

ANNUAL STATEMENT OF ACCOUNTS

2016-17



**ASSAM POWER GENERATION
CORPORATION LIMITED**

ASSAM POWER GENERATION CORPORATION LIMITED
BALANCE SHEET AS AT 31st MARCH, 2017


Particulars	Note	Rupees in	As on 31 st	As on 31 st
		lakh	March 2017	March 2016
I. EQUITY & LIABILITIES				
A. Shareholder's Funds				
(a) Share Capital	1		45,585.98	45,585.98
(c) Reserves and Surplus	2		48,757.01	22,741.33
B. Share Application Money (Pending Allotment)				
	3		-	-
C. Non Current Liabilities				
(a) Long Term Borrowings	4		91,249.31	69,844.35
(b) Other Long Term Liabilities	5		-	-
(c) Long Term Provisions	6		6,879.31	5,439.71
D. Current Liabilities				
(a) Trade Payables	7		2,273.08	20,997.16
(b) Other Current Liabilities	8		46,270.52	40,846.88
(c) Short Term Provisions	9		15,525.50	1,289.08
Total ::			2,56,540.71	2,06,744.49
II. ASSETS				
(A) Non-Current Assets				
(a) Fixed Assets				
(i) Tangible Assets	10		60,488.05	63,899.19
(ii) Capital Work-In-Progress			1,00,825.07	79,533.79
(d) Long Term Loans & Advances	11		1,279.46	2,797.68
(B) Current Assets				
(b) Inventories	12		6,733.42	7,439.86
(c) Trade Receivable	13		26,283.11	20,233.41
(d) Cash & Cash Equivalents	14		45,205.35	18,646.21
(e) Short Term Loans & Advances	15		5,926.34	5,796.58
(f) Others Current Assets	16		9,799.91	8,397.78
Total ::			2,56,540.71	2,06,744.50
Notes forming part of the Consolidated Financial Statements	1 - 45			

For and on behalf of the Board

In terms of our separate report of even dated

For, P. K. Sharma & Associates
 Chartered Accountants
 Firm Registration No. 316044E

(Signature)
 CCA Prayal K. Agawad
 Partner
 M.No. 303034



(Signature)
 (Shri Alok Kumar, IAS)
 Chairman

(Signature)
 (Shri S. N. Kalita)
 Chief Financial Officer

(Signature)
 (Shri R. Kalita)
 Managing Director

(Signature)
 (Nayana Das)
 Company Secretary

Place: Guwahati
 Date: 27th June, 2017

Place: Guwahati
 Date: 18/09/17

ASSAM POWER GENERATION CORPORATION LIMITED

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.3.2017


Particulars	Notes	As on 31 st March	As on 31 st March
		2017 (₹ in lakh)	2016 (₹ in lakh)
I. INCOME			
(a) Revenue From Operations	17	53,447.41	67,972.02
(b) Other Income	18	1,815.16	1,083.62
(c) Other Receipts	19	-	-
Total Revenue ::		55,262.57	69,055.64
II. EXPENDITURE			
(a) A. Cost of Materials Consumed	20	28,877.55	46,496.09
B. Cost of Materials Consumed (Lubricant)		62.45	106.54
(b) Employee Benifites Expenses	21	9,841.25	8,553.33
(c) Finance Costs	22	5,713.88	5,034.80
(d) Depriciation and Amortization Expenses	23	4,331.37	3,204.21
(e) Other Expenses	24	3,478.37	3,097.50
(f) Loss on sale of Fixed Assets	25	2.25	-
(g) Other Debits	26	-	-
Total Expenses ::		52,307.12	66,492.47
Profit(Loss) Before Exceptional Item and Tax (I-II)		2,955.45	2,563.17
Exceptional Item	27	767.62	2,446.60
Profit(Loss) Before Tax		2,187.83	116.57
III. TAX EXPENSES			
(a) Current Tax (i) Income Tax		-	-
(ii) MAT		466.91	23.77
(iii) Building & other construction workers welfare cess		-	-
(b) Deferred Tax		-	-
		466.91	23.77
Profit (Loss) For the Period		1,720.92	92.80
IV. Earnings per share:			
(a) Basic (in rupees)	28	3.78	0.20
(b) Diluted			
Notes forming part of the Consolidated Financial Statements	1 - 45		

For and on behalf of the Board

In terms of our separate report of even dated

For, P. K. Sharma & Associates
Chartered Accountants
Firm Registration No. 316044E

Pranjal K...
Partner
M.No. 303034
Place: Guwahati
Date: 18/09/17



(Shri Alok Kumar, IAS)
Chairman

S. N. Kalita
(Shri S. N. Kalita)
Chief Financial Officer

(Shri R. Kalita)
Managing Director

Nayana Das
(Nayana Das)
Company Secretary

Place: Guwahati
Date: 27th June, 2017

122

ASSAM POWER GENERATION CORPORATION LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2017

(₹ in lakh)


	<u>As on</u> <u>31st March 2017</u>	<u>As on</u> <u>31st March 2016</u>
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Taxation	2,187.81	116.57
Adjusted for:	-	-
Profit/Loss on Sale of Assets	2.25	-
Depreciation	4,329.47	3,300.76
Transferred from general Reserve	-	-
Income from Fixed Deposit	(1,538.40)	-
Interest /Other Income	(23.00)	(149.18)
Interest & Other Charges	504.56	5,034.80
	3,274.88	8,186.38
Operating profit before working capital changes	5,462.69	8,302.95
Adjusted for :	-	-
Change in Inventories	706.44	(547.70)
Change in Trade Receivable	(6,049.70)	(6,699.86)
Change in Short Term Loans & Advances	(129.76)	(32.83)
Change in Others Current Assets	(1,402.13)	(35.55)
Change in Trade Payables	(18,724.07)	(11,311.36)
Change in Other Current Liabilities	5,423.64	6,435.94
Change in Short Term Provisions	14,236.41	134.86
Change in Loans & Advances	1,518.22	(1,423.99)
	(4,420.95)	(13,480.49)
Cash generated from operations	1,041.74	(5,177.54)
Tax expenses	466.91	23.77
	-	-
Net Cash from Operating Activities	574.83	(5,201.31)
B. CASH FLOW FROM INVESTMENT ACTIVITIES :		
Purchases of Fixed Assets	(923.13)	(685.34)
Sale of Fixed Assets	2.55	-
Capital Work in Progress	(21,291.28)	(15,509.75)
Income from Fixed Deposit	1,538.40	-
Interest/Other Income	23.00	149.18
	-	-
Net Cash Used in Investment Activities	(20,650.46)	(16,045.91)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Share capital	-	-
Proceeds from Long Term Borrowings	21,404.96	27,043.21
Increase in Long Term Provisions	1,439.60	895.28
Interest & Other Charges	(504.56)	(5,034.80)
Reserve & Surplus	24,294.77	15.00
Net Cash Used in Financing Activities	46,634.77	22,918.69

