

PETITION NO. .... /GT/2019

PETITION FOR TRUING UP OF TARIFF FOR  
THE PERIOD 2014-19 AND TARIFF PETITION  
FOR THE PERIOD 2019-24 IN RESPECT OF  
TEESTA-V POWER STATION

**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Govt. of India Enterprise)



COMMERCIAL DIVISION

N.H.P.C. OFFICE COMPLEX,  
SECTOR-33, FARIDABAD (HARYANA)-121003

**Volume-I**



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**NHPC Limited**  
**Through**



**(M G Gokhale)**

**General Manager (Comml.)**

**Place : Faridabad**

**Date : 30.10.2019**

**BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY  
COMMISSION, NEW DELHI**

**Petition No.        /GT/2019**

**IN THE MATTER OF:**

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 8, 14(3) & 25(3) of CERC (Terms and Conditions of Tariff) Regulations, 2014 for truing up of tariff for the period 2014-19 in respect of **Teesta-V Power Station**.

**AND IN THE MATTER OF:**

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 for determination of tariff for the period 2019-24 in respect of **Teesta-V Power Station**.

**PETITIONER**

NHPC Limited,  
(A Govt. of India Enterprise)  
NHPC Office Complex, Sector-33,  
Faridabad (Haryana) - 121 003.

**RESPONDENTS:**

- |  |   |
|--|---|
| 1) THE CHAIRMAN & MANAGING DIRECTOR,<br>WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD,<br>BIDYUT BHAWAN (8 <sup>th</sup> FLOOR)<br>BLOCK-DJ, SECTOR-II, SALT LAKE,<br>KOLKATA – 700 091 (WEST BENGAL) | 2) THE CHAIRMAN,<br>DAMODAR VALLEY CORPORATION,<br>DVC TOWERS, VIP ROAD,<br>KOLKATA – 700 054 (WEST BENGAL) |
| 3) THE MANAGING DIRECTOR,<br>JHARKHAND BIJLI VITRAN NIGAM LTD.   | 4) THE MANAGING DIRECTOR,<br>NORTH BIHAR POWER DISTRIBUTION COMPANY   |



( FORMERLY JHARKHAND STATE  
ELECTRICITY BOARD)  
ENGINEERING BUILDING,  
H.E.C. DHRUWA  
RANCHI JHARKHAND – 834 002  
(JHARKHAND)

LTD.,  
VIDYUT BHAWAN, BAILEY  
ROAD,  
PATNA-800001 (BIHAR)

5) THE MANAGING DIRECTOR,  
SOUTH BIHAR POWER  
DISTRIBUTION COMPANY LTD.,  
VIDYUT BHAWAN, BAILEY ROAD,  
PATNA-800001 (BIHAR)

6) THE CHIEF SECRETARY,  
DEPARTMENT OF POWER,  
GOVT. OF SIKKIM, KAZI ROAD,  
GANGTOK-737101 (SIKKIM)

7) THE CHAIRMAN AND MANAGING  
DIRECTOR, GRIDCO, 4<sup>TH</sup> FLOOR,  
JANPATH, BHUWANESHWAR,  
PIN- 751022 (ORISSA)



**Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 8, 14(3) and 25(3) of CERC (Terms and Conditions of Tariff) Regulations, 2014 and its subsequent amendment and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 in respect of Teesta-V Power Station.**

**It is respectfully submitted that:**

1. NHPC Limited, hereinafter called 'NHPC', is a Government of India Company within the meaning of the Companies Act, 1956. Further, it is a 'Generating Company' as defined under Section 2(28) of the Electricity Act, 2003.
2. The Teesta-V Power Station (3x170 =510 MW) owned by NHPC is located in the State of Sikkim and supplying power to its beneficiaries in the Eastern Region since its Commercial operation (i.e. w.e.f 10.04.2008).
3. NHPC has constructed Teesta-V and is operating and maintaining the same, since its Commercial Operation. The power generated from this Power Station is being supplied to the various Bulk Power beneficiaries / Customers in Eastern Region, i.e. Respondents herein as per Power Purchase Agreements (PPAs) / BPSAs signed with them.
4. Section 62 of Electricity Act, 2003 provides for determination of tariff by the Appropriate Commission for supply of electricity by a generating company to a distribution licensee. The Hon'ble Commission, under Section 79(1)(a) of Electricity Act, 2003, is vested with the jurisdiction to regulate the tariff of the Generating Companies owned or controlled by the Central Government.
5. The Hon'ble Commission had determined the tariff of Teesta-V for the tariff period 01.04.2014 to 31.03.2019 vide its order dated 16.08.2016 in petition No. 234/GT/2014 (**Annex-III**) in accordance with the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 and subsequent amendments thereof.

**PART-A: TRUING UP OF TARIFF FOR THE PERIOD 2014-19**

6. The projected additional capitalization & de-capitalization (including discharge of liabilities, if any) allowed by the Hon'ble Commission vide its order dated 16.08.2016 is summarized as under:

(₹ in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Net additional capital expenditure allowed	200.00	336.31	78.43	20.02	5.58
Discharge of Liabilities	1650.80	565.59	1562.99	0.00	0.00
<b>Additional Capital expenditure allowed</b>	<b>1850.80</b>	<b>901.90</b>	<b>1641.42</b>	<b>20.02</b>	<b>5.58</b>

7. The details of Annual Fixed Charges (AFC) allowed by the Hon'ble Commission vide order dated 16.08.2016 considering the opening capital cost of ₹ 273234.70 Lakh (as on 01.04.2014) and above additional capitalization is as under:

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	23473.29	23559.49	23639.13	23691.16	23691.96
Interest on Loan	4132.23	3549.26	2952.45	2364.96	1827.48
Depreciation	14091.83	14162.57	14227.94	14270.64	14271.29
Interest on Working Capital	1418.15	1438.80	1460.88	1484.17	1508.77
O & M Expenses	8297.32	8848.59	9436.50	10063.46	10732.07
<b>AFC</b>	<b>51412.83</b>	<b>51558.71</b>	<b>51716.90</b>	<b>51874.39</b>	<b>52031.58</b>

8. The present petition is being filed as per regulation 8, 14 and 25 of CERC (Terms and Conditions of Tariff) Regulation, 2014 for truing up of tariff for the period 2014-19. The relevant extracts of regulation 8, 14 and 25 are reproduced hereunder:

**“8. Truing up**

(1) *The Commission shall carry out truing up exercise along with the tariff petition filed for the next tariff period, with respect to the capital expenditure including additional capital expenditure incurred up to 31.3.2019, as admitted by the Commission after prudence check at the time of truing up:*

*Provided that the generating company or the transmission licensee, as the case may be, shall make an application for **interim truing up** of capital expenditure including additional capital expenditure **in FY 2016-17.***

(2) *The generating station shall carry out truing up of tariff of generating station based on the performance of following Controllable parameters:*

a) *Controllable Parameters:*

i) *Station Heat Rate;*

ii) *Secondary Fuel Oil Consumption;*

iii) *Auxiliary Energy Consumption; and*

iv) *Re-financing of Loan.*

(8) *The generating company or the transmission licensee as the case may be, shall carry out the truing up of **grossed up rate of return on equity** in accordance with Clause 3 of Regulation 25 of these regulations.*

**“14. Additional Capitalisation and De-capitalisation:**

(3) *The capital expenditure, in respect of **existing generating station** or the transmission system including communication system, incurred or projected to be*

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*incurred on the following counts **after the cut-off date**, may be admitted by the Commission, subject to prudence check:*

- (i) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law;*
- (ii) Change in law or compliance of any existing law;*
- (iii) Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security;*
- (iv) .....*
- (v) Any liability for works executed prior to the cut-off date, after prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.;*
- (vi) Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments;*
- (vii) .....*
- (viii) **In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;***
- (ix) .....*
- (x) .....*

*Provided that any expenditure on acquiring the minor items or the assets including tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets*



etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2014:

.....  
.....”

**“25. Tax on Return on Equity:**

*(3) The generating company or the transmission licensee, as the case may be, shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2014-15 to 2018-19 on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the transmission licensee as the case may be. Any under-recovery or over-recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long term transmission customers/DICs as the case may be on year to year basis.”*

9. Hon’ble Commission vide Suo-moto order no. 03/SM/2017 dated 08.03.2017 has reviewed the provision of interim truing up of tariff under regulation 8(1) of CERC Tariff Regulations’2014. Para 4 of said order is reproduced below:

.....  
*“It shall not be mandatory for the generating Companies and transmission licensees to file the application for interim truing up in terms of proviso to Clause (1) of the Regulation 8 of 2014 Tariff Regulation. The generating companies or transmission licensees shall make applications for truing up at the end of the tariff period. Only in those cases where the variation is more than 30% of the Annual Fixed Charges granted, the generating company or transmission licensees may approach the Commission for interim truing up.”*

10. In case of Teesta-V, the variation in AFC was less than 30% during 2014-15 and 2015-16. Accordingly, petitioner has not approached the Hon'ble Commission for interim-truing up during 2016-17.
11. In view of above, the present petition is filed on account of following reasons:
- a. There is variation in additional capital expenditure allowed by CERC vide order dated 16.08.2016 and actual additional capital expenditure incurred by Teesta-V during 2014-19. Further, some of the additional capital expenditure (including corresponding deletion) allowed by CERC has not been incurred / not to be incurred & therefore now being surrendered in this petition.
  - b. There are certain additional capital expenditures which were not projected earlier, however incurred by the power station due to site specific requirements which are essential for successful and efficient plant operation. Such additional capitalization needs to be included as part of capital base for the purpose of tariff.
  - c. To carry out truing up of grossed up rate of return on equity based on 'effective tax rate' applicable to NHPC for the period 2014-19 in line with Regulation 25(3) of CERC Tariff Regulations, 2014.
  - d. To carry out truing up of tariff of generating station based on actual Auxiliary Energy Consumption (AUX) for the period 2014-19 as per Regulation 8(2)(a)(iii) of CERC Tariff Regulations, 2014.
  - e. To carry out truing up of tariff of generating station based on Re-financing of Loan as per regulation 8 (2)(a)(iv) of CERC Tariff Regulations, 2014.

12. The details of net additional capitalization to be claimed for tariff have been derived from the actual capital additions as per books for the period 2014-19. The detailed of the same is tabulated below:

(₹ in lakh)

S. No.	Particulars	14-15	15-16	16-17	17-18	18-19
A.	Addition during the year / period	94.19	228.35	353.33	161.19	980.70
B.	Less: De-capitalisation during the year / period	25.24	162.91	26.16	9.51	0.97
C.	Add: Discharges during the year / period	1343.86	1741.33	362.62	55.81	20.96
D.	<b>Net Addition (A-B+C)</b>	<b>1412.81</b>	<b>1806.77</b>	<b>689.78</b>	<b>207.49</b>	<b>1000.70</b>

13. There are certain additional capitalizations which were not claimed earlier in petition no. 234/GT/2014 and have become necessary for successful and efficient operation of the generating station. These works have been undertaken as per site requirement of power station and capitalized in the books for the period 2014-19. Such additional capitalization has been claimed in Form 9A with detailed justification. Hon'ble Commission is requested to allow such Add cap for the purpose of tariff of the generating station.
14. Union Cabinet in its meeting held on 16.01.2019 chaired by the Prime Minister has given its approval for regularization of pay scales of below Board level executives of NHPC Limited w.e.f. 01.01.1997 adopted by the petitioner. Ministry of Power vide its letter no. F.No. 2/1/2014-H.I(Pt) dated 29.01.2019 (**Annex-VIII**) has conveyed the approval of Government to regularize the adopted pay scales of below board level executives of the petitioner w.e.f. 01.01.1997 and the petitioner has been directed to implement the decision of the Government. In line with the



direction of Govt., the pay scales of below board level executives were required to be reviewed & re-fixed w.e.f. 01.01.2007. Consequently, the petitioner vide office order no. 16/2019 dated 19.03.2019 (**Annex-IX**) has re-fixed the pay w.e.f. 01.01.2007 in case of below Board level executives based on actual pay drawn by the employees in the pay scales w.e.f 01.01.1997 till 31.12.2006. This has resulted in payment of arrear amount to below Board level executives of the petitioner w.e.f. 01.01.2007 and the same has been paid during FY 2018-19.

The total arrear amount paid to the employees have been allocated to the under construction projects, operating Power Stations and projects which were under construction during the period from 01.01.2007 to 31.03.2019 (capitalized through IEDC) based on the Accounting Policy. For recovery of amount allocated to the operating Power Stations, a separate petition is being submitted by the petitioner. As Teesta-V was under construction till 9.04.2008 some portion of arrear amount (₹ 95.32 Lacs) has been routed through IEDC of the project and capitalized on major assets during FY 2018-19. Accordingly, Hon'ble Commission is requested to allow the additional capitalization of **₹ 95.32 Lacs** during FY 2018-19 on account of pay regularization of employees.

15. With the adoption of IND AS (New Accounting Standard), spare parts are to be accounted for as per IND-AS 16-Property, Plant and Equipment. Accordingly, the treatments of Spares in financial statement of the power station have been changed w.e.f. FY 2016-17. In line with the provisions of IND-AS, some of the spares which have been consumed w.e.f. FY 2016-17 has been claimed against replacement during respective years. However, spares which are capitalised but not consumed have been kept under exclusion category (Form 9D) and not claimed for tariff as these assets are actually not put to use during respective years. Such assets will be claimed for tariff in the year in which the assets are actually put to use by de-capitalizing the old assets. Further, certain items in the nature of minor assets,

*nd*

tools & tackles, furniture, computers etc. which are not allowed to be capitalized for the purpose of tariff after the cut-off date as per provisions of regulation 14(3)(x) of CERC Tariff Regulations, 2014 has been kept under exclusion category (Form 9D). The deletion of such items has also been kept under exclusion category in Form 9B(i) as the corresponding positive entries are not being allowed by CERC for the purpose of tariff. This is also in line with the decision of Hon'ble Commission at para-30 of order dated 16.08.2016 in petition no. 234/GT/2014 (**Annex-III**). Accordingly, Hon'ble Commission is requested to exclude / ignore such negative entries for the purpose of tariff.

16. An amount of Rs. 16.62 Crores (interest portion on account of Supreme court order) were charged to revenue (profit and loss account) during the FY 2016-17 in the books of account of Teesta –V Power Station based on accounting policy of the Corporation. The above amount pertains to interest paid to M/s Jai Prakash Associates Ltd. for cement variation case of major Packages i.e. LOT-TT-2 and LOT-TT-3 as per the judgment dated 04.07.2016 of the Hon'ble Supreme Court of India in SLP no. 2039397/2014.

In similar conditions, in one of the orders issued by the Hon'ble Commission in petition no. 310/GT/2018, such expenditure charged to P&L account has been allowed under additional capitalisation. The relevant extract of the same is reproduced as under;

*“Expenditure on Interest charged to revenue*

21. *It is observed that the Petitioner has claimed expenditure for ₹1.42 lakh, ₹23.76 lakh and ₹4370 lakh as on 31.3.2007, 31.3.2008 and 31.3.2009 towards interest charged to revenue. The Petitioner has stated that this amount represents the interest paid on various settled claims and has been charged to P&L account as per accounting policy, but the same is being claimed as a part of capital cost for purpose of tariff.*
22. *We have considered the submissions. The Petitioner has furnished copy of the agreement and proof of payment of amounts towards Arbitral award in*



*support of their claim. The Petitioner has also shown the treatment of the same expenditure in the books. In terms of Regulation 34 of the 2004 Tariff Regulations, the Liabilities to meet award of arbitration or in compliance of the order or decree of a court" is permitted for capitalization, before and after cut-off date. In terms of this, the amount which form part of the arbitral award, as claimed by the Petitioner, is allowed for the purpose of tariff."*

The provision related to 'Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law' also exist under Regulation 14 of CERC Tariff regulations, 2014 in respect of additional capitalization. Accordingly, we request the Hon'ble Commission to allow the above expenses charged to revenue (profit and loss account) during the FY 2016-17 under additional capitalization. The relevant documents in support of the claim are enclosed at Annexure X.

It is also requested to allow interest amount which form part of arbitral award (booked under P&L account) for capitalization and for the purpose of computation of AFC /Tariff.

17. Hon'ble Commission has disallowed certain additional capital expenditures which were claimed under add cap during the period 2009-14 (Ref Annex-XI). The said expenditures were disallowed by the Hon'ble Commission in its order dated 23.01.2014 & 16.08.2014 stating that the same are recurring in nature and can be met under O&M expenses.

In this regard, it is submitted that above works/expenditures are of capital nature and they are incurred first time. As per accounting principle, if any work/expenditure of capital nature incurred first time, it has to be booked under capital head of books of accounts. If during the life of these works, any repair/service is required, it will be booked under O&M expenses. As these expenditures are already capitalised under capital head in books of accounts during 2009-14, at this stage it is not possible to claim these expenditures under O&M expenditure and it is also not permitted as per accounting standards.

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As the above expenses were already booked under 'Fixed Assets' by the petitioner, we were not in a position to claim the same under O&M expenses during the period 2009-14 or while fixing the O&M norms for the period 2014-19. As the above expenses were neither allowed by the Hon'ble Commission under additional capitalization during 2009-14 and not factored while fixing the O&M norms for the period 2014-19, the petitioner has incurred huge loss to the tune of Rs. 2437.39 lakhs.

In view of above, Hon'ble Commission is requested to allow the above expenditure amounting Rs. 2437.39 lakhs incurred during 2009-14 as additional capital expenditure. Since the capital cost as on 31.03.2014 has already been firmed up, Hon'ble Commission is requested to allow the impact of these additional capital expenditures in the opening capital cost as on 01.04.2014 for the period 2014-19 for computation of AFC/ Tariff.

18. Considering the above facts, the net additional capitalization already allowed by CERC vide order dated 16.08.2016 and net actual additional capitalization for 2014-19 claimed in the instant petition is summarized as under:

(₹ in lakh)

Year	2014-15	2015-16	2016-17	2017-18	2018-19
Net Add Cap allowed vide order dated 16.08.2016	1850.80	901.90	1641.42	20.02	5.58
Net Actual Add Cap claimed in this petition	1412.81	1806.77	689.78	207.49	1000.70

19. **Capital cost:** Considering the above additional capitalization and opening capital cost of ₹ 273234.7 lakh (as on 01.04.2014) considered by CERC in tariff order dated 16.08.2016, the year wise capital cost considered for computation of tariff is as under:

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	273234.70	274647.51	276454.28	277144.06	277351.55
Net Additional capitalization during the year	1412.81	1806.77	689.78	207.49	1000.70
Closing Capital Cost	274647.51	276454.28	277144.06	277351.55	278352.25

**20. Computation of Annual Fixed Charges (AFC):**

Based on the above capital cost, the various components of tariff have been worked out in the following manner as specified in relevant regulations:

**a. Return on Equity (ROE):**

- The Teesta-V Power Station is a Pondage scheme, the base rate for computation of ROE has been considered at 16.5% as per regulation 24(2) of Tariff Regulation'2014.
- The base rate of ROE has been grossed up with the 'effective tax' rate applicable to NHPC as per regulation-25(1) of CERC Tariff Regulation'2014. The details of the same are furnished in Form-1(ii) of **Annexure-I.**

**b. Depreciation:**

- The year wise applicable rate of depreciation as per CERC Tariff Regulations, 2014 and as indicated in Form 11 is as under:

Period	Weighted Average Depreciation Rate
2014-15	5.131%
2015-16	5.112%

2016-17	5.111%
2017-18	5.113%
2018-19	5.112%

b. The above indicated rates have been considered for calculation of depreciation in Form 12.

**c. Interest on loan:**

The weighted average rate of interest based on actual loan portfolio considered for computation interest on normative loan for the tariff period in Form 13A is as under:

<b>Period</b>	<b>Weighted Average Rate of Interest as per original schedule</b>
2014-15	4.95%
2015-16	4.95%
2016-17	5.06%
2017-18	5.11%
2018-19	5.61%

**d. O&M Expenses:**

The O&M expenses applicable for Teesta-V for the tariff period 2014-19 has already been notified by the Hon'ble Commission vide CERC (Terms & Conditions of Tariff) Regulations, 2014 based on previous years' actual O&M expenses of the Power Station. However, while finalizing this data, expenses booked under the head "Capital Spares", "Expenditure of Capital nature as per accounting practice not claimed/disallowed in capital cost" etc. were excluded / not considered by CERC. This is evident from para-29.43 of Statement of Reasons (SOR) to CERC (Terms & Conditions of Tariff) Regulations, 2014 (page no. 153) which is reproduced hereunder:

*Handwritten mark*

*“29.43 Further, the Commission has reviewed the norms proposed in the draft Regulations in view of the fact that some of the Central Generating Companies including NTPC and NHPC have booked expenses under the heads “Capital Spares” and “Expenditure of Capital nature as per accounting practice not claimed/disallowed in capital cost”. The Commission, while deriving the norms, had not considered “Expenditure of Capital nature as per accounting practice not claimed/disallowed in capital cost”. After repeated communications from the Commission for submitting the breakup of such expenses incurred, NTPC submitted capital spares data at a very late stage. The Commission prima facie observed that the capital spares data submitted needs detailed scrutiny before being approved. NHPC did not submit the required data in this regard. The Commission has therefore, not included such expenses as a part of O&M expenses. The Commission shall, however, consider the same separately at the time of truing up after prudence check of actual data. The generating stations should submit the details of the year-wise capital spares consumed substantiating that the same has not been funded through either compensatory allowance or special allowance and has not booked such expenses as additional capitalisation or as a part of repair and maintenance expenses and consumption of stores and spares as applicable for thermal and hydro generating stations.”*

In line with the above directions of CERC, the details of consumption of capital spares during 2014-19 are being submitted with the instant petition (Annex-V) as summarized below:

(₹ in lakh)

Year	Consumption of Capital Spares
2014-15	130.63
2015-16	137.62
2016-17	45.00



2017-18	26.80
2018-19	0.0

As compensatory allowances are not being obtained for hydro generating stations, Hon'ble Commission is requested to allow separate reimbursement of above expenses in addition to the O&M expenses already allowed during 2014-19.

A separate petition no. 231/MP/2019 has already been submitted by the petitioner for recovery of impact of wage revision of NHPC employees and deputed employees of Kendriya Vidyalaya (KV) & Indian Reserve Battalion (IRBN) in Teesta-V Power Station during the period 01.01.2016 to 31.03.2019.

**e. Interest on working capital**

The applicable rate of interest on working capital is 13.5% (SBI Base Rate as on 01.04.2014 + 350 basis points), as regulation 28(3) of CERC Tariff Regulations'2014.

21. Based on the capital cost & parameters mentioned at para-19 & para-20 above, the petitioner has computed the revised Annual Fixed Charges (AFC) for the tariff period 2014-19. The details of AFC allowed by CERC vide order its dated 16.08.2016 and computed by the petitioner and claimed in the instant petition is summarized below:

(₹ in lakh)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
AFC allowed vide order dtd. 16.08.2016	51412.83	51558.71	51716.90	51874.39	52031.58
<b>AFC claimed in the instant petition</b>					
Depreciation	14055.92	14086.16	14147.21	14175.68	14203.79

Interest on loan	4211.70	3570.13	2977.61	2300.55	1752.83
Return on Equity	23698.94	23858.34	23748.41	23936.49	24069.00
Interest on working capital	1424.35	1444.04	1462.12	1486.15	1514.18
O&M Expenses	8297.32	8848.59	9436.50	10063.46	10732.07
<b>AFC Claimed</b>	<b>51688.23</b>	<b>51807.63</b>	<b>51771.85</b>	<b>51962.33</b>	<b>52271.86</b>

The difference between claimed AFC in the instant petition and allowed AFC as per order dated 16.08.2016 may be allowed to be recovered / refunded from / to the beneficiaries as per provisions of clause (11), (12) and (13) of Regulation 8 of CERC (Terms and Conditions of Tariff) Regulations, 2014.

## 22. Recovery of Impact of GST:

Govt. of India has implemented Goods and Services Tax Act, 2017 with effective from **01.07.2017** all over India except in the state of J&K. The said Act has been implemented in the state of J&K w.e.f. **08.07.2017**.

MoP, GoI has issued a direction to CERC under Section 107 of the Electricity Act, 2003 on 27.08.2018 which reads as under:

*(a) Any change in domestic duties, levies, cess and taxes imposed by Central Government, State Governments / Union Territories or by any Government instrumentality leading to corresponding changes in the cost, may be treated as "Change in Law" and may unless provided otherwise in the PPA, be allowed as pass through.*

.....  
*(e) The impact of such change in law shall be effective from the date of change in law.*

Hon'ble Commission vide its order dated 14.03.2018 (in Petition No. 13/SM/2017) and order dated 17.12.2018 (in Petition No. 01/SM/2018) has already considered the implementation of GST as '**change in law**'.

The tax paid in Operation and Maintenance of plants (service portion) are loaded in O&M expenses of the respective power stations. The Hon'ble Commission had fixed the O&M expenses in case of NHPCs power stations for the period 2014-19 based on actual expenses incurred during past 5 years, whereas GST has been implemented w.e.f. 01.07.2017 only. Accordingly, the additional tax implication due to implementation of GST was **not factored** by the Commission while allowing O&M expenses for the period 2014-19.

Accordingly, we have filed petition no. 133/MP/2019 in CERC on 26.07.2019 and requested Hon'ble Commission to consider the implementation of GST as 'change in law' and allow reimbursement of additional expenditure, from the beneficiaries.

However, the said petition has been disposed of by Hon'ble Commission vide order dated 22.08.2019 granting liberty to the petitioner to raise the claim for reimbursement of additional tax on Operation and Maintenance expenses due to implementation of Goods and Service Act, 2017 **along with the truing up petition for the period 2014-19.**

The additional impact of GST during FY 2017-18 (01.07.2017 to 31.03.2018) and FY 2018-19 in respect of Teesta-V duly certified by statutory auditors (**Annex-VI**) are tabulated below:

<b>Additional Impact of GST on O&amp;M Expenses (in Rs.)</b>			
<b>2017-18</b>	<b>2018-19 (01.04.18 to 31.12.18)</b>	<b>2018-19 (01.01.19 to 31.03.19)</b>	<b>Total</b>
5226644	11116545	4334119	<b>20677308</b>

The CERC Tariff Regulations, 2014 do not specifically provide reimbursement of the additional tax implications due to implementation of GST. However, Hon'ble Commission under provisions of Regulation 55 of CERC Tariff Regulations, 2014 is vested with the powers to remove difficulty (if any) in implementing the provisions of said regulations and also under Regulation 54 has the powers to relax the same.

Accordingly, the petitioner humbly request the Hon'ble Commission to allow **reimbursement of additional tax paid due to implementation of GST** in respect of Teesta V Power Station from the respondents, in proportion to their allocation of power as additional O&M Expenses by relaxing the provisions of Regulation 29(3) by exercising its powers vested under Regulation 54 & 55 of CERC Tariff Regulations, 2014.

23. Filing fee in respect of operating power stations of NHPC are being paid regularly on year on year basis to CERC during the month of April in line with CERC (Payment of Fees) Regulations, 2012. The tariff filing fee so paid is recoverable from the respondents as per Regulation 52(1) of CERC Tariff Regulations, 2014. Details of Tariff filing fee paid during 2014-19 in respect of Teesta-V Power Station is as under.

Year	Amount (in Rs.)	UTR No.
2014-15	22,44,000/	SBIN814118286637
2015-16	22,44,000/	SBIN215117557161
2016-17	22,44,000/	SBIN316119888200
2017-18	22,44,000/	SBIN317115658067
2018-19	22,44,000/	SBIN718116392141
<b>Total</b>	<b>1,12,20,000/</b>	

Copy of letters is attached as **Annexure-XIV**. Accordingly, filing fee is not being paid separately by the petitioner along with this petition.

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24. The above tariff is exclusive of any statutory taxes, levies, duties, cess, charges or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities through any act or regulation in relation to generation of electricity including auxiliary consumption or any other types of consumption including water, transmission of power, environmental protection, sale or on supply of power / energy, and / or in respect of any of its installations associated with Generating Stations and / or on transmission system.
25. The amount of such taxes/duties/cess/levies/charges etc. payable by NHPC to the authorities concerned in any month on account of the said taxes/duties /cess/levies/charges etc. as referred above shall be borne and additionally paid by the respondents to the petitioner
26. Further, the tariff proposal is exclusive of any transmission / communication / ULDC charges to be paid to PGCIL, POSOCO / NLDC under sharing regulations and RLDC Fees and charges under CERC (Fees & Charges of RLDC and other related matters) Regulations, 2009. These charges as applicable shall be directly recoverable from beneficiaries as per Regulation 43 & 52(2)(a) of CERC Tariff Regulations, 2014.
27. Further, as per regulation 8 (2)(a)(iii) & (iv), generating station shall carry out truing up of tariff based on the performance of controllable parameters such as Auxiliary Energy Consumption (AUX) and refinancing of loan.

a. **Truing up of tariff based on actual Auxiliary Energy Consumption (AUX) for 2014-19:**

The financial gain on account of actual auxiliary energy consumption being less than the normative auxiliary energy consumption is to be shared in the ratio of 60:40 between generating station & beneficiaries as per regulation 8(6) of CERC Tariff Regulations, 2014 and its subsequent amendment thereof. The



details of actual auxiliary energy consumption for period 2014-19 are summarized below:

<b>Parameters</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Normative Auxiliary Consumption	1.2%	1.2%	1.2%	1.2%	1.2%
Actual Auxiliary Consumption	1.1%	1.0%	0.9%	0.80%	0.90%
Saleable Design Energy (MU)	2236.81	2236.81	2236.81	2236.81	2236.81
Saleable Schedule Energy (MU)	2195.33	2281.03	2356.91	2379.57	2281.18

It is clear from above that, during 2015-19 period, the actual auxiliary energy consumption is less than the normative auxiliary energy consumption and sealable schedule generation is also greater than saleable design energy. Hence, net gain has been calculated as per the procedure laid down in Regulation 8(6)(2) of CERC Tariff Regulations, 2014. The total gain on account of reduced actual auxiliary energy consumption during 2015-19 has already been shared in the ratio of 60:40 between Teesta-V and its beneficiaries. The details of the same are as under:

*(Amount in Rs.)*

<b>Particulars</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Net Gain	4047582	6421463	8635548	6215132
Gain retained with generating station - <b>60%</b>	2428549	3852878	5181329	3729079
Gain shared with beneficiaries - <b>40%</b>	1619033	2568585	3454219	2486053

The detail of yearly gain shared with the beneficiaries along with the annual energy bills is enclosed at **Annex-IV**.

