



Clear your Doubts on NTPC's Annual Property Return (APR)

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Form 1 & Immovable Property Return



Movable Property Return



Liability, Foreign Visit & Extra Income, if any

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General FAQs

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Q1. Where are the online links to file Annual Property Return (APR) available?

Ans. An employee can get online link to file APR in following two ways: -

I. Through ESS

Login to ESS

Click on Property Return Tab

Select New Property Return Option

II.

By Using URL: https://mapp.ntpc.co.in/PROPERTY_RETURNS/Account/Login.aspx

Browse above URL by any Browser

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Q2. Can an employee file APR over internet (external network)?

Ans. Yes, APR can be filed over external network through URL https://mapp.ntpc.co.in/dev_property/Account/Login.aspx only. (It cannot be filed by login to ESS)

Q3. What is the login ID & Password for the APR portal through the URL: https://mapp.ntpc.co.in/dev_property/Account/Login.aspx?

Ans. Login ID is the 6-digit employee number & password is Microsoft Single Sign On (SSO) password which is used for opening other NTPC applications.

Q4. What is Holding Date?

Ans. Holding Date is the date on which assets & liabilities that are required to be declared in APR, were under the possession of the employee. In NTPC, the holding date is 31st March of that year for which APR is to be submitted.

Q5. Under what provisions and rules of NTPC, the information in respect of Assets and Liabilities is to be furnished by employees?

Ans. As per Rule 16 (5) of Conduct, Discipline and Appeal Rules of NTPC, each employee covered under CDA, is required to submit every year his/her Assets and Liabilities as on 31st March of the year on or before 31st July of that year.

Q6. Under what provisions of Lokpal and Lokayukta Act, 2013, the information in respect of Assets and Liabilities is to be furnished by a Public Servant?

Ans. As per Para 4 of Section 44 of Lokpal and Lokayuktas Act, 2013, every public servant is to file the annual return regarding assets and liabilities.

Q7. Whether a workman is also required to furnish his Assets and Liabilities?

Ans. Yes, workmen, including those posted in JVs & Subsidiaries of NTPC, are required to furnish Assets and Liabilities as per NTPC CDA Rules or applicable Standing Orders, as the case may be.

Q8. What happens if an employee fails to furnish information in respect of his assets?

Ans. For an employee of NTPC Limited, it is a violation of CDA Rule/applicable Standing Orders and appropriate disciplinary action shall be taken against him by the competent authority.

Q9. Whether the Information furnished by the public servant is displayed in public domain?

Ans. No, presently it is not put in public domain.



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**Q10. What is the definition of “dependent children” for the purpose of filling APR?**

Ans. For the purpose of filing APR, “dependent children” means sons and daughters who have no separate means of earning and are wholly dependent on the employee for their livelihood.

Q11. If an immovable property has been declared in previous year APR, whether same is required to be declared again in current year?

Ans. The immovable properties which have been declared in previous year APR, will automatically appear in current year APR at ‘Holding Detail’ under Immovable Asset section. If there is any change in status of declared property, then same shall be modified by selecting the property from ‘Holding Detail’ and using the ‘edit’ option. If the employee, his/her spouse, or dependent children is no longer holding the property, then same should be deleted from the list.

Q12. What is the rule for declaration of transaction in Movable Property?

Ans. Every transaction in movable property, acquired, owned, or hold by an employee in his/her name or in the name of his/her family shall report in writing to the competent authority within one month of such transaction if the value of such property exceeds 2 months basic pay or Rs. 1 lakh, whichever is higher.

Q13. What is the rule for declaration of transaction in Immovable Property?

Ans. No employee of the Company shall acquire or dispose any immovable property by lease, mortgage, purchase, sale, gift or otherwise, either in his own name or in the name of any member of his family without reporting to the competent authority in writing prior to have such transaction.

Q14. What is the rule for transaction with a person or a firm having official dealing with the employee or his subordinate?

