BRIDGES						0				0	0	
ROAD			20720883			20720883				0	20720883	
BRIDGES			1643185			1643185				0	1643185	
	0	0	22364068	0	0	22364068	0	0	0	0	22364068	0
RAILWAY SIDING	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
CONSTRUCTION PLANT & MACHINERY												
CONCRETING EQUIPMENT	132041					132041		14934		14934	117107	132041
TIPPERS	1669566	0				1669566		188828		188828	1480738	1669566
DOZER	4765280		67000			4832280		546531		546531	4285749	4765280
LOADER			1587300			1587300				0	1587300	
EXCAVATOR			2678424	1339212		1339212					1339212	
	6566887	0	4332724	1339212	0	9560399	0	750293	0	750293	8810106	6566887
GENERATING PLANT & MACHINERY												
	0	0	0	0	0	0	0	0	0	0	0	0
SUB-STATION EQUIPMENTS												
	0	0	0	0	0	0	0	0	0	0	0	0
HYDRAULIC WORKS (DAMS, TUNNELS ETC.)												
	0											0
	0											0
VEHICLES												
CAR	456563				79800	376763		125839		125839	250924	456563
JEEPS	5960352		2715664	2231297	1	6444718		2006364		2006364	4438354	5960352
TRUCKS /TANKERS	1118189		1294070			2412259		373475		373475	2038784	1118189
BUS		1408088				1408088		470302		470302	937786	
AMBULANCE			240404			240404		0		0	240404	
MOTOR BOAT	1501105		5900	695280		811725		271116		271116	540609	1501105
MOTOR CYCLE			269243			269243		0		0	269243	
	9036209	1408088	4525281	2926577	79801	11963200	0	3247096	0	3247096	8716104	9036209

TYPEWRITERS (09-13-02)	35230											
PHOTOCOPY MACHINES (09-13-03)	1150797											
AIR CONDITIONERS (09-13-07)	229262											
TELEX-TELECOMMUNICATION	587412											
DOUBLE BED	50820											
SOFA-SET	158287											
WARDROBE	9230											
DINING TABLE	32800											
DRESSING TABLE	29925											
CARPETS	211189											
REFRIGERATOR	52421											
WATER PURIFIER												
VACUUM CLEANER												
TABLE	229354											
CHAIRS	105120											
ALMIRAH	121746											
BOOKCASE	38310											
SLIDING DOOR	12194											
GODREJ INTEGRATION WORKSTATION	61852											
FILING CABINET	39724											
CREDENZA	75278											
CASHCHEST	40941											
DUPLICATING MACHINE	19992											
	5260472	0	3608461	392559	95559	8380815	77552	586106	2277	661381	7719434	5182920
TRANSMISSION LINES												
	0	0	0	0	0	0	0	0	0	0	0	0
MISC. ASSETS/ EQUIPMENTS												
D.G. SET	4160224											
OTHER ASSETS	2550273											
TELEVISION	175890											
GEOLOGICAL EQUIPMENT	3821640											
LABORATORY AND METER TESTING EQUIPMENT	7020											
PROJECTOR AND AUDIO VISUAL	20200											
CAMEERA	57280											
	10792527	0	3728470	1779776	12130	12727091	16813	1099766	192	1116387	11610704	10775714
FIXED ASSETS OF MINOR VALUE UPTO Rs. 5000/												
	1078841											
	1078841	0	1905578	149378	0	2835041	1078841	1903109	146909	2835041	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
CONST PLANT & MACHINERY DECLARED SURPLUS												
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	32734936	1408088	78329739	6587502	187490	105697771	1173206	7586370	149378	8610198	97087573	31561730