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**b. Truing up of tariff based on refinancing of loan:**

As per regulation 8 (2)(a)(iv), generating station shall carry out truing up of tariff of generating station based on Re-financing of Loan. Since there is no Re-financing of Loan has been done during 2014-19, the net gain on account of Re-financing of Loan is NIL.



**PART-B: TARIFF PETION FOR THE PERIOD 2019-24**

1. In line with regulation 9(2), 10(1) and 12 of CERC Tariff Regulations'2019, petitioner is supposed to submit tariff petition for the period 2019-24 along with the truing up petition for the period 2014-19. The relevant extract of regulation 9(2) & 12 of CERC Tariff Regulations is reproduced as under:

***“9 Application for determination of tariff***

.....  
*(2) In case of an existing generating station or unit thereof, or transmission system or element thereof, the application shall be made by the generating company or the transmission licensee, as the case may be, by 31.10.2019, based on admitted capital cost including additional capital expenditure already admitted and incurred up to 31.3.2019 (either based on actual or projected additional capital expenditure) and estimated additional capital expenditure for the respective years of the tariff period 2019-24 along with the true up petition for the period 2014-19 in accordance with the CERC (Terms and Conditions of Tariff) Regulations, 2014.”*

***“12 Truing up of tariff for the period 2014-19***

*The tariff of the generating stations and the transmission systems for the period 2014-19 shall be trued up in accordance with the provisions of Regulation 8 of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 along with the tariff petition for the period 2019-24. The capital cost admitted as on 31.3.2019 based on the truing up shall form the basis of the opening capital cost as on 1.4.2019 for the tariff determination for the period 2019-24.”*

Further, as per regulation 10(1) of CERC Tariff Regulations'2019, the petitioner is supposed to file petition as per relevant tariff forms (enclosed with the Tariff

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Regulation as Annex-I) containing details of projected additional capital expenditure for the tariff period 2019-24.

2. Truing up of tariff for the period 2014-19 along with relevant tariff forms and Annexure enclosed is attached with this petition under **Part-A.**
3. As the cut-off date of the project is already elapsed, the projected add cap for the period 2019-24 is being claimed under provisions of regulation 25 and 26 of CERC Tariff Regulations, 2019 which reads as under:

***“25. Additional Capitalization within the original scope and after the cut-off date:***

.....

*(2) In case of replacement of assets deployed under the original scope of the existing project after cut-off date, the additional capitalization may be admitted by the Commission, after making necessary adjustments in the gross fixed assets and the cumulative depreciation, subject to prudence check on the following grounds:*

- a. The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations;*
- b. The replacement of the asset or equipment is necessary on account of change in law or Force Majeure conditions;*
- c. The replacement of such asset or equipment is necessary on account of obsolescence of technology; and*
- d. The replacement of such asset or equipment has otherwise been allowed by the Commission.”*

***“26. Additional Capitalisation beyond the original scope:***

*(1) The capital expenditure, in respect of existing generating station or the transmission system including communication system, incurred or projected to be incurred on the following counts beyond the original scope, may be admitted by the Commission, subject to prudence check:*

- a. *Liabilities to meet award of arbitration or for compliance of order or directions of any statutory authority, or order or decree of any court of law;*
- b. *Change in law or compliance of any existing law;*
- c. *Force Majeure events;*
- d. *Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security;*
- e. *Deferred works relating to ash pond or ash handling system in additional to the original scope of work, on case to case basis:*

*Provided also that if any expenditure has been claimed under Renovation and Modernisation (R&M) or repairs and maintenance under O&M expenses, the same shall not be claimed under this Regulation;*

- f. *Usage of water from sewage treatment plant in thermal generating station.*

*(2) In case of de-capitalisation of assets of a generating company or the transmission licensee, as the case may be, the original cost of such asset as on the date of de-capitalisation shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalisation takes place with corresponding adjustments in cumulative depreciation and cumulative repayment of loan, duly taking into consideration the year in which it was capitalised.”*

4. The closing capital cost as on 31.03.2019 amounting to Rs. 278352.25 lakh based on the truing up petition (Part-A) has been used as opening capital cost as on 01.04.2019 for computation of tariff for the tariff period 2019-24.

5. The details of projected capital expenditure for the tariff period 2019-24 considered in this petition has been given in Form-9A of Annex-II. The same is tabulated below:

(Rs in lakh)

S. No.	Particulars	19-20	20-21	21-22	22-23	23-24
A.	Addition during the year / period	52.51	350.75	505.00	751.00	66.00
B.	Less: De-capitalisation during the year / period	12.06	43.15	0.00	394.36	13.46
C.	Add: Discharges during the year / period	1,279.32	4,005.26	6.41	0.00	0.00
D.	<b>Net Addition (A-B+C)</b>	<b>1,319.77</b>	<b>4,312.86</b>	<b>511.41</b>	<b>356.64</b>	<b>52.54</b>

6. Hon'ble Commission vide its order dated 16.08.2016 in petition no. 234/GT/2014 has allowed additional capital expenditure on projection basis. However, due to unavoidable circumstances which were beyond the control of the petitioner, Power Station was not in a position to incur certain additional capital expenditure during 2014-19. Such additional capitalization which were already allowed by the Hon'ble Commission during 2014-19 period and are essentially required for efficient operation of the generating station are claimed during 2019-24. Hon'ble Commission is requested to allow such additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period.
7. **Capital cost:** Considering the above projected additional capitalization and opening capital cost of Rs. 278352.25\_lakh (as on 01.04.2019), the year wise capital cost considered for computation of tariff is as under:

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(₹ in lakh)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital Cost	278,352.25	279,672.02	283,984.88	284,496.29	284,852.93
Net Additional capitalization during the year	1,319.77	4,312.86	511.41	356.64	52.54
Closing Capital Cost	279,672.02	283,984.88	284,496.29	284,852.93	284,905.47

**8. Computation of Annual Fixed Charges (AFC):**

Based on the above capital cost, the various components of tariff have been worked out in the following manner as specified in relevant regulations:

**a. Return on Equity (ROE):**

- a. The Teesta- V Power Station is a Pondage scheme, the base rate for computation of ROE has been considered at 16.5% for capital expenditure already incurred up to 31.03.2019 and weighted average rate of interest applicable to Teesta V in relevant years of tariff period for additional capital expenditure (excluding add cap on account of change in law and replacement of items which were earlier allowed by the Hon'ble Commission claimed under regulation 25(2) of CERC Tariff Regulations' 2019) w.e.f. 01.04.2019 as per regulation 30(2) of Tariff Regulation'2019.
- b. The base rate of ROE considered at point 'a' has been grossed up with the prevailing MAT rate as on 01.04.2019 in line with regulation-31(1) of CERC Tariff Regulation'2019, which will be trued up subsequently based on 'Effective Tax' rate.

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**b. Depreciation:**

a. Weighted average rate of depreciation @ 5.096% applicable for the period 2018-19 has been considered for the period 2019-21 and same has been considered for calculation of depreciation in Form 12.

b. As Teesta V will complete 12 years of its useful life in FY 2020-21, the remaining depreciable value has been spread over the balance useful life of power station from FY 2021-22 onwards which is in line with Regulation 33 of CERC Tariff Regulations, 2019 considering the useful life of the power station as **40 years**.

**c. Interest on loan:**

Interest on loan has been calculated for all the years of tariff period 2019-24 in line with Regulation 32(2) of CERC Tariff Regulations, 2019 & rate of interest has been considered in line with Regulation 32(5) of CERC Tariff Regulations, 2019.

**d. O&M Expenses:**

The O&M expenses applicable for Teesta-V for the tariff period 2019-24 has already been notified by the Hon'ble Commission under regulation 35 (2) of CERC (Terms & Conditions of Tariff) Regulations, 2019 based on previous years' actual O&M expenses of the Power Station. The relevant extract of regulation 35 (2) of CERC (Terms & Conditions of Tariff) Regulations, 2019

***"35 Operation and Maintenance Expenses:***

***(2) Hydro Generating Station:***

***(a).....***

***.....***

***Note: The impact in respect of revision of minimum wage, pay revision and GST, if any, will be considered at the time of determination of tariff.***

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.....  
**(c) The Security Expenses and Capital Spares for hydro generating stations shall be allowed separately after prudence check:**

*Provided further that the generating station shall submit the assessment of the security requirement and estimated expenses, the details of year-wise actual capital spares consumed at the time of truing up with appropriate justification.”*

While determining the O&M Expenses for the period 2019-24, Hon’ble Commission has not considered the impact in respect of revision of minimum wage, pay revision and GST, if any and it was mentioned that same will be considered at the time of determination of tariff. Accordingly, the impact of pay revision and GST are claimed over and above the allowed O&M Expenses as per the following details:

*(Rs in Lakh)*

<b>Particulars</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Allowed O&M Expenses	12186.58	12767.46	13376.02	14013.60	14681.56
Impact of Wage Revision – NHPC Staff	1431.99	1500.29	1571.86	1646.83	1725.39
Impact of Wage revision - KV Staff	30.26	31.70	33.22	34.80	36.46
Impact of GST	161.88	169.60	177.69	186.16	195.04
<b>Revised O&amp;M Expenses</b>	<b>13810.70</b>	<b>14469.05</b>	<b>15158.78</b>	<b>15881.40</b>	<b>16638.45</b>

As per regulation 35 (2)(c) of CERC Tariff Regulations’2019, the Security Expenses and Capital Spares for hydro generating stations shall be allowed

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separately. Accordingly, based on the security requirement the estimated security expenses for the period 2019-24 is projected as under:

(Rs. in lakh)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Estimated Security Expenses</b>	623.80	653.55	684.73	717.39	751.61

Accordingly, Hon'ble Commission is requested to allow the above estimated security expenses for the period 2019-24. The expenditure on account of consumption of capital spares during 2019-24 shall be claimed at the time of truing up of tariff.

**e. Interest on working capital**

Interest on working capital has been computed on normative basis at the bank rate (MCLR+ 350 bp) (8.55%+3.50%=12.05%) as on 01.04.2019 as per Regulation 34 (c) of CERC Tariff Regulations, 2019.

9. Annual fixed charges (AFC) worked out in respect of Teesta-V for the period 01.04.2019 to 31.03.2024 based on the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 as under: (Refer Form-1 of Annex-II).

(Rs. in Lakhs.)

AFC Component	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Depreciation</b>	14219.28	14362.81	2861.88	2876.91	2894.29
<b>Interest on Loan</b>	1362.56	412.03	0.00	0.00	0.00
<b>Return on Equity</b>	22,770.81	22937.10	23079.44	23104.08	23116.42
<b>Interest on Working Capital</b>	1209.78	1229.70	1080.82	1114.03	1148.66

<b>O &amp; M Expenses</b>	13810.70	14469.05	15158.78	15881.40	16638.45
<b>AFC</b>	<b>53373.13</b>	<b>53410.68</b>	<b>42180.92</b>	<b>42976.42</b>	<b>43797.82</b>

10. As per first proviso to regulation 14(3) of CERC Tariff Regulations'2014, in case of hydro generating stations the additional capital expenditure on account of **acquiring the minor items or the assets including tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2014.** This provision regarding acquisition the minor items have been deleted in CERC Tariff Regulations'2019.

From the above modification of regulations, it appears that the additional capitalization for acquiring minor items, tools & tackles etc. are allowed w.e.f. 01.04.2019. However, in the present petition, additional capitalisation on account of minor items or the assets including tools and tackles etc. have not been claimed and same will be claimed at the time of truing up of tariff for the period 2019-24.

11. Filing fee amounting to Rs.22,44,400/- for the year 2019-20 (first year of tariff period 2019-24) has already been electronically transferred through UTR No. SBIN219116877156 in terms of CERC (Payment of Fee) Regulations, 2012 & same has already been intimated to CERC vide letter dtd. 29.04.2014. Copy of said letter is attached as **Annex-XIV**. Further, the filing fee in respect of remaining years of tariff period 2019-24 will be remitted by the petitioner by 30<sup>th</sup> April of respective of respective year. Accordingly, the Hon'ble Commission is requested to allow reimbursement filing fee from beneficiaries in line with regulation 70(1) of CERC Tariff Regulations'2019.

12. In compliance to Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other

related matters) Regulations, 2004, the petitioner will publish the notice of tariff petition in respect of Teesta-V Power station in the newspapers. The proof of publication for the same will be submitted separately. Hon'ble Commission is requested to allow recovery of publication expenses from the beneficiaries.

13. The above tariff proposal is exclusive of any statutory taxes, levies, duties, cess or any other kind of imposition(s) whatsoever imposed / charged by any Government (Central / State) and / or any other local bodies / authorities / regulatory authorities in relation to generation of electricity including auxiliary consumption or any other types of consumption including water, transmission of power, environmental protection, sale or on supply of power / energy, and / or in respect of any of its installations associated with Generating Stations and / or on transmission system.
14. The amount of such taxes / duties / cess / levies etc. payable by NHPC to the authorities concerned in any month on account of the said taxes / duties / cess / levies etc. as referred to above shall be borne and additionally paid by the respondents to NHPC and the same shall be payable by respondents in the proportion to Annual Capacity Charges payable by them.
15. Further, the tariff proposal is exclusive of any transmission / communication / ULDC charges to be paid to PGCIL, POSOCO / NLDC under sharing regulations and RLDC Fees and charges under CERC (Fees & Charges of RLDC and other related matters) Regulations, 2009. These charges as applicable shall be directly recoverable from beneficiaries as per regulation 70 of CERC Tariff Regulations, 2019.

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## Prayer

### Part-A : Truing up of Tariff for the period 2014-19

1. Tariff of Teesta-V Power Station for the period 01.04.2014 to 31.03.2019 may be revised in accordance with Regulation-8 of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014.
2. Allow such additional capital expenditure which were not allowed by CERC vide order dated 16.08.2016, but incurred due to site specific requirements during 2014-19 as mentioned in **para-13 (part-A)** above.
3. Allow additional capitalization on account of pay regularization of employees during FY 2018-19 as mentioned in **para-14 (part-A)** above.
4. Allow exclusion of negative entries pertaining to items in the nature of minor assets, tools & tackles, furniture, computers etc. for the purpose of tariff as mentioned in **para-15 (part-A)** above.
5. Allow interest amount which form part of arbitral award (booked under P&L account) for capitalization and for the purpose of computation of AFC /Tariff as mentioned in **para -16 (Part-A)** and recovery of the same from beneficiaries through Tariff.
6. Allow the impact of additional capital expenditure booked under capital head of books of accounts during 2009-14 tariff period in the opening capital cost as on 01.04.2014 for the purpose of computation of AFC /Tariff as explained in **para -17 (Part-A)** and recovery of the same from beneficiaries through Tariff.
7. Allow the net additional capitalization as claimed in **para-18 (part-A)** above.
8. Allow truing up of grossing up rate of ROE based on 'effective tax' rate for the period 2014-19 as mentioned in **para-20 (a) (part-A)** above.

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9. Allow reimbursement of expenses on account of 'consumption of capital spares' during 2014-19 as mentioned in **para-20 (d)** above.
10. The Annual Fixed Charges (AFC) of Teesta-V Power Station has been revised as **₹51688.23 lakh, ₹51807.63 lakh, ₹51771.85 lakh, ₹ 51962.33 lakh & ₹ 52271.86 lakh** for the FY 2014-15, 2015-16, 2016-17, 2017-18, & 2018-19 respectively, as mentioned in para-21 (part-A) above. The difference between calculated AFC and that allowed by CERC vide order dated 30.08.2016 may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 8(13) of CERC (Terms & Conditions of Tariff) Regulations, 2014 and its subsequent amendments.
11. To allow reimbursement of additional tax paid due to implementation of GST from the respondents, in proportion to their allocation of power considering the same as 'Change in Law' by exercising its power vested under regulation 54 and 55 of CERC Tariff Regulations, 2014 as mentioned in **para-22 (part-A)**.
12. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-24 to 26 (part-A)** above.
13. Allow truing up of tariff based on actual Auxiliary Consumption for the period 2014-19 and sharing of gain as mention in **para-27 (a) (part-A)** above.

**Part-B : Tariff Petition for the period 2019-24**

14. Tariff of Teesta-V Power Station for the period 01.04.2019 to 31.03.2024 may be determined under Section 62(1) (a) of the Electricity Act, 2003 read with regulation-9(2) of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 issued on 07.03.2019.
15. Allow the net additional capitalization for the period 2019-24 as claimed in **para-5 (Part-B)**.

16. Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in **para-6 (Part-B)**.
17. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in **para-8 (d) (Part-B)**.
18. To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in **para-8(d) (Part-B)**.
19. The Annual Fixed Charges (AFC) of Teesta-V Power Station for the period 2019-24 has been worked out as ₹ 53,373.13lakh, ₹53,410.68 lakh, ₹42,180.92 lakh, ₹ 42,976.42 lakh & ₹ 43,7997.82 lakh for the FY 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 respectively, as mentioned in **para-9 (Part-B)** above. The difference between claimed AFC and that allowed by CERC vide order dated 16.08.2016 (for the FY 2018-19) may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 10(7) of CERC (Terms & Conditions of Tariff) Regulations, 2019.
20. Allow additional capital expenditure on account of acquiring the minor items or the assets including tools and tackles at the time of truing up of tariff as mentioned in **para-10 (Part-B)**.
21. Allow reimbursement of filing fee of this petition as mentioned in **para-11 (Part-B)**.
22. Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in **para-12 (Part-B)**.
23. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-13 to 15 (Part-B)** above.

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24. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.

**NHPC Limited.**  
**Through**



**(M G Gokhale)**  
**General Manager (Comml.)**

**Place : Faridabad**  
**Date : 30.10.2019**





हरियाणा HARYANA **BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI**

Petition No. /GT/2019

**IN THE MATTER OF:**

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 8, 14(3) & 25(3) of CERC (Terms and Conditions of Tariff) Regulations, 2014 for truing up of tariff for the period 2014-19 in respect of **Teesta-V Power Station**.

**AND IN THE MATTER OF:**

Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 for determination of tariff for the period 2019-24 in respect of **Teesta-V Power Station**.

**PETITIONER**

NHPC Limited,  
(A Govt of India Enterprise)  
NHPC Office Complex, Sector-33,  
Faridabad (Haryana) - 121 003.

**RESPONDENTS:**

- 1 The Chairman,  
West Bengal State Electricity Distribution  
Company Ltd., Vidyut Bhawan, 8th Floor,  
Sector-II, Salt Lake, Kolkata-700091(W. B.)



& 6 Others

**AFFIDAVIT VERIFYING THE PETITION**

I, M G Gokhale S/o Late Sh. G D Gokhale aged 53 years working as General Manager (Commercial) in NHPC Limited, the applicant in the above matter do solemnly affirm and state as follows that:-

1. I am working as General Manager (Commercial) in NHPC Limited, and am well acquainted with the facts of the above matter.
2. The statements made in the petition herein are true to my knowledge and belief and are based on documents / records available and / or management's approval.

Solemnly affirmed at Faridabad on the day of <sup>30<sup>th</sup></sup> ~~30~~... October, 2019 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed therefrom.

  
**DEPONENT**

**IDENTIFIED BEFORE ME**

  
IDENTIFIED THE DEPONENT  
Executors His / Her Their  
Signature / Thumbs / Impresion



**30 OCT 2019**

**ATTESTED AS IDENTIFIED**

  
**Notary Faridabad (Haryana)**



एन एच पी सी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**  
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml./Tariff/315/2018

फोन/Phone: 04.05.2018  
दिनांक/Date: 04.05.2018

**Authority Letter**

I, M.K. Mittal, S/o Sh. Tek Chand Mittal working as Director (Finance), NHPC Ltd., NHPC Office Complex, Sector-33, Faridabad, Haryana, 121003, hereby authorize following officials of Commercial Division:

1. Sh. Ashok Kumar Pandey, Chief Engineer (Comml.)
2. Sh. Milind Ganesh Gokhale, Chief Engineer (Comml.)

to do all or any of the acts or things hereinafter mentioned below:

1. To institute, defend, argue and conduct petitions, sign and verify petitions, written statements, written submissions and to file the same before the Central Electricity Regulatory Commission.
2. To appear, act and plead before the Central Electricity Regulatory Commission.
3. To compromise, compound or withdraw cases filed before the Central Electricity Regulatory Commission.
4. To file petitions or affidavits before the Central Electricity Regulatory Commission and to obtain the copies of documents, papers, records etc.
5. To apply for the inspection of the records of the proceedings of the Central Electricity Regulatory Commission.
6. To issue notices and accept service of any summons, notices or orders issued by the Central Electricity Regulatory Commission.

Contd. 2/-

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फरीदाबाद, हरियाणा-121 003 (भारत)  
Regd. Office : NHPC Office Complex, Sector-33, Faridabad, Haryana-121 003 (India)  
Website : www.nhpcindia.com; E-mail : webmaster@nhpc.nic.in; Fax : 0129-2278421; EPABX No. : 0129-2278421







Continuation Sheet No.....

7. To sign the appeals, petition etc. arising out of any summons, notices or orders issued by the Central Electricity Regulatory Commission on behalf of the Company.
8. To take all such actions as may be necessary in the case.

The Specimen signature of

Sh. Ashok Kumar Pandey

*Ashok*  
\_\_\_\_\_

Sh. Milind Ganesh Gokhale

*Milind*  
\_\_\_\_\_  
\_\_\_\_\_

*M.K. Mittal*  
(M.K. Mittal)

Director (Finance)

04/05/2018  
एम. के. मिट्टल / M. K. MITTAL  
निदेशक (वित्त) / Director (Finance)  
एन एच पी सी लिमिटेड / NHPC Limited  
(भारत सरकार का उद्यम / A Govt. of India Enterprise)  
सेक्टर-33, फरीदाबाद / Sector - 33, Faridabad



*M.K. Mittal*  
(M.K. Mittal)

Director (Finance)

04/05/2018  
एम. के. मिट्टल / M. K. MITTAL  
निदेशक (वित्त) / Director (Finance)  
एन एच पी सी लिमिटेड / NHPC Limited  
(भारत सरकार का उद्यम / A Govt. of India Enterprise)  
सेक्टर-33, फरीदाबाद / Sector - 33, Faridabad

# **ANNEX-I**

## Summary Sheet

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: TEESTA-V POWER STATION

Place (Region/District/State): SIKKIM

(Amount in Lakhs)

S.N o.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	13955.73	14055.92	14086.16	14147.21	14175.68	14203.79
1.2	Interest on Loan	4705.94	4211.70	3570.13	2977.61	2300.55	1752.83
1.3	Return on Equity <sup>1</sup>	23307.47	23698.94	23858.34	23748.41	23936.49	24069.00
1.4	Interest on Working Capital	1311.07	1424.35	1444.40	1462.12	1486.15	1514.18
1.5	O & M Expenses	8723.17	8297.32	8848.59	9436.50	10063.46	10732.07
	Total	<b>52003.39</b>	<b>51688.23</b>	<b>51807.63</b>	<b>51771.85</b>	<b>51962.33</b>	<b>52271.86</b>

Note

1: Details of calculations, considering equity as per regulation is furnished at Form 1(II).

O&amp;M Expenses for the tariff period 2014-19 has been taken from Regulation 29(3)a of CERC (Terms &amp; Conditions of Tariff) Regulations, 2014 notified on 21.02.2014.

For Lodha & Co.  
Chartered Accountants  
FRN No.-301051E

(CA. H.K Verma)  
M. No. 055104  
Partner

UDIN: 19055104AAAAEA5674



For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)  
Commercial Division

## FORM- 1(i)

Name of the Petitioner: NHPC LIMITED  
 Name of the Generating Station: TEESTA-V POWER STATION  
 Place (Region/District/State): SIKKIM

(Amount in Lakhs)

## Form-1(I) -Statement showing claimed capital cost:

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Capital Cost	273234.70	274647.51	276454.28	277144.06	277351.55
2	Add: Addition during the year / period	94.19	228.35	353.33	161.19	980.70
3	Less: Decapitalisation during the year / period	25.24	162.91	26.16	9.51	0.97
4	Less: Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add: Discharges during the year / period	1343.86	1741.33	362.62	55.81	20.96
6	<b>Closing Capital Cost</b>	<b>274647.51</b>	<b>276454.28</b>	<b>277144.06</b>	<b>277351.55</b>	<b>278352.25</b>
7	<b>Average Capital Cost</b>	<b>273941.10</b>	<b>275550.89</b>	<b>276799.17</b>	<b>277247.81</b>	<b>277851.90</b>

## Form-1(II) -Statement showing Return on Equity:

(Amount in Lakhs)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Equity	112163.91	112587.75	113129.78	113336.72	113398.97
2	Add: Increase due to addition during the year / period	28.26	68.50	106.00	48.36	294.21
3	Less: Decrease due to de-capitalisation during the year / period	7.57	48.87	7.85	2.85	0.29
4	Less: Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add: Increase due to discharges during the year / period	403.16	522.40	108.79	16.74	6.29
6	<b>Closing Equity</b>	<b>112587.75</b>	<b>113129.78</b>	<b>113336.72</b>	<b>113398.97</b>	<b>113699.17</b>
7	<b>Average Equity</b>	<b>112375.83</b>	<b>112858.77</b>	<b>113233.25</b>	<b>113367.84</b>	<b>113549.07</b>
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.197%
9	<b>Return on Equity</b>	<b>23698.94</b>	<b>23858.34</b>	<b>23748.41</b>	<b>23936.49</b>	<b>24069.00</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



**Details of COD, Type of hydro station, Normative Annual Plant Availability Factor(NAPAF) & Other normative parameters considered for tariff calculation**

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: TEESTA-V POWER STATION

	Particulars	Unit	Existing 2013-14	2014-15	2015-16	2016- 17	2017-18	2018-19
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	510			510		
2	Free power to home state	%	12			12		
3	Date of commercial operation (actual/anticipated)							
	Unit-1		10.04.2008			10.04.2008		
	Unit-2		01.03.2008			01.03.2008		
	Unit-3		03.04.2008			03.04.2008		
4	Type of Station							
	a) Surface/underground		Underground			Underground		
	b) Purely ROR/ Pondage/Storage		ROR with limited pondage			ROR with limited pondage		
	c) Peaking/non-peaking		Peaking			Peaking		
	d) No. of hours of peaking		4.3			4.3		
	e) Overload capacity(MW) & period		10% Overload			10% Overload		
5	Type of excitation							
	a) Rotating exciters on generator		NA			NA		
	b) Static excitation		Static			Static		
6	Design Energy (Annual) <sup>1</sup>	GWh	2572.67			2572.67		
7	Auxiliary Consumption including Transformation losses	%	1.2			1.2		
8	Normative Plant Availability Factor (NAPAF)		85			85		
9.1	Maintenance Spares for WC	% of O&M	15			15		
9.2	Receivables for WC	in Months	2			2		
9.3	Base Rate of Return on Equity	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Tax Rate <sup>2</sup>	%	20.961%	20.961%	21.342%	21.342%	21.342%	21.549%
9.5	Effective Tax Rate <sup>4</sup>	%	20.961%	21.760%	21.948%	21.328%	21.851%	22.157%
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 <sup>3</sup>	%	12.25%	13.500%	13.500%	13.500%	13.500%	13.500%

1. Month wise 10-day Design energy figures to be given separately with the petition.
2. Tax rate applicable to the company for the year FY 2013-14 should also be furnished.
3. Mention relevant date
4. Effective tax rate is to be computed in accordance with Regulation 25 i.e. actual tax (or advance tax) / gross income, where gross income refers the profit before tax.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## Salient Features of Hydroelectric Project

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: TEESTA-V POWER STATION

<b>1. Location</b>	
State/Distt.	Sikkim/ East Sikkim
River	Teesta
<b>2. Diversion Tunnel</b>	
Size, shape	12.2 m dia, Horse Shoe ( 2 nos)
Length (M)	473m & 610m
<b>3. Dam</b>	
Type	Concrete Gravity Dam
Maximum dam height (M)	88.6m
<b>4. Spillway</b>	
Type	Ogee shaped with gated sluice
Crest level of spillway (M)	EL. 540.00m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	EL. 579.00m
Minimum Draw Down Level (MDDL) (M)	EL. 568.00m
Live storage (MCM)	6.3 Mm <sup>3</sup>
<b>6. De-silting Chamber</b>	
Type	Dufour type
Number and Size	3 nos, 19.7mx24.5mx250m each
Particle size to be removed (mm)	90% of 0.2 mm and above
<b>7. Head Race Tunnel</b>	
Size and type	Main HRT- 9.5m dia, Branch HRT-5.5m & 7.8m
Length (M)	17.2 km
Design discharge (Cumecs)	292.37 Cumecs
<b>8. Surge Shaft</b>	
Type	Semi underground
Diameter (M)	30m
Height (M)	93m
<b>9. Penstock/Pressure shafts</b>	
Type	Steel lined ( 3 nos.)
Diameter & Length (M)	4.7m, 304m each
<b>10. Power House</b>	
Installed capacity (No of units x MW)	3x170 MW = 510 MW
Type of turbine	Vertical Francis
Rated Head (M)	197 m
Rated Discharge (Cumecs)	97.46 per unit ( 292.37 m <sup>3</sup> /sec for 3 units)
Head at Full Reservoir Level (M)	200 m
Head at Minimum Draw down Level (M)	189 m
MW Capability at FRL	510 MW
MW Capability at MDDL	510 MW
<b>11. Tail Race Tunnel/Channel</b>	
Diameter (M) , shape	6m dia, D-shaped (3 nos.)
Length (M)	165m, 175m and 185 m
Minimum tail water level (M)	EL. 360.00 m ( with three units in operation)
<b>12. Switchyard</b>	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

Note: Specify limitation on generation during specific time period(s) on account of restrictions on water use due to irrigation, drinking water, industrial, environmental considerations etc.