Ans. No employee of the Company shall, except having prior written approval of the competent authority, enter into any transaction related to an immovable or movable property with a person or a firm having official dealings with the employee or his subordinate.

Q15. Can the APR form be modified once it is submitted?

Ans. No, submitted APRs can't be modified. But draft saved APRs can be modified.

Q16. How to view the submitted APR form?

Ans. It can be viewed by clicking the “My Returns” tab which is available on main page of APR form.

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Q17. Who is the “Competent Authority” defined under Rule 16 (Movable, Immovable and Valuable Property) of CDA Rules?

Ans. The Competent Authority defined under Rule 16 of NTPC CDA Rules shall be same as the Disciplinary Authority for imposing minor penalties, as specified in the attached schedule of CDA Rule of NTPC Ltd. and the case shall be processed through Vigilance.

Disclaimer:

The above clarifications are for general information and guidance and do not interpret legal provisions of the Act nor tender any legal opinion on issues.





Help Document & FAQs for Form 1 and Immovable Property

- [Steps for Filing Form 1](#)
- [Steps for Declaration of Immovable Property](#)
- [Declaration of income from Immovable Property](#)
- [Cost of Acquisition/Modification/Repair of Immovable Property](#)
- [Declaration of Jointly held Immovable Property](#)
- [Declaration of Advance Paid against Immovable Property](#)

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**Step 1 Following steps to be followed for Filing of Form 1 in APR: -**

- I Login with valid ID & password either through ESS or URL https://mapp.ntpc.co.in/PROPERTY_RETURNS/Account/Login.aspx
- II Select current holding date from drop down.
- III Click on “Next” button, Main page of APR submission form will open.
- IV Click on “Enter Form 1 Details as on (date)” option
- V Enter the following details in relevant fields: -
 - a) **Public Position hold (if any): -**
For self: - Enter designation and name & address of the organization. For example, DGM (Operation), NTPC Ltd.
For Spouse/children: - If spouse or children is working in any organization, enter his/her designation, name & address of the organization. If he/she is holding a government office on virtue of election, then enter position for which he/she has been elected.
 - b) **Whether Return being filed by them separately: -**
If the spouse or children fills the property return separately, then enter ‘Yes’ otherwise ‘No’.
- VI Click on the “Draft save” button to save the details entered in form 1.
After saving, window will return to main page.

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**Step 2** Following steps to be followed for declaring immovable property in APR: -

- I. Login with valid ID & password either through ESS or URL https://mapp.ntpc.co.in/dev_property/Account/Login.aspx
- II. Select current holding date from the drop down. Click on “Next” button, main page of APR submission form will open.
- III. Click on “Enter, Modify & Save Holdings as on (Date)” option. By default, “Immovable” tab will open.
- IV. Enter the followings detail in relevant fields: -
 - Select the name of property owner (Self, spouse, or dependent children) from drop down, namely, ‘Dependent Name’.
 - Select the type of property from drop down, namely, ‘Description of Property’.
 - a) If land is selected, then select nature of land from drop down, namely, ‘Nature of Land’
 - b) If Other is selected, then enter description of others in text field, namely, ‘Details of Other’
- V. Date of Acquisition: Enter date of Possession or Registration whichever is earlier.
- VI. Select the source of acquisition from drop down, namely, ‘How acquired’.
 - If ‘other’ is selected, then enter description of others in text field, namely, ‘Details of Other Sources’.
- VII. Enter the percentage of ownership in the property (Extent of Interest) in the field, namely, ‘Ownership %’.

Note: If property is shared with spouse/ dependent children, then his/her share to be entered through a separate entry.
- VIII. Enter location of the property in the relevant fields of the section, namely, ‘Address Detail’.
- IX. Enter the name of the person/organization from whom the property is acquired in ‘Details of the Person(s)/ Organization(s) from whom property acquired’ field.

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X Enter the following details in relevant field of the section, namely, 'Amount Detail'.