FIXED ASSETS

PARTICULARS	GROSS BLOCK					DEPRECIATION				NET BLOCK		
	As at 1.4.2001	Additions/ Adjustments on a/c of Inter-unit transfer	Additions/ Adjustments on a/c of others	Deductions/ Adjustments on a/c of Inter-unit transfer	Deductions/ Adjustments on a/c of others	As at 31.03.2002	As at 1.4.2001	For the year	Adjustments	As at 31.03.02	As at 31.03.02	As at 31.03.01
	1	2A	2B	3A	3B	4	5	6	7	8	9	10
LAND FREEHOLD	-	-	-	-	-	0	-	-	-	0	0	-
LAND LEASEHOLD	-	-	-	-	-	0	-	-	-	0	0	-
BUILDINGS I) (a)	-	-	37867157	-	-	37867157	-	-	-	0	37867157	-
ROADS & BRIDGES II) (a)	-	-	22364068	-	-	22364068	-	-	-	0	22364068	-
RAILWAY SIDING	-	-	-	-	-	0	-	-	-	0	0	-
CONSTRUCTION PLANT & MACHINERY	6566887	-	4332724	1339212	-	9560399	-	750293	0	750293	8810106	6566887
GENERATING PLANT & MACHINERY	-	-	-	-	-	-	-	-	-	0	0	-
SUB-STATION EQUIPMENTS	-	-	-	-	-	-	-	-	-	0	0	-
HYDRAULIC WORKS (DAMS, TUNNELS ETC.)	-	-	-	-	-	-	-	-	-	0	0	-
VEHICLES	9036209	1408088	4525281	2926577	79801	11963200	0	3247096	0	3247096	8716104	9036209
FURNITURE FIXTURE & EQUIPMENTS	5260472	0	3608461	392559	95559	8380815	77552	586106	2277	661381	7719434	5182920
TRANSMISSION LINES	-	-	-	-	-	-	0	0	0	0	0	-
MISC. ASSETS/ EQUIPMENTS	10792527	0	3726470	1779776	12130	12727091	16813	1099766	192	1116387	11610704	10775714
FIXED ASSETS OF MINOR VALUE UPTO Rs. 5000/	1078841	0	1905578	149378	-	2835041	1078841	1903109	146909	2835041	0	0
CONST PLANT & MACHINERY DECLARED SURPLUS	-	-	-	-	-	0	-	-	-	0	0	-
TOTAL	32734936	1408088	78329739	6587502	187490	105697771	1173206	7586370	149378	8610198	97087573	31561730
PREVIOUS YEAR	0	832975	31901961	0	-	32734936	0	1173206	0	1173206	31561730	-

The above assets include:-

- I)(a) Rs. 37867157/- (Nil) created on land not belonging to the corporation*
 II)(a) Rs 22364068/- (Nil) created on land not belonging to the corporation*

Gross Block Rs. 37867157 (Rs. NIL Previous year)
 Net Block Rs 37867157 (Rs NIL Previous year)
 Gross Block Rs 22364068 (Rs NIL Previous year)
 Net Block Rs 22364068 (Rs NIL Previous year)

*Also please refer para 3(a) of opinion given by Expert Advisory committee of ICAI, circulated vide circular No NH/FA/A/Cs/1-2 dated 4.9.94 and 22.2.94

Note-1: Assets retired from active use and held for disposal should be stated in accounts at lower of their net book value & net realise value.

Note-2: Depreciation for the year should be reconciled as under

I) Charged to P&L A/C	Rs.	
II) Charged to IEDC.	Rs.	7586370
III) Less: E.D. Office portion	Rs.	7586370

#

Note-3: E.D. Office shall reconcile Depreciation for the year as under

- Less: Allocated to project
 (a) Name of the project
 (b)
 (c)

This figure should agree with the amount shown under the column " depreciation for the year" i.e. column No. 6.

Note-4: Adjustment column(col.7) under Depreciation should show prior period depreciation and other adjustment (+ Or -) during the year



(Amount in Rupees)

NAME OF THE PROJECT	PARTICULAR OF ASSETS	HEAD OF ACCOUNT	ADVICE NO.	GROSS BLOCK DEDUCTED	
PLANT & MACHINERY					
SUBANSIRI UPPER PROJECT	JCB EXCAVATOR	09-06-01T	3	1339212	1339212
VEHICLE					
SIANG LOWER PROJECT	GYPSY	09-11-02	27	943274	
SIANG LOWER PROJECT	TATA SUMO	09-11-02	18	384317	
SUBANSIRI MIDDLE PROJECT	GYPSY	09-11-02		466067	
SUBANSIRI UPPER PROJECT	GYPSY	09-11-02		437639	
SIANG LOWER PROJECT	MOTOR BOAT	09-11-10	18	695280	2926577
OFFICE EQUIPMENT					
SIANG LOWER PROJECT	F&F OFFICE	09-12-01	18	88953	
SIANG LOWER PROJECT	OFFICE EQUIP.	09-12-01	18	151361	
SIANG LOWER PROJECT	COMPUTER	09-13-01	27	97945	
SIANG LOWER PROJECT	TELEX & TELECOMMUNICATION	09-13-04	18	11400	349659
FURNITURE & FIXTURE G.House					
SIANG LOWER PROJECT	FURNITURE (SOFA SET & DINING TABLE)	09-12-04	27	18900	
SIANG LOWER PROJECT	SOFA SET	09-12-04	18	24000	42900
MISC. ASSETS					
SUBANSIRI MIDDLE PROJECT	PORTABLE GENERATOR	09-06-13	4	53300	
SIANG LOWER PROJECT	D.G. SET	09-06-13	18	312000	
SIANG LOWER PROJECT	D.G. SET	09-06-13	27	168493	
SUBANSIRI UPPER PROJECT	JACK HAMMER	09-09-07	7	184074	
SUBANSIRI MIDDLE PROJECT	JACK HAMMER	09-09-07	13	182000	
SIANG LOWER PROJECT	ECO SOUNDER	09-13-14	30	372000	
SIANG LOWER PROJECT	JACK HAMMER & MARINE ENGINE	09-14-03	18	489149	
SIANG LOWER PROJECT	TELEVISION	09-12-04	18	18760	1779776
MINOR ITEMS					
SIANG LOWER PROJECT	MINOR ITEMS	09-16-00	27	48200	
SIANG LOWER PROJECT	MINOR ITEMS	09-16-00	18	101178	149378
Total				6587502	