For Lodha & Co.  
Chartered Accountants

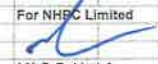


For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

**Details of Foreign Loans**  
(Details only in respect of loans applicable to the project under petition)

FORM - 4

Name of the petitioner		NHPC Ltd																			
Name of Generating Station		Teesta-V Power Station																			
Exchange rate at COO		0.5903																			
Exchange Rate as on 31.03.2014		0.5903																			
Financial Year-->		2014-2015				2015-2016				2016-2017				2017-2018				2018-2019			
(Starting from COD)	Date	Amount (FC)	Ex. Rate	Amount (Rs.)	Date	Amount (FC)	Ex. Rate	Amount (Rs.)	Date	Amount (FC)	Ex. Rate	Amount (Rs.)	Date	Amount (FC)	Ex. Rate	Amount (Rs.)	Date	Amount (FC)	Ex. Rate	Amount (Rs.)	
1	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	
<b>DB Loan (JPY)</b>																					
At the beginning of Financial year		01-04-2014	91200	0.5903	53,835.36	01-04-2015	72,960.00	0.5263	38,398.86	01-04-2016	54,720.00	0.5954	32,635.02	01-04-2017	36,480.00	0.5875	21,435.65	*****	18,240.00	0.6220	11,345.28
At the date of Drawal																					
Adjustment due to ERV		31-03-2015			(4,767.65)	31-03-2016			4,001.86	31-03-2017			227.991	31-03-2018			609.672	*****		218.88	
Scheduled repayment date of principal		20-04-2014	9,120.00	0.58873	5,369.22	20-04-2015	9,120.00	0.5248	4,786.18	20-04-2016	9,120.00	0.6107	5,569.58	20-04-2017	9,120.00	0.59470	5,423.66	*****	9,120.00	0.6108	5,670.50
Scheduled repayment date of principal		20-10-2014	9,120.00	0.58110	5,295.83	20-10-2015	9,120.00	0.5480	4,979.52	20-10-2016	9,120.00	0.6423	5,857.78	20-10-2017	9,120.00	0.57855	5,276.38	*****	9,120.00	0.6572	6,993.08
Scheduled payment date of interest		20-04-2014	417.07	0.58873	245.54	20-04-2015	207.30	0.5843	173.71	20-04-2016	207.33	0.6107	126.62	20-04-2017	107.06	0.59470	63.67	*****	32.92	0.6220	32.92
Scheduled payment date of interest		20-10-2014	355.92	0.58110	206.83	20-10-2015	267.80	0.5460	146.22	20-10-2016	148.77	0.6423	96.05	20-10-2017	84.89	0.57855	49.11	*****	27.15	0.6220	16.89
At the end of Financial year		31-03-2015	72,960.00	0.52030	38,398.86	31-03-2016	54,720.00	0.5994	32,635.02	31-03-2017	36,480.00	0.5878	21,435.65	31-03-2018	18,240.00	0.6220	11,345.28	*****		0.6220	
1. Name of the currency to be mentioned e.g. US\$, DM, etc. 2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given 3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given 4. Tax (such as withholding tax) details as applicable including change in rates, date from which change effective etc. must be clearly indicated																					
										For Lodha & Co. Chartered Accountants					For NHPC Limited  ( M G Gokhale ) General Manager (Comml.)						



**Details of Foreign Equity**

(Details only in respect of Equity infusion if any applicable to the project under petition)

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Exchange Rate on date/s if infusion :

Sl.	Financial Year	Year 1			Year 2				Year 3 and so on				
		2	3	4	5	6	7	8	9	10	11	12	13
	1	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)
	Currency1 <sup>1</sup>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	Currency2 <sup>1</sup>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	Currency3 <sup>1</sup>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	Currency4 <sup>1</sup> & so on												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												

Not Applicable

1. Name of the currency to be mentioned e.g. US\$, DM, etc.

2. In case of equity infusion more than once during the year, Exchange rate at the date of each infusion to be given.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comm.)

### Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Capital Cost as admitted by CERC		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	<b>₹ 273234.70 Lakhs</b>
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dtd.16.08.2016 in petition No.234/GT/2014.
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
<b>Total Capital cost admitted (Rs. Lakh) (d+e+f)</b>		<b>₹ 273234.70 Lakhs</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
( M G Gokhale)  
General Manager (Comml.)



## Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

New ProjectsCapital Cost Estimates

Board of Director/ Agency approving the Capital cost estimates:		
Date of approval of the Capital cost estimates:		
	<b>Present Day Cost</b>	<b>Completed Cost</b>
Price level of approved estimates	As on End of ____ Qtr. Of the year _____	As on scheduled COD of the Station
Foreign Exchange rate considered for the Capital cost estimates cost estimates		
<b>Capital Cost excluding IDC, IEDC &amp; FC</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)		
Domestic Component (Rs. Lakh)		<b>NA</b>
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
<b>IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)		
Domestic Component (Rs. Lakh)		<b>NA</b>
<b>Total IDC, IEDC, FC, FERV &amp; Hedging Cost (Rs. Lakh)</b>		<b>NA</b>
Rate of taxes & duties considered		<b>NA</b>
<b>Capital cost including IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)		
Domestic Component (Rs. Lakh)		<b>NA</b>
<b>Capital cost including IDC, IEDC &amp; FC (Rs. Lakh)</b>		
<b>Schedule of Commissioning</b> as per investment approval approval		<b>NA</b>
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
.....		
.....		
Scheduled COD of last Unit/Station		

Note:

1. Copy of approval letter should be enclosed
2. Details of Capital Cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-14.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Break-up of Capital Cost for New Hydro Power Generating Station

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakhs)						
Sl. No.	Break Down	Original cost as approved by Authority/Investment Approval	Actual Capital Expenditure as on actual/anticipated COD	Liabilities/Provisions	Variation	Reason for Variation
1	2	3	4	5	6=3-4-5	7
1.0	Infrastructure Works					
1.1	Preliminary including Development Land *					
1.2	R&R Expenditure					
1.3	Buildings					
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants					
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.10	Receipt & Recoveries					
1.11	Total (Infrastructure works)					
2.0	Major Civil Works					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	Total (Major Civil Works)					
3.0	Hydro Mechanical equipments					
4.0	Plant & Equipment					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5.0	Taxes and Duties					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	Construction & Pre-commissioning expenses					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7.0	Overheads					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8.0	Capital Cost without IDC, FC, FERV & Hedging Cost					
9.0	IDC, FC, FERV & Hedging Cost					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	Total of IDC, FC, FERV & Hedging Cost					
10.0	Capital cost including IDC, FC, FERV & Hedging Cost					

\*Provide details of Freehold Land, Leasehold Land and Land under reservoir separately

## Note:

- In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.
- In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.
- The Implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD/anticipated COD, Increase in IEDC from scheduled COD to actual COD/anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.
- Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.
- A list of balance work assets/work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)



## Break-up of Capital Cost for Plant &amp; Equipment (New Projects)

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority/Investment Approval <sup>1</sup>	Cost on Actual/anticipated COD <sup>1</sup>	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	<b>Generator,turbine &amp; Accessories</b>				
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	<b>Total (Generator, turbine &amp; Accessories)</b>				
2.0	<b>Auxiliary Electrical Equipment</b>				
2.1	Step up transformer				
2.2	Unit Auxiliary Transformer				
2.3	Local supply transformer				
2.4	Station transformer				
2.5	SCADA				
2.6	Switchgear, Batteries, DC dist. Board				
2.7	Telecommunication equipment				
2.8	Illumination of Dam, PH and Switchyard				
2.9	Cables & cable facilities, grounding				
2.10	Diesel generating sets				
2.11	<b>Total (Auxiliary Elect. Equipment)</b>				
3.0	<b>Auxiliary equipment &amp; services for power station</b>				
3.1	EOT crane				
3.2	Other cranes				
3.3	Electric lifts & elevators				
3.4	Cooling water system				
3.5	Drainage & dewatering system				
3.6	Fire fighting equipment				
3.7	Air conditioning, ventilation and heating				
3.8	Water supply system				
3.9	Oil handling equipment				
3.10	Workshop machines & equipment				
3.11	<b>Total (Auxiliary equipt. &amp; services for PS)</b>				
4.0	<b>Switchyard package</b>				
5.0	<b>Initial spares for all above equipments</b>				
6.0	<b>Total Cost (Plant &amp; Equipment) excluding IDC, FC, FERV &amp; Hedging Cost</b>				
7.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>				
8.0	<b>Total Cost (Plant &amp; Equipment) including IDC, FC, FERV &amp; Hedging cost).</b>				

**Note:**

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost overrun was beyond the control of the generating company.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
( M G Gokhale )  
General Manager (Comml.)

Break-up of Construction/Supply/Service packages

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

1	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	.....	Total Cost of all packages
2	Scope of works <sup>1</sup> (in line with head of cost break-ups as applicable)					
3	Whether awarded through ICB/DCB/ Departmentally/Deposit Work					
4	No. of bids received					
5	Date of Award					
6	Date of Start of work					
7	Date of Completion of Work/Expected date of completion of work					
8	Value of Award <sup>2</sup> in (Rs. Lakh)					
9	Firm or With Escalation in prices					
10	Actual capital expenditure till the completion or up to COD whichever is earlier(Rs.Lakh)					
11	Taxes & Duties and IEDC (Rs. Lakh)					
12	IDC, FC, FERV & Hedging cost (Rs. Lakh)					
13	Sub -total (10+11+12) (Rs. Lakh)					

Not Applicable

**Note:**

1. If there is any package, which need to be shown in Indian Rupee and foreign currency (ies), the same should be shown separately along with the currency, the exchange rate and the date.

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

( M G Gokhale)

General Manager (Comml.)

In case there is cost over run

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : TEESTA-V POWER STATION

Sl. No.	Break Down	Original cost as approved by Board Members (Rs In Lakhs)	Actual/Estimated Cost as incurred/to be incurred (Rs Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to Increase in hard cost
		Total Cost	Total Cost	Total Cost		
1.0	Cost of Land & Site Development					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	Plant & Equipment					
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	BOP Electrical					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	Control & Instrumentation (C & I) Package					
	Total Plant & Equipment excluding taxes & Duties					
3	Initial Spares					
4	Civil Works					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR & Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5.0	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	Overheads					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	Capital cost excluding IDC & FC					
8.0	IDC, FC, FERV & Hedging Cost					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC, FERV & Hedging Cost					
9.0	Capital cost including IDC, FC, FERV & Hedging Cost					

\*Submit details of Freehold and Lease hold land

Note: Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

**In case there is time over run**

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

S. No.	Description of Activity/Works/Service	Original Schedule (As per Planning)		Actual Schedule (As per Actual)		Time Over-Run	Reasons for delay	Other Activity effected (Mention Sr No of activity affected)
		Start Date	Completion Date	Actual Start Date	Actual Completion Date	Days		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Not Applicable

1. Delay on account of each reason in case of time overrun should be quantified and substantiated with necessary documents and supporting workings.
2. Indicates the activities on critical path.

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

( M G Gokhale)

General Manager (Comml.)

In case there is claim of additional RoE

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

S. No.	Completion Time as per Investment approval (Months)			Actual Completion time				Qualifying time schedule (as per regulation)	
	Start Date	Scheduled COD (Date)	Months	Installed Capacity	Start Date	Actual COD (Date)	Actual Completion time in Months	Tested Capacity	Months
Unit 1									
Unit 2									
Unit 3									
Unit 4									
....									
.....									

Not Applicable

Note: Necessary documentary evidence in support of actual completion time to be submitted in accordance with Regulation 5(1).

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comml.)



## Financial Package upto COD

Name of the Company **NHPC LTD.**  
 Name of the Power Station **TEESTA-V Power Station**  
 Project Cost as on COD<sup>1</sup> **261959.58\***  
 Date of Commercial Operation of the Station<sup>2</sup> **10-Apr-08**

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD**		As Admitted on COD***	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
	2	3	4	5	6	7
<b>Debt</b>						
Deutsche Bank and Consortium			JPY	1,77,860.72		
Deutsche Bank and Consortium in INR				70,148.27		
LIC			INR	58,500.00		
Power Finance Corporation Ltd.			INR	12,000.00		
Total Loan in INR				1,40,648.27		1,39,041.71
<b>Equity-</b>						
	Foreign					
	Domestic			1,09,902.00		1,09,902.00
Total Equity						
Debt : Equity Ratio				56.14 : 43.86		55.85 : 44.15

**Note:**

1. Say Rs. 80 Cr. + US\$ 200 m or Rs. 1320 Cr. including US\$ 200 m at an exchange rate of US\$=Rs 62
2. Date of Commercial Operation means Commercial Operation of the last unit
3. For example : US \$ 200m, etc.

\*This figure includes un-discharged liability amounting to Rs 13015.87 lacs existed at the time of COD which was claimed in Interlocutory Application No. 2/11(IA)/2011.

\*\* Figures taken as on COD as disclosed in tariff Petition No.132/2009.

\*\*\* The Equity and Debt amount admitted by CERC in its order dtd. 05.01.2010 in Petition No 132/2009.

**For Lodha & Co.**  
Chartered Accountants



**For NHPC Limited**

*(Signature)*  
( M G Gokhale )  
General Manager (Comml.)

## Details of Project Specific Loans

Name of the Company  
Name of the Power StationNHPC LTD.  
TEESTA-V PS

(Amount in lacs)

Particulars	Package1	Package2	Package3
1	2	3	4
Source of Loan <sup>1</sup>	Deutsche Bank and Consortium	PFC Ltd.*	Normative Loan
Currency <sup>2</sup>	JPY	INR	INR
Amount of Loan sanctioned	182400	18600.00	
Amount of Gross Loan drawn upto 31.03.2014/COD 3,4,5,13,15	182400	18600.00	
Interest Type <sup>6</sup>	FLOATING	FLOATING with interest rate reset every third year. Presently 7.80% w.e.f 15.04.2017	Fixed
Fixed Interest Rate, if applicable#	N.A.	N.A.	4.83%
Base Rate, if Floating Interest <sup>7</sup>	6M LIBOR	3Year AAA Bond Yield	N.A.
Margin, if Floating Interest <sup>8</sup>	0.57%	0.50%	N.A.
Are there any Caps/Floor <sup>9</sup>	N.A.	N.A.	N.A.
If above is yes,specify caps/floor	N.A.	N.A.	N.A.
Moratorium Period <sup>10</sup>	6 YEARS	42 MONTHS	
Moratorium effective from	18-10-2002	24-03-2008	
Repayment Period <sup>11</sup>	10 YEARS	10YEARS	
Repayment effective from	18-04-2009	15-10-2011	
Repayment Frequency <sup>12</sup>	6 MONTHS	QUARTERLY	
Repayment Instalment <sup>13,14</sup>	9120	465	
Base Exchange Rate <sup>16</sup> (As on 31.03.2014)	0.5903	N.A.	
Are Foreign currency loan hedged ?	NO	N.A.	
If above is yes specify details <sup>17</sup>	N.A.	N.A.	

\* Loan from PFC Ltd. has been replaced with W1-Series Bonds on 15.09.2017.

# Weighted Average rate of interest on Loan as on 31.03.2014.

1 Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

2 Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

3 Details are to be submitted as on 31.03.2014 for existing assets and as on COD for the remaining assets.

4 Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

5 If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

6 Interest type means whether the interest is fixed or floating.

7 Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Documentary evidence for applicable base rate on different dates from the date of drawl may also be enclosed.

8 Margin means the points over and above the floating rate.

9 At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

10 Moratorium period refers to the period during which loan servicing liability is not required.

11 Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

12 Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

13 Where there is more than one drawal/repayment for a loan, the date &amp; amount of each drawal/repayment may also be given separately.

14 If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

15 In case of Foreign loan, date of each drawal &amp; repayment alongwith exchange rate at that date may be given with documentary evidence.

16 Base exchange rate means the exchange rate prevailing as on 31.03.2014 for existing assets and as on COD for the remaining assets.

17 In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

18 In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

19 At the time of truing up of rate of interest with relevant reset rate (if any) to be furnished separately.

20 At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done, amount of refinance loans, terms &amp; conditions of refinance loan, financing and other charges incurred for refinancing etc.

21 Call or put option, if any exercised by the generating company for refinancing of loan.

22 Copy of loan agreement.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comml.)

## Annexure to Form 7

Repayment schedule of Deutsche Bank Loan		
DATE		JPY(in Lacs)
20-04-2009		9120
19-10-2009		9120
19-04-2010		9120
19-10-2010		9120
19-04-2011		9120
19-10-2011		9120
19-04-2012		9120
19-10-2012		9120
19-04-2013		9120
19-10-2013		9120
19-04-2014		9120
19-10-2014		9120
19-04-2015		9120
19-10-2015		9120
19-04-2016		9120
19-10-2016		9120
19-04-2017		9120
19-10-2017		9120
19-04-2018		9120
19-10-2018		9120

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)



## Details of Allocation of corporate loans to various projects

Name of the Company  
Name of the Power Station

NHPC LTD.  
TEESTA-V PS

(Rs. In lakh)

Particulars	Package1	Package2	Package3	Remarks
1	2	3	4	5
Source of Loan <sup>1</sup>	LIC	W1-SERIES BONDS	X-SERIES BONDS	
Currency <sup>2</sup>	INR	INR	INR	
Amount of Loan sanctioned	250000	150000	150000	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	250000	150000	150000	
Interest Type <sup>6</sup>	FIXED	Fixed	Fixed	
Fixed Interest Rate, if applicable	10000: 9.25%; 240000: 8%	6.91%	8.65%	
Base Rate, if Floating Interest <sup>7</sup>	N.A.	N.A.	NA	
Margin, if Floating Interest <sup>8</sup>	N.A.	N.A.	NA	
Are there any Caps/Floor <sup>9</sup>	NO	N.A.	NA	
If above is yes, specify caps/floor	N.A.	N.A.	NA	
Moratorium Period <sup>10</sup>	6 YEARS	1 YEARS	4 YEARS	
Moratorium effective from	12-03-2003	15-09-2017	08-02-2019	
Repayment Period <sup>11</sup>	12 YEARS	5 YEARS	7 YEARS	
Repayment effective from	15-04-2009	15-09-2018	08-02-2023	
Repayment Frequency <sup>12</sup>	HALF YEARLY	ANNUALLY	ANNUALLY	
Repayment Instalment <sup>13,14</sup>	10416.67	30000	21428.57	
Base Exchange Rate <sup>16</sup>	N.A.	N.A.	N.A.	
Are Foreign currency loan hedged ?	N.A.	N.A.	N.A.	
If above is yes, specify details. <sup>17</sup>	N.A.	N.A.	N.A.	
<b>Distribution of loan packages to various projects</b>				
Name of the Projects				Total
Dulhasti HEP	125800.00	0.00	0.00	125800.00
PARBATI-II	65700.00	78508.44	47165.00	191373.44
TEESTA-V	58500.00	1860.00	5171.00	65531.00
Sewa-II	0.00	7227.50	0.00	7227.50
TLDP-III	0.00	19262.42	0.00	19262.42
Uri-II	0.00	9456.20	12943.00	22399.20
Subansiri Lower	0.00	4793.34	0.00	4793.34
Chamera-III	0.00	0.00	7465.00	7465.00
Parbati-III	0.00	9898.08	0.00	9898.08
Nimmo-Bazgo	0.00	4826.45	6122.00	10948.45
CHUTAK	0.00	2949.17	8758.00	11707.17
KISHANGANGA	0.00	1784.63	2300.00	4084.63
SOLAR POWER PROJECT	0.00	0.00	14421.00	14421.00
WIND POWER PROJECT	0.00	0.00	22809.00	22809.00
TLDP-IV	0.00	9433.79	22846.00	32279.79
Total	250000.00	150000.00	150000.00	550000.00

- Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, JFC, PFC etc.
- Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.
- Details are to be submitted as on 31.03.2014 for existing assets and as on COD for the remaining assets.
- Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
- If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
- Interest type means whether the interest is fixed or floating.
- Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
- Margin means the points over and above the floating rate.
- At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
- Moratorium period refers to the period during which loan servicing liability is not required.
- Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
- Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
- Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately
- If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
- In case of Foreign loan, date of each drawl & repayment alongwith exchange rate at that date may be given.
- Base exchange rate means the exchange rate prevailing as on 31.03.2014 for existing assets and as on COD for the remaining assets.
- In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.
- In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.
- At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
- At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.
- Call or put option, if any exercised by the generating company for refinancing of loan.
- Copy of loan agreement.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF TEESTA-V PS

Name of Company

NHPC LTD.

Name of Power Station

TEESTA-V PS

(Rs. In lakh)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl
1	LIFE INSURANCE CORPORATION OF INDIA LTD.	29-03-2004	3217.50	8.00%
		06-02-2006	2437.50	8.00%
		13-03-2006	12918.75	8.00%
		22-05-2006	6093.75	8.00%
		24-07-2006	1340.63	8.00%
		08-11-2006	16087.50	8.00%
		23-01-2007	5728.13	8.00%
		09-04-2007	3046.88	8.00%
		30-05-2007	7629.38	8.00%
			<b>58500.00</b>	
2	W1 - SERIES BONDS	15.09.2017	1860.00	6.91%
			<b>1860.00</b>	
3	X-Series Bonds	08-02-2019	5171.00	8.65%
			<b>5171.00</b>	
	<b>TOTAL</b>		<b>65531.00</b>	

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : TEESTA-V POWER STATION  
 COD :  
 For Financial Year :2014-15

Amount ₹ in lacs

Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1	2	3	4	5=3-4	6	7	8	9	10	
<b>I. Actual Additional Capitalization against allowed add cap - FY 2014-15</b>										
1	410328	(BUILDINGS-OTHERS) Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar(LEFT BANK BOUNDARY WALL)					Regulation 14(3)(iii).	Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence,providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including protection work.	CERC allowed in its order dtd 16.08.2016 for construction of Boundary wall as projected Add.Cap amounting to Rs 500 lacs for execution of the work in phase wise manner during 2014-19.	Capitalisation of Security Fencing done in phased manner i.e (i) Rs 86.31 lacs fy 2014-15 SL No. 1(a) (ii) Rs 20.57 in FY 2015-16 SL No.2 (iii)Rs 88.24 lacs,Rs 81.32 lacs Rs 77.65 Lacs in FY 2016-17 SI No. 1(i),1(iii),1(iii) & 1(iv) respectively (iv)Rs 0.18 lacs in FY 2017-18 SI No, (v) Rs 112.76 Lacs in FY 2018-19 SI No.1
		(a) Construction of Boundary Wall from switchyard to KV school at left Bank Balutar	86.31	0.00	86.31					
<b>Sub Total</b>			<b>86.31</b>	<b>0.00</b>	<b>86.31</b>					



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
<b>II. Additional Capitalization not allowed by CERC but incurred &amp; claimed for tariff purpose - FY 2014-15 (Essential for successful &amp; efficient plant operation)</b>										
1	411112	SUBMERSIBLE PUMP 50 HP	4.63		4.63		Regulation 14(3)(viii)	Incident of flooding of Vital Installation of the Hydro Power Station are happening every year in the country. Risk of flooding of Power House and Dam Galleries is very high in case of underground Power House .seepage in Dam Galleries is much more as was anticipated at the time of construction.In case of failure of original dewtering pumps,avaialibilty spare pumps are necessary to handle any emergency situation which may arise due to flooding.Submersible pumps were purchased to handle any emergency situation.		Submercible Pump is taken against the replacement of old Pump . Refer deletion item at sl No.9 of 2014-15.
2	412503	ELECTRIC SIREN, SINGLE PHASE, 220/250 V, RANGE-2KM (3 Nos)	0.79		0.79		Regulation 14(3)(iii)	Siren systems at various locations in downstream area of Teesta Dam have been installed for alert the habitant of downstream people as per statuory guidelines issued by Sikkim Govt.		
3	412503	ELECTRIC SIREN ,SINGLE PHASE, 220/230V, RANGE-5KM (6 Nos)	2.44		2.44		Regulation 14(3)(iii)	Siren systems at various locations in downstream area of Teesta Dam have been installed for alert the habitant of downstream people as per statuory guidelines issued by Sikkim Govt.		
4	412503	20 NOS PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE SECURITY PURPOSE	1.10	1.0857	0.01		Regulation 14(3)(iii)	For security reasons,the portable search lights are required on every checkpost/watch towers where IRBn Security personels are deployed for night patrolling duty.Accordingly Serchlights were purchased for the use of security.		
<b>Sub Total</b>			<b>8.96</b>	<b>1.09</b>	<b>7.87</b>					
<b>Grand Total</b>			<b>95.27</b>	<b>1.09</b>	<b>94.19</b>					

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately, e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : TEESTA-V POWER STATION  
 COD :10.04.2008  
 For Financial Year :2015-16

Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1	2	3	4	5=3-4	6	7	8	9	10	
I. Actual Additional Capitalization against allowed add cap - FY 2015-16										
1	412503	(MISC. ASSETS /EQUIPMENTS) Fire Fighting System in switchyard and DG set	0.00		0		Regulation 14(3)(iii).  There are lot of fire sensitive system like switchyard, DG sets, Diesel Storage Tanks at 66 KV Switchyard. Presently only portable ABC type fire extinguishers are available to deal with any kind of fire hazards which is not sufficient. In order to strengthen the fire fighting system, installation of water sprinkler system around the equipments and different fire fighting system at switchyard are required.		This item was kept in Projected Add. Cap for the FY 2015-16. But due to site requirement this proposal was shifted. The work was awarded 2018-19 and will be capitalised in next Tariff Period.	
2	410328	(BUILDINGS-OTHERS) Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar	20.57	0	20.57		Regulation 14(3)(iii).  Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the Left & right bank establishment as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing was required by way of construction of boundary wall at Right bank colony and left bank of colony of the power station to be executed in phased manner during tariff period of 2014-19.	CERC allowed in its order dtd 16.08.2016 for construction of Boundary wall as projected Add.Cap amounting to Rs 500 lacs for execution of the work in phased manner during tariff period of 2014-19.	An amount of Rs 225.0 lakhs was approved by CERC under projected add cap for the FY 2015-16. Against this work amounting to Rs 88.45 lacs was awarded in 2015-16. Works amounting to Rs 20.57 lacs capitalised during this year. Balance work is in progress. An amount of Rs 13.442 lacs was released in 2015-16 from the current year award value.	



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, If any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included In col.3				
1		2	3	4	5=3-4	6	7	8	9	10
3	410328	(BUILDINGS-OTHERS) Construction of IRBn barrack (first floor) at Left bank, Balutar					Regulation 14(3)(iii).	In order to provide adequate security of the power station, IRBn's and home guards are deployed at all vital and on strategic points round the clock . Prior to 2016-17 , IRBn jawans are residing at temporary pre-fab quarters which were in dalipadated condition. As the security Jawans are the integral part of the power station and provide safety cover to the power station , therefore permanent type of barrack was proposed by the power station in the Add cap year 2015-16 and same was allowed by CERC.Work was awarded in 2015-16 & completed in FY 2016-17 and accordingly capitalised in FY 2016-17.		This item was kept in Projected Add. Cap for the FY 2015-16.The work was awarded for Rs 20.68 lacs in FY 2015-16. Part Payment amounting to Rs 8.973 lac was released in FY 2015-16.The work completed & capitalised in FY 2016-17. Refer sl no.1(ii) of Form 9A (2016-17).
4	411508	(TRUCKS/TANKERS) PURCHASE OF MINI TRUCK TATA 407	0.00		0		Regulation 14(3)(viii).	On replacement basis.This vehicle has already completed its useful life as per NHPC disposal policy. Object ID : 9825050001, Acquisition year : 2001, Acquisition cost : Rs.3,42,742/- O&M Gross Block : Rs.34272/-		This item was kept in Projected Add. Cap for the FY 2015-16.But the vehicle completed its useful life in terms of year but not completed in terms of running Kilometers even up to 2018-19. Hence this proposals has been kept projected add.cap for 2019-24.
5	411109	(CRANES) PURCHASE OF PICK & CARRY CRANE 10 TON	0.00		0		Regulation 14(3)(viii).	This equipment has already covered its useful life as per NHPC disposal policy. Object ID : 6552060001, Acquisition year : 2002, Acquisition cost : Rs. 8,16,747/- O&M Gross Block :319042/-		This item was kept in Projected Add. Cap for the FY 2015-16.But this proposal has been shifted to tariff period 2019-24.



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
6	411507	(BUSES) PURCHASE OF 3 nos BUSES,	0.00		0		Regulation 14(3)(viii).	Following vehicles/buses were supposed to complete their useful life by 2016-17 as per NHPC disposal policy, accordingly CERC had allowed add.cap in respect of three nos of buses as below:- Object ID : 9820010009, Acquisition year : 2000, Acquisition cost : Rs. 7,99,197/- ,O&M gross block Rs. 79920/- Object ID :9820010011, Acquisition year : 2001, Acquisition cost : Rs. 8,06,862/- , O&M gross block 80686/- Object ID : 9820010012, Acquisition year : 2001, Acquisition cost : Rs. 8,06,862/-,O&M gross block-80686/-		Proposal were kept in Projected Add. Cap for the FY 2015-16 but could not be purchased as all these buses had completed its useful life in terms of year but not completed in terms of running Kilometers. The proposal for purchase of three no of buses shifted to next tariff period in the anticipation of completion of life in terms of Kilometers.
7	411508	(TRUCKS/TANKERS) Purchase of 1 nos Trucks	0.00		0.00		Regulation 14(3)(viii).	On replacement basis. As per the NHPC disposal policy, one Truck has covered its useful life and shall be replaced on 2015-16 and two trucks shall be replaced during 2018-19. Object ID: 9820010013, Acquisition year : 1999, Acquisition Cost : Rs. 6,38,681/-,O&M gross block-63868/-		This item was kept in Projected Add. Cap for the FY 2015-16.The vehicle had completed its life in terms of years but not completed in terms of kilometers as per NHPC disposal policy: Accordingly the purchase of the vehicle was deferred to next Tariff period of 2019-24.
<b>Sub Total</b>			<b>20.57</b>		<b>20.57</b>					





Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC Included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
<b>II. Additional Capitalization incurred &amp; claimed for tariff purpose - FY 2015-16 (Essential for successful &amp; efficient plant operation)</b>										
1	410328	CONSTRUCTION OF SIKKIM STYLE GATE & SECURITY POST AT ZERO POINT AT DAM SITE	20.02		20.02		Regulation 14(3)(viii).	Due to heavy rain , big boulder with heavy muck fall on the sikkim style gate cum security check post ,resulted totally damaged the asset. Accordingly, the old assets amounting to Rs 10.29 lacs was decapitalised during the FY 2014-15 . As per policy/report no insurance reimbursement was received from the insurance agency.		(Refer Sl No.4 of Form-9B(i)(2014-15)
2	410604	PROVISION FOR CONTINGENT LIABILITY OF M/S GAMMON INDIA LIMITED	4087.00	4005.26	81.74		Regulation 14(3)(i).	Provision has been created on the basis of award of Arbitral Tribunal in the matter of M/s Gammon India Ltd.		Pertains to liability at the time of COD.
3	410608	Supply, transportation and installation of Off and On Shore Equipments including mandatory spares for HM Equipment To M/s TREL .	30.87	10	20.87		Regulation 14 (3)(V)	This expenditure pertains to original scope of work of Lot-TT-5. Release of Final Bill of M/sTREL for HM Work Lot-TT5 which was capitalised (work done but not paid) at the time of COD but payment was released during FY 2015-16.		Release of M/s Texmaco Final Bill.
4	410610	Supply, transportation and installation of Off and On Shore Equipments including mandatory spares for HM Equipment To M/s TREL .	6.02	0	6.02		Regulation 14 (3)(V)	This expenditure pertains to original scope of work of Lot-TT-5. Release of Final Bill of M/sTREL for HM Work Lot-TT5 which was capitalised (work done but not paid) at the time of COD but payment was released during FY 2015-16.		Release of M/s Texmaco Final Bill.
5	410611	Supply, transportation and installation of Off and On Shore Equipments including mandatory spares for HM Equipment To M/s TREL .	1.38	0	1.38		Regulation 14 (3)(V)	This expenditure pertains to original scope of work of Lot-TT-5. Release of Final Bill of M/sTREL for HM Work Lot-TT5 which was capitalised (work done but not paid) at the time of COD but payment was released during FY 2015-16.		Release of M/s Texmaco Final Bill.