- Cost of acquisition (in Rs.).
- Present value of property (in Rs.). If exact value is not known, then approximate value may be entered.

Enter the Total Annual income from the property, if any (in Rs.).

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Click on "Save Draft" button to save the declaration which can be further modified before submission of return.

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Q1. What value shall be declared as a cost of acquisition of an immovable property?

Ans. The amount invested in acquiring the immovable asset including registration cost shall be declared.

Q2. How shall cost of modification / repair of an immovable asset be declared?

Ans. By increasing the cost of acquisition of an already declared immovable asset by the amount equal to the cost of modification / repair.

Q3. How to declare an Immovable Property which is jointly in the name of an employee & his/her spouse or dependent children?

Ans. Share of employee/spouse/dependent children (as the case may be) shall be declared as a separate asset, mentioning the percentage of their share.

Q4. How much cost of acquisition should be declared in case of jointly held immovable property?

Ans. Total cost of acquisition of immovable property should be declared at relevant cell. Employee portion shall automatically be calculated from the declared percentage ownership.

Q5. Where shall an advance, paid for immovable property which is neither under possession nor registered, be declared?

Ans. If an advance has been paid for immovable property and it is not under possession or yet to be registered, then it should be declared **as a movable property**. This can be done by selecting the option 'Personal loan / Advance given' from the dropdown, namely, 'Description of Property' under 'Movable' tab and then selecting the option 'Advance paid for Immovable Property' from the dropdown, namely, 'Sub-Description of Property'. After possession or registration of the property, same to be entered in the immovable asset after deleting it from the movable assets.



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Help Document & FAQs For Movable Property Return

- [Steps for Declaration of Movable Property](#)
- [Clubbing of similar type of Movable Assets](#)
- [Current Market Value & Purchase Value](#)
- Declaration of
 - [PF & Pension](#)
 - [PPF, FD, RD, Insurance Policy](#)
 - [Share, Mutual Fund & IPO](#)
 - [Gold, Silver & Composite items](#)
 - [Household items, painting, antiques](#)
 - [Vehicles](#)



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**Step 1** Following steps to be followed for declaring movable property:

- I. Click on “Movable” Tab after draft saving immovable return. Form for declaring movable property will open.
- II. Select the name of property’s owner (Self, spouse, or dependent children) from drop down, namely, ‘Name of Property Owner’
- III. Select the type of property from drop down, namely, ‘Description of Property’.
- IV. Select the sub type of selected property from the drop down, namely, ‘Sub-Description of Property’.
 - If ‘Others’ is selected, then enter the details of other property sub-description in the text field, namely, ‘Detail of Other’
- V. Select the source of acquisition of selected property from the drop down, namely, ‘Source of Acquisition’.
 - If ‘Others’ is selected, then enter the details of other property description in the text field, namely, ‘Detail of Other’.
- VI. Enter identification number such as Account no., Policy no, Folio No., Vehicle registration no., etc. in the relevant field.
- VII. Detail of property can be entered in text field, namely, ‘Details if any’.
- VIII. Enter the purchase value or loan/advance given in Rs. in the field namely, ‘Purchase Value’.
- IX. Any others detail can be entered in the “Remarks” field.
- X. ‘Draft save’ the declaration.

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Q1. Can multiple investments of the same description & sub-description be declared together?

Ans. Investments above Rs 2 lakhs to be declared individually. Investments below Rs. 2 lakhs can be declared together.

Q2. Is it required to declare holding of Provident Fund /Voluntary Provident Fund (PF/VPF) accounts?

The Provident Fund /Voluntary Provident Fund (PF/VPF) balance is not to be declared by the employee separately. The cumulative balance (Employee Contribution + Employer Contribution) in PF/VPF account as on 31st March will automatically appear in the form when the employee generates the form for the current holding year.

Q3. Is it required to declare holding of Pension accounts?

