



SCHEDULE B - CURRENT ASSETS - LOANS AND ADVANCES

(Amount in Rupees)

Particulars	Account to Credit to Accounts	31st March 2019	31st May 2019
A. INTEREST ACCRUED ON INVESTMENT INVESTMENTS	88642, 89011, 89221, 89228	0	0
B. (Set off as Value and certified by management)			
i) Sures and spare	81510, 81020, 81030, 81040, 81050, 81060	0	0
ii) Loans stock	81070, 81080, 81090	0	0
iii) Scrap inventory	81100, 81110, 81120	0	0
iv) Stocks in transit pending inspection	81130	0	0
v) Material on site	81140	0	0
vi) Material issued to contractors/ laborers	81150	0	0
Less: Provision for obsolete stock & losses %	39987, 35000	0	0
TOTAL		0	0
C. WORK IN PROGRESS			
i) Construction work in progress on behalf of client	8201 less 2511	0	0
ii) Consulting work in progress on behalf of client	8202	0	0
D. STAFFY DEBITORS (Under work)	8301		
i) Debtors outstanding for a period exceeding six months			
- Considered good			
- Considered doubtful and provided			
ii) Other debts			
- Considered good			
- Considered doubtful and provided			
TOTAL		0	0
Less: Provision for doubtful debts %	3000	0	0
TOTAL		0	0
E. CASH AND BANK BALANCES			
Cash on hand	8401, 8402, 8403		
i) Includes cheques, drafts, etc. on hand (Rs. 1132 As on 31.03.19 Rs. 45741)		9788	8827
ii) Bank balances			
- With scheduled banks			
- In named account	8404, 8405, 8406, 8407, 8408, 8409, 8410, 8411, 8412, 8413, 8414, 8415, 8416, 8417, 8418, 8419, 8420, 8421, 8422, 8423, 8424, 8425, 8426, 8427, 8428, 8429, 8430, 8431, 8432, 8433, 8434, 8435, 8436, 8437, 8438, 8439, 8440, 8441, 8442, 8443, 8444, 8445, 8446, 8447, 8448, 8449, 8450, 8451, 8452, 8453, 8454, 8455, 8456, 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467, 8468, 8469, 8470, 8471, 8472, 8473, 8474, 8475, 8476, 8477, 8478, 8479, 8480, 8481, 8482, 8483, 8484, 8485, 8486, 8487, 8488, 8489, 8490, 8491, 8492, 8493, 8494, 8495, 8496, 8497, 8498, 8499, 8500	888435410	137361240
- In Deposits account	8401, 8410, 8444, 8447, 8448, 8449, 8450, 8451, 8452, 8453, 8454, 8455, 8456, 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467, 8468, 8469, 8470, 8471, 8472, 8473, 8474, 8475, 8476, 8477, 8478, 8479, 8480, 8481, 8482, 8483, 8484, 8485, 8486, 8487, 8488, 8489, 8490, 8491, 8492, 8493, 8494, 8495, 8496, 8497, 8498, 8499, 8500	8345042512	305830000
- With other banks (separately for each bank)			
- In named account			
State of Bihar - Powerholding	841201		
Central Bank - Tokyo Branch	840424		
Bank of India	841203		
Standard Chartered Bank	841202		
- In Deposits account			
TOTAL		7048275421	4831880207
F. OTHER CURRENT ASSETS			
i) Interest accrued			
- Loan to State Govt in settlement of dues	890136, 890239	0	0
- Deposits	890101 To 890110 (except 890111), 890101 To 890110, 890221	191343844	18878032
ii) Others	8902, 8903, 8904, 8905, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8913, 8914, 8915, 8916, 8917, 8918, 8919, 8920, 8921, 8922, 8923, 8924, 8925, 8926, 8927, 8928, 8929, 8930, 8931, 8932, 8933, 8934, 8935, 8936, 8937, 8938, 8939, 8940, 8941, 8942, 8943, 8944, 8945, 8946, 8947, 8948, 8949, 8950, 8951, 8952, 8953, 8954, 8955, 8956, 8957, 8958, 8959, 8960, 8961, 8962, 8963, 8964, 8965, 8966, 8967, 8968, 8969, 8970, 8971, 8972, 8973, 8974, 8975, 8976, 8977, 8978, 8979, 8980, 8981, 8982, 8983, 8984, 8985, 8986, 8987, 8988, 8989, 8990, 8991, 8992, 8993, 8994, 8995, 8996, 8997, 8998, 8999, 9000	8999346	7179005