Net Increase/Decrease in Cash and Cash Equivalents(A+B+C)	26,559.14	1,671.47
Opening Balance of Cash and Cash Equivalents	18,646.21	16,974.74
Closing Balance of Cash and Cash Equivalents	45,205.35	18,646.21

For and on behalf of the Board

In terms of our separate report of even dated


For, P. K. Sharma & Associates
Chartered Accountants
Firm Registration No. 316044E


Prayal K. Agarwal
Partner
M.No. 303034



Place: Guwahati
Date: 18/09/17


(Shri Alok Kumar, IAS)
Chairman


(Shri R. Kalita)
Managing Director


(Shri S. N. Kalita)
Chief Financial Officer


(Nayana Das)
Company Secretary

Place: Guwahati
Date: 27th June, 2017

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS**SIGNIFICANT ACCOUNTING POLICIES: -****1. Basis of preparation**

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

All income and expenditure items having a material bearing on the financial statement are recognized on accrual basis unless stated otherwise.

2. Use of estimates

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

3. Disclosure as per AS-2 on "Inventories"

Stock Accounts of the Company maintained for construction project has been treated as "Capital Stores" and that of O& M purpose treated as "Operational Stores". Materials are issued to works at standard price.

Issue of Standard Items is at Standard rates on FIFO basis. For Non-Standard Items receipt accounting is based on Basic Price+E/Duty+Sales Tax. Issue of Non-Standard Items is based on weighted average rate of previous month's closing balance. If there is no closing stock in the previous month, valuation of issue is based on the first receipt rate of the current month.

Shortages found on physical verification of stocks are booked under "Material Shortages pending investigation (Account code 22.8). These shortages are recovered from persons responsible or written off, as the case may be, on completion of investigation.

4. Disclosure as per AS-5 on "Net Profit or Loss for the Prior Period Items and Changes in Accounting Policies"

All items of income and expense which are recognised in a period prior to the current financial year are included in the determination of the net profit or loss for the period. The details of such item are disclosed at Note-26.

5. Disclosure as per AS-6 on "Depreciation"

a) Depreciation for the period in respect of assets has been provided on straight line method as per clause 33.4 of the Assam Electricity Regulatory Commission (Terms and Conditions for determination of Multi Year Tariff) Regulations, 2015 in terms of the provision of Schedule-II, Part "B" of Companies Act, 2013. Depreciation on addition of assets has been calculated on pro-rata basis.

ASSET	Rate of Dep	METHOD
Building	3.34%	SLM
Hydraulic	5.28%	SLM
Other Civil Works	3.34%	SLM
Plant & Machinery	5.28%	SLM
Lines & Cable Network	5.28%	SLM
Vehicles - others	9.50%	SLM



Furniture & Fixtures	6.33%	SLM
Office Equipemnt	6.33%	SLM
Capital spare	4.75%	SLM

- b) The Fixed Assets are depreciated up to 90% of the original cost after taking 10% as the residual value.
- c) Company's assets are not subject to any lien.
- d) The expenditure on capital work-in-progress is transferred to appropriate asset on commissioning of the asset/when first put to use
- e) As per the accounting policy followed by the Company, Consumers' contribution, subsidies and grants towards cost of capital assets have not been reduced from the cost of assets but have been treated as 'Reserves and Surplus'. However, the depreciation pertaining to fixed assets constructed out of consumer's contribution, subsidies and grants towards cost of capital assets is charged

6. Disclosure as per AS-9 on "Revenue Recognition"

Revenue from sale of Power by Assam Power Generation Corporation Limited has been accounted for on the rate allowed in tariff ordered by Assam Electricity Regulatory Commission.

7. Disclosure as per AS-10 on "Fixed Assets" & "Capital -Work -in-progress"

The Fixed Assets are stated at cost, less accumulated depreciation/ amortization. Costs include all expenses incurred to bring the assets to its present location and condition.

The expenditure on generation during trial period i.e. Infirm Power revenue are adjusted with the Capital cost of the respective project

All expenses incurred for acquiring, erecting and commissioning of fixed assets including interest on long term loans utilized for meeting capital expenditure. Capital work in progress includes cost of material purchased, excise duty and other management overheads and are allocated to the fixed assets on the completion of the projects.

8. Disclosure as per AS-11 on "The effect of changes in foreign exchange rates "

Foreign Currency transaction are accounted at the exchange rate prevailing on the date of transaction, Gain and Loss, if any as at the year- end. The effect on Foreign Currency is "NIL" during the Financial Year-2016-17.

9. Disclosure as per AS-12 on "Accounting for Government Grants"

Government grants received for capital works are treated as Capital Reserve. Govt. Grants towards cost of capital assets are contribution of the owner (i.e. State Govt.) towards capital of the Company. Fund brought in by the 'owner' cannot be construed as meeting a portion of the cost. Hence, in terms of AS-12 Govt. Grants has been treated as capital receipt and taken to Capital Reserve.

Revenue grants from GoA are recognized in the Profit & Loss Statement on a systematic and rational basis over the periods necessary to match them with the related costs.