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ADDITIONS TO FIXED ASSETS (DETAILS OF COL.2A OF SCHEDULE-4)

Appendix to Schedule-4

(Amount in Rupees)

NAME OF THE PROJECT	PARTICULAR OF	HEAD OF	ADVICE NO.	GROSS BLOCK
	ASSETS	ACCOUNT		ADDED
SUBANSIRI UPPER PROJECT SIANG LOWER PROJECT	BUS	09-11-07-K	4	704044
	BUS	09-11-07-K	8	704044
Total				1408088

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ADDITIONS TO FIXED ASSETS (DETAILS OF COL.2B OF SCHEDULE-4)
(Amount in Rupees)

PARTICULAR OF ASSETS	HEAD OF ACCOUNT	GROSS BLOCK ADJUSTED	
<u>BUILDING</u>			
BUILDING CONTAINING WORKSHOP		49516	
OTHER BUILDING	09-02-41	858196	
STORES & GODOWN BUILDING	09-02-42	9501319	
OTHER CIVIL WORKS	09-02-81	27108038	
WATER SUPPLY INSATALLATION	09-05-00	350088	37867157
<u>ROADS & BRIDGES</u>			
ROADS	09-03-01	20720883	
BRIDGES	09-03-05	1643185	22364068
<u>PLANT & MACHINERY</u>			
DOZER	09-06-05	67000	
LOADER	09-06-05	1587300	
EXCAVATOR	09-06-05	2678424	4332724
<u>VEHICLE</u>			
JEEP	09-11-02	2715664	
TRUCK & TANKERS	09-11-08	1294070	
AMBULANCE	09-11-06	240404	
MOTOR BOAT	09-11-10	5900	
MOTOR CYCLE	09-11-11	269243	4525281
<u>FURNITURE & FIXTURE G. HOUSE</u>			
SOFA SET	09-12-04	27860	
REFRIGERATOR	09-12-04	98900	
WATER PURIFIER	09-12-04	31440	
VACCUM CLEANER	09-12-04	12780	
WARDROB	09-12-04	115700	
DINNING TABLE	09-12-04	15120	
DRESSING TABLE	09-12-04	20880	322680

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FURNITURE & FIXTURE OFFICE				
TABLE	09-12-01		115876	
CHAIRS	09-12-01		76955	
ALMIRAH	09-12-01		178602	
BOOKCASE	09-12-01		38833	
SLIDING DOOR	09-12-01		5112	
GODREJ INTEGRATION WORK STATION	09-12-01		11990	
FILING CABINET	09-12-01		14680	442048
OFFICE EQUIPMENT				
COMPUTER	09-13-01		2016993	
PHOTOCOPY MACHINE	09-13-03		367200	
AIR CONDITIONER	09-13-07		227350	
TELEX-TELECOMMUNICATION	09-13-04		232190	2843733
MISC. EQUIPMENT				
D.G. SET	09-06-13		523654	
ROAD ROLLER	09-14-03		30000	
WEATHRING STATION	09-14-03		15000	
JACK HAMMER	09-14-03		184074	
PUMP	09-14-03		334880	
VOLTAGE STABLIZER	09-14-03		17315	
DRILLING EQUIPMENT	09-14-03		236400	
TELEVISION	09-13-21		92790	
GEOLOGICAL EQUIPMENT	09-13-14		1428720	
T.V. PROJECTOR & AUDIO VISUAL	09-14-03		383120	
CAMERA	09-14-03		69500	
MARINE ENGINE	09-14-03		351415	
SPORTS ITEM	09-14-03		59602	3726470
MINOR ITEM				
	09-06-16		1905578	1905578
TOTAL				
			78329739	78329739

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DEDUCTION TO FIXED ASSETS (DETAILS OF COL.3B OF SCHEDULE-4)
(Amount in Rupees)

PARTICULAR OF ASSETS	HEAD OF ACCOUNT		GROSS BLOCK ADJUSTED	
<u>VEHICLE</u>				
CAR	09-11-01		79800	
JEEP	09-11-02		1	79801
<u>FURNITURE & FIXTURE G. HOUSE</u>				
REFERIGERATOR	09-12-04		3755	3755
<u>FURNITURE & FIXTURE OFFICE</u>	09-12-01		1000	1000
<u>OFFICE EQUIPMENT</u>				
COMPUTER	09-13-01		63365	
PHOTOCOPY MACHINE	09-13-03		3567	
TELEX-TELECOMMUNICATION	09-13-04		10822	
AIR CONDITIONER			13050	90804
<u>MISC. EQUIPMENT</u>				
TELEVISION	09-13-21		6230	
MOTOR BOAT			5900	12130
TOTAL			187490	187490