iii) Claim receivable from different agencies	9004, 9006, 9009	88201303	7185407
Less: provision for doubtful claims %	9007, 9008, 9010	74000	0
Claim reimbursable from Self insurance scheme		274820013	0
TOTAL		274820013	120188443
G. LOANS AND ADVANCES			
i) LOANS			
Employees (including approved others)			
- Secured	910120 to 910123, 910141 to 910148, 910210 to 910213, 910215, 910216, 910217, 910218, 910219, 910220, 910221, 910222, 910223, 910224, 910225, 910226, 910227, 910228, 910229, 910230, 910231, 910232, 910233, 910234, 910235, 910236, 910237, 910238, 910239, 910240, 910241, 910242, 910243, 910244, 910245, 910246, 910247, 910248, 910249, 910250, 910251, 910252, 910253, 910254, 910255, 910256, 910257, 910258, 910259, 910260, 910261, 910262, 910263, 910264, 910265, 910266, 910267, 910268, 910269, 910270, 910271, 910272, 910273, 910274, 910275, 910276, 910277, 910278, 910279, 910280, 910281, 910282, 910283, 910284, 910285, 910286, 910287, 910288, 910289, 910290, 910291, 910292, 910293, 910294, 910295, 910296, 910297, 910298, 910299, 910300	37581470	28882901
- Unsecured - considered good	910120 to 910140, 910141 to 910160, 910161 to 910180, 910181 to 910200, 910201 to 910220, 910221 to 910240, 910241 to 910260, 910261 to 910280, 910281 to 910300	1521528	120417
- Unsecured - considered doubtful	910221, 910222, 910223, 910224, 910225, 910226, 910227, 910228, 910229, 910230, 910231, 910232, 910233, 910234, 910235, 910236, 910237, 910238, 910239, 910240, 910241, 910242, 910243, 910244, 910245, 910246, 910247, 910248, 910249, 910250, 910251, 910252, 910253, 910254, 910255, 910256, 910257, 910258, 910259, 910260, 910261, 910262, 910263, 910264, 910265, 910266, 910267, 910268, 910269, 910270, 910271, 910272, 910273, 910274, 910275, 910276, 910277, 910278, 910279, 910280, 910281, 910282, 910283, 910284, 910285, 910286, 910287, 910288, 910289, 910290, 910291, 910292, 910293, 910294, 910295, 910296, 910297, 910298, 910299, 910300	0	0
Loan to state government in settlement of dues from customer			
- Unsecured - considered good	911201	0	0
ii) ADVANCES			
i) Holding Companies			
- Secured	9201, 9202, 9203, 9204, 9205, 9206, 9207, 9208, 9209, 9210, 9211, 9212, 9213, 9214, 9215, 9216, 9217, 9218, 9219, 9220, 9221, 9222, 9223, 9224, 9225, 9226, 9227, 9228, 9229, 9230, 9231, 9232, 9233, 9234, 9235, 9236, 9237, 9238, 9239, 9240, 9241, 9242, 9243, 9244, 9245, 9246, 9247, 9248, 9249, 9250, 9251, 9252, 9253, 9254, 9255, 9256, 9257, 9258, 9259, 9260, 9261, 9262, 9263, 9264, 9265, 9266, 9267, 9268, 9269, 9270, 9271, 9272, 9273, 9274, 9275, 9276, 9277, 9278, 9279, 9280, 9281, 9282, 9283, 9284, 9285, 9286, 9287, 9288, 9289, 9290, 9291, 9292, 9293, 9294, 9295, 9296, 9297, 9298, 9299, 9300	0	1781781
- Unsecured - considered good			
- Unsecured - considered doubtful			
ii) Construction & Suppliers			
- Secured	9301	0	0
- Unsecured - considered good			
- Secured by bank guarantee	9302	0	0
- Others	9303	0	0
- Unsecured - considered doubtful			