Ans. The outstanding balance in NDCPS (NTPC Defined Contribution Pension Scheme) accounts as on 31st March which is available with NTPC Ltd will automatically appear in the APR form when the employee generates the form for the current holding year. Outstanding balance in National Pension Scheme or any others pension scheme is required to be declared by the employee.

Q4. How to declare deposits in Public Provident Fund (PPF), Fixed Deposits (FD) & Recurring Deposits (RD)?

Ans. The outstanding balance including interest in PPF and RD accounts as on 31st March is required to be declared. Deposited amount is required to be declared in case of FD.

Q5. Whether current market value to be declared in case of investments in share, IPO & mutual fund?

Ans. No. The purchased value of shares, IPOs, or mutual funds are required to be declared.

Q6. How to declare other investments like NSS, Govt. securities, bond, debenture, or in any postal schemes?

Ans. The only actual invested amount in all mentioned scheme is required to be declared.

Q7. How to declare investments in Insurance Policy?

Ans. The annual premium paid, and Maturity value/Sum Assured is required to be declared in relevant cell of declaration form.



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Q8. Is it required to declare purchase of furniture, painting, fixtures, antiques, electronic items, etc. in APR?

Ans. If total purchase value of assets in a particular category (e.g., furniture, painting, fixture, antiques, electronic items, etc.) exceeds two months basic pay or Rs. 1 (one) lakh whichever is higher, then same is required to be declared in APR.

Q9. How to declare jewelry received during marriage or gifted by in laws / relatives during different occasions?

Ans. Approximate weight of jewelry (+/-10 gm in case of gold and +/-100 gm in case of silver) is required to be declared in the APR. Value of jewelry may be calculated by multiplying the weight by market price at the time of gift and to be entered in relevant field of the APR. Source of acquisition may be selected as 'Gift' from the dropdown and detail may be entered in 'Remarks' column.

Q10. How to declare purchased gold, silver, precious stones/metals, or composite items?

Ans. Purchase value and weight of above-mentioned items may be declared in relevant field of APR. It may also be declared by modifying the already declared similar items by adding current year's purchase. If anyone wants to declare the previously purchased items which were not declared in previous return, he may declare it by adding the weight and purchase value (to be calculated by multiplying the weight with actual rate of items at the time of purchase) to current year's purchase of similar item.

Q11. What is composite Item?

Ans. If a jewelry is a mixture of gold, diamond, silver, or any stones then it comes under category of composite item.

Q12. How to declare motor vehicle in APR?

Ans. The purchase amount of motor vehicle including registration & additional accessories cost may be declared by filling the details in relevant field of APR. It should be deleted from the APR if the vehicle is disposed of. Depreciated value of motor vehicle need not be modified in subsequent returns.

Q13. How to declare advance or personal loan given to any person or entity?

Ans. Advance or personal loan given to any person, entity including firm, company, trust, etc. may be declared by selecting the option 'Personal loan / Advance given' from the dropdown, namely, 'Description of Property' and then selection option 'Person or entity' from the dropdown, namely, 'Sub-Description of Property'.



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Help Document & FAQs for Filing Liability, Foreign Visit & Extra Income, if any

- [Steps for Declaration of Liability](#)
 - [Liability towards Employer](#)
 - [Liability towards Financial Institutions / Banks](#)
 - [Loan taken from Friends or Relatives.](#)
- [Steps for Declaration of extra income \(Other than salary\) for Scrutiny purpose.](#)
- [Steps for Declaration of Foreign Visit](#)

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**Step 1** Following steps to be followed for declaring liability:

- I. Click on “Liability” Tab. Form for declaring liability will open.
- II. Select the “Name of debtor” (Self, spouse, or dependent children)
- III. Select the category of liability from the dropdown, namely, ‘Category of Liability’ viz. Liabilities to bank, Liabilities to Employer, etc.
- IV. Select nature of liability from dropdown, namely, ‘Nature of Liability’ viz. home loan, vehicle loan, education loan, multipurpose loan, computer loan etc.
- V. Enter the account number or identification number, name & address of the creditor in the section, namely, ‘Liability Detail’.
- VI. Enter outstanding liability amount in Rs. as on 31st March in the field, namely, ‘Liability Amount’. Enter amount paid as interest during previous Financial Year in the field, namely, ‘Interest Paid’.
- VII. Enter Remarks if any.
- VIII. ‘Draft save’ the declaration of liability.