Grants from ADB, though shown separately in the accounts are grants from the Govt. of Assam, which receives the fund from Central govt., the borrower in terms of the loan agreement with ADB.

10. Disclosure as per AS-13 on "Accounting for Investments"

Investments are carried at cost. Investment in fixed deposits represents unutilized capital funds to be deployed for capital expenditure and shown as bank balance.



11. Disclosure as per AS-15 on "Retirement benefits"

Pursuant to the Transfer Scheme, the GoA vide Notification No.PEL.190/2004/69 dtd.4th February, 2005 notified the plan for meeting the terminal benefit obligations of personnel transferred from ASEB to successor entities. As per Clause 1.5 of the said notification "Terminal Benefit" means the ASEB's employee related liabilities including payments of pension, gratuity, leave encashment and General Provident Fund and any other retirement benefits and applicable benefits including right to appropriate revisions in the above benefits consistent with the practice that were prevalent in ASEB:

(A) Funding for past unfunded terminal liabilities is on the basis of actuarial valuation done as at 30th September, 2012. The cash outflows towards past unfunded liabilities of existing employees, existing pensioners and existing family pensioners funded pattern will be guided by the aforesaid Govt. notification.

(B) **Funding for future services-Terminal Benefits:** The company has made a provision for terminal liability for future service of its existing employees @23.31% of Basic plus DA as per AERC guidelines and in the line with the GoA's Notification mentioned above.

(C) **Leave Encashment Benefit (LEB) of employees:** Leave encashment benefit of the old employees are accounted on cash basis. LEB admissible to the employees are being paid by the Company and claim for recovery of the appropriate share of such fund (i.e. share of past liability) relating to period prior to 9.12.2004 is forwarded to the Pension Trust Authority as per GoA Notification mentioned here-in-above.

(D) **GPF deductions/payments of employees:** Payments on account of GPF (Final Withdrawal and Non-refundable advance) to the existing employees are being made from the GPF Account of the Company. Claim for recovery of appropriate share of such fund (i.e. share of past unfunded liability) is forwarded to the Pension Trust authority as per GoA Notification mentioned above.

Provision for interest on GPF is on the basis of average rate of 8.10 % for first six month and 8.0% for next six month applied on the average subscription of the employee.

(E) **Terminal benefit for new (appointed on or after 1.1.2004) employees:** New Pension Scheme is being implemented for the new employees of the Company as per Government of India Notification No.5/7/2003-ECB & PR dated. 22.12.2003. The Company contributed the equal amount deducted from its employees, fall under New Pension Scheme.

12. Disclosure as per AS-16 on "Borrowing Costs"

Borrowing cost on loan for Capital Works are capitalized during the construction period of fixed assets.

13. Disclosure as per AS-17 on "Segment Reporting"

The company has single business segment namely, "Generation of Electricity". As regards geographical segment the area that falls under the company is similar in respect of economic and political condition etc. and therefore is not subject to different risk and return. Therefore, the company business doesn't fall under the different segments as defined in AS 17 of ICAI.

14. Disclosure as per AS-22 on "Provision for Taxation"

Provision for current tax is measured at the amount expected to be paid to the tax authorities, using the applicable rate and tax laws.



15. Disclosure as per AS-28 on "Impairment of Assets"

As per AS-28, an asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An Impairment Loss is charged to Profit & Loss A/c in the year in which the asset is identified as impaired. The Impairment Loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

16. Disclosure as per AS -29 on "Contingent Liabilities"

Contingent liabilities are disclosed in respect of present possible obligation that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent liabilities are not provided in the accounts and is disclosed in Notes on Accounts to the extent ascertainable.

17. Repayment of Loans:

No amount is being reserved for repayment of loan. However, repayments of loan & interest has been paid duly, except the GoA Loan.

18. Miscellaneous:

i. Expenses incurred in raising of finance are being charged to revenue in the year in which these are incurred.

ii. Interest on loans and advances to staff is recovered on completion of recovery of principal amount.



Notes forming part of the Consolidated Financial Statements

The Previous Year Figures have been regrouped/ reclassified, wherever necessary to conform to the current year presentation

1. SHARE CAPITAL

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Authorised Shares Capital			
100000000 equity share of 100 each		1,00,000.00	1,00,000.00
Issued, Subscribed and paid up			
(i) 45585975 equity share of Rs 100/- each fully paid up		45,585.98	45,585.98
Total		45,585.98	45,585.98

The Company has only one class of equity shares having value of ₹100/- each. Each holder is entitled to one vote per share.

(a) Authorised share capital :- 1000,00,00,000 equity shares of Rs.100/- each.

(b) Issued, subscribed and paid up share capital :- 4,55,85,975 equity share of Rs.100/- each.

(c) Par value of equity share :- Rs.100/-.

(d) Only equity share is issued. Each shareholder is entitled to one vote per share. No preference share is issued.

(e) Shares in the Company held by its holding or subsidiary company :- Not applicable.

(f) For the period of five years immediately preceding the date as at which the Balance Sheet is prepared, Aggregate number and class of shares:

(g) allotted as fully paid up pursuant to contract(s) without payment being received in cash, (ii) allotted as fully paid up by way of bonus shares and (iii) bought back :- Not Applicable.

(h) Terms of any securities convertible into equity/ preference shares issued alongwith the earliest date of conversion in descending order starting from the furthest sush date :- Not Applicable.

(i) Calls unpaid :- Not Applicable.

(j) Forfeited shares :- Not Applicable.