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
6	410703	500 KVA STEP UP CAST RESIN INDOOR TRANSFORMER, (415/11KV)	13.32	0	13.32		Regulation 14(3)(viii).	The existing step Up Transformer 500 KVA of DG 2 got failed in 2012. DG sets are being very important to supply the back up power to the auxullary system of Power House in case of power failure. Hence,in order to restore original scheme and to utilize DG Power, one 500 KVA cast resin type Transformer was proccured.		Individual gross block not available. COD was done in April 2008. Aquisition Cost is worked out considering new cost of Rs 13.32 Lac in the FY 2015-16 . Cost is derived based on index. The derived cost as on COD =Rs 7.18 lacs (Assume Deleted gross value is Rs 7.18 lacs) (Refer SI No 1(i) of Form 9B(i)15-16)
7	410707	220V, 100AMPS, FLOAT CUM BOOST CHARGER WITH DVR WITH 220V, 560AH, VRLA TYPE, BATTERY BANK	14.42	2.442	11.97		Regulation 14(3)(viii).	Existing battery bank was old & covered its useful life. Hence to provide reliable DC supply to HT & LT pannel, PLCC ssystem of Radial gate & emergency lighting system for dam ,this item was proccured on replacement basis.		Individual gross block not available. COD was done in April 2008. Aquisition Cost is worked out considering new cost of Rs 14.42 Lac in the FY 2015-16 .Cost is derived based on index. The derived cost as on COD =Rs 7.78 lacs (Assume Deleted gross value is Rs 7.78 lacs)(Refer SI No 1(ii) of Form 9B(i)15-16)



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, If any	Remarks
			Accural basis	Un-discharged Liability Included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
8	410713	VIDEOSCOPE INSTRUMENT ALONG WITH ALL ACCESSORIES, MAKE- IT CONCEPT (IRIS 46-60 DVR VIDEO SCOPE)	12.52	12.392	0.12		Regulation 14(3)(viii).	This instrument is very essential to view the unreachable portions of the Trasformer ,GIS & under water components without complete dismantalling the components. This feature of the instruments reduces the outage time & also increases the performance of the Equipments. Due to necessaciy , this instrument was proccured to increase the efficiency of the power station & also to reduce the down time of machines.		
9	410904	PROVIDING SINGLE PH. LT POWER SUPPLY TO SECURITY BARRACK NEAR ADIT IV	1.77	0	1.77		Regulation 14(3)(iii).	To provide the electicity supply to the Security Barrack for the use of IRBn Security Guard deployed in the security of the Power Station.		
10	411202	CONSTRUCTION OF CW DRAIN FROM ZERO POINT TO IRB BARRACK AT LEFT BANK	27.23	6.59	20.64		Regulation 14(3)(viii).	During the rainy reason , huge discharge came through the nallah.Being kutcha nallah ,the water get spread in a larger portion resulting in loosening of soil and vegetation. In order to protect the hill slope adjacent to the colony and office building at left bank ,the drain water was chanelised . Hence a catch water drain was constructed to serve the purpose.		
11	411806	COMMUNICATION SERVER/ NVR WITH INTERNAL STORAGE 6TB AND OTHER ACCESSORIES(MATRIX-SATATYA NVR 24P)	2.56	0.51	2.05		Regulation 14(3)(iii).	As per security requirement ,the recording data needs to be stored at leaset for two months period which may be used by investigation agencies in case of any untoward incident.		
12	411112	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP (2 Nos)	0.87	0	0.87		Regulation 14(3)(viii).	The originally installed pumps were very old . Being very old , spare parts are not available in the market.These pumps have been repaired several	These pumps are purchased against the replacement of	



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability Included In col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
13	411112	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER-22KW/30HP, SIZE 100X100 ( 2 Nos)	1.88	0	1.88		Regulation 14(3)(viii).	times and not reliable for regular supply of water. Hence additional pumps are required for smooth operation of water supply system at Teesta-V colony.	the existing pumps. Refere SI No.5 & 6 of From 9B(i) (14-15)	
14	411112	SUBMERSIBLE PUMP 50 HP, MODY G1006T	4.53	0	4.53		Regulation 14(3)(viii).	Earlier the dewatering pumps available at dam gallery were not capable to handle dewatering the seepage water.The installed pumps were very old & frequent breakdown occurred. To avoid the flood like situation ,the additional dewatering pumps of 50HP capacity were installed.		
15	411112	SUBMERSIBLE PUMP 16HP MAKE : MODY MODEL G-706T (2 Nos)	2.80	0.364	2.43		Regulation 14(3)(viii).	Being the under ground power house , continous seepage occurred inside the power house.Frequent dewatering of the seepage water is required to avoid the flood like situation. The originally installed pumps are very old. Being very old ,spare parts are also not available in the market. Frequent breakdown occurred in these pumps. These pumps were not reliable during the monsoon period.Hence additional pumps are required to avoid any flood situation. In tariff petition for the period 2009-14 ,these pumps were earlier allowed by CERC. ( Refer SI NO.A(ii)(1) of 2013-14)		
16	411112	SUBMERSIBLE PUMP 10HP MAKE : MODY MODEL NC-10M	0.85	0	0.85		Regulation 14(3)(viii).			
17	411112	SUBMERSIBLE PUMP 15 HP MAKE : DARLING MODEL J-1503 (2 Nos)	2.73	0.445	2.28		Regulation 14(3)(viii).			
18	411112	SUBMERSIBLE PUMP 3 HP MAKE : DARLING MODEL J-33L(3 Nos)	1.73	0	1.73		Regulation 14(3)(viii).			
19	412503	IP BASED PTZ CAMERA WITH 1/4 CCD SENSOR WITH NECESSARY MOUNTING ACCESSORIES AND HARDWARE,BOSCH VG5-7	11.57	1.157	10.41		Regulation 14(3)(iii).	As per the security requirement ,these cameras are installed different important locations of power house to protect the Power House from theft ,or any types mishappening to the equipments as well as persons.		



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, If any	Remarks
			Accural basis	Un-discharged Liability included In col.3	Cash basis	IDC included In col.3				
1	2	3	4	5=3-4	6	7	8	9	10	
20	411002	PORTABLE GEN SET UP TO 2100 VA (Make : Honda, Model : EX2400)	0.72316	0	0.72		Regulation 14(3)(iii).	DG Sets are one of the emergency handling equipments for restoration of supply of vital installations in case of adverse climatic conditions. During the monsoon season, most of the time the approach roads of dam /vital locations gets washed away as a result in case of failure of state power supply & problem in Existing DG Sets ,it is very difficult to provide necessary supply to the important equipments.. Also being the portable one , it is very useful to provide supply in interior areas of power station and also used by security personnel at the time of requirement during night hours.It is directly related to the safety & security of the power station.		
21	411002	PORTABLE GEN SET UP TO 3000 VA (Make : Honda, Model : EU30is)(2Nos)	2.1715	0	2.17		Regulation 14(3)(iii).			
<b>Sub Total</b>			<b>4246.94</b>	<b>4039.16</b>	<b>207.78</b>					
<b>Grand Total</b>			<b>4267.51</b>	<b>4039.16</b>	<b>228.35</b>					

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : TEESTA-V POWER STATION  
 COD :10.04.2008  
 For Financial Year :2016-17

Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
<b>I. Actual Additional Capitalization against allowed add cap - FY 2016-17</b>										
1		<b>410328 (BUILDINGS-OTHERS) Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar</b>								
i	410328	Construction of boundary wall with watch tower at Right bank, Balutar	88.24	34.24	54.00		Regulation 14(3)(iii).	Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the Left & right bank establishment as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence,providing and fixing of security fencing was required by way of construction of boundary wall at Right bank colony and left bank of colony of the power station to be executed in phased manner during tariff period of 2014-19.		
ii	410328	Construction of IRBn Barrack at Left Bank (first floor)	22.52		22.52		Regulation 14(3)(iii).			
iii	410328	Construction of boundary fencing from RD 920 m to RD 1983 m at Right Bank, Balutar.	81.32		81.32		Regulation 14(3)(iii).			
iv	410328	Construction of boundary wall from KV school to Home guard Barrack at Left Bank.	77.65	14.97	62.68		Regulation 14(3)(iii).			
2	411115	(AIR COMPRESSORS) Purchase of portable Deisel Air Compressor of 425 CFM	0.00		0.00					This item was kept in Projected Add. Cap for the FY 2016-17. But as per the site requirement the proposal is now dropped.



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Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
3	411902	411902 (TELEPHONE TELEX MACHINES) Telephone Exchange for Office building and Colony	15.98		15.98		Regulation 14(3)(viii).	On replacement basis. Old telephone exchange are obsolete and has completed its useful life. Object ID : 6301010001, Acquisition year : 2001, Cost of Acquisition : Rs. 35,86,757/- , O&M gross block-2295527/-		An amount of Rs 12.0 lakhs was approved by CERC under projected add cap for the FY 2016-17. Against this expenditure of Rs 16 lacs has been incurred in 2016-17. This expenditure has been incurred against the replacement of existing old telephone exchange whose original value is Rs 22.96 lacs. Net decapitalisation amount (22.96-16)=(-6.96 ) lacs
<b>Sub Total</b>			<b>285.70</b>	<b>49.22</b>	<b>236.49</b>					
<b>II. Additional Capitalization incurred &amp; claimed for tariff purpose - FY 2016-17 (Essential for successful &amp; efficient plant operation)</b>										
1	411202	Construction of Bio pit at Hospital and construction fencing around incinerator room at Left Bank, Balutar	4.28		4.28		Regulation 14(3)(ii).	As per the Biomedical waste Disposal Norms of Govt of Sikkim, the wastes that are generated at the Hospital needs to be buried in deep pit. The existing pit is already filled with bio medical waste. Hence , a new pit was constructed to meet the requirement.		
2	411507	Purchase of 1 no. Bus against replacement of old bus.	17.38		17.38		Regulation 14(3)(viii).	Purchased one number bus against replacement as the old bus no SK 01B/0161 has completed it's useful life in terms of years as well as in Kms.		Gross original value of the replaced bus is Rs 0.81 lacs .Refer SI No. 11 of Form 9B(i)(14-15).
3	412503	Siren, Inverter/ UPS for Siren System and provision for other PH Items	0.92		0.92		Regulation 14(3)(iii).	Siren systems at various locations in downstream area of Teesta Dam to warn the people in case of rise in inflow of the river have been installed as per statutory guidelines issued by Sikkim Govt.		





Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharg ed Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
4	411505	Supply of 1 no. Water Fire Tender for Teesta-V PS	31.13		31.13		Regulation 14(3)(viii).	Only one no. Fire tender was available in power station since commissioning . Since the project is located in Hilly Terrain and distance between Power house and Dam is 30 KM Approx. In order to avoid any unforeseen events and as per safety requirement , atleast 2 nos Fire Tenders should be available at site to mitigate any emergency situation. Therefore additional one no. fire tender has been purchased in FY 2016-17.		CERC in its order dtd 16.08.2016 allowed an amount of Rs 19.71 lacs for this item in 2017-18 on replacement basis. However , though the old fire tender has already covered its useful life in years but not covered in terms of kms . Also as per site requirement and hilly areas to tackle any emergency situation two no of Fire tender required at power station. Cost of the Fire Tender as approved by CERC against replacement may now be considered for purchase of additional fire tender having purchased cost of Rs 31.13 Lacs
5	411112	Purchase of 1 no Electrically Operated Pump.	2.10		2.10		Regulation 14(3)(iii).	One no of Electrically Operated Pump for filling of Fire Tenders and installed at newly constructed Fire station at Teesta-V power Station, Balutar.		
6	411112	Purchase of 1 no Diesel Operated Pump.	2.47		2.47		Regulation 14(3)(iii).	One no of Diesel Operated Pump for filling of Fire Tenders in the case of Emergency and installed at newly constructed Fire station at Teesta-V power Station, Balutar.		
7	411112	Vertical Borewell Submercible Pump ,20 HP, (4 Nos)	1.70		1.70		Regulation 14(3)(viii).	Existing installed pumps of water supply system are very old & frequent breakdown occurred. Due to frequent repair ,the suction & delivery capacity of the pumps got reduced & deteriorated day by day. In absence of healthy pumps the water supply is distrubed most of the time. Hence requirement of these new pumps were arised to keep the water supply system Healthy.		



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
8	411112	Mono Block Centrifugal Pump Motor Set,30 HP (3 Nos)	2.58		2.58		Regulation 14(3)(viii).	Existing installed pumps of water supply system are very old & frequent breakdown occurred.Due to frequent repair ,the suction & delivery capacity of the pumps got reduced & deteriorated day by day.In absence of healthy pumps the water supply is distrubed most of the time. Hence requirement of these new pumps were arised to keep the water supply system Healthy.		Against the replacement of old pump whose gross value was .81 lacs (Refer SI No 7 of Form 9(B)i 2014-15 & SI No 2 of Form 9B(i) 2015-16.
9	412005	4 nos Oxygen Concentrator	1.90		1.90		Regulation 14(3)(viii).	Power Station is located in remote area. Hence adequate medical facility is not available near by areas. To provide essential medical facility for the employees & their family residing in colony , this instrument is very essential by the Power station Hospital.		
10	412005	FULLY-AUTOMATED BIOCHEMISTRY ANALYZER - MAKE:MERIL MERILYYSER , MODEL: AUTOQUANT100	7.98		7.98		Regulation 14(3)(viii).	Power Station is located in remote area. Hence adequate medical facility is not available near by areas. To provide essential medical facility for the employees & their family residing in colony , this instrument is very essential by the Power station Hospital.		Purchase against the replacement of old Blood analyser . Refere sl No 2(iii) of Form 9 B(i) 2016-17. Gross value is Rs 1.71992 lacs.
11	412503	Purchase of CCTV camera for VIP GH	2.82		2.82		Regulation 14(3)(iii).	Frequently VIP's are visited to the guest House. For security reason as per the guideline of local administration, CCTV cameras are installed at VIP Guest House to record the movement of the visitors.		
12	410713	INDUSTRIAL TYPE FUME & DUST EXTRACTOR - MAKE: SKS, MODEL: SKS/DE/01 (4 Nos.)	7.56		7.56		Regulation 14(3)(viii).	Power House of Teesta-V Power Station is a confined place where proper environment is required to be maintained. Due to carrying out maintenance / repair works, by way of welding, smoke of the same spread out inside the underground power house. This smoke not only reduce the efficiency of the working staff at site but affect the health of the working / other staff posted in the power house. In order to minimse such health hazards and to enhance the efficiency of the working staff, these fume & dust extractor were purchased.		



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10
13	410803	800 AMP LT DISTRIBUTION PANEL WITH 03 NOS 800 A ACBS 06 NOS 250 A MCCBS AND 05 NOS 125 A MCCBS (2 Nos.)	14.03		14.03		Regulation 14(3)(iii).	Earlier, the distribution of power supply was made through pragmatic way by using of Switch Fuse Units with porcelain kit kat fuses. The distribution panels are used in all the important residential / non-residential installations to make the supply for any site from any other source and the safety of the working personnel is also ensured. Since in the distribution panels ACBs / MCCBs are provided, hence, on the event of occurrence of any fault, these switchgear devices provide better protection option compared to the Switch Fuse Units. Thus the incident of fire due to short circuit can be minimised where LT distribution panels are used.		
14	410905	PROVIDING & LAYING STREET LAMP POLE FROM ENTRANCE GATE TO EXIT GATE OF SAMDONG COLONY	19.99		19.99		Regulation 14(3)(iii).	Samdong colony at the Dam site was constructed about 20 years back. Now, the operating staff of the Dam are residing in the colony. There was no provision of street lights inside the colony. As a result, security staffs could not provide proper watch and ward of the colony. Moreover, the resident of the colony also face difficulties while movement in the colony. The Samdong area is under the vicinity of dense vegetation & high mountains. Proper illumination is very essential for safety & security. Hence street lamps are installed keeping in view the security aspect. Intelligence Agency (IB) also pointed out for adequate lighting arrangement at power station in their report.		
<b>Sub Total</b>			<b>116.84</b>	<b>0.00</b>	<b>116.84</b>					
<b>Grand Total</b>			<b>402.54</b>	<b>49.22</b>	<b>353.33</b>					

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any	Remarks
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3				
1		2	3	4	5=3-4	6	7	8	9	10

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : TEESTA-V POWER STATION  
 COD : 10.04.2008  
 For Financial Year :2017-18

Amount ₹ in lacs

Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
<b>I. Actual Additional Capitalization against allowed add cap - FY 2017-18</b>									
1	411506	(AMBULANCE) Purchase of Ambulances	0.00		0.00		Regulation 14(3)(viii).	Ambulance SK 01A/0056 has completed its useful life in terms years as well as in terms of kilometers. Object ID : 9804200001, Acquisition year : 2008, Acquisition cost : Rs. 7,84,644/-, O&M gross block- 784644/-	Gross original value of the Ambulance to be replaced is Rs 7,84,644 /- CERC has also allowed to purchase two numbers Ambulances on replacement basis. TSO for one Ambulance was placed in FY 2018-19 and will be capitalised in 2019-20.
2	411505	(FIRE TENDERS) Purchase of Fire Tender	0.00		0.00		Regulation 14(3)(viii).	On replacement basis. Presently this fire tender is in major breakdown condition and is beyond economical repair and hence suitable replacement is required. Object ID : 9820010006, Acquisition year : 2002, Acquisition cost : Rs. 13,08,144/-, O&M gross block- Rs. 228924/-	CERC in its order dtd 16.08.2016 has allowed this item on the basis of replacement basis. However, one new Fire tender amounting to Rs 32 lacs was purchased in 2016-17 But due to site requirement management has decided to keep both the fire tender . Hence replacement proposal deferred to next Tariff period of 2019-24..





Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
3	410328	Construction of boundary wall with watch tower at Right bank ,Balutar	0.18		0.18		Regulation 14(3)(iii).	CERC has allowed in its order dtd 16.08.2016 for construction of Boundary wall amounting to Rs 500 lacs for execution of the work in phase wise manner.	The work was completed and capitalised amounting to Rs 88.24 lacs mentioned at( SI No. 1(i) 2016-17) on estimated basis in the year 2016-17 . During the year 2017-18 balance amount of Rs 0.18 lacs was capitalised & released.
			0.18		0.18				

**II. Additional Capitalization incurred & claimed for tariff purpose - FY 2017-18 (Essential for successful & efficient plant operation)**

1	411112	1 No. 50 HP Submercible Dewatering Pump for dam site.	18.89		18.89		Regulation 14(3)(viii).	Existing pumps installed at dam site for dewatering purpose are working round the clock since commissioning and efficiency of the same is reduced due to contineous use and are the lifeline of dam galleries for inspection and monitoring of the of dam.Now the problems is arising in the healthiness of dewatering pumps.New pump was purchased against the replacement of one pump in FY 2017-18 of the same technical specifications.	These items were supplied along with main package and were included in the capital cost of Civil Works of Dam Complex. Individual gross block not available. COD was done in April 2008. Aquisition Cost is worked out considering new cost of Rs 18.89 Lac in the FY 2017-18 .and applying the indexation. Derived cost of .replaced pump as on COD is 9.51 lacs. Refer SI No.5 of 9B(i)2017-18.
2	412503	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE, RANGE(KM)-3.25, MAKE:JEEKAYMODEL:JAD-350 (3 Nos)	1.50		1.50		Regulation 14(3)(iii).	Siren, Inverter/UPS of GSM based alarm system to alert the local population for advance water release are being maintained at diffirent locations at river banks from Dikchu upto Rangpo.	



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
3	410905	Purchase of High mast and telescopic type light for security purpose at Balutar & Dam	15.88		15.88		Regulation 14(3)(iii).	Earlier Temporary lightening arrangement were not sufficient for proper illumination. For which High mast light and telescopic lights were required in some critical locations of Balutar and DAM for security and safety purpose. The PS & Dam lies under the vicinity of dense vegetation & high mountains. Proper illumination is very essential for safety & security of PH & Dam from trespassing & from wild animals. Hence 4 nos of High Mast lights are installed at critical locations of Power Station keeping in view the security aspect. Intelligence Agency (IB) also pointed out for adequate lighting arrangement at power station in their report.	
4	410328	CONSTRUCTION OF FIRE STATION AT LEFT BANK BALUTER	61.80	1.27	60.53		Regulation 14(3)(iii).	Previously, there is no fire station at Teesta-V power station to handle the emergency situation during fire broke out. In view of recent incident of major fire broke out at URI-II power station on 20.11.2014, IB has opined in its report that power projects carries high fire risk and in house fire station are pre requisite to deal with such exigencies. Considering the advice of MHA/MOP, the Safety division, Corporate office vide IOM No.-NH/SEFTY/FT/2015 dated 11.02.2015 has directed to establish a well equipped fire station in all NHPC power station/ projects to deal with any emergency situation. The work completed and capitalised in 2017-18. Total Expenditure incurred amounting to Rs 61.80 Lacs.	





Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
5	412005	SEMI AUTOMATIC URINE ANALYSER - ERBA - TRANSASIA LAURA SMART	1.98		1.98		Regulation 14(3)(viii).	Power Station is located in remote area. To provide essential medical facility for the employees & their family residing in colony , this instrument is very essential for pathological analysis & diagonosis of disease at power station Hospital.	
6	411201	C/O Water storage/detention Tank at Left Bank, Baluter	77.53	19.69	57.84		Regulation 14(3)(viii).	At present ,there is a water treatment plant which consist of an aeration tank , pressure filter and RO system for purification of water.The capacity of the aeration tank is approx. 90, 000 Lite. Dailly requirement of water for Right Bank & Left bank Residential colony, Guest House, Club, Administartive Building , IRBs Jawans, School etc are being cattered from this present system. The tank is not sufficient to meet the dailly requirement. Due to insufficient capacity of tank and non-availability of detention chamber/tank, the water is directly feeds to to pressure/ RO filter from the aeration tank. As the water carries high iron content and other suspended particles, the pressure and RO filter are being chocked frequently which leads to decreasing the efficiency/ efffetctiveness of the entire water supply system. Moreover the storage capacity of the water supply system is not sufficient to handle any emergency/ unwanted situation. Accordingly a RCC water tank cum detention chamber (Size -18 M (L) X 10 M (B) X 3.40 M (H)) has been constructed for smooth, uninterrupted and efficient operation of the water supply system.	
7	410328	Construction of toilet for the security personal at zero point at Dam site	2.31		2.31		Regulation 14(3)(viii).	Check post at zero point has been established for security purpose. Toilet has been constructed for the use of security personnel posted at the said check post.	



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
8	412503	WEB BASED AWS (SENSORS, DATA LOGGER AND MOUNTING ACCESSORIES) - LAWRENCE & MAYO MODEL: AWS-WB-001	2.07		2.07		Regulation 14(3)(viii).	This is required for collection of weather data and by which Reservoir Management can be done effectively.	
<b>Sub Total</b>			<b>181.97</b>	<b>20.96</b>	<b>161.01</b>				
<b>Grand Total</b>			<b>182.15</b>	<b>20.96</b>	<b>161.19</b>				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
  2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.
  3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
  4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.
  5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.
1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
  2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD  
 Name of the Generating Station : TEESTA-V POWER STATION  
 COD : 10.04.2008  
 For Financial Year :2018-19

Amount ₹ in lacs

Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
<b>I. Actual Additional Capitalization against allowed add cap - FY 2018-19</b>									
1	410328	Boundary wall fencing from Switchyard to zero point at Left bank, Balutar.	112.76	20.29	92.46		Regulation 14(3)(iii).	Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the Left & right bank establishment as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing was required by way of construction of boundary wall at Right bank colony and left bank of colony of the power station to be executed in phased manner during tariff period of 2014-19.	CERC has allowed in its order dtd 16.08.2016 for construction of Boundary wall amounting to Rs 500 lacs for execution of the work in phase wise manner. The work amounting to Rs 142 lacs. was awarded in July 2017 & the work completed and capitalised in 2018-19.
			112.76	20.29	92.46				
<b>II. Additional Capitalization incurred &amp; claimed for tariff purpose - FY 2018-19 (Essential for successful &amp; efficient plant operation)</b>									
1	410101	COMPENSATION FOR HOUSE LAND STNDNG PROPERTIES AT LUM SANGTOK LWER DZNGU AND TANKEK BLOCK OF NORTH SIKKIM	679.78		679.78		Regulation 14(3)(i).	Court of District Magistrate, North Sikkim has directed to pay the land compensation amounting to Rs.6.79 Crs. for houses, land and standing properties on account of displacement of affected persons of Lum, Sangtok, Block Lower Dzongu & TanteK Block, North Sikkim due to Teesat-V Reservoir. Accordingly, the payment was released.	



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
2	411002	200 KVA DG SET WITH ACCESS. & ACCOSTIC ENCL., ENGINE MAKE-CUMMINS, MOD. NO.- QSB6.7 G15	14.44		14.44		Regulation 14(3)(VIII).	DG Sets are one of the emegency handling equipments for restoration of supply of vital installations in case of adverse climatic conditions. For such purpose one portable DG Set of 200 KVA was purchased by the Power station which can be used at any site when other options of power supply could not be avaialble.Due to monsoon season, approach roads of dam also gets washed away as a result, transportation of HSD upto dam site may not be possible. As alternate option, DG Set of 200 KVA has been placed few kms away at Dam colony to extend the power of dam for regulation of water regulating system which is directly related to the safety & security of the dam and dam colony.	
3	410328	C/O CEMENT CONCRETE PAVEMENT FROM HELIPAD TO SOLID WASTE TREATMENT PLANT AND SECURITY WATCH TOWER	6.80		6.80		Regulation 14(3)(iii).	The approach road from helipad to security watch tower are kaccha roads. As a result, the vehicles carrying security personel & night patrol duty are facing lot of difficulties specially in the monsoon period due to stagnation of water and growth of jungle/grass in both side of approach road. So construction of CC approach road/ pavement are very much essential for safe movement of security & patrolling vehicles during the monsoon period.	
4	410301	Civil works for underground power house, surge & pressure shafts, part head race tunnel including Ad	4.52		4.52		Regulation 14(2)(i).		
5	410601	Civil works for Coffor Dams with deep jet grouted cut off wall, Concrete Dam, Desilting Chambers,	23.76		23.76		Regulation 14(2)(i).	As per the direction of Hon'ble High court , NHPC has implemented the revised pav scale w.e.f 2007 Accordinlv	

2



Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
6	410604	Civil works for Head Race Tunnel including Adits - 2, 3 & 4 etc.	56.97		56.97		Regulation 14(2)(i).	NHPC has to pay out arrear payment to its executives. Arrear payment in respect of executives posted in the Project during construction period till the date of COD has been calculated by Finance division. The impact due to pay revision/arrear payment has been capitalised as IEDC during the construction period.	
7	410606	All Civil works relating to Tailrace Channels at underground Powerhouse Building Site	0.54		0.54		Regulation 14(2)(i).		
8	410607	All Civil works relating to 3 Nos. Tailrace Tunnels at underground Powerhouse Building Site	0.61		0.61		Regulation 14(2)(i).		
9	410701	Main generating equipment consist of through flow type inlet valve, Toshiba turbine, governing system	8.92		8.92		Regulation 14(2)(i).		
10	411903	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONY	22.28	7.10	15.18		Regulation 14(3)(iii).		IB has recommended to install CCTV important locations to monitor the movement of guests. For security reason as per the guideline of local administration, CCTV cameras were installed at important establishment of Power station. In order to establish effective communication link between different establishment of the Power Station OFC laid inside the Power Station premises.
11	412503	SET OF CCTV CAMERA WITH ACCESSORIES AT OFFICER CLUB	1.60		1.60		Regulation 14(3)(iii).	IB has recommended to install CCTV important locations to monitor the movement of guests. For security reason as per the guideline of local administration, CCTV cameras are installed at Officers club area to record the movement of the visitors.	
12	412503	DIVAR NETWORK 5000 RECORDER MAKE: BOSCHMODEL: DIVAR 5000	0.74		0.74		Regulation 14(3)(iii).	As per the direction of IB, the CCTV footage needs to be kept for certain period to meet the future requirement. Hence the network recorder was purchased to keep the record CCTV Footage.	
13	411903	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620 (50 Nos)	10.78		10.78		Regulation 14(3)(viii).	Handsets are purchased against the replacement of old handsets which were already decapitalised in 2014-15 amounting to Rs 7.22 lacs.	Refer Sl No.12,13,14 & 15 of Form 9B(i)(2014-15)





Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
14	412503	ROOF TOP 2 X 50 KWP GRID CONNECTED SOLAR PV POWER PLANT WITH ALL ACCESSORIES	63.57		63.57		Regulation 14(3)(viii).	As per the guideline of Ministry of Power dtd 12.04.2016 Roof Top Grid Connected Solar PV installed, to promote the generation from the renewable energy .(Copy Attached)	
15	410328	CONSTRUCTION OF FIRE STATION AT LEFT BANK, BALUTAR	0.0044		0.0044		Regulation 14(3)(iii).	Previously, there is no fire station at Teesta-V power station to handle the emergency situation during fire broke out. In view of recent incident of major fire broke out at URI-II power station on 20.11.2014, IB has opined in its report that power projects carries high fire risk and in house fire station are pre requisite to deal with such exigencies. Considering the advice of MHA/MOP, the Safety division , Corporate office vide IOM No.-NH/SEFTY/FT/2015 dated 11.02.2015 has directed to establish a well equipped fire station in all NHPC power station/ projects to deal with any emergency situation . The work completed and capitalised in 2017-18. Balance amount capitalised during the current FY 2018-19.	
16	410701	Main Generating plant & Equipment	819.11	819.11	0.0000			<b>Payment of Custom Duty against import of spare parts over and above the allowable limit of 10% of the main equipment value under contract no. NH/CONT. (E&amp;M)/Lot 6.1/TEESTA-V/579/2001/I (Lot-6 Electrical &amp; Mechanical Works Contract of Teesta-V H.E. Project) awarded to M/s Mitsui &amp; Co. Japan:</b> During evaluation of all the documents submitted by Power Station regarding custom reconciliation & project import finalisation of items imported under the said contract, the custom department, Kolkata, has raised a demand of Custom Duty of Rs. 1251.93 Lakhs against the spare parts imported by NHPC beyond the allowable limit of 10% of the main equipment value. Goods having total CIF value of Rs. 173,05,07,063.10 (JPY 4,255,470,538.00) were imported against 59 Bill of Entries. Custom Department, Kolkata has intimated that spares / additional spares were imported at NIL rate of duty classifying the same under CTH 98010013 claiming the benefit of notification no. 21/2002 – Cus Sl. No.400” and with the heading no. 98.01 of Customs Tariff Act, 1975 wherein following condition has been laid down: “Spare Parts and other Raw Materials (including semi-finished material) or Consumable Stores not exceeding 10% of the value of the goods specified provided that such Spare Parts, Raw Materials or Consumable Stores are essential for the Maintenance of the Plant of Project Mentioned under this contract”	
17	410704	Cooling Water System	37.9768	37.98	0.0000		Regulation 14(2)(i).		