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NARMADA HYDROELECTRIC DEVELOPMENT CORPORATION LTD.
 (A Joint Venture of NHPC Ltd. and GoMP)
 NHDC PARISAR, SHYAMLA HILLS, BHOPAL- 462013 (M.P)

SCHEDULE 8 - INVESTMENTS

Particulars	(Amount in Rupees)	
	AS AT 31.03.2009	AS AT 31.03.2008
LONG TERM		
A. INVESTMENT - SUBSIDIARY COMPANY (TRADE)		
Equity shares (unquoted)		
B. INVESTMENT - OTHERS (TRADE)		
Equity shares \$		
C. INVESTMENT - OTHERS (TRADE)		
Bonds \$ *		
Investment in SEB Bonds		
D. INVESTMENT - SUBSIDIARY COMPANY (NON TRADE)		
Equity shares		
E. INVESTMENT - OTHERS (NON TRADE)		
Equity shares		
F. INVESTMENT - OTHERS (NON TRADE)		
Bonds \$		
Investment in SEB Bonds		
G. LONG TERM ADVANCES		
Celli Transco Limited		
SHORT TERM		
A. INVESTMENT - SUBSIDIARY COMPANY (TRADE)		
Equity shares		
B. INVESTMENT - OTHERS (TRADE)		
Equity shares		
C. INVESTMENT - OTHERS (TRADE)		
D. INVESTMENT - SUBSIDIARY COMPANY (NON TRADE)		
Equity shares		
E. INVESTMENT - OTHERS (NON TRADE)		
Equity shares		
F. INVESTMENT - OTHERS (NON TRADE)		
Bonds		
G. INVESTMENT RELATED TO DEVELOPMENT SURCHARGE RESERVE		
Less : Provision against the diminution in the value of investment		
Total		



Moukherjee
 (M.W.KHAN)
 General Manager (Finance)

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K) Employees				
- Unsecured (considered good)	8601	15736533		
- Unsecured (considered doubtful)			20026	
H) Other Advances				
- Unsecured (considered good)	6506			
- Unsecured (considered doubtful)			0	
Less : Provisions for doubtful loans and advances ⁴	3508	0		
G) Other Recoverable				
DEPOSITS	8626	0		
- Advance Income tax			57878998	
Less: Provisions for Taxation ⁵	6625	172546001	1261346100	32186261
TOTAL		1806711771	116794318	741884228
		7599733742		2623897072

PERFORMANCE OF LOANS AND ADVANCES BY REGIONAL DIRECTORS	31st March 2008	31st March 2007
As per last B/S at the end of the year	263868	0
As Balance Sheet at the end of the year	263200	0

Advise the Authorities in detail any change of the account in a separate sheet and also in B/S. Follow up P.D.

PARTICULARS OF MATERIAL EXPENDITURE DURING THE YEAR WITH BALANCE SHEET		
DATE	31st March 2008	31st March 2007
DUE TO DEPOSITORS	19481657	11781787

M.W.Khan

M.W.KHAN
General Manager (Finance)

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

	Dr. Part of Debt & Accounts	31st March 2008	31st March 2007
Provision for obsolete loans & advances ¹			
As per last Balance Sheet			
Additions during the year	35081 & 285020		
Amount used during the year			
Amount reversed during the year			
Closing Balance			
Provision for Doubtful Debt ²			
As per last Balance Sheet	3655		
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
Provision for bad & doubtful debts ³			
As per last Balance Sheet	3687, 35017		
Additions during the year		0	
Amount used during the year		74350	
Amount reversed during the year		0	
Closing Balance		74350	
Provisions for Doubtful Loans & advances ⁴			
As per last Balance Sheet	3508		
Additions during the year			
Amount used during the year			
Amount reversed during the year			
Closing Balance			
Provision for Taxation ⁵	326101, 208100, 268104		
As per last Balance Sheet			
Additions during the year		741884026	176250072
Adjustment during the year		987365288	604327371
Amount used during the year		0	0
Amount reversed during the year		122267527	38872412
Closing Balance		1899711771	741884228