(k) Details of Shareholders holding more than 5% Shares

Name of the Shareholder		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
	No of Shares	% Held	% Held
Governor of Assam	45585967	99.99998	99.99998

(l) The Reconciliation of the number of shares outstanding is set out below :

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Equity Shares at the beginning of the year		45585975	45585975
Add: Shares Issued During the Year		0	0
Equity Shares At the End of the Year		45585975	45585975



2. RESERVES AND SURPLUS

129

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Capital Reserves			
Grant from GoA - Opening Balance		34,568.20	34,553.20
Add : received during the year		12,624.07	15.00
Grant from GoA - Closing Balance		47,192.27	34,568.20
Grant from ADB - Opening Balance		131.55	131.55
Add : received during the year		11,670.70	-
Grant from ADB - Closing Balance		11,802.25	131.55
Grant from NABARD - Opening Balance		4,284.42	4,284.42
Add : received during the year		-	-
Grant from NABARD - Closing Balance		4,284.42	4,284.42
Other Reserves			
Donated capital assets - Opening Balance		1,084.47	1,084.47
Add : received during the year		-	-
Donated capital assets - Closing Balance		1,084.47	1,084.47
Profit & Loss Account			
Profit (Loss) as per last Balance Sheet		(17,327.30)	(17,420.11)
Profit (Loss) for the year		1,720.92	92.80
		(15,606.41)	(17,327.30)
Total		48,757.00	22,741.34

Capital reserves:-

Capital reserves consists of Grants from GoA, NABARD and ADB against the following scheme:

GoA /NEC Grant

Lower Kopili Hydro Electric Project	10000.00
Lakwa Replcement Power Project	2600.00
Amring Small Hydro Electric Project (NEC)	24.07
Total	12624.07

ADB Grant (Lakwa Replacement Power Project) 11670.70

Other reserves:

Other reserves consist of Donated Capital Asset received against NTPS and LTPS.

3. Shares Application Money Pending Allotment

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Capital of Assam State Electricity Board apportioned to the company as per notification of the Government of Assam which is pending allotment		0	0
Total		0	0



4. Long Term Borrowings

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
SECURED			
From Banks			
Other parties - PFCL		43,635.01	39,257.97
Total		43,635.01	39,257.97
UNSECURED			
From Banks			
From other parties - ADB		1,296.74	2,424.53
From other parties - State Govt.		39,924.95	21,391.18
GPF		6,392.60	6,770.67
Total		47,614.29	30,586.38

Secured Loans:

(i) All loans from PFCL are taken against hypothecation of future assets. Out of the five existing loans from PFCL, one is repaid monthly and three others are being repaid on quarterly basis. While principal repayment of loan taken against NRPP has not yet started, but interest is being repaid on quarterly basis.

Project/ scheme against which loan taken	No. of loan	Outstanding as on 31-03-17	Terms of repayment
KLHEP	62102002	396279724	monthly
ST R&M NTPS	62104004	6373461	quarterly
R&M-II LTPS	62404001	85326831	quarterly
LWHRP	62401001	758149594	quarterly
NRPP	62401003	3117371535	quarterly

(ii) During the year Rs. 66.74 crore has been drawn from PFCL against NRPP.

Unsecured Loans:

(i) **Terms and condition of GoA loan:-**

Rate of interest on GoA loan is 10% and the loan to be repaid in 10 equal installments. In case of default in repayment of instalment of Principal & Interest, Penal Interest @2.75% will be charged above the normal rate of interest.

All the governing terms & conditions regarding loans from GoA are being governed by GoA OM No.BW.22/89/175 dtd.27-03-06 or as specified in different sanction orders for different loans.

Amount of Principal Repayment due on GoA loan

During the Financial Year		Loan received (₹)	Repayment due (₹)
2003-04			
2004-05			
2005-06			
2006-07		469,00,000	46,90,000
2007-08		770,00,000	77,00,000
2008-09		687,45,000	68,74,500
2009-10		880,00,000	88,00,000
2010-11		1157,30,000	115,73,000
2011-12		2362,50,000	236,25,000
2012-13		936,78,480	93,67,848
2013-14		2557,04,000	255,70,400
2014-15		958,43,600	95,84,360
2015-16		15445,00,000	1544,50,000
Total Repayment due as on 31-03-2017			2622,35,108

5. OTHER LONG TERM LIABILITES

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Trade payable			
Liabilities to railways for Coal receipt		-	-
Others			
Total		-	-



6. LONG TERM PROVISION

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Provision For Employees Benefits		
Provision For Employees Benefits	6,879.31	5,439.71
Others		
Provision for doubtful loans and advances	-	-
Total	6,879.31	5,439.71

(i) Claim for recovery of appropriate share (85.74%) of GPF & LEB as past unfunded liabilities receivable from Pension Trust as per GoA notification No.PEL.190/2004/69 dtd. 4-02-05. The details is given as follows :

Receivable against GPF :	894.33
Receivable against LEB :	589.29
Total Receivable during the year	1483.62

7. TRADE PAYABLE

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Others		
Liabilities for Supply of Gas	2,273.08	20,997.16
Total	2,273.08	20,997.16

Details of trade payable

Supplier	(in ₹ crore)	Outstanding principal	Outstanding interest
OIL		17.84	
GAIL		2.85	2.04

8. OTHERS CURRENT LIABILITES

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Provision For Employes Benefits		
Salaries, wages, bonous	403.59	547.19
Employees' contribution & recoveries	149.34	159.64
Repayment due to PFC Loan	-	-
Repayment due to State Govt. Loan	11,950.07	9,327.72
Interest accrued but not due on Borrowings	9.59	17.93
Interest accrued and due on Borrowings	17,872.99	14,216.23
Other Payables		
Deposits and retention from suppliers and contractors	7,193.51	6,978.29
Loans and advances -others	-	-
Liabilities for capital supplies /works	2,746.00	3,357.70
Liabilities for supplies/works(O&M)	1,064.11	891.31
Other Liabilities	2,009.38	2,120.92
Advance (to) /from AEGCL	124.65	58.46
Staff Pension Fund (DCP)	49.93	57.46
Liabilities for Transportation of Gas	1,454.49	2,374.64
Liabilities to railways for Coal receipt	739.37	739.37
Total	46,270.53	40,846.86

(i) Interest accrued and due on borrowings includes :-

(a) State Govt Loan Rs.1684914644/-

(b) PFC Loan Rs.102384270/-

(ii) Repayment due to State Govt. Loan is for FY 2016-17 is Rs. 26,22,35,108/-.