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Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
18	410705	EHV Switchgear System	303.5397	303.54	0.0000		In view of the above, custom duty has been calculated on the value of spare parts imported over and above the allowable limit of 10% of the main equipment value, which comes out to be Rs. 1251.93 Lakhs. Being a statutory requirement, the amount need to be paid by NHPC to the Customs Department. This custom duty pertains to construction period upto 2008 which has been paid by NHPC on May 2019.		
19	410711	Control, Metering & Protection System	53.0953	53.10	0.0000				
20	410712	Auxiliary and Ancillary System	38.2123	38.21	0.0000				
<b>Sub Total</b>			<b>2147.27</b>	<b>1259.03</b>	<b>888.24</b>				
<b>Grand Total</b>			<b>2260.03</b>	<b>1279.32</b>	<b>980.70</b>				

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



### Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10-Apr-2008

Sl. No.	Head of Work / Equipment	Work/Equipment added during last five years of useful life of each Unit/Station	Amount capitalised /Proposed to be capitalised (Rs Lakh)	Justification for capitalisation proposed	Impact on life extension
1	2	3	4	5	6

Not Applicable

**Note:**

1. Cost Benefit analysis for capital additions done should be submitted along with petition for approval of such schemes.
2. Justification for additional capital expenditure claim for each asset should be relevant to regulation under which claim and the necessity of capitalization of the asset.

**For Lodha & Co.  
Chartered Accountants**



**For NHPC Limited**

  
( M G Gokhale )  
General Manager (Comml.)

## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI

State: SIKKIM

District: EAST SIKKIM

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	
<b>2014-15</b>							
1	LAND COMPENSATION FOR DAMAGED HOUSE AT DIPUDARA VILLAGE	410121		3.26			Adjustment
2	IRB BARRACK AT LEFT BANK BALUTAR	410328		0.17			Adjustment
<b>Sub-Total</b>				<b>3.43</b>			
1	Development of Sikkim Style gate at dam site (9902020273)	410328	ADDITIONAL CAPITAL EXPENDITURE	10.29	2008	2.22	Due to heavy rain , big boulder with heavy muck fall on the sikkim style gate along with the security post which totally damaged the asset. Accordingly, the old assets amounting to Rs 10.29 lacs was decapilised during the FY 2014-15 New asset was capitalised in 2015-16 against the replacement (Refer Form-9A_15-16(II (1)),As per policy/report no insurance proceedings was received in the instant case.
2	30 H.P 16 L LPS,90 Mtr Head Centrifugal Pumps (8212100001)	411112	Do	0.54	2004	0.45	REPLACEMENT. Refer SI No.12 & 13 of Form 9A (15-16)
3	30 H.P 16 L LPS,90 Mtr Head Centrifugal Pumps (8212100002)	411112	ADDITIONAL CAPITAL EXPENDITURE	0.54	2004	0.45	
4	30 HP, 16LPS, 80MTR HEAD CENTRIFUGAL PUMP SET COMPLETE WITH ELECTRIC MOTOR & ALONGWITH CONTROL PANEL (8212100004)	411112	ADDITIONAL CAPITAL EXPENDITURE	0.81	2006	0.71	
5	Ambassador Car (9801000002)	411501	ADDITIONAL CAPITAL EXPENDITURE	0.39	2005		WDV as on COD Rs 38968/-
6	Maruti Gypsy 'King ( Soft Top)(9801020009)	411502	ADDITIONAL CAPITAL EXPENDITURE	0.46	2001		WDV as on COD Rs 46457/-
7	TATA BUS SK01B/0158 LP-1510/42 FFC BUS Wheel Base (9820010007)	411507	ADDITIONAL CAPITAL EXPENDITURE	0.75	2008		WDV as on COD 75451/-
8	Tata BUS SK01P/0161 Model LP-1512 TC/42 (9820010010)	411507	ADDITIONAL CAPITAL EXPENDITURE	0.81	2008		WDV as on COD Rs 80686/-- New Bus purchased in 2016-17 against the replacement of this Bus. (Refer SI No.3 of Form 9A (16-17)
9	VHF Hand held Set GP-338 (10 Nos) (6110500002)	411902	ADDITIONAL CAPITAL EXPENDITURE	0.95	2001	0.94	New Handset procurred and capitalised in 2018-19 in replacement of the existing Hand set. Refer SI No.17 of Form 9A)(18-19)



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
10	Motorola VHF GP 338 Hand held Radio Set.(28 Nos)	411902	ADDITIONAL CAPITAL EXPENDITURE	4.49	2002	4.49	do
11	MOTOROLA Make Series Repeater with GM 300 with complete accessories (3 Nos)	411902	ADDITIONAL CAPITAL EXPENDITURE	0.72	2003	0.43437	do
12	VHF Hand held Trans Receiver With Rapid Battery Charger GP338 (9 Nos)6110500065	411902	ADDITIONAL CAPITAL EXPENDITURE	1.06	2003	0.62973	do
<b>Sub-Total</b>				<b>21.81</b>			
1	CS-48 VOLT DC,400AH,VRLA TYPE BATTEERY BANK.(5810100003)	410714	EXCLUSION	2.06			Capital Spares
2	LOWER ROTATING WEARING RING/LABYRINTH	410714	EXCLUSION	17.62			Capital Spares
3	LOWER ROTATING WEARING RING/LABYRINTH	410714	EXCLUSION	17.62			Capital Spares
4	FACING PLATE FOR HEAD COVER WITH HP-HVOF COATING	410714	EXCLUSION	26.80			Capital Spares
5	FACING PLATE FOR HEAD COVER WITH HP-HVOF COATING	410714	EXCLUSION	26.80			Capital Spares
6	LOWER ROTATING WEARING RING/LABYRINTH	410714	EXCLUSION	17.62			Capital Spares
7	Pusher Leg Old & used (6 NO)	411116	EXCLUSION	0.0001			Minor and other Items
8	CP Pusher Leg 1825 mm FED lengeth 1300mm Piston Dia 53 mm weight 21 Kgs ( GR NO-1242 DL.12-08-2000) (3 NOS)(8120030003)	411116	EXCLUSION	0.34			Minor and other Items
9	Air Conditioned Kit fitted with Maruti Gypsy	411502	EXCLUSION	0.00001			Minor and other Items
10	Godrej Office Chair (9 Nos)	411701	EXCLUSION	0.00009			Minor and other Items
11	Godrej Office Table (2 Nos)	411701	EXCLUSION	0.12			Minor and other Items
12	LAPTOP SONY MAKE MODEL NO VGN-T37GP/S WITH ACCESSORIES(6301040119)	411801	EXCLUSION	0.38			Minor and other Items
13	Laptop- Intel Centrino Processor Technology, Intel Core 2 Duo Processor 2.5 GHz or Above, Mobile Int (6301040153)	411801	EXCLUSION	0.81			Minor and other Items
14	PROLIENT ML 350 G5(TOWER MODEL) 2XDUEL CORE INTEL XEON PROCESSOR 5050 (3GHZ, 667 FSB) /2x2 MB LEVEL (6301040148)	411801	EXCLUSION	1.71			Minor and other Items
15	EPSON LQ1070 (2Nos)	411803	EXCLUSION	0.00002			Minor and other Items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
16	EPSON Printer (3 Nos)	411803	EXCLUSION	0.00003			Minor and other Items
17	Printer LQ-2180	411803	EXCLUSION	0.30330			Minor and other Items
18	HP DJ 695 printer	411803	EXCLUSION	0.00001			Minor and other Items
19	HP DJ1120C A-3 Size	411803	EXCLUSION	0.00001			Minor and other Items
20	HP 640C Colour Printer (3Nos)	411803	EXCLUSION	0.00003			Minor and other Items
21	HP DJ 1125C Colour Printer	411803	EXCLUSION	0.00001			Minor and other Items
22	Inkjet Color Printer (4 Nos)	411803	EXCLUSION	0.00004			Minor and other Items
23	HP 9300,Deskjet Printers (3 Nos)	411803	EXCLUSION	0.00594			Minor and other Items
24	Printer ( A-3 Colour Inject C Windows XP)(10 Nos)	411803	EXCLUSION	0.03350			Minor and other Items
25	Printer ( A-4 Size)Colour Windows XP 98 (2 Nos)	411803	EXCLUSION	0.00410			Minor and other Items
26	Printer ( A-3 Size -Colour Inject)	411803	EXCLUSION	0.02755			Minor and other Items
27	Printer HP Deskjet 1280 (2 Nos)	411803	EXCLUSION	0.29400			Minor and other Items
28	Photo Printer A4 size Model-JET6318 (2 Nos)	411803	EXCLUSION	0.22268			Minor and other Items
29	HP 6318 printer scanner Fax Copier(A-4 size) (2 Nos)	411803	EXCLUSION	0.26900			Minor and other Items
30	Laser Printer HP LJ 1220 (2 Nos)	411803	EXCLUSION	0.00002			Minor and other Items
31	Laser Jet Printer (Black) 20-22 PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4 (6305100010)	411803	EXCLUSION	0.21840			Minor and other Items
32	Laser Jet Printer (Black) 30-35 PPM,64MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A3 (6305100008)	411803	EXCLUSION	0.58581			Minor and other Items
33	HP PSC 2210 (2Nos)	411803	EXCLUSION	0.00002			Minor and other Items
34	Printer,Scanner,Fax,Copier Color A4 Size	411803	EXCLUSION	0.01672			Minor and other Items
35	Compatible with Windows XP & Windows(6305120008)	411803	EXCLUSION	0.01672			Minor and other Items
36	Scanner (3 Nos)	411804	EXCLUSION	0.00003			Minor and other Items
37	CD Writer (External)(5 Nos)	411804	EXCLUSION	0.00005			Minor and other Items
38	MEDIA CONVERTER GIGABIT - SM (1000MBPS)(2 Nos) (6309600020)	411804	EXCLUSION	0.28350			Minor and other Items
39	Addl. Windows 2000, Client License 3 COM Super stack switch 4400 24 Port,(6325010001)	411804	EXCLUSION	0.68498			Minor and other Items
40	Scientific Atlanta VSAT based on DAMA (6103020001)	411805	EXCLUSION	0.62598			Minor and other Items
41	Viasat-VSAT based on DAMA technology (6103020003)	411805	EXCLUSION	1.00840			Minor and other Items





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
42	Earthing, Installation, Integration, Testing &	411805	EXCLUSION	0.00226			Minor and other Items
43	VOICE CHANNEL UNIT (VCU) MAKE VIASAT GR-C2005400001 DT 31.03.06 (6103020005)	411805	EXCLUSION	0.91724			Minor and other Items
44	Cisco Router 1 LAN, 1 WAN Port, 1601 (6309210001)	411805	EXCLUSION	0.09499			Minor and other Items
45	MOTOROLA Make Power Supply Unit (5825010005)	411902	EXCLUSION	0.05527			Minor and other Items
46	Nokia Mobile N-72, Sl.No.356295012254948 (6110170002)	411902	EXCLUSION	0.10792			Minor and other Items
47	FAX Machine (6110170083)	411902	EXCLUSION	0.09700			Minor and other Items
48	Xerox Machine 1025 (9102480001)	412003	EXCLUSION	0.10510			Minor and other Items
49	Modi Xerox Model Mx-5825 (9102480002)	412003	EXCLUSION	0.58992			Minor and other Items
50	Modi Xerox Model Mx-2950 - PLOTTER (9102480003)	412003	EXCLUSION	1.65588			Minor and other Items
51	CANON EOS-500N 35mm (SLR CAMERA) (9102480004)	412003	EXCLUSION	0.14925			Minor and other Items
52	CANON Photo Copier NP-1215 (2 Nos) (9102480005)(9102480007)	412003	EXCLUSION	1.23244			Minor and other Items
53	Xerox Photo Copier 5816 (9102480008)	412003	EXCLUSION	0.88570			Minor and other Items
54	Canon NP1215, Photo Copier (9102480009)	412003	EXCLUSION	0.77162			Minor and other Items
55	XEROX WEP 420 Photocopy Machine (9102480010)	412003	EXCLUSION	1.31638			Minor and other Items
56	Xerox Photo Copy Machine - 5825 (9102480011)	412003	EXCLUSION	0.52249			Minor and other Items
57	Aquaguard (2 Nos) (3240010008, 3240010009)	412006	EXCLUSION	0.00002			Minor and other Items
58	Aquaguard with Cooler (3240010004)	412011	EXCLUSION	0.18605			Minor and other Items
59	ShriRam Usha D/Water Cooler (9401210004)	412011	EXCLUSION	0.21562			Minor and other Items
60	Aquaguard Water Purifier (4 Nos)	412020	EXCLUSION	0.22920			Minor and other Items
61	Voltage Stabiliser (2 Nos)	412020	EXCLUSION	0.00002			Minor and other Items
62	Elnova Cell Power UPS (2 Nos)	412020	EXCLUSION	0.00754			Minor and other Items
63	UPS Elnova 500VA SS (2 Nos)	412020	EXCLUSION	0.12320			Minor and other Items
64	UPS Elnova 750 VA SS (3 Nos)	412020	EXCLUSION	0.24570			Minor and other Items
65	UPS ELNOVA - 750 VA Senior Series	412020	EXCLUSION	0.75422			Minor and other Items
66	UPS 750 VA with 32 AH External Battery	412020	EXCLUSION	0.07687			Minor and other Items
67	Amonia Printing Machine	412020	EXCLUSION	0.21402			Minor and other Items
68	Franking Machine Kilburn	412020	EXCLUSION	0.57563			Minor and other Items
69	Euro clean Jet Electronic Vaccume Cleaner	412020	EXCLUSION	0.00001			Minor and other Items
70	Samsung Colour TV (3Nos)	412501	EXCLUSION	0.23310			Minor and other Items
71	CTV 21 Sony Model No-XF 21M81 (4 Nos) (6108010045, 46, 47, 48)	412501	EXCLUSION	0.46036			Minor and other Items
72	Sony Camera DCR-SR300E (6108190006, 6108190001)	412501	EXCLUSION	0.91825			Minor and other Items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
73	Indoor motorised Camera with Zoom lens 16X	412501	EXCLUSION	1.89250			Minor and other Items
74	Digital Camera with all Accessories (6108200002)	412501	EXCLUSION	0.26143			Minor and other Items
75	Digital Camera P-100 (Sony)	412501	EXCLUSION	0.15993			Minor and other Items
76	SONY STILL Digital Camera DSC P-73	412501	EXCLUSION	0.16898			Minor and other Items
77	Office Chair (26 Nos)	412801	EXCLUSION	0.00026			Minor and other Items
78	SIDE TABLE (5 Nos)	412801	EXCLUSION	0.00005			Minor and other Items
79	BLANKET (8 Nos)	412801	EXCLUSION	0.12380			Minor and other Items
80	KURLON MATTRESS (2Nos)	412801	EXCLUSION	0.04838			Minor and other Items
81	UPS with Battery	412801	EXCLUSION	0.00014			Minor and other Items
82	GROUND PLANE VHF ANTENNA WITH UHF FEMALE CONNECTOR FOR GM-338 RADIO (2Nos)	412801	EXCLUSION	0.01672			Minor and other Items
83	AHUJA MICROPHONE	412801	EXCLUSION	0.00001			Minor and other Items
84	TELETWIN (1+1) TELEPHONE SET	412801	EXCLUSION	0.04520			Minor and other Items
85	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	EXCLUSION	0.02524			Minor and other Items
86	TELETWIN (1+1) TELEPHONE SET, BEETEL, B 77 (10 No)	412801	EXCLUSION	0.23690			Minor and other Items
87	NOKIA PHONE 1650	412801	EXCLUSION	0.09750			Minor and other Items
88	Beetel Caller ID Set DB5900	412801	EXCLUSION	0.00004			Minor and other Items
89	Heat Converter	412801	EXCLUSION	0.00013			Minor and other Items
90	Decapitalisation of HM Componenets	410610		57.07			Adjustment
<b>Sub-Total</b>				<b>189.37</b>			Minor and other Items
<b>Deductions on account of Inter-unit Transfer</b>							
1	SOFA SET DUNLOP -RESD	411702	EXCLUSION	0.20			Minor and other Items
2	GODREJ STOREWELL MODEL -2-RESD (2 Nos)	411702	EXCLUSION	0.18			Minor and other Items
3	GODREJ VISITOR CHAIR WITH ARM-RESD	412801	EXCLUSION	0.12			Minor and other Items
4	INMARSAT Mini-M Terminals	411804	EXCLUSION	0.18			Minor and other Items
<b>SUB-TOTAL</b>				<b>0.68</b>			Minor and other Items
1	FERV		EXCLUSION	4767.65			
<b>Sub Total</b>				<b>4767.65</b>			
<b>Total Deletion/De-Capitalization</b>				<b>4982.93</b>			
<b>Deletion/ De-Capitalization Claimed</b>				<b>25.24</b>			
<b>Deletion/ De-Capitalization not Claimed</b>				<b>4957.70</b>			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI

State: SIKKIM

District: EAST SIKKIM

Amount ₹ in lacs

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciated on recovered till date of de-capitalization	Remarks
1	2	3	4	5	6	
<b>2015-16</b>						
1						
i	500 KVA STEP UP CAST RESIN INDOOR TRANSFORMER, (415/11KV)	Decapitalisation	7.18			Assume Deletion(Refer sl No.6 of Form 9A (2015-16)
ii	220V, 100AMPS, FLOAT CUM BOOST CHARGER WITH DVR WITH 220V, 560AH, VRLA TYPE, BATTERY BANK	Decapitalisation	7.78			Assume Deletion(Refer sl No.7 of Form 9A (2015-16)
<b>Sub-Total</b>			<b>14.96</b>			
1	Centrifugal pump - 30 H.P 16 L LPS, 80 Mtr Head (5460040004)	As Additional capital expenditure	0.56			Replacement
<b>Sub-Total</b>			<b>0.56</b>			
1	Ultra Sound Scanner	As Additional capital expenditure	8.76			Rectification
2	Cement variation LOTT TT-4 of Jai Prakash Associates	As Additional capital expenditure	0.18			Rectification
3	LOTT TT-2 DAM SITE	As Additional capital expenditure	138.46			Rectification
<b>Sub-Total</b>			<b>147.39</b>			
1	220V DC VRLA TYPE 2200 AH BATTERY BANK	Exclusion	37.97			Capital Spare
2	LOWER ROTATING WEARING RING/LABYRINTH	Exclusion	15.31			Capital Spare
3	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	Exclusion	24.58			Capital Spare
4	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004606	Exclusion	19.92			Capital Spare
5	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004607	Exclusion	19.92			Capital Spare
6	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	Exclusion	19.92			Capital Spare



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
7	Epoxy Moulded Potential Transformer, 11 KV, 11KV/110V suitable for VCB	Exclusion	0.66			Minor and other Items
8	Epoxy Moulded Potential Transformer, 11 KV, 11KV/110V suitable for VCB	Exclusion	0.66			Minor and other Items
9	Godrej Storewell Plain (Big)	Exclusion	0.00001			Minor and other Items
10	Godrej Storewell Plain (Big)	Exclusion	0.00001			Minor and other Items
11	Godrej Office Table T-9	Exclusion	0.00001			Minor and other Items
12	Sofa DCH-556, Single Seater, Godrej make (Ref GR NO-C2007100646 dt.28-03-2008)	Exclusion	0.08308			Minor and other Items
13	Sofa - DCH-558, Three Seater, Godrej make	Exclusion	0.15494			Minor and other Items
14	SOFA DCH-556 GRVC2007100646 dt.28-03-2008	Exclusion	0.08309			Minor and other Items
15	Colour Laserjet A3 multifunction (All in one) Printer, 512 MB memory	Exclusion	6.48321			Minor and other Items
16	Deep Freezer 400 Ltr	Exclusion	0.20724			Minor and other Items
17	1.5 TR Window Room AC (Ultra) Carrier Aircon	Exclusion	0.05954			Minor and other Items
18	1.5 TR Window Room AC (Ultra) Carrier Aircon	Exclusion	0.05954			Minor and other Items
19	1.5 TR Window Room AC (Ultra) Carrier Aircon	Exclusion	0.05954			Minor and other Items
20	1.5 TR Window Room AC (Ultra) Carrier Aircon	Exclusion	0.05954			Minor and other Items
21	1.5 TR Window Room AC (Ultra)	Exclusion	0.04426			Minor and other Items
22	ShriRam Usha D/Water Cooler	Exclusion	0.18171			Minor and other Items
23	Aquaguard Water Filter Classic	Exclusion	0.06484			Minor and other Items
24	Insulation Tester (Meggar)	Exclusion	0.09046			Minor and other Items
25	Refrigerator Frost Free :SAMSUNG	Exclusion	0.15444			Minor and other Items
26	Euroclean ACE	Exclusion	0.06303			Minor and other Items
27	Vaccum Cleaner Model GD 930	Exclusion	0.19056			Minor and other Items
28	Vaccum Cleaner Model WD 225	Exclusion	0.32466			Minor and other Items
29	Sony CTV 21", Model: KVTG 21 M	Exclusion	0.11060			Minor and other Items
30	TUBE FITTING DOUBLE (2)	Exclusion	0.00600			Minor and other Items
31	PENDANT TUBE FITTING (4)	Exclusion	0.00733			Minor and other Items
32	MAIN SWITCH 16 AMP	Exclusion	0.00350			Minor and other Items



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciated on recovered till date of de-capitalization	Remarks
33	WALL CLOCK	Exclusion	0.01500			Minor and other Items
34	SCREW DRIVER 12	Exclusion	0.00059			Minor and other Items
35	PLIER 8 (3)	Exclusion	0.00330			Minor and other Items
36	M JACK WITH HANDLE	Exclusion	0.00736			Minor and other Items
37	PIPE RANGE	Exclusion	0.00344			Minor and other Items
38	KURL ON MATTRESS SIZE (78 X 36 X 4)	Exclusion	0.02371			Minor and other Items
39	KURL ON MATTRESS SIZE (78 X 36 X 4)	Exclusion	0.02370			Minor and other Items
40	KURL ON MATTRESS SIZE (78 X 36 X 4)	Exclusion	0.02371			Minor and other Items
41	KURL ON MATTRESS SIZE (78 X 36 X 4)	Exclusion	0.02371			Minor and other Items
42	KURL ON MATTRESS SIZE (78 X 36 X 4)	Exclusion	0.02371			Minor and other Items
43	MATTRESS KURL ON	Exclusion	0.02016			Minor and other Items
44	MATTRESS KURL ON	Exclusion	0.02016			Minor and other Items
45	MATTRESS	Exclusion	0.01400			Minor and other Items
46	MATTRESS	Exclusion	0.01400			Minor and other Items
47	MATTRESS KURL ON	Exclusion	0.02762			Minor and other Items
48	MATTRESS KURL ON	Exclusion	0.02762			Minor and other Items
49	MATTRESS KURL ON	Exclusion	0.02762			Minor and other Items
50	SSF MATRESS	Exclusion	0.03469			Minor and other Items
51	SSF MATRESS	Exclusion	0.01050			Minor and other Items
52	DE SPANNER (3)	Exclusion	0.00874			Minor and other Items
53	DINNER SET 2 NOS.	Exclusion	0.02375			Minor and other Items
54	BLANKET	Exclusion	0.00901			Minor and other Items
55	FRAME FOR SIGN BOARD	Exclusion	0.01400			Minor and other Items
56	Double Layer Blanket	Exclusion	0.00001			Minor and other Items
57	Double Layer Blanket	Exclusion	0.00001			Minor and other Items
58	Double Layer Blanket	Exclusion	0.00001			Minor and other Items
59	Double Layer Blanket	Exclusion	0.00001			Minor and other Items



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
60	Revolving Chair CHR	Exclusion	0.00001			Minor and other Items
61	Godrej Office Chair CHR-4	Exclusion	0.00001			Minor and other Items
62	Godrej Office Chair CHR-4	Exclusion	0.00001			Minor and other Items
63	Pedestal Fan 16 Blade (Orient)	Exclusion	0.00001			Minor and other Items
64	CENTER TABLE	Exclusion	0.04294			Minor and other Items
65	CENTER TABLE	Exclusion	0.04294			Minor and other Items
<b>Sub Total</b>			<b>147.92</b>			
<b>INTER UNIT TRASFER</b>						
1	WRITING TABLE WITH RACK (RESD)	Exclusion	0.07			Minor and other Items
2	7 SEATER SOFA SET (RESD)	Exclusion	0.30			Minor and other Items
3	REVOLVING CHAIR WITH ARM (RESD)	Exclusion	0.06			Minor and other Items
4	REVOLVING CHAIR WITH ARM (RESD)	Exclusion	0.07			Minor and other Items
5	CORDLESS PHONE -PANASONIC (RESD)	Exclusion	0.04			Minor and other Items
<b>Sub-Total</b>			<b>0.54</b>			
<b>Total Deletion/De-Capitalization</b>			<b>311.36</b>			
<b>Deletion/ De-Capitalization Claimed</b>			<b>147.95</b>			
<b>Deletion/ De-Capitalization not Claimed</b>			<b>148.46</b>			
<b>Assumed Deletion</b>			<b>14.96</b>			

For Lodha & Co.  
Chartered Accountants



For NHBC Limited

( M G Gokhale )  
General Manager (Comm.)



## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI

State: SIKKIM

District: EAST SIKKIM

Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2016-17					
1	411902 (TELEPHONE MACHINES) TELEX Telephone Exchange for Office building and Colony		22.96	2001	19.37	An amount of Rs 12.0 lakhs was approved by CERC under projected add cap for the FY 2016-17. Against this expenditure of Rs 15.98 lacs has been incurred in 2016-17. This expenditure has been incurred against the replacement of existing old telephone exchange whose original value is Rs 22.96 lacs. Refer Sl No.3 of Form 9A (16-17)
Sub Total			22.96			(Assume Deletion)
2 (i)	Tata Tippers SK03/1410 (9820010003)	Add.Cap Item	0.74	2002		O&M gross block of the item is 0.74085 lacs
(ii)	Tata Tippers SK03/1413	Add.Cap Item	0.74	2002		
(iii)	Multipal Blood Analyzer 9634010001	Add.Cap Item	1.72	2001	1.25752	Replacment
Sub Total			3.20			
1	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	Exclusion	29.69			Capital Spare
2	Godrej Chair CHR-7B( 3Nos)	Exclusion	0.00003			Minor and other items
3	Godrej Storewell	Exclusion	0.00001			Minor and other items
4	Sofa Set (3+1+1)	Exclusion	0.23549			Minor and other items
5	Sofa Set (3+1+1)	Exclusion	0.23550			Minor and other items
6	Godrej Storewell,4 Shelves Big 78"	Exclusion	0.05783			Minor and other items
7	Sofa Set with Centre Table	Exclusion	0.16380			Minor and other items
8	Black Board(Spl. Glass Sheet) 1.94 Mt X 1.23 Mt (8Nos)	Exclusion	0.51536			Minor and other items
9	ANNOUNCEMENT CARD TN737B	Capital Spare	0.80340			Capital Spare
10	ANALOG LAN CARD TN793CP(4Nos)	Capital Spare	2.67800			Capital Spare
11	Fax Machine	Exclusion	0.07329			Minor and other items
12	FAX MACHINE, PLAIN PAPER PRINTING, 14.4 KBPS, MAKE CANNON, MODEL - JX210P (2 Nos)	Exclusion	0.15144			Minor and other items
13	EXTNSION MIRROR WITH TORCH (9 Nos)	Exclusion	0.20748			Minor and other items
14	AHUJA Microphone Stand Model No.	Exclusion	0.00001			Minor and other items
15	Box type Speaker 200 W SRX-250 D (2 Nos)	Exclusion	0.00002			Minor and other items
16	100 Watts main Loud Speaker	Exclusion	0.05190			Minor and other items
17	Model No. LBD-8375 (PHILIPS)	Exclusion	0.05191			Minor and other items
18	Cable and Accessories excluding	Exclusion	0.16639			Minor and other items
19	Colour T.V 14" (8 Nos)	Exclusion	0.44373			Minor and other items
20	Colour T.V 21	Exclusion	0.10660			Minor and other items
21	CTV 29 Sony Model KVXF 29M80	Exclusion	0.27143			Minor and other items
22	CTV 21 Sony Model No-XF 21M80 (4 Nos)	Exclusion	0.46035			Minor and other items
23	Godrej Chair CH-04 (8 Nos)	Exclusion	0.00008			Minor and other items
24	Godrej Computer Chair CPCH-7022 (8 Nos)	Exclusion	0.00008			Minor and other items
25	Godrej Chair - CH-7 (8 Nos)	Exclusion	0.00008			Minor and other items
26	STUDY CHAIR (3 Nos)	Exclusion	0.00003			Minor and other items
27	Rocking chair (3 Nos)	Exclusion	0.00003			Minor and other items
28	REVOLVING CHAIR WITH HIGH BACK	Exclusion	0.02050			Minor and other items
29	OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FRAME WITH ARM (3 Nos)	Exclusion	0.10992			Minor and other items
30	SUPREME MOULDED PLASTIC CHAIR WITH CAUTION (5 Nos)	Exclusion	0.00005			Minor and other items
31	Godrej Chair Revolving CH-1015	Exclusion	0.00001			Minor and other items
32	Computer Chair	Exclusion	0.00001			Minor and other items



Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
33	Godrej Table T-31 (7 Nos)	Exclusion	0.00007			Minor and other items
34	Godrej Table T-III (Code No. 3338) (6 Nos)	Exclusion	0.00006			Minor and other items
35	WOODEN BED-6'X3' (6 Nos)	Exclusion	0.13400			Minor and other items
36	Bench & Desk (68 Nos)	Exclusion	0.00068			Minor and other items
37	Godrej Duel Desk with Bench Model No.3 (117 Nos)	Exclusion	0.00117			Minor and other items
38	TV TROLLY (12 Nos)	Exclusion	0.00012			Minor and other items
39	SEARCH LIGHT (21 Nos)	Exclusion	0.72814			Minor and other items
40	DVD SYSTEM (3 Nos)	Exclusion	0.00003			Minor and other items
41	Cordless Telephone (2 Nos)	Exclusion	0.00002			Minor and other items
42	NOKIA 101 (3 Nos)	Exclusion	0.04482			Minor and other items
43	TYPE II ADSL MODEM	Capital Spare	0.01800			Minor and other items
44	Heat Convertor ,Usha Lexus, FH-423N (5 Nos)	Exclusion	0.00005			Minor and other items
45	3.5 Folding Box Harmonium	Exclusion	0.00001			Minor and other items
46	Casio Harmonium	Exclusion	0.00001			Minor and other items
47	Congo Set	Exclusion	0.00001			Minor and other items
48	Tabla Set	Exclusion	0.00001			Minor and other items
49	Insect Killer/Repellent(Spectrum)	Exclusion	0.00001			Minor and other items
50	CALLER ID TELEPHONE SET (12 Nos)	Exclusion	0.18240			Minor and other items
51	CALLER ID TELEPHONE SET ORPAT 3862 (5 Nos)	Exclusion	0.05245			Minor and other items
52	DESK TELEPHONE SET VISIONTEK 21G	Exclusion	0.02475			Minor and other items
53	NOKIA 130 MOBILE (5 Nos)	Exclusion	0.08875			Minor and other items
54	GAIN MEASURING INSTRUMENT DBM 8608		0.07748			Minor and other items
55	DESK TELEPHONE SET VISIONTEK 21G	Exclusion	0.02545			Minor and other items
56	Formaline Sterilizer, Large 26 (Chanle)	Exclusion	0.00001			Minor and other items
57	Examn. Patient Table	Exclusion	0.00001			Minor and other items
58	AquaGuard Classic Water Purifier	Exclusion	0.00001			Minor and other items
59	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC (3 Nos)	Exclusion	0.09048			Minor and other items
60	Godrej Chair Revolving CH-1016	Exclusion	0.00001			Minor and other items
61	Godrej Revolving Chair PCH-1014	Exclusion	0.00001			Minor and other items
62	Godrej Chair Revolving CH-1017	Exclusion	0.00001			Minor and other items
63	Suction Apparatus Complete Set (2 Nos)	Exclusion	0.11696			Minor and other items
64	Suction Apparatus	Exclusion	0.08202			Minor and other items
65	Patient Invalid Wheel Chair Folding	Exclusion	0.00001			Minor and other items
66	Conference Chair Revolving with arms, seat & back faded lowback Model:AE/HRI without castor	Exclusion	0.00001			Minor and other items
67	Side Screen (without lock) 3 Fold Iron (2 Nos)	Exclusion	0.00002			Minor and other items
68	Patient Iron Trolley Stracher	Exclusion	0.00001			Minor and other items
69	ACCUCHEK ACTIVE GLUCOMETER	Exclusion	0.01323			Minor and other items
70	Blood Glucose Monitor	Exclusion	0.00001			Minor and other items
71	Blood Glucose Monitor	Exclusion	0.00412			Minor and other items
72	ECG Machine		0.42705			Minor and other items
73	BPL Auto Diagonostic	Exclusion	0.51123			Minor and other items
74	Lead Apron	Exclusion	0.00001			Minor and other items
75	LOWER ROTATING WEARING RING/LABYRINTH	Capital Spare	15.30877			Capital Spare
76	Mattress 78x72x4	Exclusion	0.00406			Minor and other items
77	Mattress for Labour Table (2 Nos)	Exclusion	0.00002			Minor and other items
78	Mattress (78"x36"x4")	Exclusion	0.00001			Minor and other items
79	Mattress (78"x72"x4")	Exclusion	0.00001			Minor and other items
80	Mattress with cover (6'x3'x3")	Exclusion	0.00001			Minor and other items
81	Mattress with cover (6'x3'x3")	Exclusion	0.00001			Minor and other items
82	Mattress 4 (16 Nos)	Exclusion	0.00016			Minor and other items
83	Mattress 78x72x4 (3 Nos)	Exclusion	0.00003			Minor and other items
84	Mattress (KURLON) (7'x3'x4") (4 Nos)	Exclusion	0.00004			Minor and other items
85	Mattress (KURLON) (6'x3'x3') Single (10 Nos)	Exclusion	0.00010			Minor and other items
86	Mattress Double Bed (6 X 61/2 X 4) (41 Nos)	Exclusion	0.00041			Minor and other items
87	Mattress (4 Nos)	Exclusion	0.00004			Minor and other items
88	Mattress Kurlon (18 Nos)	Exclusion	0.00018			Minor and other items
89	MATTRES SINGLE(78X36X2.5) (5 Nos)	Exclusion	0.10690			Minor and other items
90	Mattress 72" x 36" x 03" (9 No)	Exclusion	0.00009			Minor and other items
91	Chair PCH 7003 Godrej (4 Nos)	Exclusion	0.29528			Minor and other items
92	Digital Ictronic Weighing Machine weight 2 kg capacity	Exclusion	0.29227			Minor and other items





Sl. No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
93	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	Exclusion	0.09213			Minor and other items
94	Rectangular Modular Workstations (Reclra) (4 Nos)	Exclusion	0.87876			Minor and other items
95	PERSONAL COMPUTER (DESKTOP) (2 Nos)	Exclusion	1.16656			Minor and other items
<b>Sub Total</b>			<b>57.26</b>			
<b>Inter Unit Transfer</b>						
1	CUPBOARD	Exclusion	0.17			Minor and other items
2	ALMIRAH	Exclusion	0.14			Minor and other items
3	WINDOW AC 1.5 TON SAMSUNG	Exclusion	0.19			Minor and other items
4	BUSINESS LAPTOP COMPUTER, HP, MODEL PRO NOTEBOOK 17, 430G2	Exclusion	0.86			Minor and other items
<b>Sub Total</b>			<b>1.36</b>			
<b>Total Deletion/De-Capitalization</b>			<b>84.78</b>			
<b>Deletion/ De-Capitalization Claimed</b>			<b>3.20</b>			
<b>Deletion/ De-Capitalization not Claimed</b>			<b>58.62</b>			
<b>Assumed Deletion</b>			<b>22.96</b>			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Details of Assets to be De-capitalized during the period 2017-18

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI

State: SIKKIM

District: EAST SIKKIM

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	
A	<b>2017-18</b>						
1	1 No. 50 HP Submercible Dewatering Pump for dam site.		As Additional capital expenditure	9.51			These items were supplied along with main package and were included in the capital cost of Civil Works of Dam Complex. Individual gross block not available. COD was done in April 2008. Acquisition Cost is worked out considering new cost of Rs 18.89 Lac in the FY 2017-18 and applying the indexation..derived cost is Rs 9.51 lacs (Assume Deletion)
<b>Sub- Total</b>				<b>9.51</b>			
B							
1	COMPUTER	411801	Exclusion	0.87640			Minor and other items
2	Intel core 2duo processor 2.4GHZ or higher desktop computer with 19'TFT monitor,2 MB L2 cache,	411801	Exclusion	0.38100			Minor and other items
3	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusion	0.43466			Minor and other items
4	Printer (A-3 Colour Inject C Windows XP	411803	Exclusion	0.00335			Minor and other items
5	Printer (A-4 Size)Colour Windows XP 98	411803	Exclusion	0.00205			Minor and other items
6	HP LASER JET A3 SIZE 5200N, MONO TYPE PRINTER	411803	Exclusion	0.48720			Minor and other items
7	Laser Jet Printer (Black) 30-35 PPM,64MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A3	411803	Exclusion	0.58581			Minor and other items
8	Laser Jet Printer (Black) 20-22PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity ,Size A4 (7 Nos)	411803	Exclusion	1.52880			Minor and other items
9	Laser Jet Printer (Black)30-35PPM,64MB(Standard Memory),1200x1200 DPI,Network Connectivity ,Size A3	411803	Exclusion	0.58581			Minor and other items
10	Photo Smart All in one Printer,Printing Speed 30-32 PPM,64 MB RAM,Network ready,Scanning Resolution	411803	Exclusion	0.14060			Minor and other items
11	PRINTER HP LASERJET M2727NF MFP SERIES (3 Nos)	411803	Exclusion	1.31325			Minor and other items
12	PRINTER SCANNER ,FAX COPIER (A-4SIZE) PRINTING SPEED UP TO 21 PPM(BLACK) AND 15 PPM (COLOUR).	411803	Exclusion	0.04500			Minor and other items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
13	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER (3 Nos)	411803	Exclusion	0.27348			Minor and other items
14	1 TB USB EXTERNAL HARD DISK (3 Nos)	411804	Exclusion	0.17769			Minor and other items
15	Server, HP PROLIENT, ML370 G3X Xeon 2.4 GHZ	411806	Exclusion	0.68498			Minor and other items
16	PROLIENT SERVER ML 350 G5 TOWER MODEL	411806	Exclusion	0.09476			Minor and other items
17	UPS 500VA (2 Nos)	412020	Exclusion	0.00002			Minor and other items
18	UPS 1KVA/1000VA	412020	Exclusion	0.10393			Minor and other items
19	1KVA CVT UPS	412020	Exclusion	0.00001			Minor and other items
20	UPS Elnova 500VA SS	412020	Exclusion	0.06159			Minor and other items
21	UPS Elnova 750 VA Model-T501A (2 Nos)	412020	Exclusion	0.16380			Minor and other items
22	UPS ELNOVA - 750 VA	412020	Exclusion	0.57060			Minor and other items
23	UPS System 1 KVA	412020	Exclusion	0.44200			Minor and other items
24	LAN Extender (3 Nos)	412020	Exclusion	0.60334			Minor and other items
25	DLP Projector resolution/Native XGA(1024*768) max UXGA(1600X1200)60Hz,brightness(typical)/2800 ANS	412501	Exclusion	0.46535			Minor and other items
26	Liberty Kinderman	412501	Exclusion	0.16645			Minor and other items
27	Liberty brann Novamat	412501	Exclusion	0.09368			Minor and other items
28	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories (19 Nos)	411801	Exclusion	7.72375			Minor and other items
29	Computer with Intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor	411801	Exclusion	0.61545			Minor and other items
30	Computer with Intel core 2 duo 2.8 GHZ processor 2 MB & 17 TFT Monitor	411801	Exclusion	0.46950			Minor and other items
31	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	Exclusion	0.37080			Minor and other items
32	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC) (2 Nos)	411801	Exclusion	0.74524			Minor and other items
33	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	411801	Exclusion	0.39400			Minor and other items
34	Computerwith intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor (2 Nos)	411801	Exclusion	1.23090			Minor and other items
35	UPS 750 VA with 32 AH External Battery (2 Nos)	412020	Exclusion	0.07687			Minor and other items
36	UPS 750 VA with 32 AH External Battery	412020	Exclusion	0.07688			Minor and other items
37	Printer ( A-3 Colour Inject C Windows XP	411803	Exclusion	0.00335			Minor and other items
38	Printer ( A-3 Colour Inject C Windows XP	411803	Exclusion	0.00334			Minor and other items
39	UPS Elnova	412020	Exclusion	0.00001			Minor and other items
40	ONLINE UPS SYSTEM 1 KVA	411804	Exclusion	0.36040			Minor and other items
41	UPS 600 VA	411804	Exclusion	0.01597			Minor and other items
42	Laser Jet Printer (Black) 20-22 PPM,16MB(Standard Memory),1200x1200 DPI,Network Connectivity,Size A4	411803	Exclusion	0.21840			Minor and other items
43	EPSON LQ2070+ Printer	411803	Exclusion	0.00001			Minor and other items
44	HP640- Colour Printer	411803	Exclusion	0.00001			Minor and other items
45	Printer ( A-3 Size -Colour Inject)	411803	Exclusion	0.02755			Minor and other items
46	HP CD Writer	411804	Exclusion	0.00001			Minor and other items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
47	TFT/LCD MONITOR-18.5INCH	411801	Exclusion	0.05099			Minor and other items
48	Speed-14 PPM & 11 PPM Resolution-	411803	Exclusion	0.02803			Minor and other items
49	Printer,Scanner,Fax,Copier Color A4 Size	411803	Exclusion	0.01672			Minor and other items
50	HP Laserjet 1100A.	411803	Exclusion	0.00001			Minor and other items
51	UPS Elnova 750 VA Model-T501A	412020	Exclusion	0.08190			Minor and other items
52	HP Deskjet Printer 930 C	411803	Exclusion	0.00001			Minor and other items
53	UPS 750 VA with 32 AH External Battery	412020	Exclusion	0.07687			Minor and other items
54	UPS Elnova 500VA SS	412020	Exclusion	0.06160			Minor and other items
55	20" TFT MONITOR	411801	Exclusion	0.06942			Minor and other items
56	SI No. MY 32 M 3329 W	411803	Exclusion	0.00001			Minor and other items
57	EPSON Printer DFX-8500	411803	Exclusion	0.15429			Minor and other items
58	UPS Elnova 500VA SS	412020	Exclusion	0.06160			Minor and other items
59	Computer Intel Pentium-4 Dual Core Processor 2.8 GHZ with accessories	411801	Exclusion	0.40035			Minor and other items
60	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	Exclusion	0.37080			Minor and other items
61	Computer with Intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor	411801	Exclusion	0.61545			Minor and other items
62	Laptop Computer (Reputed OEM make) Intel core 2 Duo Processor , 2 MB	411801	Exclusion	0.69000			Minor and other items
63	Laptop- Intel Centrino Processor Technology, Intel Core 2 Duo Processor 2.5 GHz or Above, Mobile Int	411801	Exclusion	0.81298			Minor and other items
64	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.07403			Minor and other items
65	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.07403			Minor and other items
66	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.07403			Minor and other items
67	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.05923			Minor and other items
68	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.05923			Minor and other items
69	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.05454			Minor and other items
70	1 TB USB EXTERNAL HARD DISK	411804	Exclusion	0.05454			Minor and other items
71	MOBILE - SAMSUNG MODEL I8552	411904	Exclusion	0.16200			Minor and other items
72	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	Exclusion	26.79688			Capital Spare
73	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusion	0.43466			Minor and other items
74	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusion	0.43466			Minor and other items
75	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusion	0.43466			Minor and other items
76	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusion	0.43466			Minor and other items





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
77	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusion	0.43466			Minor and other items
78	MULTIMEDIA PROJECTOR	411804	Exclusion	1.54283			Minor and other items
79	C-LAN CARD, TN799DP	411804	Exclusion	0.99750			Minor and other items
80	LAN EXTENDER	411804	Exclusion	0.19183			Minor and other items
81	LAN EXTENDER	411804	Exclusion	0.23310			Minor and other items
82	MEDIA CONVERTER GIGABIT - SM (1000MBPS)(6 Nos)	411804	Exclusion	0.90238			Minor and other items
83	R4/R8 OPTICAL TO ETHERNET 4EI MEDIA CONVERTER	411804	Exclusion	0.44439			Minor and other items
84	Digital Satellite Receiver	411805	Exclusion	0.00001			Minor and other items
85	VOICE CHANNEL UNIT (VCU) MAKE VIASAT	411806	Exclusion	0.61149			Minor and other items
86	Cisco Router 1 LAN, 1 WAN Port, 1601 Rs.162840/-	411806	Exclusion	0.09499			Minor and other items
87	Digital Communication System (5 Nos)	411902	Exclusion	1.20728			Minor and other items
88	CO TRUNK CARD TN747B	411902	Exclusion	0.46350			Minor and other items
89	Sony Cordless	411902	Exclusion	0.00001			Minor and other items
90	telephone SPP-M-502	411902	Exclusion	0.00001			Minor and other items
91	Sony Cordless Phone	411902	Exclusion	0.05119			Minor and other items
92	Sony Cordless Phone	411902	Exclusion	0.00001			Minor and other items
93	Model -SPP-M502	411902	Exclusion	0.00001			Minor and other items
94	Cordless Telephone (Siemens)	411902	Exclusion	0.00001			Minor and other items
95	CORDLESS TELEPHONE 2 LINE SET	411902	Exclusion	0.06010			Minor and other items
96	NOKIA MOBILE LUMIA 610	411904	Exclusion	0.12408			Minor and other items
97	NOKIA HANDESET IMEI NO: 355362000259882	411904	Exclusion	0.09300			Minor and other items
98	SVD X 308 CORAL DIGITAL 1 NO. RS 14500/TELEPHONE SET RS.2370/- BEETLE TELEPHONE SET MODEL CLI 6600	411902	Exclusion	0.19235			Minor and other items
99	SAMSUNG S5350 MOBILE	411904	Exclusion	0.06900			Minor and other items
100	PANASONIC FAX MULTIFUNCTIONAL PLAIN PAPER FAX MACHINE CUM COPIER, PRINTER SCANNER,ANSWERING MACHINE	411902	Exclusion	0.09000			Minor and other items
101	Krone Type MDF	411902	Exclusion	0.35325			Minor and other items
102	Expansion Port Network C PSU	411902	Exclusion	11.26475			Minor and other items
103	Fax Machine	411902	Exclusion	0.15153			Minor and other items
104	FAX Machine	411902	Exclusion	0.09700			Minor and other items
105	TOSHIBA E-STUDIO 207 DIGITAL COPIER CUM PRINTER, 112 MB MEMORY, COPYING RESOLUTION 2400DPI X 600DPI	412003	Exclusion	0.66615			Minor and other items
106	2KVA IGBT based true online UPS with SMF battery	412020	Exclusion	0.51800			Minor and other items
107	DIGITAL CAMERA, 8-10MP RESOLUTION,10-15X OPTICAL ZOOM	412020	Exclusion	0.17958			Minor and other items
108	Pinnacle Studio Delux	411801	Exclusion	0.00144			Minor and other items
109	AKSHAR HINDI SOFTWARE	412201	Exclusion	0.05201			Minor and other items
110	DATA MODEM, DM-SRM5A (2 Nos)	411804	Exclusion	0.35446			Minor and other items
111	UPS 625 VA with internal battery	412801	Exclusion	0.00001			Minor and other items
112	UPS 625 VA with internal battery	412801	Exclusion	0.00001			Minor and other items
113	UPS 650VA with internal battery	412801	Exclusion	0.00001			Minor and other items
114	UPS 650VA with internal battery	412801	Exclusion	0.00001			Minor and other items
115	UPS 650VA with internal battery	412801	Exclusion	0.00001			Minor and other items
116	UPS 650VA with internal battery	412801	Exclusion	0.00001			Minor and other items
117	UPS 650VA with internal battery	412801	Exclusion	0.00001			Minor and other items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
118	UPS 650VA with internal battery	412801	Exclusion	0.00001			Minor and other items
119	UPS 650VA	412801	Exclusion	0.03519			Minor and other items
120	UPS 500 VA APC WITH INTERNAL BATTERY	412801	Exclusion	0.02002			Minor and other items
121	UPS 550 VA APC WITH INTERNAL BATTERY	412801	Exclusion	0.01854			Minor and other items
122	UPS 550 VA APC WITH INTERNAL BATTERY	412801	Exclusion	0.01854			Minor and other items
123	UPS 600 VA	412801	Exclusion	0.01597			Minor and other items
124	UPS 600 VA	412801	Exclusion	0.02029			Minor and other items
125	UPS 600 VA	412801	Exclusion	0.02029			Minor and other items
126	UPS 600 VA	412801	Exclusion	0.02029			Minor and other items
127	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	Exclusion	0.02524			Minor and other items
128	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	Exclusion	0.03035			Minor and other items
129	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	Exclusion	0.03035			Minor and other items
130	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
131	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
132	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
133	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
134	MOBILE SET, NOKIA ASHA 500	412801	Exclusion	0.03737			Minor and other items
135	HP 3550,Color Inkjet Printer	412801	Exclusion	0.00001			Minor and other items
136	UPS APC	412801	Exclusion	0.01990			Minor and other items
137	CD Writer Internal 52 X 24 X 52	412801	Exclusion	0.00001			Minor and other items
138	CD Writer Internal 52 X 24 X 53	412801	Exclusion	0.00001			Minor and other items
139	CD Writer Internal 52 X 24 X 54	412801	Exclusion	0.00001			Minor and other items
140	CD Writer Internal 52 X 24 X 55	412801	Exclusion	0.00001			Minor and other items
141	UPS 500 VA APC WITH INTERNAL BATTERY	412801	Exclusion	0.02002			Minor and other items
142	UPS 600 VA	412801	Exclusion	0.01597			Minor and other items
143	CD WRITER INTERNAL 52*24*52	412801	Exclusion	0.00001			Minor and other items
144	CD WRITER INTERNAL 52*24*53	412801	Exclusion	0.00001			Minor and other items
145	SAMSUNG CD-WRITER 52X (INTERNAL)	412801	Exclusion	0.00001			Minor and other items
146	USB PEN DRIVE 256 MB	412801	Exclusion	0.00001			Minor and other items
147	Pen Drive 2 GB	412801	Exclusion	0.00001			Minor and other items
148	Pen Drive 2 GB	412801	Exclusion	0.00001			Minor and other items
149	PEN DRIVE 1GB	412801	Exclusion	0.00001			Minor and other items
150	PEN DRIVE 1GB	412801	Exclusion	0.00001			Minor and other items
151	PEN DRIVE 1GB	412801	Exclusion	0.00001			Minor and other items
152	PEN DRIVE 1GB	412801	Exclusion	0.00001			Minor and other items
153	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04341			Minor and other items
154	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04341			Minor and other items
155	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04821			Minor and other items
156	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04821			Minor and other items
157	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04821			Minor and other items
158	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04821			Minor and other items
159	2.5" USB EXTERNAL HARD DISK CAPACITY 500GB	412801	Exclusion	0.04821			Minor and other items
160	Memory Stick 256 MB	412801	Exclusion	0.00001			Minor and other items
161	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
162	Cordless Teleph	412801	Exclusion	0.00001			Minor and other items
163	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
164	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
165	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
166	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
167	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
168	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
169	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
170	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
171	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	Exclusion	0.00001			Minor and other items
172	TATA Phone, Model: T-800 Premier Color- Dark Grey	412801	Exclusion	0.00001			Minor and other items
173	Panasonic Cordless Model: KX-TC- 1085 Phone	412801	Exclusion	0.00001			Minor and other items
174	Telephone	412801	Exclusion	0.00001			Minor and other items
175	Telephone Set (Beetel)	412801	Exclusion	0.00001			Minor and other items
176	Telephone Set (Beetel)	412801	Exclusion	0.00001			Minor and other items
177	Telephone Set (Beetel)	412801	Exclusion	0.00001			Minor and other items
178	Telephone Set (Beetel)	412801	Exclusion	0.00001			Minor and other items
179	Telephone Set (Beetel)	412801	Exclusion	0.00001			Minor and other items
180	Secretary T-744 Phone	412801	Exclusion	0.00001			Minor and other items
181	Secretary T-744 Phone	412801	Exclusion	0.00001			Minor and other items
182	Secretary T-744 Phone	412801	Exclusion	0.00001			Minor and other items
183	Secretary T-744 Phone	412801	Exclusion	0.00001			Minor and other items
184	Secretary T-744 Phone	412801	Exclusion	0.00001			Minor and other items
185	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
186	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
187	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
188	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
189	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
190	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
191	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
192	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
193	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
194	T-731 Executive Phone	412801	Exclusion	0.00001			Minor and other items
195	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	Exclusion	0.02524			Minor and other items
196	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
197	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
198	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
199	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
200	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
201	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
202	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
203	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
204	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
205	CALLER ID TELEPHONE SET	412801	Exclusion	0.01710			Minor and other items
206	CORDLESS PHONE, PANOSONIC & KXTG2480BX	412801	Exclusion	0.04732			Minor and other items
207	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
208	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
209	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
210	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
211	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
212	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
213	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
214	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
215	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
216	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
217	CALLER ID TELEPHONE SET	412801	Exclusion	0.01520			Minor and other items
218	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
219	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
220	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
221	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
222	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
223	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
224	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
225	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
226	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
227	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	Exclusion	0.02927			Minor and other items
228	NOKIA PHONE 1650	412801	Exclusion	0.01959			Minor and other items
229	NOKIA PHONE 1650	412801	Exclusion	0.01959			Minor and other items
230	Mobile Phone Nokia 1110i	412801	Exclusion	0.00001			Minor and other items
231	Mobile Phone Nokia 1110i	412801	Exclusion	0.00001			Minor and other items
232	NOKIA LUMIA MOBILE	412801	Exclusion	0.03500			Minor and other items
233	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
234	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
235	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
236	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
237	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
238	MOBILE HANDSET NOKIA-107	412801	Exclusion	0.01850			Minor and other items
239	NOKIA 130 MOBILE	412801	Exclusion	0.01775			Minor and other items
240	NOKIA 130 MOBILE	412801	Exclusion	0.01775			Minor and other items
241	NOKIA 130 MOBILE	412801	Exclusion	0.01775			Minor and other items
242	NOKIA 130 MOBILE	412801	Exclusion	0.01775			Minor and other items
243	NOKIA 130 MOBILE	412801	Exclusion	0.01775			Minor and other items
244	NOKIA C5-00 GSM MOBILE	412801	Exclusion	0.03500			Minor and other items
245	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
246	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
247	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
248	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
249	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
250	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
251	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
252	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
253	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
254	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
255	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
256	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
257	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
258	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
259	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
260	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
261	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
262	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
263	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
264	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
265	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
266	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
267	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
268	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
269	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
270	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
271	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
272	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
273	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
274	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
275	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
276	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
277	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
278	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
279	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
280	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
281	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
282	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
283	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
284	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
285	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
286	Computer Monitor Filter (14"x15")	412801	Exclusion	0.00001			Minor and other items
287	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02143			Minor and other items
288	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02143			Minor and other items
289	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02143			Minor and other items
290	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02143			Minor and other items
291	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
292	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
293	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
294	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
295	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
296	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
297	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
298	Set Top Box, Viewing Card, Dish & LNB	412801	Exclusion	0.02142			Minor and other items
299	UPS 500 VA	412801	Exclusion	0.00001			Minor and other items
300	UPS 500 VA	412801	Exclusion	0.00001			Minor and other items
301	UPS 500 VA	412801	Exclusion	0.00001			Minor and other items
302	UPS 500 VA	412801	Exclusion	0.00001			Minor and other items
303	UPS 600 VA	412801	Exclusion	0.01597			Minor and other items
304	UPS 600 VA	412801	Exclusion	0.02029			Minor and other items
305	UPS 600 VA	412801	Exclusion	0.02029			Minor and other items
306	UPS 600 VA	412801	Exclusion	0.02029			Minor and other items
307	ORNATE Armchair with cushion	412801	Exclusion	0.00001			Minor and other items
308	Wooden Dressing Table (Single Pattern)	412801	Exclusion	0.00001			Minor and other items
309	Wooden Cots	412801	Exclusion	0.00001			Minor and other items
310	Wooden Cots	412801	Exclusion	0.00001			Minor and other items
311	Wooden Cots	412801	Exclusion	0.00001			Minor and other items
312	Wooden Cots	412801	Exclusion	0.00001			Minor and other items
<b>Sub Total</b>				<b>78.65</b>			
<b>Total Deletion/De-Capitalization</b>				<b>88.16</b>			
<b>Deletion/ De-Capitalization Claimed</b>							
<b>Deletion/ De-Capitalization not Claimed</b>				<b>78.65</b>			
<b>Assumed Deletion</b>				<b>9.51</b>			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Details of Assets to be De-capitalized during the period 2018-19

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI

State: SIKKIM

District: EAST SIKKIM

2018-19

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	7
1	C/O Water storage/detention Tank at Left Bank, Balutar	411201	Claimed	0.97			Adjustment
<b>Sub Total</b>				0.97			
2	CHAIN PULLY BLOCK WITH 03 METER LIFT CAPACITY 2.0 TON	410806	Exclusion	0.14			Tools & Tackles
3	CHAIN PULLY BLOCK WITH 03 METER LIFT CAPACITY 2.0 TON	410806	Exclusion	0.14			Tools & Tackles
4	KIRLOSKAR PUMP SET 1 HP 50x50 220 VOLTS MODEL NO-GMC112	411112	Exclusion	0.06			Minor and other items
5	KIRLOSKAR PUMP SET 1 HP 50x50 220 VOLTS MODEL NO-GMC112	411112	Exclusion	0.06			Minor and other items
6	LEVER CHAIN HOIST 1.5 TON CAP, 4-5 MTR LIFT	411130	Exclusion	0.16171			Minor and other items
7	LEVER CHAIN HOIST 1.5 TON CAP, 4-5 MTR LIFT	411130	Exclusion	0.16171			Minor and other items
8	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	Exclusion	0.06442			Minor and other items
9	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	Exclusion	0.06442			Minor and other items
10	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	Exclusion	0.06441			Minor and other items
11	C.V.T	411801	Exclusion	0.00001			Minor and other items
12	PCMCIA 2MB Card	411801	Exclusion	0.00001			Minor and other items
13	PCMCIA 2MB Card	411801	Exclusion	0.00001			Minor and other items
14	HP BUSINESS 6200 PRO DESKTOP PC	411801	Exclusion	0.49102			Minor and other items
15	HP BUSINESS 6200 PRO DESKTOP PC	411801	Exclusion	0.49102			Minor and other items
16	HP BUSINESS 6200 PRO DESKTOP PC	411801	Exclusion	0.49102			Minor and other items
17	Modi Oliveti	411801	Exclusion	0.00001			Minor and other items
18	TFT/LCD MONITOR-18.5INCH	411801	Exclusion	0.05099			Minor and other items
19	TFT/LCD MONITOR-18.5INCH	411801	Exclusion	0.05099			Minor and other items
20	TFT/LCD MONITOR-18.5INCH	411801	Exclusion	0.05099			Minor and other items
21	NOTEBOOK HP LAPTOP COMPUTER	411801	Exclusion	0.5124			Minor and other items
22	EPSON LQ2070+ Printer	411803	Exclusion	0.00001			Minor and other items
23	LASERJET PRINTER A4 SIZE	411803	Exclusion	0.03698			Minor and other items
24	PRINTER (A-3 SIZE- COLOUR INKJET): SPEED UPTO 14 RPM (BLACK) AND 11 RPM (COLOUR)	411803	Exclusion	0.10238			Minor and other items
25	HP LASERJET PRINTER MODEL 1008	411803	Exclusion	0.08179			Minor and other items
26	HP LASER JET PRINTER	411803	Exclusion	0.15185			Minor and other items
27	Speed-14 PPM & 11 PPM Resolution-	411803	Exclusion	0.02755			Minor and other items
28	Printer,Scanner,Fax,Copier Color A4 Size	411803	Exclusion	0.01672			Minor and other items