Step 2 Following steps to be followed for declaring foreign visits:

- I. Click on “Foreign visits” Tab. Form for declaring foreign visits will open.
- II. Enter the detail of foreign visit in relevant field of the form.
- III. ‘Draft save’ the declaration of foreign visit.



Please Note - Only personal foreign visits are required to be declared.





Q1. How to declare liability (Loans) towards NTPC Ltd.?

Ans. The employee need not to declare the liability towards NTPC separately. The balance loan/liability of NTPC Limited as on 31st March against different head such as HBA, Multipurpose advance, Transfer Advance, Higher Education Loan, Furniture Loan, Computer Loan, if any, will automatically appear in the APR form when the employee generates the form for the current holding year.

Q2. How to declare Liability (Loans) towards banks or financial institutions?

Ans. The balance liability of banks or financial institution as on 31st March is required to be declared in relevant field. If same liability has been declared in previous return also, then same to be modified (Increase or decrease whatever the case) by selecting the previous liability from “holding detail” section. Interest paid during last period (April – March) should also be declared in relevant field. If liability is completely paid, then it should be deleted from the APR.

Q3. If loan is taken from a friend or relative, whether the same is also required to be declared?

Ans. Yes, it is required to be declared.

Q4. Is there any minimum amount of loan which may be exempted from declaration as liability?

Ans. There is no minimum amount for declaring liability.

Q5. How to declare extra income from immovable assets like agricultural income, rent from flat, house shop etc.?

Ans. Income from immovable assets can be declared along with declaration of assets itself.
(Method for declaration given at para X (iii) of Step 2 at declaration of Immovable Property)

Q6. How to declare extra income from movable assets like interest on outstanding balance in saving accounts, PPF accounts, income from shares, debentures and mutual fund, maturity of FD insurance policy and postal policies, etc.?

Ans. After draft saving of the foreign visit declaration, following steps to be followed for declaration of extra income from movable assets: -

- I. Click on Extra Income Tab. Form for declaring extra income will open.
- II. Select the “source of extra income” from drop down
- III. Enter the details if ‘Other’ is selected from dropdown.
- IV. Enter the amount of extra income in Rs.
- V. Enter Remarks if any
- VI ‘Draft save’ the declaration of extra income.



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Viewing, Printing and Submitting of APR

- [View Complete Saved APR Form](#)
- [Taking Print of Saved APR Form](#)
- [Submission of Saved APR Form](#)
- [Taking Printout of Submitted Form](#)

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**Q1. How to view complete saved form?**

Ans. After draft saving of all declaration, click on “Home” Tab. Main page of APR form will appear. Select ‘View, Print and Submit Saved Holding as on -----’ option. A separate window will open with different tabs for each form. At the bottom of ‘Declaration Form’ a button is available for viewing the entire declaration. Click on ‘View’ button to view entire saved declaration in APR form.

Q2. How to print complete saved APR form?

Ans. Open the window as described in Answer of Q1. Click on ‘Print’ button to take print of the entire declarations.

Q3. How to submit APR form?

Ans. Open the window as described in Answer of Q1. Click on ‘Submit’ button to submit the saved declarations of each form.

Q4. How to take print of Submitted APR?

Ans. After login with valid ID & password either through ESS or URL, click on “My Returns” option. A new window with ‘Print Submitted Holding’ option will open. Select the holding year from the drop down, then click on ‘Print’ button to take print out of the submitted APR for selected holding year.





Thank you!



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