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CAPITAL WORK-IN-PROGRESS

PARTICULARS	AS AT 1ST APRIL, 2001	Aditions during theyear	Adjustments	Capitalised during the year	AS AT 31ST MARCH, 2002
1. Survey, Investigation and other expenses	6117864	12371121			18488985 0
2. Buildings, Civil Engg. Works and Communications	11018079	6247530		10027266	7238343 0
3. Roads & Bridges	13634124	30753321		16216536	28170909 0
4. Hydraulic Works, Barrages, Dams, Tunnels & Power Channels					0 0 0
5. Penstock					0 0
6. Plant & Machinery in Generating Sattions					0 0
7. Elect. Install & Sub-Station Equipments					0 0
8. Miscellaneous Assets					0 0
9. Trunk Transmision Lines					0 0
10. Incidental Expenditure During Construction	44661838	81983451	-6721235	0	119924054
	75431905	131355423	-6721235	26243802	173822291
Previous Year	0	75431905	0	0	75431905

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INCIDENTAL EXPENDITURE DURING CONSTRUCTION

ANNEXURE TO SCHEDULE-5

A/C CODE	DESCRIPTION	OPENING BALANCE	ADDITION DURING THE YEAR	TRANS/ CAPITALISATION	CLOSING BALANCE
1.Survey,Investigation and other expenses					
5610-17-01	EXP ON HYDROLOGICAL	2180			2180
5610-17-02	EXP. ON SURVEY	6115684	10328258		16443942
5610-17-03	EXPLORATORY DRIFTS		2042863		2042863
	TOTAL	6117864	12371121	0	18488985
2.Building,Civil Engg.Works and Communication					
5610-02-42	STORES - BUILDING	921693	175580	921693	175580
5610-02-70	RES. BUILDING	1773002		1354960	418042
5610-02-81	OTHER -CIVIL WORK	7260084	1583937	7664699	1179322
5610-05-00	WATER SUPPLY INSTALLATION	1063300	441972	85914	1419358
5610-02-43	STORE BUILDING		94193		94193
5610-02-71	RES. BUILDING SEMI PERM.		174938		174938
5610-09-03	SWITCHGEARS INCL. CABLE		286949		286949
5610-10-01	TOWERS ,POLES AND FIXTURE		121769		121769
5610-02-10	OFFICE BUILDING		579663		579663
5610-02-20	BUILD CONTAING GPM		2141443		2141443
5610-02-41	OTHER BUILDING		305968		305968
5610-14-10	MISC. ASSETS		2282		2282
5610-02-50	GUEST HOUSE & FIELD HOSTEL BLD		223779		223779
5610-03-11	OTHER WORK		115057		115057
	TOTAL	11018079	6247530	10027266	7238343
3.Roads & BRIDGES					
5610-03-01	ROAD	11551585	19369003	14133997	16786591
5610-03-05	BRIDGES	2082539	11384318	2082539	11384318
	TOTAL	13634124	30753321	16216536	28170909

INCIDENTAL EXPENDITURE DURING CONSTRUCTION

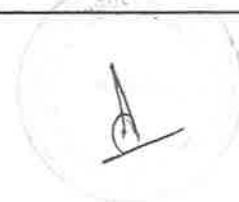
PARTICULARS	Amount in Rupees FOR THE YEAR ENDED 31ST MARCH,2002	Annexure to Schedule-5 FOR THE YEAR ENDED 31ST MARCH,2001
EMPLOYEES REMUNERATION & BENEFITS		
Salary, Wages, Allowances & Benefits	38283483	23611896
Gratuity & Contribution to Provident fund (including Administration fee)	3089831	1340352
Staff welfare expenses	1655301	503102
Leave salary & pension contribution		
REPAIRS & MAINTENANCE		
Buildings	0	0
Machinery & construction equipments	25886	78541
Others	4188305	2579914
ADMINISITRATION & OTHER EXPENSES		
Travelling & Conveyance	3237539	1435666
Expenses on staff cars & inspection vehicles	5145224	1559236
Rent Office	379375	484058
Rent Residential	734914	469798
Rates and Taxes	118006	46274
Insurance	774504	373393
Electricity charges	228833	105608
Telephone,Telex & Postage	1933713	736383
Advertisement & Publicity	1650668	921527
Foreign Consultancy charges		
Income Tax on Foreign contracts	0	
Design & Consultancy charges	1489418	
Entertainment	18900	76104
Printing & Stationary	621558	391516
Expenditure on land not belonging to Corporation	9467233	4503265
Land acquisition & Rehabilitation	0	
Donations		
Other expenses	3663379	547809
Payment to Auditors	0	
Loss on material/ assets written off	0	
	76706070	39764442