9. SHORT TERM PROVISION

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Others			
Provision for Liability for Expenses		2,584.24	993.50
Liability for Pension		89.82	266.19
Provision of Audit Fees		3.02	2.99
Provision for Building & other Construction workers welfare cess		6.28	2.63
Prov. For Regularity liability		11,960.79	
Provision for Income Tax		-	-
Provision for Minimum Alternate Tax		881.35	23.77
		15,525.50	1,289.08
Total		15,525.50	1,289.08



ASSAM POWER GENERATION CORPORATION LIMITED

10. FIXED ASSETS

(Rupees in lakh)

A. Tangible Assets		GROSS BLOCK					DEPRECIATION					NET BLOCK	
A/c Code	Description	As at 1.4.2016	Adjustment as at 1.4.2016	Additions during the year	Deductions during the year	As at 31.3.2017	As at 1.4.2016	Adjustment as at 1.4.2016	Depreciation for the year	Deduction/Adjustment during the year	As at 31.3.2017	As at 31.3.2017	As at 31.3.2016
10.1	Land owned under full title	2,072.78	-	-	-	2,072.78	-	-	-	-	-	2,072.78	2,072.78
10.1	Leasehold loan	6.40	-	-	-	6.40	234.46	-	-	-	234.46	(228.06)	(228.06)
	Total Land	2,079.18	-	-	-	2,079.18	234.46	-	-	-	234.46	1,844.72	1,844.72
10.2	Building	41,220.29	-	299.61	-	41,519.90	14,738.89	-	1,601.05	-	16,339.94	25,179.96	26,481.40
10.5	Plant & Machinery	60,375.49	(74.00)	681.58	(21.18)	60,961.89	29,447.57	(1.90)	2,070.43	(19.06)	31,497.04	29,464.85	30,927.92
10.7	Vehicles	131.17	-	-	(23.10)	108.07	101.83	-	3.76	(20.42)	85.17	22.90	29.34
10.8	Furniture & Fixtures	440.87	-	5.79	-	446.66	97.53	-	4.50	-	102.03	344.63	343.34
10.9	Office Equipemnt	130.35	-	10.15	-	140.50	78.59	-	8.46	-	87.05	53.45	51.76
	Others												
11.1	Roads on land belonging to others	28.24	-	-	-	28.24	(67.02)	-	0.09	-	(66.93)	95.17	95.26
11.3	Capital spares at Generating Stations	17,282.56	-	-	-	17,282.56	13,157.07	-	643.08	-	13,800.15	3,482.41	4,125.49
	Total	1,21,688.15	-	997.13	(44.28)	1,22,567.00	57,788.92	(1.90)	4,331.37	(39.48)	62,078.91	60,488.09	63,899.23
	Previous Year	1,21,002.81	(47.11)	732.45	-	1,21,688.15	54,488.18	96.55	3,204.21	-	57,788.94	64,490.31	67,105.74
	CAPITAL WORK IN PROGRESS											1,00,825.07	79,533.79

Note:- (i) In the absence of shift log book for Plant & Machinery, depreciation on Plant & Machinery has been charged on continued process plant basis.
(ii) On fixed assets accured during the year depreciation is charged on 'Put to Use' basis.
(iii) No impairment of assets has been reported during the year and hence no amount has been charged to revenue account under AS 28.

B. Intangible Assets

There is no intangible assets belong to the Company.

C. Capital Work-In-Progress

Details of capital work in progress	As on 31-03-16	Addition during the year	As on 31-03-17
Land owned under full title			
Leasehold loan			
Building	19.93	79.55	99.48
Hydraulic	-	-	-
Other Civil Works	19,984.74	17,510.75	37,495.49
Plant & Machinery	59,508.94	3,674.22	63,183.16
Lines & Cable Network	15.95	-	15.95
Vehicles	-	0.32	0.32
Furniture & Fixtures	4.22	-	4.22
Office Equipemnt	-	26.44	26.44



133

11. LONG TERM LOANS & ADVANCES

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Advance to suppliers (Capital)			
Interest free		256.65	354.17
Advance to contractors (Capital)			
Advance to Capital Contractors - Interest Free		1,022.80	2,443.51
Total		1,279.45	2,797.68

12. INVENTORIES

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
1. Capital Stores and Spares			
Fuel Stock		0.38	3.81
Capital Materials Stock A/c		7,152.61	8,002.92
Material Issues O&M		-	-
2. O&M Materials Stock A/c		1,471.43	1,373.45
3. Materials Stock Adjustments (Capital)		-	-
Materials Stock Adjustment (O&M)		-	-
Other Material Account		1,312.04	1,262.71
Material stock-Excess/Shortage pending investigation - Capital		-	-
Less Provision against Stock		(3,203.05)	(3,203.05)
Net Total		6,733.41	7,439.84

13. TRADE RECEIVABLES

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Over Six Months			
Receivables against sale of power - APDCL		-	-
Within Six Months			
Receivables against sale of power - APDCL		26,283.11	20,233.41
Total		26,283.11	20,233.41

(i) The Company has not provided any bad & doubtful debts.

14. CASH & CASH EQUIVALENTS

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Balances With Bank		1,733.64	1,359.89
Cash In Hand		76.50	74.13
Fixed Deposits with Banks		43,395.22	17,212.20
Total		45,205.36	18,646.22

(i) Balances with bank includes closing bank balance of HQ as well as of all field units along with the fund in transit.

(ii) No Fixed Deposits are of more than 12 months maturity. However, some FDs are renewed or reinvested in separate FDs directly after maturity which may accumulate beyond 12 months.



15. SHORT TERM LOANS & ADVANCES

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
(Unsecured & Considered Good)			
Advances for O&M supplies/works		5,817.29	5,745.07
Loans and advances to staff		18.85	13.89
Advance Tax/Income Tax deducted at source		90.20	37.63
Total		5,926.34	5,796.59

16. OTHER CURRENT ASSETS

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Income Accrued but not Due		182.76	30.59
Fuel Related Receivables & Claims { Railway claims for Coal}		747.91	747.91
Other Receivables		8,692.65	7,435.39
Prepaid expenses		100.61	104.61
Deposits		0.55	0.55
Inter Unit A/c - Remittance to HQ		74.31	77.62
Inter Unit A/c - Opening Balance		1.11	1.11
Total		9,799.90	8,397.78

(i) Other receivable includes proportion of unfunded liabilities to be received from the Pension Trust on account of GPF & LEB payment.