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
29	LINE MATRIX PRINTER, LIPI 6306	411803	Exclusion	0.62525			Minor and other items
30	Scanner A3 Size	411804	Exclusion	0.00001			Minor and other items
31	System Drive Backup	411804	Exclusion	0.00001			Minor and other items
32	FAX Machine	411902	Exclusion	0.068			Minor and other items
33	Carrier Air Conditioner	412008	Exclusion	0.03938			Minor and other items
34	AIR CONDITIONER WINDOW TYPE 1.5 TON	412008	Exclusion	0.04792			Minor and other items
35	AIR CONDITIONER WINDOW TYPE 1.5 TON	412008	Exclusion	0.04792			Minor and other items
36	AIR CONDITIONER (1.5 TON- KOEL-KARO)	412008	Exclusion	0.31269			Minor and other items
37	AIR CONDITIONER (1.5 TON- KOEL-KARO)	412008	Exclusion	0.3127			Minor and other items
38	SAMSUNG 1.5 TON WINDOW AC WITH REMOTE MODEL : AWT 18Q BHDC SRL NO A032PZBY 502002	412008	Exclusion	0.163			Minor and other items
39	1.5 TR Sierra Infinity Split AC	412008	Exclusion	0.09027			Minor and other items
40	1.5 TR Sierra Infinity Split AC	412008	Exclusion	0.09027			Minor and other items
41	1.5 TR Sierra Infinity Split AC	412008	Exclusion	0.06127			Minor and other items
42	1.5 TR Sierra Infinity Split AC	412008	Exclusion	0.06128			Minor and other items
43	AIR CONDITIONER SPLIT TYPE 1.5 TON GR-C02005100323 DT 29/6/2006	412008	Exclusion	0.14661			Minor and other items
44	Air Conditioner Split Type 1.5 Ton	412008	Exclusion	0.295			Minor and other items
45	Air Conditioner Split Type 1.5 Ton	412008	Exclusion	0.295			Minor and other items
46	UPS 1000VA	412020	Exclusion	0.07823			Minor and other items
47	UPS 1000 KVA	412020	Exclusion	0.07823			Minor and other items
48	UPS 1000VA	412020	Exclusion	0.10824			Minor and other items
49	Fax Machine (Panasonic)	412020	Exclusion	0.06248			Minor and other items
50	DIGITAL CAMERA CANON A626	412501	Exclusion	0.206			Minor and other items
51	SONY HANDYCAM MODEL DCR DVD 705E	412501	Exclusion	0.3449			Minor and other items
52	PLENA range of mixing Amplifier	412501	Exclusion	0.2169			Minor and other items
53	PLENA range of mixing Amplifier	412501	Exclusion	0.21689			Minor and other items
54	PLENA range of Booster Amplifier	412501	Exclusion	0.15362			Minor and other items
55	UPS 600 VA	412801	Exclusion	0.02373			Minor and other items
56	UPS 600 VA	412801	Exclusion	0.02373			Minor and other items
57	DVD Writer Internal	412801	Exclusion	0.00001			Minor and other items
58	DVD Writer Internal	412801	Exclusion	0.00001			Minor and other items
59	DVD Writer Internal	412801	Exclusion	0.00001			Minor and other items
60	DVD Writer Internal	412801	Exclusion	0.00001			Minor and other items
61	Printer Sharere	412801	Exclusion	0.00001			Minor and other items
62	Printer Sharere	412801	Exclusion	0.00001			Minor and other items

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Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
63	HP 3550,Color Inkjet Printer	412801	Exclusion	0.00001			Minor and other items
64	HP 3550,Color Inkjet Printer	412801	Exclusion	0.00001			Minor and other items
65	CD Writer Internal 52x24x52	412801	Exclusion	0.00001			Minor and other items
66	CD Writer Internal 52x24x53	412801	Exclusion	0.00001			Minor and other items
67	CD Writer Internal 52x24x52	412801	Exclusion	0.00001			Minor and other items
68	CD Writer External 52x24x52	412801	Exclusion	0.00001			Minor and other items
69	C D Writer 52X SAMSUNG(Internal)	412801	Exclusion	0.00001			Minor and other items
70	SAMSUNG 52 X CDRW	412801	Exclusion	0.00001			Minor and other items
71	SAMSUNG 52 X CDRW	412801	Exclusion	0.00001			Minor and other items
72	C.D Writer 52 X (Black) SAMSUNG Sl.No:K8326AWB08558	412801	Exclusion	0.00001			Minor and other items
73	0.5 KVA STABILIZER	412801	Exclusion	0.0145			Minor and other items
74	0.5 KVA STABILIZER	412801	Exclusion	0.035			Minor and other items
75	4 KVA STABILIZER	412801	Exclusion	0.032			Minor and other items
76	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	Exclusion	0.02524			Minor and other items
77	CALLER ID TELEPHONE SET	412801	Exclusion	0.0152			Minor and other items
78	CALLER ID TELEPHONE SET	412801	Exclusion	0.0152			Minor and other items
79	CALLER ID TELEPHONE SET	412801	Exclusion	0.0152			Minor and other items
80	CALLER ID TELEPHONE SET	412801	Exclusion	0.0152			Minor and other items
81	CALLER ID TELEPHONE SET	412801	Exclusion	0.0152			Minor and other items
82	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
83	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
84	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
85	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
86	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.01049			Minor and other items
87	DESK TELEPHONE SET VISIONTEK 21G	412801	Exclusion	0.02475			Minor and other items
88	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
89	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
90	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
91	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
92	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
93	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
94	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
95	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
96	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items

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Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
97	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
98	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
99	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
100	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
101	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
102	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.01145			Minor and other items
103	NOKIA 130	412801	Exclusion	0.01933			Minor and other items
104	NOKIA 130	412801	Exclusion	0.01933			Minor and other items
105	NOKIA 130	412801	Exclusion	0.01933			Minor and other items
106	MOBILE HAND SET-NOKIA-215	412801	Exclusion	0.02296			Minor and other items
107	Digital Satellite Receiver	412801	Exclusion	0.00001			Minor and other items
108	Digital Satellite Receiver	412801	Exclusion	0.00001			Minor and other items
109	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901N	412801	Exclusion	0.0202			Minor and other items
110	OFC MEDIA CONVERTER	412801	Exclusion	0.0279			Minor and other items
111	OFC MEDIA CONVERTER	412801	Exclusion	0.0279			Minor and other items
112	10/100 FAST ETHERNET SWITCH DES1008D	412801	Exclusion	0.01133			Minor and other items
113	16 PORT ETHERNET SWITCH ,DES-1016D	412801	Exclusion	0.03739			Minor and other items
114	EXHAUST FAN 9	412801	Exclusion	0.01125			Minor and other items
115	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
116	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
117	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
118	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
119	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
120	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
121	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
122	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
123	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
124	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
125	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
126	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
127	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
128	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
129	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
130	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
131	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
132	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
133	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
134	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
135	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
136	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
137	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
138	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
139	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
140	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
141	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
142	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
143	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
144	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
145	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
146	EXHAUST FAN	412801	Exclusion	0.00001			Minor and other items
147	Exhaust Fan 12	412801	Exclusion	0.01474			Minor and other items
148	Exhaust Fan 12	412801	Exclusion	0.01474			Minor and other items
149	Exhaust Fan 12	412801	Exclusion	0.01473			Minor and other items
150	EXHAUST FAN LIGHT DUTY 300 MM	412801	Exclusion	0.01236			Minor and other items
151	EXHAUST FAN LIGHT DUTY 300 MM	412801	Exclusion	0.01236			Minor and other items
152	EXHAUST FAN LIGHT DUTY 300 MM	412801	Exclusion	0.01236			Minor and other items
153	Pedestal Fan 16 Blade (Orient)	412801	Exclusion	0.00001			Minor and other items
154	Pedestal Fan 16 Blade (Orient)	412801	Exclusion	0.00001			Minor and other items
155	Pedestal Fan 16 Blade (Orient)	412801	Exclusion	0.00001			Minor and other items
156	Pedestal Fan 16 Blade (Orient)	412801	Exclusion	0.00001			Minor and other items
157	Pedestal Fan 16 Blade (Orient)	412801	Exclusion	0.00001			Minor and other items
158	Pedestal Fan 16 Blade (Orient)	412801	Exclusion	0.00001			Minor and other items
159	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
160	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
161	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
162	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
163	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
164	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items

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Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
165	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
166	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
167	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
168	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
169	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
170	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
171	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
172	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
173	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
174	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
175	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
176	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
177	HEAT CONVECTOR (ROOM HEATER)	412801	Exclusion	0.00001			Minor and other items
178	Heat Converter	412801	Exclusion	0.00001			Minor and other items
179	Heat Converter	412801	Exclusion	0.00001			Minor and other items
180	Heat Converter	412801	Exclusion	0.00001			Minor and other items
181	Ceiling Fan 48"	412801	Exclusion	0.00001			Minor and other items
182	Ceiling Fan 48"	412801	Exclusion	0.00001			Minor and other items
183	Ceiling Fan 48"	412801	Exclusion	0.00001			Minor and other items
184	Ceiling Fan 48"	412801	Exclusion	0.00001			Minor and other items
185	Ceiling Fan 48"	412801	Exclusion	0.00001			Minor and other items
186	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
187	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
188	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
189	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
190	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
191	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
192	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
193	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
194	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
195	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
196	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
197	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
198	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items

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Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
199	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
200	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
201	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
202	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
203	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
204	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
205	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
206	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
207	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
208	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
209	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
210	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
211	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
212	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
213	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
214	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
215	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
216	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
217	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
218	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
219	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
220	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
221	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
222	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
223	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
224	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
225	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
226	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
227	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
228	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
229	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
230	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
231	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
232	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items

2



Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
233	Ceiling Fan with Regulator	412801	Exclusion	0.00001			Minor and other items
234	Ortem Make Electric Fan	412801	Exclusion	0.00001			Minor and other items
235	Ortem Electrical Ceiling Fans	412801	Exclusion	0.00001			Minor and other items
236	Ortem Electrical Ceiling Fans	412801	Exclusion	0.00001			Minor and other items
237	Ortem Electrical Ceiling Fans	412801	Exclusion	0.00001			Minor and other items
238	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
239	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
240	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
241	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
242	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
243	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
244	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
245	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
246	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
247	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
248	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
249	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
250	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
251	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
252	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
253	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
254	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
255	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
256	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
257	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
258	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
259	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
260	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
261	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
262	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
263	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
264	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
265	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
266	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items

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Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
267	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
268	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
269	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
270	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
271	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
272	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
273	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
274	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
275	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
276	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
277	ORTEM Ceiling Fan	412801	Exclusion	0.00001			Minor and other items
278	WALL FAN 400 MM SWEEP	412801	Exclusion	0.01939			Minor and other items
279	WALL FAN 400 MM SWEEP	412801	Exclusion	0.01939			Minor and other items
280	WALL FAN 400 MM SWEEP	412801	Exclusion	0.01939			Minor and other items
281	Automatic Voltage Stabilizer 5 KVA	412801	Exclusion	0.00001			Minor and other items
282	Automatic Voltage Stabilizer 5 KVA	412801	Exclusion	0.00001			Minor and other items
283	Automatic Voltage Stabilizer 5 KVA	412801	Exclusion	0.00001			Minor and other items
284	Automatic Voltage Stabilizer 5 KVA	412801	Exclusion	0.00001			Minor and other items
285	Auto Voltas Stabilizer 5KVA SI No.SR-4508030005	412801	Exclusion	0.00001			Minor and other items
286	Auto Voltas Stabilizer 5KVA SI No.SR-4508030005	412801	Exclusion	0.00001			Minor and other items
287	Auto Voltas Stabilizer 5KVA SI No.SR-4508030005	412801	Exclusion	0.00001			Minor and other items
288	Auto Voltas Stabilizer 5KVA SI No.SR-4508030005	412801	Exclusion	0.00001			Minor and other items
289	Stabilizer, 5 KVA (Carrier)	412801	Exclusion	0.00001			Minor and other items
290	HAND TUBE BENDING MACHINE FOR 8,10,12 MM CU TUBE	412801	Exclusion	0.03503			Minor and other items
<b>Sub Total</b>				<b>8.47</b>			
<b>Total Deletion/De-Capitalization</b>				<b>9.44</b>			
<b>Deletion/ De-Capitalization Claimed</b>				<b>0.97</b>			
<b>Deletion/ De-Capitalization not Claimed</b>				<b>8.4727</b>			
<b>Assumed Deletion</b>							

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

**Statement showing reconciliation of ACE claimed with the capital additions as per books**

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10.04.2008

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	286887.01	291875.32	292543.23	292940.09	298778.69
	Less: Opening Gross Block	291447.49	286887.01	291875.32	292543.23	292940.09
	<b>Total Additions as per books</b>	-4560.48	4988.32	667.91	396.86	5838.60
	Less: Additions pertaining to other Stages (give Stage wise breakup)					
	<b>Net Additions pertaining to instant project/Unit/Stage</b>					
	Less: Exclusions (items not allowable / not claimed)	-4630.51	868.76	268.57	214.71	3579.54
	<b>Net Additional Capital Expenditure Claimed</b>	70.03	4119.56	399.34	182.15	2259.06

**Note:**

Reason for exclusion of any expenditure shall be given in Clear terms.

**For Lodha & Co.**

**Chartered Accountants**



**For NHPC Limited**

**( M G Gokhale )**

**General Manager (Comml.)**



## Statement showing items/assets/works claimed under Exclusions (2014-15)

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10.04.2008

Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharge d Liability included in col.3	Cash basis	IDC included in col.3	
1		2	3	4	5=3-4	6	7
a.							
1	411112	HIGH PRESSURE WASHER PUMP ,(W.P. 100PSI WITH PRESSURE REGULATING MECHANISM) WITH ACCESSORIES	0.71		0.71		Minor and other items
2	411112	KIRLOSKER OPEN WELL SUBMERSIBLE PUMP (2"X1.5"), 3HP, MODEL: KOS335 (3 Nos)	1.56		1.56		Minor and other items
3	410713	DOUBLE ACTING SOLID CYLINDER OF CAPACITY 55 TON,STOKE-333 MM, MAKE-POWER TEAM,MODEL-RD5513 (2 Nos)	4.12		4.12		Minor and other items
4	410802	DIST. TRANSFORMER 630KVA	8.40		8.40		Spare Item
5	411903	VOIP READY DIGITAL ISDN COMMUNICATION EPABX SYSTEM WITH 120 ANALOG PORTS EXPANDABLE UPTO 384 PORTS	4.33		4.33		Spare Item
6	411903	DIGITAL EPABX SYSTEM WITH 50 ANALOG, 8 DIGITAL, 4 ANALOG CO PORTS,SIEMENS-HIPATH 3550	1.51		1.51		Spare Item
7	411112	CENTRIFUGAL WATER PUMP SET ALONG WITH ALL ACCESSORIES, 4-5 HP, MAKE HONDA, MODEL WB30XT	0.28		0.28		Minor and other items
8	412503	Misc Assets Equipments - Bio Medical Dustbin(15 no)	0.88		0.88		Minor and other items
9	411801	COMPUTERS (32 Nos)	18.79		18.79		Minor and other items
10	411803	PRINTERS (21 Nos)	2.40		2.40		Minor and other items
11	411804	OTHER EDP EQUIPMENTS	7.01		7.01		Minor and other items
12	411902	TELEPHONE TELEX MACHINES	0.16		0.16		Minor and other items
13	412801	FIXED ASSETS OF MINOR VALUE >750<5000	3.50		3.50		Minor and other items
14	412020	OTHER OFFICE EQUIPMENTS	0.69		0.69		Minor and other items
15	411701	FURNITURE-FIXTURES-OFFICE	2.34		2.34		Minor and other items
16	412003	PHOTOCOPY/DUPLICATING MACHINES	7.35		7.35		Minor and other items
17	412005	HOSPITAL EQUIPMENTS(OTOSCOPE 4nos ,MINOR Table,Instrument Cabinet)	2.28		2.28		Minor and other items
18	412013	REFRIGERATORS FOR OFFICE	0.55		0.55		Minor and other items
19	412501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	4.02		4.02		Minor and other items
20	412503	MISC. ASSETS/EQUIPMENTS	1.40		1.40		Minor and other items





Sl. No.	Head of Account	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharge d Liability included in col.3	Cash basis	IDC included in col.3	
21	410714	LOWER ROTATING WEARING RING/LABYRINTH (3 Nos)	52.87		52.87		Capital Spare
22	410714	INSULGARD,PD-IG	9.17		9.17		Capital Spare
23	410714	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)(4Nos)	107.19		107.19		Capital Spare
24	410714	CS - 400 KV SINGLE PHASE CVT ,TYPE WS420N2	5.43		5.43		Capital Spare
25	410714	CS-48 VOLT DC,400AH,VRLA TYPE BATTEERY BANK.	2.06		2.06		Capital Spare
26	410714	LOWER ROTATING WEARING RING/LABYRINTH (3nos)	45.93		45.93		Capital Spare
27	411701	FURNITURE-FIXTURES-OFFICE	0.0004		0.0004		
28		Sub -Total (a)	<b>294.92</b>		<b>294.92</b>		
<b>Addition on account of inter unit transfers</b>							
29	411201	CROMPTON 1HP JET PUMP JCT M 12 AV	0.07		0.07		
30	411402	INVERTER & BATTERY (4 Nos)	0.90		0.90		
31	411501	AC AMBASSADOR CAR BR 14 H - 5544	3.60		3.60		
32	411502	JEEP COMMANDER BR 14P-P-4411	3.65		3.65		
33	411701	GODREJ CHAIR ,TABLE ETC.	5.59		5.59		
34	411702	CUPBOARD (RESD)	0.31		0.31		
35	411707	SOFA SET ,DINING TABLE ETC (4 Nos.)	0.53		0.53		
36	411801	NOTEBOOK HP LAPTOP COMPUTER (RESD)	0.51		0.51		
37	411803	HP LASER JET PRINTER	0.15		0.15		
38	411902	MOBILE (4 NOS.)	0.44		0.44		
39	411903	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESSORIES, CISCO SX2	3.67		3.67		
40	412008	AIR CONDITIONER (13 NOS)	3.79		3.79		
41	412011	WATER COOLER & CEILING FANS (9 NOS)	0.79		0.79		
42	412020	TREAD MILL,INVERTER	2.48		2.48		
43	412501	COLOR TV,HANDYCAM ETC (9 NOS)	1.47		1.47		
44	412503	IFB DRYER	0.14		0.14		
45	412801	Minor and other itemsS	4.17		4.17		
46		<b>SUB-TOTAL (b)</b>	<b>32.26</b>		<b>32.26</b>		
		<b>TOTAL</b>	<b>327.18</b>		<b>327.18</b>		

**Note:**

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Statement showing items/assets/works claimed under Exclusions 2015-16

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10.04.2008

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1		2	3	4	5=3-4	6	7
1	410714	INDUCTION MOTOR 18.5 KW,1460 RPM, IP55, CLASS F INSULATION, 415V, 50 HZ, 3 PH, FRAME: D-180M, DUTYS1	0.97	0	0.97		Capital Spare.To be claimed at the year of consumption.
2	410714	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608 (3Nos)	59.76	0	59.76		
3	410714	INDUCTION MOTOR 11 KW,1460 RPM, 4P, IP55, CLASS F INSULATION, 415V, 50 HZ, 3 PH.(2 Nos)	1.22	0	1.22		
4	410714	DUAL SPEED INDUCTION MOTOR OF RATING 15 KW, 1480/725 RPM, 415V, 50 HZ, 3 PH.	1.89	0	1.89		
5	410714	DUAL SPEED INDUCTION MOTOR OF RATING 9.3 KW, 1475/715 RPM, 415V, 50 HZ, 3 PH.	0.97	0	0.97		
6	410714	DUAL SPEED INDUCTION MOTOR OF RATING 5.5 KW, 1475/715 RPM, 415V, 50 HZ, 3 PH.	0.75	0	0.75		
7	410714	INDUCTION MOTOR 3.7 KW,1450 RPM, 415V, 50 HZ, 3PH.	0.24	0	0.24		
8	410714	INDUCTION MOTOR 1.1 KW,1440 RPM, 415V, 50 HZ, 3PH.	0.12	0	0.12		
9	410714	INDUCTION MOTOR 5.5 KW/ 7.5 HP, 940 RPM, 6P, IP55, CLASS F INSULATION, 415V, 50 HZ, 3PH.	0.37	0	0.37		
10	410714	INDUCTION MOTOR 1.5 KW/2.0HP, 2830 RPM, 2P, IP55, CLASS F INSULATION, 415V, 50 HZ, 3PH, COSF:0.82.	0.13	0	0.13		
11	410714	220V DC VRLA TYPE 2200 AH BATTERY BANK	37.97	0	37.97		
12	410714	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574 (3Nos)	73.75	0	73.75		
13	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572 (2 Nos)	26.40	0	26.40		
14	410714	PANEL PC FOR GOVERNER SYSYTEM	3.24	0	3.24		
	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE	32.26	0	32.26		
15	411112	FULLY AUTOMATED AND PROTECTED STAR DELTA STARTER FOR 50/30 HP PUMP	0.22695	0	0.23		Minor and other items
16	411701	CHAIR PCH-7003 (15 Nos)	1.00605	0	1.01		Minor and other items
17	411701	REVOLVING CHAIR WITH HIGH BACK (12 Nos)	1.67916	0	1.68		Minor and other items
18	411706	WORD LOCKER USI 960 (3 Nos)	0.705	0	0.71		Minor and other items
19	411801	BUSINESS LAPTOP COMPUTER, HP, MODEL: PRO NOTEBOOK I7, 430G2	0.86113	0	0.86		Minor and other items
20	411804	RACK SERVER WITH 2 PROCESSORS AND 64 GB RAM, MAKE:DELL,MODEL: POWER EDGE R720	4.83509	0	4.84		Minor and other items

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
21	411804	HP SCANJET 5590 (6 Nos)	1.5978	0	1.60		Minor and other items
22	411804	SERVER RACK 19, 42U WITH ACCESSORIES	0.43509	0	0.44		Minor and other items
23	411804	BATTERY RACK AND LINK	0.07979	0	0.08		Minor and other items
24	411804	6KVA ONLINE UPS MAKE: APC, MODEL:SRC6KUXI	0.808	0	0.81		Minor and other items
25	411804	A3 SIZE SCANNER MAKE : CANON MODEL: DR-M1060+FB201	1.51418	0	1.51		Minor and other items
26	411902	SAMSUNG GALAXY STAR PRO MOBILE SET	0.08401	0	0.08		Minor and other items
27	411902	FIXED CELLULAR TERMINAL (FCT) (2 Nos)	0.21008	0	0.21		Minor and other items
28	411902	CANON LASERJET TELEFAX MFP 4750 (3 Nos)	0.57252	0	0.57		Minor and other items
29	411902	ASUS ZENFONE 2 ZE551ML, 64GB ROM, 4GB RAM, 5.5 INCH	0.24745	0	0.25		Minor and other items
30	411903	WIRELESS LAN AT VIP GUEST HOUSE - BALUTAR & LAN WORK AT KV	7.2017	0	7.20		Minor and other items
31	411903	TYPE II ADSL MODEM (2Nos)	0.3232	0	0.32		Minor and other items
32	411903	WIRELESS ACCESS POINT OUTDOOR DEVICE-BUILT IN 8 DB ANTENNA,2.4 GHZ,MIN 18 MBPS THROUGHOUT&1KM RANGE (4 Nos)	0.29696	0	0.30		Minor and other items
33	411903	OFC MEDIA CONVERTER (2 Nos)	0.1717	0	0.17		Minor and other items
34	412003	PHOTOCOPIER XEROX WC 5021 (4 Nos)	1.48184	0	1.48		Minor and other items
35	412005	FCR PRIMA T2 + DRYPIX LITE IMAGER	7.78917	0	7.79		Minor and other items
36	412008	AIR CONDITIONER SPLIT TYP 1.5 TON (6 Nos)	2.8785	0	2.88		Minor and other items
37	412013	REFRIGERATOR 253 LTR, DOUBLE DOOR, MAKE-SAMSUNG, MODEL - RT27JSRZAUT	0.25	0	0.25		Minor and other items
38	412020	VACCUUM CLEANER- EUR TRENDYSTEEL 1300 WATT	0.08153	0	0.08		Minor and other items
39	412201	WINDOWS SERVER STD 2012 SNGL OLP NL CAL (1 USER)(145 Nos)	3.6018	0	3.60		Minor and other items
40	412503	ALUMINIUM LADDER,10'FEET CLOSE HEIGHT,17'FEET EXTENDED HEIGHT	0.23	0	0.23		Minor and other items
41	412503	ALUMINIUM LADDER 7 FEET SELF SUPPORTED	0.07	0	0.07		Minor and other items
42	412503	MECHANICAL WIRE ROPE PULLER, CAPACITY 2.5 TON	0.41	0	0.41		Minor and other items
43	412503	INVERTER 3.6 KVA, MICROTEK (2 Nos)	0.59	0	0.59		Minor and other items
44	412503	ELECTRIC SIREN ,SINGLE PHASE, 220/230V, RANGE-5KM (2 Nos)	1.45	0	1.45		Minor and other items
45	412503	KENT PERK WATER PURIFIER (2 Nos)	0.98	0	0.98		Minor and other items
46	412503	WATER PURIFIER CAP. 8 LTR.(3 Nos)	0.50	0	0.50		Minor and other items
47	412503	STABILIZER 2 KVA (11 Nos)	0.85	0	0.85		Minor and other items
48	412503	INVERTER 10 KVA, INPUT VOLTAGE: 100-250 V AC , O/P VOLTAGE 220V AC OR BETTER, MICROTEK(SW 10 KVA) (2 Nos)	1.66	0	1.66		Minor and other items
49	412503	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE ( KM)-3.25, KHERAJ(MODEL-PD 325) (3 Nos)	1.38	0	1.38		Minor and other items
50	412503	NIKON FIELD SCOPE ED 50 WITH TRAIPOD STAND	0.51	0	0.51		Minor and other items





Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
51	412503	VANGUARD BINOCULAR ENDEVOR ED 1042	0.29	0	0.29		Minor and other items
52	412503	NIKON BINOCULAR ACULON A211 16X50	0.09	0	0.09		Minor and other items
53	412503	DRY/WET INDUSTRIAL VACUUM CLEANER 2X1200 W,VOLTAGE-230 V,80 LTR.CAPACITY, MAKE-DULEVO-PROMAX 600 M2	0.73	0	0.73		Minor and other items
54	412503	DRY/WET INDUSTRIAL VACUUM CLEANER 3X1200 W,VOLTAGE-230 V, 80 LTR.CAPACITY,MAKE-DULEVO-PROMAX 600 M3	0.79	0	0.79		Minor and other items
55	412503	DRY/WET INDUSTRIAL VACUUM CLEANER 1200 W,VOLTAGE-230 V,15 LTR.CAPACITY, MAKE-DULEVO-MAGIC 15 SWD (3 Nos)	1.44	0	1.44		Minor and other items
56	412505	DEEP FREEZER 500L DOUBLE DOOR, VOLTAS, 500 L DD (3 Nos)	0.93	0	0.93		Minor and other items
57	412801	FLY INSECT KILLER DOUBLE ROD (4 Nos)	0.19	0	0.19		Minor and other items
58	412801	DESK TELEPHONE SET VISIONTEK 21G (4 Nos)	0.10	0	0.10		Minor and other items
59	412801	WHEEL BARROW (SINGLE WHEEL) (10 Nos)	0.27	0	0.27		Minor and other items
60	412801	EXHAUST FAN LIGHT DUTY 225 MM (40Nos)	0.65	0	0.65		Minor and other items
61	412801	UPS 600 VA (48 Nos)	1.26	0	1.26		Minor and other items
62	412801	NOKIA 130 (8 Nos)	0.15464	0	0.15		Minor and other items
		<b>Sub-Total</b>	<b>294.49</b>		<b>294.49</b>		Minor and other items
<b>INTER UNIT TRANSFER</b>							
63	412003	SHARP DIGITAL PHOTO COPY MACHINE	0.78				
64	412801	COMPUTER TABLE	0.04				
65	412801	SAFE STABILIZER C.O 4648	0.01				
66	412801	VOLTAGE STABILIZER	0.04				
67	412801	ADSL ROUTER MODEM D LINK	0.02				
68	412801	COMPUTER TABLE S 113	0.04				
		<b>Sub-Total</b>	<b>0.94</b>				
<b>(FERV, Reclassification, Capitalization Adjustments, Change in Head of Account)</b>							
69	410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	31.25				FERV
70	410601	DAMS AND BARRAGES	164.54				FERV
71	410604	POWER TUNNELS AND PIPELINES	382.61				FERV
72	410605	PENSTOCKS	10.88				FERV
73	410606	TAILRACE CHANNELS	3.75				FERV
74	410607	TAILRACE TUNNELS	4.24				FERV
75	410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	8.94				FERV
76	410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	7.82				FERV
77	410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	0.58				FERV
78	410701	MAIN GENERATING EQUIPMENT	61.94				FERV
79	410702	GENERATOR STEP UP TRANSFORMER	6.21				FERV
80	410703	OTHER POWER PLANT TRANSFORMER	0.71				FERV
81	410704	COOLING WATER SYSTEMS	4.92				FERV
82	410705	EHV SWITCHGEAR SYSTEMS	12.66				FERV
83	410707	DC SYSTEMS/BATTERY SYSTEMS	0.48				FERV
84	410708	POWER AND CONTROL CABLES	2.78				FERV
85	410709	AIR CONDITIONING AND VENTILATION SYSTEMS	1.18				FERV
86	410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	0.32				FERV
87	410711	CONTROL, METERING AND PROTECTION SYSTEM	3.97				FERV



Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
88	410712	AUXILIARY AND ANCILLARY SYSTEMS	2.97				FERV
89	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	9.02				FERV
90	410121	Land- Right to Use	-68.53				Reallocation
91	410121	Land- Right to Use	-258.24				Reallocation
92	410101	Land - Freehold	68.53				Reallocation
93	410101	Land - Freehold	258.24				Reallocation
94	411902	NOKIA TELEPHONE 130	-0.02				Reallocation
95	412801	NOKIA TELEPHONE 130	0.02				Reallocation
96	412801	TRIPOD STAND	-0.11				Reallocation
97	412503	TRIPOD STAND	0.11				Reallocation
		<b>Sub-Total</b>	<b>721.78</b>				
		<b>Total</b>	<b>1017.21</b>				

**Note:**

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)