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INCIDENTAL EXPENDITURE DURING CONSTRUCTION

PARTICULARS	Amount in Rupees FOR THE YEAR ENDED 31ST MARCH,2002	Annexure to Schedule-5 FOR THE YEAR ENDED 31ST MARCH,2001
INTEREST & FINANCE CHARGES		
Interest on GOI loans		
Interest on bonds		
Interest on foreign loans		
Interest on Cash credit facilities/ term loan		
Bond issue expenses		
Commitment fee		
Gurantee fee on foreign loan		
Other finance charges	113333	41301
EXCHANGE RATE VARIATION-NET GAIN		
DEPRECIATION	7586370 ✓	1173206
PRIOR PERIOD ADJUSTMENT (NET)		
INCOME		
a)		
b)		
Less:-		
EXPENDITURE		
a) Salaries, wages, allowances & benefits		
b) Repairs and Maintenance		
c) Administration expenses		
i) Rates and taxes		
ii) Insurance		
iii) Travelling expenses		
iv) Others		
d) Depreciation		
e) Interest		
TOTAL EXPENDITURE	84405773	40978949



LESS: RECEIPTS AND RECOVERIES
Hire charges/ out turn of plant & Machinery
Interest on

Term deposits/ bank Accounts

Loans and Advances

Miscellaneous receipts & recoveries

Profit on sale of assets

Sale of Power during Trial runs

TOTAL RECEIPTS & RECOVERIES

NET EXPENDITURE

ADD:

Share of corporate office

AMOUNT TRANSFERRED TO C.W.I.P

6922322

6922322

4500000

81983451

635199

635199

4318088

44661838

**Manager (F&A)
Subansiri Lower Project
Gerukamukh**

**General Manager
Subansiri Lower Project
Gerukamukh**

PLACE : GERUKAMUKH, DHEMAJI-ASSAM

DATE : 13th June, 2002

**In terms of our report of the even date
For SAHA GANGULI & ASSOCIATES
CHARTERED ACCOUNTANTS**

**S.K. DAS
(Partner)**



A. EMPLOYEES REMUNERATION & BENFIT

1. SALARY,WAGES,ALLOWANCES & BENFIT

		2001-2002	2000-2001
55-10-10	PAY-EXE. 2976112	7904228	10107618
55-10-11	DA - EXE.	3518007	1129204
55-10-14F	CCA	120	
55-10-15K	HRA	933531	424978
55-10-16N	PROJECT ALLOW.	1992918	31667
55-10-19A	CEA-EXE.	46415	
55-10-20V	CONV. REIMBUR.	19853	14468
55-10-22A	OTHER ALLOW.	41579	110640
55-10-30Y	PAY NON-EXE.	11379277	5814747
55-10-31F	DA NON-EXE.	5175332	2641223
55-10-34V	CCA	120	
55-10-35X	HRA	1481451	222441
55-10-36A	PROJECT ALLOW.	2619869	312061
55-10-40H	TRANSPORT SUBS.	14145	75
55-10-41L	WASHING ALLOW.	99702	27965
55-10-42T	OTHER ALLOW.	178265	23528
55-10-61Y	WASHING ALLOW.	44682	0
55-10-62F	OTHER ALLOW.	49921	0
55-11-02X	HONORARIUM	3250	0
55-11-03A	ENCASH. OF LEAVE	278474 2098302	296049
55-14-13L	EXGRATIA PAY.	880447	582000
55-14-28T	LTC REIMBUR.	1621897	969558
55-13-00H	PROV. FOR GRATUITY		903674
	TOTAL	38283483 35167201	23611896

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55-12-10F	CONT. TO PF	2956171	1241984
55-12-12N	CONT. TO FPS	128036	98368
55-12-14X	CONT. TO EPS	5624	0
	<i>Gratuity</i>	<i>1040606</i>	
	TOTAL	3089831	1340352

3. STAFF WELFARE EXPENSES

		2001-2002	2000-2001
55-14--00	STAFF WELFARE	67801	82502
55-14-11A	MEDICAL REIMBUR.	846279	420600
55-14-12H	LIVERIES & UNIFORM	327647	0
55-14-15W	LUNCH & TEA SUBS.	94938	0
55-51-20X	HOSP.COST OF MED.	13531	0
55-51-22H	FIE.HOSTEL/G.HOUSE	259484	0
55-51-11W	TRAINING PROGRAM	45621	0
	<i>Post Retirement medical scheme</i>	<i>247638</i>	
	TOTAL	1655301	503102