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SCHEDULE III - CURRENT LIABILITIES AND PROVISIONS

Particulars	31/03/2019	31/03/2018	31/03/2017	(Amount in Rupees)
A. Liabilities				
1. Trade Creditors				
(i) Total outstanding dues of creditors and other institutional counterpart	174260.75433			
(ii) Due over 30 days (Rs.)				
(iii) Total outstanding dues of creditors and other institutional counterpart as on over 30 days (Rs.)				
2. Others				
(i) Unpaid amount of depreciation	1192.160000	554.1880	664.9990	14322514
(ii) Deposits/advance money	319433.3190.2100	0	0	0
(iii) Advances against the Deposited Goods	5000.0000.0000	3262900	3262900	2626714
Less: Amount receivable on Deposited Goods	4800	0	0	0
(iv) Interest accrued but not due on loans	8932	0	0	0
(v) Advances against cost of projects/contractors	2326.2100	81780200	81780200	0
(vi) Bonds in list - pending allotment	2205.3300	0	0	0
(vii) Due to Holding Company	2117.2100	0	8.299403434	266620434
(viii) Deferred foreign currency bank/other liabilities	3119	1901657	1901657	0
(ix) Deferred income from Foreign currency Realisation Account				
(x) Other Liabilities	2114.2110.2110.2110.2110			
TOTAL LIABILITIES	174260.75433	1926781	1926781	1155442
B. Provisions				
1. Provision for Proposed Dividend				
(i) As per last Balance Sheet	0	88800000	102200000	
Additions during the year	0	45625819	89800000	
Amount used during the year	0	88800000	881480000	
Amount reversed during the year	0	88800000	348200000	
Closing Balance	0	0	0	88800000
(ii) Tax on proposed dividend				
As per last Balance Sheet	0	1804500	1732280	
Additions during the year	0	790800	1682450	
Amount used during the year	0	1788950	1301487	
Amount reversed during the year	0	0	5767913	
Closing Balance	0	0	0	1084830
(iii) Provision for foreign currency				
As per last Balance Sheet	0	0	0	
Additions during the year	0	2947480	378230	
Amount used during the year	0	2928521	2091525	
Amount reversed during the year	0	537301	0	
Closing Balance	0	0	0	427480
(iv) Provision for MNC Provident Fund (Employees' Gratuity)				
As per last Balance Sheet	0	728800	300000	
Additions during the year	0	522089	758944	
Amount used during the year	0	728800	300000	
Amount reversed during the year	0	0	0	
Closing Balance	0	0	0	1289000
(v) Provision for Income tax adjustment				
As per last Balance Sheet	0	2691840	1342000	
Additions during the year	0	1708880	1294260	
Amount used during the year	0	214248	1881741	
Amount reversed during the year	0	0	0	
Closing Balance	0	0	0	2568300
(vi) Provision for gratuity				
As per last Balance Sheet	0	1178100	837000	
Additions during the year	0	847927	327388	
Amount used during the year	0	776203	406431	
Amount reversed during the year	0	0	0	
Closing Balance	0	0	0	1178100
(vii) Provision for SSI				
As per last Balance Sheet	0	888000	580000	
Additions during the year	0	121800	98800	
Amount used during the year	0	121800	0	
Amount reversed during the year	0	0	0	
Closing Balance	0	0	0	668800
(viii) Provision for LTC				
As per last Balance Sheet	0	402944	434980	
Additions during the year	0	3017814	218800	
Amount used during the year	0	2399175	251138	
Amount reversed during the year	0	0	0	
Closing Balance	0	0	0	402944



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40 Provision for MTI and License Expenses				
As per last Balance Sheet				
Additions during the year	258881	3018975		1820283
Amount used during the year		1673880		1820284
Amount received during the year		250081		223600
Closing Balance		0	4732806	3018975
41 Provision for ITAR/Reggaper Allowance on Refinements				
As per last Balance Sheet				
Additions during the year	202419	2024186		5022393
Amount used during the year		525547		1016780
Amount received during the year		11833		0
Closing Balance				0
42 Provision -Others				
As per last Balance Sheet			2557801	3024184
Additions during the year	180278	811327		
Amount used during the year		0		801327
Amount received during the year		931327		
Closing Balance			0	811327
43 Provision for project expenses				
As per last Balance Sheet	180278	0	0	811327
Additions during the year				
Amount used during the year				
Amount received during the year				
Closing Balance				
44 Provision For Contingencies				
As per last Balance Sheet	0	0	0	0
Additions during the year				
Amount used during the year				
Amount received during the year				
Closing Balance				
45 Provision for Loss on Hedging Transaction				
As per last Balance Sheet				
Additions during the year				
Amount used during the year				
Amount received during the year				
Closing Balance				
46 Provision for Tax/ Adjustment				
As per last Balance Sheet	0	0	0	0
Additions during the year				
Amount used during the year				
Amount received during the year				
Closing Balance				
47 Provision For Bad Consumption of Power				
As per last Balance Sheet				
Additions during the year				
Amount used during the year				
Amount received during the year				
Closing Balance				
48 Provision For Contingent Capital Expenditure				
As per last Balance Sheet				
Additions during the year				
Amount used during the year				
Amount received during the year				
Closing Balance				
TOTAL PROVISIONS			50822184	124346183
TOTAL ASSETS			700860549	1520042387