17. REVENUE FROM OPERATIONS

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Gross Sale of Power to APDCL		59,662.41	73,717.81
Less: Adjustment in line with the AERC Tariff Order for FY 2015-16		6,215.00	5,745.79
Sale of Power (APDCL)		53,447.41	67,972.02
Total		53,447.41	67,972.02

Please refer to Note : 35

18. OTHER INCOME

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Interest			
Interest on House Building Advances to Staff		0.02	0.21
Interest on Investment (Fixed Deposit)		1,538.40	711.03
Sale of scrap		23.00	149.18
Other Non Operating Income			
Interest from Banks (other than interest on fixed deposits)		2.79	4.44
Rebate received for timely payment of dues of loans, interest, etc.		103.16	88.31
Rebate for timely payment		5.37	-
Misc.receipts (except 62.901 &62.908)		125.84	119.41
Rentals from staff quarters		16.58	11.03
Total		1,815.16	1,083.61

* Interest on FD is calculated comparing closing balance of FD.



19. OTHER RECEIPTS

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Revenue grant received		-	-
Total		-	-

20. COST OF MATERIALS CONSUMED

Particulars		As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Indigenous			
Gas		1,361.60	2,293.15
Gas/Oil (Internal Combustion)		27,515.94	44,202.94
Lubricants and consumable stores		62.45	106.54
Total		28,939.99	46,602.63



21. EMPLOYEE BENEFITS EXPENSES

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Salaries and Wages		
Salaries	4,421.98	3,451.56
Overtime	181.43	176.35
Dearness Allowance	3,082.20	3,118.92
Other Allowances	567.73	606.87
Bonus	4.54	15.41
Sub Total	8,257.88	7,369.10
Less:-Employees cost capitalised	141.23	160.75
Salaries and Wages	8,116.65	7,208.35
Contribution to Provident and Other Funds	1,570.33	1,187.88
Medical expenses reimbursement	17.58	26.17
Leave travel concession (L.T.C)	7.02	5.47
Earned leave encashment.	99.63	63.62
Other Staff Cost	3.85	31.67
Staff Welfare	26.18	30.18
Total Staff Welfare Expenses	154.27	157.10
TOTAL:	9,841.25	8,553.33

(i) Under 'Contribution to Provident and Other Funds', 23.31% of Pay and DA of employees who joined in service prior to 01-01-2004 and 10% of Pay and DA of employees who joined in service after 01-01-2004.

22. FINANCE COSTS

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Interest Expenses		
Interest on State Govt. Loan	3,476.32	3,066.00
Interest on State Govt. Loan - Penal Interest	588.59	477.08
Interest on PFC Loan	5,189.78	4,612.61
Interest on ADB Loan	7.80	-
Interest on GPF	545.26	570.81
Less:Interest Capitalised	4,106.32	3,717.99
Interest Expenses	5,701.44	5,008.51
Bank charges	12.44	26.29
Total	5,713.88	5,034.80

26.1 Under 'Interest Expenses', an amount of Rs.34,80,02,193/- has been capitalised against PFC loan of NRPP.

26.2 Under 'Interest Expenses', an amount of Rs.6,19,58,468/- has been capitalised against State Govt. Loan.

23. DEPRECIATION

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Building	1,601.05	835.13
Plant & Machinery	2,070.43	1,655.53
Vehicles	3.76	10.31
Furniture & Fixtures	4.50	4.33
Office Equipemnt	8.46	4.91
Roads on land belonging to others	0.09	0.25
Capital spares at Generating Stations	643.08	693.76
Total	4,331.37	3,204.22

(i) Depreciation is calculated as per Regulation 33.4 of the Assam Electricity Regulatory Commission (Terms and Condition for Determination of Multy YearTariff) Regulations, 2015.



24. OTHER EXPENSES

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Manufacturing Expenses		
Repair and Maintenance of Plant and Machinery	2,109.86	1,582.45
Repair and Maintenance of Building	247.20	356.08
Repair and Maintenance of Hydraulic Works	82.99	128.87
Repair and Maintenance of Civil Works	43.29	60.57
Repair and Maintenance of Lines, Cable Net Works etc	5.28	14.38
Repair and Maintenance of Vehicles	5.05	4.06
Repair and Maintenance of Furniture and Fixures	0.77	2.30
Repair and Maintenance of Office Equipment	4.36	6.48
Total : Manufacturing Expenses	2,498.80	2,155.19
Establishment Expenses		
Rent Rates and Taxes	40.87	43.17
Insurance	239.60	139.65
Telephone Charges,	10.32	11.37
Postage, Telegram & Tele Charges	1.20	1.64
Tax Audit Fees	0.23	0.23
Legal charges	3.02	1.39
Audit Fee	3.24	2.86
Consultancy charges	6.61	4.84
Technical Fee	1.94	8.76
Other Professional Charges	1.37	7.44
Conveyance and Travel	71.25	81.19
Other administrative expenses (except 76.130)	598.00	637.74
Freight	0.30	0.62
Other Purchase related expenses	0.23	0.09
Other misc. expenses	1.39	1.32
Total: Establishment Expenses	979.57	942.31
Less:-Administration and General Expenses capitalised	-	-
Net Total	3,478.37	3,097.50

25. LOSS ON SALE OF FIXED ASSETS

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Loss on sale of Fixed Assets	2.25	-
	-	-
Total	2.25	-

26. OTHER DEBITS

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Bad debts written off	-	-
Miscellaneous losses written off	-	-
Total	-	-