B. REPAIRS & MAINTENANCE

		2001-2002	2000-2001
1. Building			
	TOTAL	0	0

		2001-2002	2000-2001
2. Machinery			
55-16-10T	R&M PLANT & MACH.	25886	78541
	TOTAL	25886	78541

55-17-00V	REPAIR & MAINTENANCE	0	462425
55-17-11F	R&M ELEC. INSTALLATION	1022757	196894
55-17-13N	R&M FUR./FIX., OFF.EQUIPMENT	114694	145837
55-17-14V	R&M HOSPITAL EXPENSES	33103	18841
55-17-15X	R&M GUEST HOUSE	2052240	838098
55-17-17H	R&M D.G. SETS	276477	93545
55-17-18L	R&M COMPUTER CENTRE	337350	172284
55-17-20H	R&M OTHERS	351684	651990
	TOTAL	4188305	2579914

C. ADMINISTRATION & OTHER EXPENDITURE		2001-2002	2000-2001
1. TRAVELLING & CONVEYANCE			
55-18-01 H	TRANSFER TRAVELLING ALLOW.	1090225	534216
55-18-02 L	TOUR TRAVELLING ALLOW.	2096646	886280
55-18-03 T	CONVEYANCE REIMBURSEMENT	50668	15170
	TOTAL	3237539	1435666

2. EXPENSES ON STAFF CARS & VEHICLES		2001-2002	2000-2001
55-34-00 N	EXP. ON STAFF CARS & INS. VEH.	5145224	1559236
	TOTAL	5145224	1559236

3. RENT OFFICE		2001-2002	2000-2001
55-19-01 T	RENT OFFICE	379375	484058
	TOTAL	379375	484058

4. RENT RESIDENTIAL		2001-2002	2000-2001
55-19-02 W	RENT RESIDENTIAL	734914	469798
	TOTAL	734914	469798

5. RATES AND TAXES		2001-2002	2000-2001
55-20-01 W	RATES & TAXES	7656	46274
55-51-13F	LICENCES & REGISTRATION FEES	900	0
55-51-16V	LEGAL EXP. INC. STAMP FEE ETC.	109450	0
		3556	
	TOTAL	118006	46274

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55-21-01 F	INSURANCE	774504	373393
	TOTAL	774504	373393

7. ELECTRICITY CHARGES		2001-2002	2000-2001
55-22-01 N	ELECTRICITY CHARGES	228833	105608
	TOTAL	228833	105608

8. TELEPHONE, TELEX & POSTAGE		2001-2002	2000-2001
55-23-10 Y	PHONE + TELEX + POSTAGE EXP.	1933713	712835
55-23-11 F	TELEGRAM & WIRELESS CHARGES	0	23548
	TOTAL	1933713	736383

9. ADVERTISEMENT & PUBLICITY		2001-2002	2000-2001
55-24-00A	ADVERTISEMENT & PUBLICITY	162072	0
55-24-10K	ADVT. RECRUITMENTS	43887	0
55-24-11 N	ADVT. TENDERS	1222527	892424
55-24-16L	MISC. PUBLIC REL. & PRESS CONF.	172262	0
55-24-17T	PHOTOGRAPHIC MATERIAL	49920	0
55-24-19 Y	PRINT. OF PUBL. BOOKS & FOLDE.	0	29103
	TOTAL	1650668	921527

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10. INCOME TAX ON FOREIGN CONTRACTS

11. DESIGN & CONSULTANCY CHARGES

		2001-2002	2000-2001
55-25-00L	DESIGN & CONS. CHARGE	1489418	0
		1489418	0

12. ENTERTAINMENT		2001-2002	2000-2001
55-26-00 W	ENTERT. & HOSPT. EXPENSES	0	76104
55-26-11H	ENTERT.AINMENTATION OTHERS	18900	0
	TOTAL	18900	76104

13. PRINTING & STATIONERY		2001-2002	2000-2001
55-27-10 L	PRINT & STATIONERY (OFFICE USE)	619210	391516
55-27-11T	PRN. & STAT.FOR REP,CAL,DIAR,	2348	0
	TOTAL	621558	391516

14. EXPENDITURE ON LAND NOT BELONGING
TO CORPORATION

		2001-2002	2000-2001
55-15-10H	R&M BUILDING	4004899	4436225
55-17-10Y	R&M ROADS & BRIDG.	5396669	67040
55-17-16A	R&M SCHOOLS	0	0
55-17-12K	R&M WATER SUPPLY	65665	0
	TOTAL	9467233	4503265

16. OTHER EXPENSES

55-51-14 K	BOOKS, PERIODICALS & JOURNALS	32132	36565
55-51-19 H	EXPENSES ON DEPTT. MEETING	0	686
55-51-23 L	MISC. EXPENSES	481469	346943
55-51-25 W	EXP. ON CISF/SECURITY	2107297	163615
55-51-17X	PAYM. OF FARESTO CANDIDATES	13138	0
55-51-00K	OTHER EXPENSES	123867 14417	0
	TOTAL	2648453	547809