M.W. Khan
M.W. KHAN
 General Manager (Finance)

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

-306-

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March 2025		31st March 2024	
Preliminary expenses	7101	0	0		0
Other Deferred revenue expenditure	7102	0	0		
Share Issue Expenses(PO)	7104				
Expenditure awaiting adjustment	7103	0	0		
Losses awaiting write off sanction	601001-651002	0			
Less- Provision for losses pending investigation	250502	0	0		
TOTAL			0		0



SCHEDULE 12 - SALES

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March 2025		31st March 2024	
Sale of Power	8101 to 8119	0			
Less- Income from generation of electricity - precommissioning (Transfer to Schedule 23Y III)	8201	0	0		
TOTAL			0		



SCHEDULE 12 A - ADVANCE AGAINST DEPRECIATION

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March 2025		31st March 2024	
During the year	620101	0			
Less- Written back during the year	620102	0	0		
TOTAL			0		



SCHEDULE 13 - CONTRACTS AND CONSULTANCY INCOME

		(Amount in Rupees)			
Particulars	Linkage to Chart of Accounts	31st March 2025		31st March 2024	
Contract Income	8502-8503				
Consultancy Income	8301				
TOTAL					



M. V. Khan
M.V.KHAN

General Manager (Finance)

MV



Particulars	Linkage to Court of Accounts	31st March 2005	
		31st March 2004	(Amount in Rupees)
I. Income from Long Term Investment			
a) Trade			
Dividend from subsidiaries			
Dividend - Others	840291		
Interest (Government Securities @ 7% less trade discount issued by the State Government(s))	840205	0	0
	840407	0	0
b) Non Trade			
Dividend - Others	840207	0	
II. Other Income			
a) Interest			
Losses to State Government in settlement of dues from customers	840403		
Indian Banks (Crush) (Tax deducted at source - Financial Year -)	840302, 840205, 840004, 840304, 840311, 840302,		
Employee's Loans and Advances	840305 less 860516 8432	420	0
Interest from Beneficiary Status	841401	3334980	1355883
Others	8400 except 840002, 8400 less (840402 & 840403), 840206, 840303		0
a) Life payment surcharge	8401	0	0
a) Profit on sale of property	8410	0	0
a) Profit on sale of assets	8415	0	0
a) Liability Provisions not required written back @	8400	0	0
b) Exchange rate variation	8411 less 860518	848274	0
a) Foreign Currency Fluctuation adjustment (Credit)	841801	0	2878772
Others	8408, 8407, 8410, 8412, 8413, 8416, 8417	0	0
Total		1085484	2202290
Add (Less): Share of Corporate/Regional Office		4083258	7188950
Total		(4083258)	(7188955)
Less: Income transferred to BDC (Refer Schedule 22 E (B), 22 I (B) to (V) and 22 (B))	860101, 860111 to 860125, 860130	0	0
Less: Income transferred to contract and consultancy expenses (Refer Schedule 20)	860206, 860208, 860201		
Total (less to P/L & etc. less to BDC)		0	0
* Detail of Liability Provisions not required written back			
(Amount in Rupees)			
a) Bad and doubtful debts			
b) Bad and doubtful advances / deposits			
c) Bad and doubtful claims			
d) Provision in value of stores and spares			
e) Shortage in store & spares			
f) Provision for contingencies			
g) Provision against diminution in the value of equipment			
h) Provision for wage revision			
i) Provision for loss pending investigation			
j) Provision for productivity linked incentive			
k) Provision for tariff adjustment			
l) Other provisions/ Liability not reqd. written back			
Total		848374	2878772
		848374	2878772



M.W. Khan
M.W. KHAN
General Manager (Finance)

MW



Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2019	31st March 2018
(i) Salaries, wages, allowances	9001, 9003		
Gratuity/Contribution to provident fund & pension scheme including (ii) administration fees	9002	100419283	17399387
(iii) Staff welfare expenses	9004	25557846	12203850
(iv) Leave Salary & Pension Contribution	9005	5960276	10325873
Total		138603500	39943275
Add/Less: Share of Corporate/Regional Office		0	0
Total		138603500	39943275
Less: Employee cost transferred to EDC (Refer Schedule 22 A and 22 AB)		(138603500)	0
Less: Employee cost transferred to contract and consultancy expenses (Refer Schedule 20)	90201 to 90215, 90217	0	0
Total (Share of Profit and Loss account)	90201, 90200, 90202	0	0