27. EXCEPTIONAL ITEMS

139

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Prior period incomes		
Receipt from customers relating prior period	-	21.74
Interest income for prior period	-	4.16
Excess Provision for depreciation in prior periods	1.90	-
Interest and finance charges in prior periods	480.81	22.10
Other Excess Provision	-	-
Other income relating to prior period	52.88	144.72
Sub-Total-1	535.59	192.72
Prior period expenses		
Fuel related expenses/losses relating to prior periods	860.83	1,974.09
Operating expenses for Prior Period	-	341.67
Employee cost relating to Prior Period	51.72	174.89
Prior Period Depreciation Charges	-	96.55
Other charges relating to Prior Period	390.66	52.12
Sub-Total-2	1,303.21	2,639.32
(ii) Other Expenses - Prior period items	767.62	2,446.60

(a) Prior period income includes:-

- (i) Withdrawal of excess provision of depreciation of Rs.1,90,180/-.
- (ii) Withdrawal of excess accounting of Penal Interest of Govt. loan of Rs.4,77,07,726/-.
- (iii) Withdrawal of excess capitalisation of interest on GoA loan of Rs.3,72,982/-.
- (iv) Receipt from Income Tax Deptt. As refund for the AY 13-14 by Rs.22,87,690/-.
- (v) Forfeit of EMD by Rs.30,00,000/-.

(b) Prior period expense includes:-

- (i) Delayed payment surcharge paid to GAIL of Rs. 7,74,53,968/- accounted as per comment of Statutory Auditor.
- (ii) Excess rebate claimed against AGCL (TC) bills of NTPS adjusted for Rs. 86,29,427/-.
- (iii) Short Provision for MAT for the AY 2010-11 as per notice issued by Income-Tax Deptt. u/s 156 for ₹ 3,90,66,420/-/-.

28. EARNING PER SHARE (EPS)

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Net profit After Tax As per Statement of Profit & Loss	1,720.92	92.80
Number of Equity Shares	45585975	45585975
Earning Per Share (in ₹)	3.78	0.20
Face Value per Equity share	100	100

29. The figures for previous year have been regrouped and rearranged wherever necessary



27. EXCEPTIONAL ITEMS

Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Prior period incomes		
Receipt from customers relating prior period	-	21.74
Interest income for prior period	-	4.16
Excess Provision for depreciation in prior periods	1.90	-
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Other income relating to prior period	52.88	144.72
Sub-Total-1	535.59	192.72
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Other charges relating to Prior Period	390.66	52.12
Sub-Total-2	1,303.21	2,639.32
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- (i) Withdrawal of excess provision of depreciation of Rs.1,90,180/-.
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- (iii) Withdrawal of excess capitalisation of interest on GoA loan of Rs.3,72,982/-.
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- (i) Delayed payment surcharge paid to GAIL of Rs. 7,74,53,968/- accounted as per comment of Statutory Auditor.
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Particulars	As on 31-03-2017 (in ₹ lakh)	As on 31-03-2016 (in ₹ lakh)
Net profit After Tax As per Statement of Profit & Loss	1,720.92	92.80
Number of Equity Shares	45585975	45585975
Earning Per Share (in ₹)	3.78	0.20
Face Value per Equity share	100	100

29. The figures for previous year have been regrouped and rearranged wherever necessary



30. CONTINGENT LIABILITIES

(ii) Oil India Ltd. by its letter No. A/Cs: 50/200/2015-16 dt. 02/04/2016 has claimed the following amount as due from the company in addition to the due payable for supply of natural gas.

- For LTPS : 135.82 Crore
- For NTPS: 67.80 Crore

(iii) Assam Gas Company Ltd. by its letter No. Accts/TC/01612/Vol-IV/212 dated 21/3/2016 has raised the following claims in addition to its due against its regular bill for transportation /transmission of Gas & supply of Gas.

- LTTPS(Feb'10 to April'14) : Rs. 1393.04 Lac
- NTPS(Feb'10 to April'14) : Rs. 293.89 Lac

APGCL on contrary has raised a debit note to AGCL for an amount of Rs. 4121.22 lac vide letter No. APGCL/LTPS/GM/2015/T-13 (A)/332 dt. 12/06/2015 for its failure to transport the compressed Gas with adequate flow and charging rate for transportation of compressed gas instead rate for uncompressed Gas. The claims are disputed and hence no provision against the above claim of AGCL is made.

(iv) For implementation of MSHEP, 233 begha 1 katha & 5 lecha of land was handed over by Danka Circle to APGCL after payment of land allotment fee of Rs. 58313/- & at the time of handing over possession there was no intimation of adverse possession & no list of effected people was provided & question of land compensation was not raised. Later during implementation period Terenglangso project & Development Committee started demanding compensation to effected people & final amount of such demand is Rs. 858.00 lac . According to the Deputy Commissioner , Karbi Anglong Autonomous council there were flaws in determination of compensation amount and need review for amicable settlement. The matter is still under settlement. The land is already in possession & part of the project is under construction & part is already under production. No provision against this probable land compensation is made in the account.



31. Disclosure as per AS-21 on “Consolidated Financial Statement”

A. The consolidated financial statement have been prepared in accordance with the AS-21 – “Consolidated Financial Statement.

B. The Financial Statement of APGCL and its subsidiaries are combined on a line by line basis by adding together of item like assets, liabilities, income and expenses.

32. Disclosure as per AS-18 “Related party Disclosure”

(a) Key Managerial Person:

i) Sri Jayanta Kumar Sharma: Managing Director - Up to July' 2016

ii) Sri Krishna Phatowali: Managing Director - Up to Jan' 2017

iii) Sri Mukut Chandra Gogoi: Managing Director, In-Charge - w.e.f Feb' 2017

(b) Managing Director’s Remuneration:

Particulars	Salary	
	Current Year	Previous Year
Sri Jayanta Kumar Sharma	₹ 5,57,199	₹ 15,15,297
Sri Krishna Phatowali	₹ 8,21,356	
Total:	₹ 13,78,555	₹ 15,33,600

33. Operational Performance:

The operational performance of the company is detailed in Annexure-A.