17. AFFORESTATION & SOIL CONSV. EXP.

		2001-2002	2000-2001
55-30-12V	AFFORESTATION & SOIL CONSV. EXP.	1014926	0
	TOTAL	1014926	0

TOTAL

1669532 3663379

547809**18. PAYMENT TO AUDITORS****19. LOSS ON MATERIAL/ASSETS WRITTEN OFF****20.DETAILS OF MISC. INCOME**

		2001-2002	2000-2001
71-03-01Y	RENT RECOVERED EMPLOYEES	42121	82530
71-05-03A	INT. ON LOAN & ADV. TO STAFF	820372	336722
71-08-00T	MISC. RECE. & RECOVERIES	1093461	215947
75-01-00V	HIRE CH./OUTTURN CH. ALL.DIRT.	38252	0
	PROVISION NO LONGER REQD. WRITTEN BACK	4928116	0
		6922322	635199

CONSTRUCTION STORES & ADVANCES

PARTICULARS	Amount in Rupees	SCHEDULE-5
	AS AT 31ST MARCH, 2001	AS AT 31ST MARCH, 2000
1. CONSTRUCTION STORES (At cost as taken valued and certified by the Management)	11019800	4117547
Construction Material in Transit Stores		
2. ADVANCE FOR CAPITAL EXPENDITURE		
Secured (Considered good)		
Unsecured a) Considered good	13856624	20590777
b) Considered doubtful		
Less: Provision for Doubtful	<u>24876424</u>	<u>24708324</u>

1. Stores and Spares include Scrap of Rs..... (Previous year Rs.....) at Net realisable value.
Advance due by Companies in which any Director of the Corporation amounts to Rs..... (Previous year Rs.)
2. Stores include Rs. 244972/- for Tyre, Tubes and Battery.
3. Stores include Rs. 47180/- for Loose Tools which are valued to the extent not charged to IEDC i.e. 80% of the cost.




CONSTRUCTION STORES & ADVANCES

ANNEXURE TO SCHEDULE - 6

PARTICULARS	AS AT 31ST MARCH,2002	AS AT 31ST MARCH,2001
1. CONSTRUCTION STORES		
STEEL	6300951	1497170
CEMENT	0	0
PETROL OIL & LUBRICANTS	414449	0
EXPLOSIVES	205654	10949
SPARES	123334	306787
TIMBER	292500	777
OTHER ELECTRICAL ITEMS	294732	167169
OTHER CIVIL ITEMS	3084251	2019414
TYRE,TUBE,& BATTERY	244972	58090
MISC. ITEMS	11777	
	10972620	4060356
 OTHER TOOLS	 42344	 57191
LOOSE TOOLS	4836	
	47180	57191
	11019800	4117547
 2. ADVANCE FOR CAPITAL EXPENDITURE		
ADVANCE TO SUPPLIERS	7060624	18139909
ADVANCE TO CONTRACTORS	0	2450868
DEPOSIT WITH GOVT. DEPARTMENT & OTHERS	6796000	0
	13856624	20590777

[Signature]

CURRENT ASSETS**1. Inventories (at Cost as valued and certified by management)**

Stores and spares

0

Lose tools

0

0

2. Construction work-in-progress (contracts)**3. Sundry Debtors (Unsecured)**

Debts outstanding for a period

exceeding six month

Other debts

TOTAL DEBTORS

LESS Provisions

PARTICULARS OF SUNDRY DEBTORS (Unsecured)

Considered good

Considered doubtful and provided

4. CASH & BANK Balances

Cash, Imprest, Cheques & Drafts

118820

23247

Balances with scheduled banks

Current account

-70035

-118097

Cash credit account

Deposit account (Short term)

Balances with non-scheduled banks

(With Skandinaviska Enskilda Banken)

Current account

Saving account

Term deposit

48785

-94850

5. Other Current Assets

Interest accrued on deposits

Others

4901627

4901627

1586514

1586514

6. Laons and advances**ADVANCES RECOVERABLE IN CASH****OR KIND OR FOR VALUE TO BE RECEIVED**

Secured (Considered good)

Unsecured (Considered good)

11722206

6147639

Unsecured (Considered doubtful)

LESS Provision for Doubtful

Loans to employee (Secured)

Power Grid Corporation of India Ltd.