SCHEDULE VI - DEPRECIATION

Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2019	31st March 2018
Depreciation during the year	9006 (except 93899)	5848226	6430830
Add/Less: Share of Corporate/Regional Office		0	0
Total	9006	5848226	6430830
Less: Depreciation transferred to EDC (Refer Schedule 22 B and 22 AB)		0	0
Less: Depreciation transferred to Contract & Consultancy (Refer Schedule 20)	90100, 90104, 90206, 90205	0	0
Total (Share of Profit and Loss account)	9006	0	0



SCHEDULE VII - INTEREST AND FINANCE CHARGES

Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2019	31st March 2018
(i) Interest on:			
(a) Government of India loan	9401	0	0
(b) Bonds	9402	0	0
(c) Foreign loan	9403	0	0
(d) Term loan	9404 and 9405 less	0	0
(e) Cash credit facilities (CCDs)	9406 less 967605	0	0
(f) Other interest charges	96701	0	0
(g) Exchange difference regarded as equivalent to interest cost	94201 less 960517	0	0
(h) Loss on Hedging Transactions	9408 less 96218	0	0
(i) Bond issue service expenses	9410 less 96207	0	0
(j) Share issue Expense written off	9409	0	0
(k) Rebate to customers	9411 (except 941102)	0	0
(l) Commitment fee	9412 less 96508	0	0
(m) Guarantee fee on loan	9413 less 960510	0	0
(n) Royalty	9414 less 960511	0	0
(o) Interest to beneficiary states	9416	0	0
(p) Bank charges	9415 less 960512	0	0
(q) Other finance charges	9417	0	0
Total	9410 less 963513	0	0
Add/Less: Share of Corporate/Regional Office		0	0
Total	9409	0	0
Less: Expenses capitalized by transfer to EDC (Refer Schedule 22 D and 22 AB)		0	0
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	950140 to 950148, 960254, 960328	0	0
Total (Share of Profit and Loss account)	9409	0	0



SCHEDULE VIII - PROVISIONS

Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2019	31st March 2018
(i) Bad and doubtful debts provided	9505	0	0
(ii) Bad and doubtful advances / deposits provided	9506	0	0
(iii) Bad and doubtful claims provided	9507	74300	0
(iv) Provision in value of stores and spares	9508	0	0
(v) Change in value of stores and spares provided	9509	0	0
(vi) Provision against diminution in the value of investment	9511	0	0
(vii) Project expenses provided for	9512	0	0
(viii) Provision for Fixed Asset Stores	9513	0	0
(ix) Provision for other exp.	9520	0	0
Total		74300	0
Add: Share of Corporate/Regional Office		0	0
Total		74300	0
Less: Provisions transferred to EDC (Refer Schedule 22 F and 22 AB)		0	0
Less: Provisions transferred to contract and consultancy expenses (Refer Schedule 20)	960191, 962111, 963501	0	0
Total (Share of Profit and Loss account)		0	0