34. Disclosures vide notification No.GSR 719(E) of Ministry of Corporate Affairs dated 16-11-07:

Outstanding amount to fuel suppliers of APGCL as on 31-03-17 in rupees crore is as tabulated below –

Supplier	Outstanding principal	Outstanding interest	Total (in Rupees)
OIL	17.84		17.84
GAIL	2.85	2.04	4.89

There are no suppliers in APGCL who fall under Micro, Small & Medium Enterprises Development Act, 2006.

35. In the Tariff Order passed by AERC on 31st March, 2017, the Commission has approved an amount of ₹ 62.15 Crore as revenue surplus and to be adjusted with APDCL against SOP. Hence, the amount of ₹ 62.15 Crore has been adjusted with the total SOP of the Company for the FY 2016-17.

36. The Revision of Pay under 7th Pay Commission had been took place from 01-01-2016. Central Government has proposed 24% hike on Gross Salary of their employees. In the same line APGCL also provided 24% hike w.e.f. 01-01-2016. As such an amount of ₹ 16.00 Crore has been provided in the Annual Accounts 2016-17 for the period from 01-04-2016 to 31-03-2017.



37. In respect of Gratuity to the employees fall under NPS, a provision has been made in the Accounts for an amount of ₹ 5.03 Crore. However, no provision has been made in respect of 'Un-Utilized Leave Encashment Benefit' in the Accounts.

38. Asian Development Bank (ADB) is funding APGCL for setting up of new thermal project at LTPS premises in the name 'Lakwa Replacement Power Project (LRPP)'. During the year 2016-17, ADB has released ₹ 105.43 Crore against LRPP. The interest is booked under CWIP at a rate equivalent to the State Govt. Loan rate.

39. Deputy Commissioner of Income Tax has issued a notice under section 156 of the Income Tax, 1961. As such an amount of ₹ 3.91 Crore has been provided as short provision of MAT in this year's accounts.

40. Value of imports calculated on C.I.F. basis:

Value of imports calculated on C.I.F. basis incurred during the year 2016-17 on import of Capital goods is ₹ 104,37,04,062/-.

41. Expenditure in foreign currency:

The Expenditure in foreign currency incurred during the year 2016-17 on import of capital goods is ₹ 1,02,47,448/-.

42. Number of employees who are in receipt of emoluments aggregating to ₹ 60,00,000/- per annum or ₹ 5,00,000/- per month as per Companies (Particulars of Employees) Rules, 1975 is NIL.

43. An amount of ₹ 3,00,00,000/- was sanctioned as overdraft by pledging fixed deposit of ₹ 3,00,00,000/- with State Bank of India, New Guwahati Branch.

44. The Company prepares Bank Reconciliation Statement regularly for each bank a/c in its name.

45. Details of remuneration to Auditors:

Particulars	Amount including Service Tax (in ₹)
Statutory Audit Fee	2,30,000.00
Cost Audit Fee	46,000.00
For Tax Audit	23,000.00
Total	2,99,000.00

In terms of our separate report of even dated

For, P. K. Sharma & Associates

Chartered Accountants

Firm Registration No. 316044E

(Signature)


CCA Pranjay Kr. Agarwal

Partner

N.No. 303034

Place: Guwahati

Date: 18/09/17

(Signature)
 (Shri Alok Kumar, IAS)
 Chairman

(Signature)

(Shri S. N. Kalita)
 Chief Financial Officer

For and on behalf of the Board

(Signature)
 (Shri R. Kalita)
 Managing Director

(Signature)
 (Nayana Das)
 Company Secretary

Place: Guwahati
 Date: 27th June, 2017

ASSAM POWER GENERATION CORPORATION LIMITED

ANNEXURE - A

OPERATIONAL PERFORMANCE

Sl. No.	Particulars	Previous Year 2015-16	This Year 2016-17
(1)	(2)	(3)	(4)
1	Installed Capacity (MW)		
	(a) Thermal	---	
	(b) Hydel	103	103
	(c) Gas	276.7	273.5
	Total	379.7	376.5
2	Power Generated (MU)		
	(a) Thermal	---	
	(b) Hydel		
		KLHEP	396.375
		MSHEP	0.383
	(c) Gas		
		NTPS	507.552
		LTPS	946.797
	Total Generation (MU)	1851.107	1650.607
3	Auxiliary Consumption (MU)		
	(b) Hydel		
		KLHEP	1.982
		MSHEP	0.008
	(c) Gas		
		NTPS	27.734
		LTPS	76.562
	Total Auxiliary Consumption (MU)	106.286	93.347
4.a	Total power available for sale (MU)	1744.821	1557.260
4.b	Prior Period Energy due to single point energy billed in the FY 2014-15 (MU)		
4.c	Prior Period Energy due to single point energy billed in the FY 2015-16 (MU)	0.831	
4.d	Grand Total power available for sale (MU)	1745.652	1557.260
5	Power sold (MU)	1745.652	1557.260
6	Units generated per MW of installed capacity (in Lakh unit)	48.8	43.8
7	Plant Load Factor (%)		
	(a) Thermal	---	
	(b) Hydel		
		KLHEP	44.90%
		MSHEP	1.42%
	(c) Gas		
		NTPS	45.73%
		LTPS	63.06%
8	Percentage of generation to installed capacity		
	(a) Thermal	---	
	(b) Hydel	43.97%	44.65%
	(c) Gas	60.00%	52.08%
9	Fuel		
	a) Gas Consumption (MMSCM)		
		NTPS	218.18
		LTPS	285.04
	b) Average calorific value of Gas (Kcal/SCM)		
		NTPS	9269
		LTPS	10087
	c) Gas Consumption per unit of generation (in SCM/Kwh)		
		NTPS	0.4299
		LTPS	0.3011

Note: 1. 15 MW Unit-1 of LTPS was decommissioned on 12/01/2017. The present Installed Capacity of LTPS is 142.2 MW. Wtd. Avg. Installed Capacity of LTPS for the FY 2016-17 was 154.0 MW.