11722206

6147639

16672618

7639303

Stores and Spares Include Scrap of Rs. *nil* (Previous year Rs. *nil*) at Net realisable value

Unsecured (Considered doubtful) should agree with Provisions for doubtful.

fu

CURRENT ASSETS LOANS AND ADVANCES
PARTICULARS

Amount in Rupees
AS AT
31ST MARCH, 2002

AS AT
31ST MARCH, 2001

CURRENT ASSETS

1. INVENTORY

a. STORES AND SPARES

TIMBER
OTHER ELECTRICAL ITEMS
OTHER CIVIL ITEMS
TYRES, TUBES, BATERIES
SPARES

0

0

b. LOSE TOOLS

TOOLS

0

0

2. CASH & BANK BALANCES

a. CASH IN HAND

IMPREST WITH STAFF
STAMP IN HAND

11-21-01H
11-21-02L
11-21-03

118820

0

0

118820

23136

111

23247

b. Balances with scheduled banks

Cheques issued account
Bank collection account

11-28-01
11-29-01

-183616

113581

-70035

-235972

117875

-118097

3. OTHER CURRENT ASSETS

Advance Rent for Hired Premises
Deposit with P & T
Deposit with Other Departments
Interest Accrued on Staff Advances
Interest Accrued on Scooter Advance
Interest Accrued on Car Advance
Interest Accrued on HBA Advance
Interest Accrued on Computer Advance
Claim recoverable from contractor
Claim recoverable from supplier
Other Claim
Prepaid Insurance
Death Relief Scheme

11-36-11
11-36-05
11-36-07
11-41-06
11-41-42
11-41-43
11-41-45
11-41-46
11-39-03Y
11-39-04F
11-39-07V
11-40-03F
11-32-08

0

106666

1719643

0

32970

449185

2360176

6173

37110

78055

11047

59292

41310

4901627

9600

561651

35600

20416

7827

294790

639958

267

0

0

0

16405

1586514

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CURRENT ASSETS LOANS AND ADVANCES
PARTICULARS

Amount in Rupees
AS AT
31ST MARCH,2002

AS AT
31ST MARCH,2001

4. LOANS AND ADVANCES

Unsecured (Considered good) to staff

Scooter Advance	11-33-42	937036	109717
Car Advance	11-33-43	2054615	1108079
House Building Advance	11-33-45	7400974	3642998
Advance for Computer	11-33-46	103971	39000
Furniture Advance	11-32-13	405617	45000
Transferred TA Advance	11-32-01	91000	217697
Tour TA Advance	11-32-02	185956	249649
Pay Advance	11-32-03	37647	124865
L.T.C. Advance	11-32-04	24428	56200
Festival Advance	11-32-05	224590	307590
Advance for Medical Treatment	11-32-06	10000	15000
Temporary Advance	11-32-09	59763	70407
Multipurpose Advance	11-32-12	161422	87265
Amount Recoverable from Staff	11-39-09	25187	74172

11722206

6147639

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433 931

PARTICULARS

AS AT
31STMARCH,2002

31STMARCH,2001

LIABILITIES

Sundry creditors

a) Total outstanding dues of small scale
industrial undertaking(s)b) Total outstanding dues of creditors
other than small scale industrial under
taking(s)Unspent amount of Deposit/ Agency
deposits/ Retention money

Other liabilities

Interest accrued but not due on loans

Liability for cheques issued

Advances against construction contracts

6777604

7761240

7038617

6777604

7761240

7038617

2173302

3465779

2776948

PROVISIONS

Proposed Dividend

Provision for taxation (on dividend)

Provision for Staff benefits

Leave Travel Concession

Exgratia

Wage Revision

1696000

1144800

0

582000

896280

6540000

8018280

24418261

16434309



Sundry creditors

Sundry Creditors for Supply of Materials	08-01-10	1574201	2013305
Sundry Creditors for works	08-01-11	4548208	107269
Sundry Creditors others	08-01-12	89408	-16874
Misc. Liabilities to others	08-05-41	557487	69602
Liability for stale cheques	08-05-37H	8300	0
		<u>6777604</u>	<u>2173302</u>

Retention Money

Earnest Money Deposit	08-03-02	2683247	2058780
Security Deposit	08-03-01	5077993	1406999
		<u>7761240</u>	<u>3465779</u>

Other liabilities

EPF Trust	08-04-01	0	25079
FPS Trust	08-04-02	0	0
Tax Deducted at Source (Salary)	08-04-06	157609	41219
Tax Deducted at Source (Contractor)	08-04-07	92698	-11506
Unpaid Salary and Wages	08-05-01	363991	43676
A.G.S.T.	08-05-35	182692	1765
Liabilities for Royalty	08-05-39	454960	1386871
Misc. Liabilities to staff	08-05-41	5786667	1289844
		<u>7038617</u>	<u>2776948</u>

Provisions

Provision for staff benefits			
Provision for wage revision		0	6540000
Provision for incentive		1144800	896280
Provision for leave encashment			
Provision for gratuity			
Provision for R.E.H.S.			
Provision for L.T.C.		1696000	582000
		<u>2840800</u>	<u>8018280</u>



MOHD FARUQUE
 Digitally signed by
 MOHD FARUQUE
 Date: 2026.03.18
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