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SCHEDULE 10 - OPERATIONAL DISCRETION AND OTHER EXPENSES

Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2020	31st March 2019
(i) Consumption of stores and spare parts	8201		0
(ii) Repair and maintenance of			
- Building	8212		0
- Machinery	8204, 8205 and 8208	309,123	389,820
- Others	8208 to 8212	1,186,332	1,352,489
(iii) Reshoring charges	8203, 8207, 820901 to 03, 820920 to 22	92,158	594,668
(iv) Rates and taxes	8211	582,441	228,789
(v) Insurance	8212	37,183	0
(vi) Reimbursement from Self Insurance Reserve	8210 to 82125	506,315	511,729
(vii) Security expenses	821801	0	0
(viii) Electricity Charges	8214	1,202,770	0
(ix) Travelling and Conveyance	8215	361,498	327,828
(x) Expenses on staff car	8216	743,800	4,051,033
(xi) Telephone, tele and Postage	8217	20,130	546,248
(xii) Advertisement and publicity	8220	206,143	245,521
(xiii) Entertainment and hospitality expenses	8221	872,808	229,755
(xiv) Donation	8222	1,200,574	3,107,169
(xv) Printing and stationery	8223	0	12,581
(xvi) Books and periodicals	8224	211,850	0
(xvii) Consultancy charges - Indigenous	8225 except 822504 and 822505	427,111	207,488
(xviii) Consultancy charges - Foreign	822504, 822505	429,890	558,422
(xix) Expenditure on co-operation stores/warehouse/warehouse area treatment/Environment expenses	822601, 822602	0	38,103
(xx) Expenditure on land not belonging to corporation	822901	0	0
(xxi) Project expenses written off	822902	0	0
(xxii) Loss on sale of assets	823004	0	0
(xxiii) Deferred revenue expenditure written off	8227	54,947	0
(xxiv) Preliminary expenses written off	8232	0	17,790
(xxv) Survey and investigation expenses written off	8233	0	0
(xxvi) Bad debts / advances/ claims written off	8233	545,058	0
(xxvii) Short written off	823901, 823904, 823905	0	0
(xxviii) Fixed assets written off	823901	0	0
(xxix) Interest on arbitration / court cases	823906	0	0
(xxx) Other general expenses	822801	0	0
(xxxi) Exchange rate variation	8250, 8257	820,793	0
(xxxii) Foreign currency fluctuation adjustment (Debit)	8258 less 886514	0	472,810
(xxxiii) Staff expenses	824001	0	0
(xxxiv) Discard expenses	8231	911,694	0
(xxxv) Research and development expenses	8230	3,300	804,401
Total	8212	0	9,800
Add (Less): Share of Corporate Regional Office		180,987	385,428
Total		(458,118)	385,428
Less: Expenses transferred to IEDC (Refer Schedule 22 B, 22 C, 22 E1 and 22 J94)		545,558	0
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	88110 to 88113, 88156, 881102 - 87111		0
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 20)	88150, 881203, 881205, 881303, 881304, 881601		0
Total		545,558	0



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Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2017	31st March 2018
Direct Expenses	949101, 949102, 950103, 949104, 950105, 950201, 950302, 949203		
(i) Employee Remuneration and benefits			
- Salaries, Wages, Allowances and benefits	950112, 949212		
- Gratuity, Contribution to provident fund & pension scheme	950113 and 13		
- Staff welfare Expenses	950114		
(ii) Repairs and Maintenance			
- Buildings	950116		
- Machinery and Construction Equipments	950117		
- Others	950118, 949218		
(iii) Administration and Other Expenses			
- Rent	949119		
- Traveling and Conveyance	950121, 950213		
- Expenses on Staff cars and Inspection vehicle	950122		
- Insurance	949120		
- Telephone, Telex and postage	950123		
- Advertisement and publicity	950124		
- Printing and Stationery	950125, 950215		
- Remuneration to Auditors	950130		
- Other Expenses	949131, 950216, 950217		
- Rates and taxes	949127		
- Security	950128		
- Electricity	950129		
- Costagencies	950133		
- Consultancy charges	950133		
- ERFV	949134		
(iv) Depreciation	950132, 950219		
(v) Interest and Finance Charges	949102, 949220		
(vi) Loss on construction contracts	949130		
(vii) Provisions	950151		
(viii) Work in Progress			
- Construction Contract	950149		
- Consultancy	949291		
(ix) Corporate Regional Office Expenses (Net)	949130		
Total Expenditure			
Less: Receipts and recoveries	949101, 950225		
Net expenditure during the year			
Prior period Adjustments	950130		
Total (Net) 31st March 2018			



Schedule 21 - Prior Period Adjustments (Net)

Particulars	Linkage to Chart of Accounts	(Amount in Rupees)	
		31st March 2017	31st March 2018
Receipts			
(i) Sale of Electricity	950101		
(ii) Interest/Charge received from Utility	950102	0	0
(iii) Advance Agent, Delegation Vender Back	949103	0	0
(iv) Others	949121	0	0
Expenditure			
(i) Salaries and Wages	950401	0	0
(ii) Repairs and Maintenance	950402	0	0
(iii) Interest	950404	0	0
(iv) Others	950403	0	0
(v) Depreciation	950405	0	0
Total		2542017	2542017
Additional: Share of Corporate Regional Office	950998, 950102		67000
Total		(2542017)	67000
Less: Expenses transferred to BDC (Refer Schedule 22 II and 22 J)(Net)		0	0
Prior period expenses	949105, 949111		
Less: Prior period expense	949129		
Total			
Less: Expense transferred to contract and consultancy expenses (Refer Schedule 23)	950227, 950207, 949606		
		0	0



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