## Statement showing items/assets/works claimed under Exclusions 2016-17

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10.04.2008

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharge d Liability included in col.3	Cash basis	IDC include d in col.3	
1		2	3	4	5=3+4	6	7
1	410711	TEMP. CALIBRATOR, OPERATING RANGE-35 DEG C TO 150 DEG C INCLUDING ALL ACCESSORIES - FLUKE, 6102	7.28131		7.28		Tools & Tackles
4	411701	REVOLVING CHAIR WITH ARMS - ALFA MODEL NO ML-1284, COLOUR BLACK (12 Nos)	1.41552		1.42		Minor and other items
5	411701	REVOLVING CHAIR WITH HIGH BACK (6 Nos)	0.83958		0.84		Minor and other items
6	411701	VISITORS CHAIR WITH ARM SEAT BACK PADED - ALFA MODEL NO. OV-301,, COLOUR BLACK (20 Nos)	1.0062		1.01		Minor and other items
7	411701	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS ( 12 Nos)	1.54044		1.54		Minor and other items
8	411701	TABLE THREE SIDE COVERED WITH ONE DRAWER AND ONE CUP BOARD OF SIZE 5FTX3FT MADE OF 19 MM THICK PART ( 5 Nos)	0.43365		0.43		Minor and other items
9	411701	CONFERENCE TABLE (SIZE 8 FT X 4 FT ) OVAL WITH 12 MM GLASS TOP	0.20816		0.21		Minor and other items
10	411701	FILING CABINET 4 DOOR (6 Nos)	0.87426		0.87		Minor and other items
11	411701	BOOK CASE 4 DRAWER (6 Nos)	1.06164		1.06		Minor and other items
12	411801	PERSONAL COMPUTER (DESKTOP) (36 Nos)	20.99808		21.00		Minor and other items
13	411803	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN (6 Nos)	2.62266		2.62		Minor and other items
14	411804	LAN EXTENDER (2 Nos)	0.15272		0.15		Minor and other items
15	411806	RACK SERVER CHASIS WITH TWO NODE MAKE DELL MODEL FX2 SERVER : FX 630, STORAGE FD332	15.73732		15.74		Minor and other items
16	411806	IP BASED 8 PORT DUAL LCD KVM SWITCH - MAKE :- ATEN MODEL ALTUSCN KL9108	2.41668		2.42		Minor and other items
17	411806	TOWER SERVER - MAKE DELL MODEL POWER EDGE T630 ( 3 Nos)	13.80423		13.80		Minor and other items
18	411902	CALLER ID CORDLESS PHONE	0.17816		0.18		Minor and other items
19	411902	FIXED CELLULAR TERMINAL (FCT) (2 Nos)	0.19514		0.20		Minor and other items
23	412005	ECG MACHINE-MODEL- VESTA 301 (PORTABLE 3 CHANNEL, MAKE: RMS)	0.51434		0.51		Taken as additional one.
24	412005	WHEEL CHAIR-MODEL-DELUSE PREMIUM, MAKE-KARMA	0.28911		0.29		Minor and other items
26	412005	PULSE-OXIMETER ( 2 Nos)	1.0393		1.04		Minor and other items
27	412005	SUCTION MACHINE - MAKE: EUROSTAR, MODEL : HI-VAC ( 2 Nos)	0.8378		0.84		Minor and other items
28	412005	FUMIGATOR - MAKE : FOGSTAR, MODEL: F1-160	0.07954		0.08		Minor and other items
29	412006	TABLE TENNIS SET (TABLE,NET,RACKET AND BALL) MAKE: STAG, MODEL:CLUB (2 Nos)	0.6363		0.64		Minor and other items
30	412006	CARROM BOARD SET(COMPLETE WITH STAND, COINS AND STRIKER) MAKE: SKIWIN (2 Nos)	0.17922		0.18		Minor and other items
31	412006	RECUMBENT BIKE MAKE:VIVA MODEL:KH 550	0.16968		0.17		Minor and other items
32	412503	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6 (10 Nos)	1.125		1.13		Minor and other items
33	412801	STEEL RACK SIX SHELVE (72"X36"X24") (30 Nos)	1.2837		1.28		Minor and other items
34	412801	CALLER ID CORDLESS PHONE (2 Nos)	0.04242		0.04		Minor and other items
35	412801	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)SI STANDARD (2 NOS)	0.04984		0.05		Minor and other items
36	412801	HAVELLS SPRINT 600W MIXER GRINDER (2 Nos)	0.06868		0.07		Minor and other items
37	412801	PRESTIGE PCJ 7.0 JUICER	0.03232		0.03		Minor and other items
38	412801	WEIGHING MACHINE (4 Nos)	0.04456		0.04		Minor and other items
39	412801	NEBULIZER (3 Nos)	0.05886		0.06		Minor and other items

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion			Justification
			Accural basis	Un-discharge d Liability Included In col.3	Cash basis	
40	411702	KNOCK DIVAN BED (RESID)	0.1832		0.18	Minor and other items
41	411702	ZEST SOFA SET (3+1+1)	0.25648		0.26	Minor and other items
42	412801	Centre Table	0.0229		0.02	Minor and other items
44	410714	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	1.22826		1.23	capital spare.To be claimed at the year of consumption.
45	410714	INSULGARD RELAY, PD-IG-NEW	12.21696		12.22	capital spare.To be claimed at the year of consumption.
46	412503	VARIAC, 3 PHASE, 10A, INPUT 415 VAC, 50 HZ,OUT PUT 0-470 VAC, ENCLOSED, AIR COOLED	0.29103		0.29	Minor and other items
47	412503	VARIAC, 1 PHASE, 10A, INPUT 240 VAC, 50 HZ,OUT PUT 0-270 VAC, ENCLOSED, AIR COOLED	0.09787		0.10	Minor and other items
48	412503	INVERTER 3.6 KVA, MICROTEK (3 Nos)	0.91173		0.91	Minor and other items
50	412801	FIXED WIRELESS PHONE-BEETEL-F1GSM (5 Nos)	0.1359		0.14	Minor and other items
51	412801	MOBILE HAND SET-NOKIA-215	0.13776		0.14	Minor and other items
52	411902	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSURE-TELNET - WEATHERPROOF IP66 FIELD STATION (2 Nos)	0.33538		0.34	Minor and other items
53	411804	6KVA ONLINE UPS, MICROTEK, MODEL NM240MX6KKL11 (2 Nos)	3.17544		3.18	Minor and other items
54	412801	HEMOTOGRIT METER - MAKE: MARIENFELD MODEL: 32 430 00 (3 Nos)	0.04296		0.04	Minor and other items
55	412801	ACCUCHEK ACTIVE GLUCOMETER (4 Nos)	0.0628		0.06	Minor and other items
56	412801	CALLER ID TELEPHONE SET-BEETEL M57 (140 Nos)	1.603		1.60	Minor and other items
57	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03_DRG. NO: 1K0004572	11.47269		11.47	
58	410714	VARIATOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2 (8 Nos)	57.76904		57.77	
59	410714	SHUNT 3000A 0.1 V CL 0.5,ALSTOM PART NO-70038RM0	0.39776		0.40	
60	410714	SHUNT 10A 100 MV CL 0.5,ALSTOM PART NO-70041RM0	0.30597		0.31	
61	410714	INSULATOR HC21-26,ALSTOM PART NO-25236675 (5 Nos)	0.3238		0.32	
62	410714	MARK SUPPORT TERMINAL,ALSTOM PART NO-X1000110	0.06119		0.06	
63	410714	X2/IPG2A.11 PLATE, 70021KZ1	4.18668		4.19	
64	410714	3PHASE DIODE BRIDGES 400A,ALSTOM PART NO-70018VA0	5.60944		5.61	
65	410714	FLASHING RESISTOR 0U90 60 KW 10 S,ALSTOM PART NO-70223RG1	0.06119		0.06	
66	410714	RESISTOR RWS1 5X373, 3K3U 800W,ALSTOM PART NO-70030RR0	1.22388		1.22	
67	410714	DIODE BRIDGE BD40931/CB200, TEESTA-V	0.10199		0.10	
68	410714	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0 (5 Nos)	0.27285		0.27	
69	412501	SONY 43 INCH TV KDL-43W800D	0.6363		0.64	Minor and other items
70	412007	GEYSER 35 LTR. (8 Nos)	0.98064		0.98	Minor and other items
71	412007	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO (8 Nos)	0.84656		0.85	Minor and other items
72	411701	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC RAJKAMAL MODEL NO. RC9250 (2 Nos)	0.36562		0.37	Minor and other items
73	411701	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411 (8 Nos)	0.55435		0.55	Minor and other items
74	411701	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412 (39 Nos)	3.12897		3.13	Minor and other items
75	411701	CENTER TABLE (2 Nos)	0.22244		0.22	Minor and other items
76	411701	EXECUTIVE TABLE-DESK WITH SIDE UNIT & BACK UNIT-DESK SIZE 1.8X0.9X0.75 M MAKE-KOTI MODEL -1817	0.3932		0.39	Minor and other items
77	411701	TABLE SIZE 1500X750 MM WITH TWO DRAWER RAJKAMAL MODEL NO. TL121 (2 Nos)	0.35688		0.36	Minor and other items
78	411801	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410 (5 Nos)	3.3565		3.36	Minor and other items
79	412020	KENT PERK WATER PURIFIER (3 Nos)	1.48717		1.49	Minor and other items
80	412201	QUICK HEAL TOTAL SECURITY ANTIVIRUS FOR 10 USER, 2015	0.15554		0.16	Minor and other items
81	411114	INVERTER BASED PORTABLE WELDING MACHINE (MAKE: ESAB, MODEL: BUDDY ARC 400I) (2 Nos)	1.2352		1.24	Minor and other items
82	412801	BIG SIZE TRIPOD FOR NIKON D5100 CAMERA	0.02727		0.03	Minor and other items
83	410802	STEP UP GEN. (DIESEL) TRANSF. 500KVA,0.415KV/11KV,50HZ,3PH,OUT TYPE,V.G.YND11,COLLING-ONAN,OIL IMM.	5.33028		5.33	Old transformer has been kept as spare.



Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharge d Liability included in col.3	Cash basis	IDC include d in col.3	
84	410802	STEP UP GEN. (DIESEL) TRANSF. 500KVA,0.415KV/11KV,50HZ,3PH.OUT TYPE,V.G.YND11,COLLING-ONAN,OIL IMM.	5.33028		5.33		Old transformer has been kept as spare.
85	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77 (4 Nos)	0.11708		0.12		Minor and other items
86	412501	FULL HD LED TV 32INCH MODEL KLV-32W562D (7 Nos)	2.53813		2.54		Minor and other items
87	411701	GODREJ SOFA SET WITH CENTRE TABLE ENCARDO	0.60481		0.60		Minor and other items
88	412007	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	0.10582		0.11		Minor and other items
89	412501	LAN CONNETIVITY BASED 55 INCH LED TV INTEGRATED DISPLAY WITH WALL MOUNTING KIT, MAKE: SONY(MODEL: KD	1.616		1.62		Minor and other items
90	412503	ALUMINIUM AUTO FOLDING LADDER WITH PLATEFORM, STEP, 10 FEET (4 Nos)	0.33596		0.34		Tools & Tackles
91	412801	Plastic Chair with Cushion Seat & Back (16 Nos)	0.36032		0.36		Minor and other items
92	412801	Centre Table (4 Nos)	0.16032		0.16		Minor and other items
93	412503	SELF SUPPORTING EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 36 FEET WITH FOLDED SIZE 20-22 FT (3 Nos)	0.46761		0.47		Minor and other items
94	412503	ALUMINIUM DOUBLE EXTENSION LADDER IN THREE FOLD HEIGHT 22 FEET EXTENDED UPTO 56 FEET	0.81258		0.81		Tools & Tackles
95	411701	SINGLE BED 78X36 MADE OF 18 MM BHUTAN BOARD (16 Nos)	1.2824		1.28		Minor and other items
96	412801	BATTERY RACK AND LINK (3 Nos)	0.07722		0.08		Minor and other items
97	412503	INVERTER 3.6 KVA, MICROTEK (3 Nos)	0.54555		0.55		Minor and other items
98	411701	STUDY TABLE 2'X4, WITH SINGLE DRAWER (8 Nos)	0.44888		0.45		Minor and other items
99	412007	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	0.10582		0.11		Minor and other items
100	410714	CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS HARDWARE, DRG. NO: 1KQ004700 (3 Nos)	11.12616		11.13		Capital spare.To be claimed at the year of consumption.
101	410714	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572) (4 Nos)	76.97436		76.97		
102	410714	NEUTRAL GROUNDING TRANSFORMER, DRY TYPE, 1 PHASE, CAST RESIN TRANSFORMER, 13.8 KV/240 V, 50 HZ MAKE	3.98687		3.99		
103	410714	HEATING ARRANGEMENT OF LOWER MOVING LABYRENTH	13.37943		13.38		
Sub Total			319.15709				
<b>Addition Inter Unit Transfer</b>							
104	412201	MICROSOFT OFFICE STD 2016 SINGL OLP C (36 Nos)	6.6132		6.61		Minor and other items
105	412008	AIR CONDITIONER SPLIT VOLTAS 1.5 TON 5 STAR 185CY CODE 88180044	0.31248		0.31		Minor and other items
106	412011	DESSERT COOLER	0.13575		0.14		Minor and other items
107	411801	DELL XPS 15Z LAPTOP INTEL I7 2.80GHZ 8GB RAM 750GB HDD 15.6 DISPLAY WINDOWS 7 DVDRW 2GB DISPLAY ETC	0.8764		0.88		Minor and other items
108	412801	MOBILE XIAOMI REDMI NOTE 3 DARK GREY 32GB IMEI 852628031107217	0.035		0.04		Minor and other items
109	412801	PEDESTAL FAN	0.0386		0.04		Minor and other items
110	412201	SYMANTEC ANTI VIRIOUS SOLUTION	0.02215		0.02		Minor and other items
Sub Total			8.03358				
Total			327.19667				

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed,
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Statement showing items/assets/works claimed under Exclusions 2017-18

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10.04.2008

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC include d in col.3	
1		2	3	4	5=3-4	6	7
1	411902	APPLE MAKE IPHONE 6S 32GB	0.41358				Minor and other items
2	411902	MOBILE-SAMSUNG J5 PRIME BLACK, IMEI-355009081118004	0.14342				Minor and other items
3	411902	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION (2Nos)	0.35156				Minor and other items
4	412008	AIR CONDITIONER SPLIT TYP 1.5 TON	0.404				Minor and other items
5	412501	PROJECTOR MAKE: LG MODEL : PF1000U	1.09585				Minor and other items
6	412501	HIGH GAIN PROJECTOR SCREEN SIZE 10'X8'	0.10605				Minor and other items
8	412503	SINGLE STRAIGHT ALUMINIUM LADDER WITH HOOK HEIGHT 18 FEET (4 Nos)	0.23248				Tools & Tackles
9	412503	SIMPLE ALUMINIUM LADDER WITH WIDE STEP AND HANDRAILS HEIGHT 18 FEET (2 Nos)	0.16438				Tools & Tackles
10	412503	FOLDING ALLUMINIUM ALLOY LADDER SECTION SIZE (66X31X3)MM THICK WITH PLATFORM ON TOP, 6 FEET (3 Nos)	0.24834				Tools & Tackles
11	412503	ALLUMINIUM LADDER, SELF SUPPORTING, FOLDING TYPE WITH PLATFORM, SIZE 8 FEET	0.14959				Tools & Tackles
12	412503	ALUMINIUM EXTENSION LADDER ( FIRE BRIDGE TYPE), CLOSE HEIGHT 18 FEET, EXTENDED HEIGHT 32 FEET	0.21783				Tools & Tackles
13	412503	ALUMINIUM LADDER,TROLLEY TYPE, HEIGHT:8 FT, PLATFORM WITH RAILING ON ALL 3 SIDES, WIDE STEP(8X24) (2 Nos)	0.65254				Tools & Tackles
14	412503	ALUMINIUM LADDER, HEIGHT 10 FEET, WITH HOOK ON TOP AND RUBBER SHOE AT LEGS BOTTOM	0.13371				Tools & Tackles
15	412503	ALUMINIUM SELF SUPPORTING, TELESCOPIC EXTN. LADDER, CLOSE HEIGHT 14 FEET, EXTENDED HEIGHT 24 FEET	0.27654				Tools & Tackles
16	412503	HANDY CAM, CAMCORDER MAKE: PANASONIC MODEL : HC-X1000GC	1.3837				Minor and other items
17	412503	WELDING MACHINE PORTABLE	0.37807				Tools & Tackles
18	412503	HIGH PRESSURE WASHER, BOSCH & GHP 5-65	0.8134				Minor and other items
19	412503	MANUAL LAWN MOWER (3 Nos)	0.19569				Minor and other items
20	412801	COLLAPSIBLE ALUMINIUM LADDER WITH CORRURATED RECTANGLE TUBE HEIGHT 12 FEET (3 Nos)	0.14604				Tools & Tackles
21	412801	FOLDING PLATFORM ALUMINIUM LADDER WITH TOOL TRAY HEIGHT 6 FEET ( 4 Nos)	0.19896				Tools & Tackles
22	412801	CEILING FAN 1200MM WITHOUT REGULATOR (16 Nos)	0.43488				Minor and other items
23	412801	CEILING FAN 1200MM WITHOUT REGULATOR (10 Nos)	0.1761				Minor and other items
24	412801	EXHAUST FAN LIGHT DUTY 225 MM (5 Nos)	0.08095				Minor and other items
26	411801	COMPUTER	0.7999				Minor and other items
27	411701	REVOLVING CHAIR WITH HIGH BACK ( MAKE -SHIVA, SFD 204) (16 Nos)	1.0768				Minor and other items
28	411701	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206) (23 Nos)	1.4996				Minor and other items



Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
29	412801	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE (6 Nos)	0.16818				Minor and other items
30	412801	PLASTIC CHAIR WITH ARM, MAKE-SUPREME , MODEL - KINGDOM ( 12 Nos)	0.15516				Minor and other items
31	411701	STEEL ALMIRAH BIG (3 Nos)	0.41655				Minor and other items
32	412801	WALL FAN 400 MM SWEEP (39 Nos)	0.87477				Minor and other items
33	412801	PEDESTAL FAN 400 MM SWEEP (20 Nos)	0.4982				Minor and other items
34	412801	EXHAUST FAN LIGHT DUTY 300 MM (8 Nos)	0.09552				Minor and other items
35	412501	2.1 CHANNEL SOUND BAR SYSTEM WITH BLUETOOTH TECHNOLOGY, MAKE-SONY, MODEL-HT-CT 290 (2 Nos)	0.378				Minor and other items
36	412801	DVD PLAYER WITH 5.1 CHANNEL AUDIO OUTPUT, MAKE-PHILIPS, MODEL-DVP2618 (2 Nos)	0.0498				Minor and other items
37	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572 (2 Nos)	23.46558				Capital Spare
38	410714	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608 (2 Nos)	27.37652				Capital Spare
39	410714	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573) (3 Nos)	62.21934				Capital Spare
40	410714	CAST IRON CHECK VALVE, SIZE: 14, CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V (2 Nos)	0.855				Capital Spare
41	411804	10 KVA ONLINE UPS, 3PH TO 1-PHASE WITH 120 MIN BACKUP, NUMERIC	3.60464				Capital Spare
42	411804	1 KVA ONLINE UPS MAKE: APC	0.21496				Minor and other items
43	412501	VIEW SONIC PROJECTOR PRO8530HDL	1.952				Minor and other items
44	411804	A A-4 SIZE FLAT BED SCANNER EPSION V 370 (4 Nos)	0.38476				Minor and other items
45	411804	SCANNER FLATBED A3 SIZE CANNON M1060 (2 Nos)	3.14332				Minor and other items
46	412801	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD (10 Nos)	0.2342				Minor and other items
47	412505	REFRIGERATOR 170 LTRS. MAKE: HAIER, MODEL:HRD-1703SR-E (10 Nos)	1.099				Minor and other items
48	412505	MINI REFRIGERATOR 50 LTRS MAKE: HAIER, MODEL:HR-62HP-62VS (15 Nos)	1.1445				Minor and other items
49	412008	2 TR INVERTORTECHNOLOGY SPLIT AC[MAKE: BLUE STAR, MODEL:CNHW24CAF] ( 5 Nos)	3				Minor and other items
50	412503	FIRE EXTINGUISHER, CAPACITY-25KG, TYPE- ABC MAP90 (TROLLEY/MINI FIRE BRIGADE) (2 Nos)	0.3422				Minor and other items
51	411801	PERSONAL COMPUTER (DESKTOP) (4 Nos)	2.2				Minor and other items
52	412020	COFFEE VENDING MACHINE (3 OPTIONS) (2 Nos)	0.55				Minor and other items
53	411701	REVOLVING CHAIR WITH HIGH BACK ( MAKE -SHIVA, SFD 204) (9 Nos)	0.6057				Minor and other items
54	411701	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206) (27 Nos)	1.7604				Minor and other items
55	411701	STEEL ALMIRAH BIG (9 Nos)	1.24965				Minor and other items
56	412501	FULL HD SMART LED TV 43 INCH),MAKE:SONY, MODEL:KLV-43W772E	0.53932				Minor and other items
57	412503	DIGITAL PRESSURE INDICATOR (DPI 705 IS)- 0 TO 20 BAR.MAKE: GE DRUCK, MODEL: DPI 705 IS	0.65389				Minor and other items
58	412503	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC (2 Nos)	0.6844				Minor and other items





Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
59	411701	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC (13 Nos)	1.547				Minor and other items
60	412801	REVOLVING CHAIR WITH HIGH BACK (11 Nos)	0.51425				Minor and other items
61	412801	VISITOR CHAIR, CANTILEVER SHAPED CHAIR, MAKE: NILKAMAL, MODEL NO.-RUNNER (13 Nos)	0.4862				Minor and other items
62	411701	STEEL ALMIRAH BIG (9 Nos)	1.1475				Minor and other items
63	411701	ALMIRAH SMALL (MINOR PLAIN) (5 Nos)	0.36125				Minor and other items
64	411707	ALMIRAH 101.8(W) 53.5(D) 198(H), MAKE- GODREJ, MODEL NO.-H (3 Nos)	0.68277				Minor and other items
65	411707	3 DOOR WARDROBE WITH MIRROR 194.1(HEIGHT) 140(WIDTH) 56(DEPTH), MAKE- GODREJ, MODEL NO.-ZURINA (2 Nos)	0.71938				Minor and other items
66	411707	CENTRE TABLE 100(WIDTH) 65(DEPTH) 45(HEIGHT), MAKE- GODREJ, MODEL NO.-ALICE (3 Nos)	0.37857				Minor and other items
67	411707	SQUADRO BED SIDE TABLE, MAKE- GODREJ, MODEL NO.-SQUADRO (2 Nos)	0.16066				Minor and other items
68	411707	BED DOUBLE 113(HEIGHT) 187.5(WIDTH) 203(LENGTH), MAKE- GODREJ, MODEL NO.-SQUADRO (2 Nos)	0.96168				Minor and other items
69	411707	SOFA(3+1), MAKE- GODREJ, MODEL NO.-D-LION	0.90996				Minor and other items
70	411701	EXECUTIVE TABLE, TRIDENT JUNIOR (5 Nos)	0.6375				Minor and other items
71	411701	STEEL RACK SIX SHELVE (72"X36"X24") (6 Nos)	0.459				Minor and other items
72	411701	BOOK ALMIRAH LONG 5'X34 (4 Nos)	0.527				Minor and other items
73	412008	AIR CONDITIONER SPLIT TYP 1.5 TON (3 Nos)	1.01001				Minor and other items
74	412503	INVERTER 3.6 KVA, MICROTEK (4 Nos)	0.9204				Minor and other items
75	412501	FULL HD SMART LED TV 40 INCH, PANASONIC MODEL: LE40ES500 (10 Nos)	3.75				Minor and other items
76	411801	BUSINESS LAPTOP COMPUTER MAKE-HP, MODEL - HP-240G4 (2 Nos)	1.329				Minor and other items
77	412003	COLOR PHOTOCOPIER MAKE:-CANNON, MODEL- IRC-3320	2.4				Minor and other items
78	412007	RO MAKE: KENT, MODEL: GRAND (17 Nos)	2.8305				Minor and other items
79	411804	Å A-4 SIZE FLAT BED SCANNER EPSION V 370	0.09619				Minor and other items
80	412503	ELECTRIC LAWN MOVER,MAKE-METRICS MODEL-LM380 (2 Nos)	0.45902				Minor and other items
81	412503	BRUSH CUTTER, MAKE-METRICS, MODEL-MBC 430 (2 Nos)	0.82128				Minor and other items
82	412006	ADJUSTABLE ABDOMINAL COSCO MAKE,CS16.	0.19475				Minor and other items
83	412006	COSCO ELLIPTICAL TRAINER IMPACT E-52	1.59172				Minor and other items
84	412801	ACCUCHEK ACTIVE GLUCOMETER (8 Nos)	0.1272				Minor and other items
85	412005	STETOSCOPE LITTMAN CLASSIC 3M (8 Nos)	1.06624				Minor and other items
86	412801	SPHYGMONOMETER (B.P INSTRUMENT) ( 8 Nos)	0.22392				Minor and other items
87	412801	DIGITAL B P APPARATUS ( 6 Nos)	0.16734				Minor and other items
88	412801	WEIGHING MACHINE (6 Nos)	0.04672				Minor and other items
89	412801	HEAT CONVECTOR (40 Nos)	0.4				Minor and other items

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
90	411701	GODREJ BEAT LEATHERETTE MID BACK CHAIR	0.11476				Minor and other items
91	411701	STUDY TABLE, GODREJ , GENIUS 207	0.12082				Minor and other items
92	411701	GODREJ CORNER TABLE VEGAS	0.06134				Minor and other items
93	411701	HALO-VERY HIGH BACK,MODEL:FU9200R	0.58723				Minor and other items
94	411701	SOFA DIVA 3+1+1 GODREJ (2 Nos)	1.28186				Minor and other items
95	412008	WINDOW TYPE AIR CONDITIONER 1.5 TON (2 Nos)	0.576				Minor and other items
96	410714	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE-ALSTOM MODEL- 70034FG2 ( 5 Nos.)	45.371				Capital Spare. To be claimed at the year of consumption.
97	410714	336 KV LIGHTENING ARRESTER (2Nos)	5.4954				Capital Spare. To be claimed at the year of consumption.
98	410714	ON LINE VIBRATION MONITORING SYSTEM MAKE; LOGIC++ MODEL; VMS-500MC	19.3284				Capital Spare. To be claimed at the year of consumption.
99	410714	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574 (2 Nos)	39.0679				Capital Spare. To be claimed at the year of consumption.
		<b>Sub-Total (A)</b>	<b>290.62124</b>				
		<b>Inter Unit Transfer</b>					
1	412201	MICROSOFT OFFICE STD 2016 SNGL OLP C (15 Nos) (B)	2.7357				
		<b>Total</b>	<b>293.35694</b>				

- Note:**
- Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
  - For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Statement showing items/assets/works claimed under Exclusions 2018-19

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

COD : 10.04.2008

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included In col.3	Cash basis	IDC included in col.3	
1		2	3	4	5=3-4	6	7
1	412801	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	0.01971				Minor and other items
2	412801	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	0.01971				Minor and other items
3	412801	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	0.01971				Minor and other items
4	412801	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	0.01971				Minor and other items
5	412801	ADSL WIRELESS MODEM-MAKE- TP LINK, MODEL - N300	0.01971				Minor and other items
6	412801	EXHAUST FAN 150 MM SWEEP, PLASTIC BODY	0.01298				Minor and other items
7	412801	EXHAUST FAN 150 MM SWEEP, PLASTIC BODY	0.01298				Minor and other items
8	411801	ALL IN ONE PC MAKE - HP MODEL 24-Q254	0.81692				Minor and other items
9	412801	CENTER TABLE	0.00820				Minor and other items
10	412801	ELECTRIC KETTLE 1 LTR, Cello, QUICK BOIL 600B	0.01600				Minor and other items
11	412503	TILTABLE TELESCOPIC TOWER LADDER CLOSE HEIGHT 20 FT EXTENDED HEIGHT 50 FT	2.50160				Minor and other items
12	412801	MIXER GRINDER	0.03990				Minor and other items
13	410711	2X2 LED VIDEO WALL DISPLAYS, HDMI MIXER, CONTROLLER, CABLES & ACCESS.,MAKE:SAMSUNG MODEL:UH55FE	25.73418				Capital Spare
14	410714	CS-GUIDE VANE DRG. NO.: 2KQ004987, MATERIAL: JIS G5121 SCS6	614.57754				Capital Spare
15	410714	ACB 3200A, 415V, 4P ACB, ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	3.69433				Minor and other items
16	410714	ACB 2500 A, 415V 4P ACB ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	3.18503				Minor and other items
17	412505	REFRIDGERATOR-284LTR, MAKE-LG, MODEL-GL-T302RPZM,	0.35000				Minor and other items
18	412505	REFRIDGERATOR-284LTR, MAKE-LG, MODEL-GL-T302RPZM,	0.35000				Minor and other items
19	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
20	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
21	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
22	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
23	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
24	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
25	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
26	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
27	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
28	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items



Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
29	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
30	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
31	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
32	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
33	411707	CENTRE TABLE, SIZE: 26X16X18, MAKE- SIKKIM HANDICRAFT, MODEL NO.-CHOKTSE	0.08400				Minor and other items
34	412801	ELECTRICAL STERILIZER 14X6X6	0.01680				Minor and other items
35	412801	ELECTRICAL STERILIZER 14X6X6	0.01680				Minor and other items
36	410713	CT ANALYSER, MAKE: MEGGER, MODEL: MRCT	17.46400				Minor and other items
37	410713	SF6 MULTI ANALYZER(INFRA RED BASED)WITH GAS RETURN SYSTEM, MAKE:CAMBRIDGE SENSOTECMOD.:RAPIDOX 6100	28.00730				Minor and other items
38	410713	BATTERY DISCHARGE LOAD BANK (10-240V DC, 0-230A) MAKE: PRIME MODEL: RBD-NE-220V-230A	4.68500				Minor and other items
39	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
40	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
41	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
42	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
43	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
44	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
45	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
46	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
47	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
48	412011	INLINE EXHAUST FAN WITH DIFFUSER, CMH-MORE THAN 400M3/HR AIR PRESS. MOR ETHAN 250 PA, SPHERE, VKMZ15	0.23766				Minor and other items
49	412801	CORDLESS TELEPHONE SET	0.02511				Minor and other items
50	412801	CORDLESS TELEPHONE SET	0.02511				Minor and other items
51	412801	SMD REWORK STATION MAKE QUICK MODEL- 850A	0.02847				Minor and other items
52	412801	SMD REWORK STATION MAKE QUICK MODEL- 850A	0.02847				Minor and other items
53	412503	HIKVISION 2- BULLET CAMERA DS-2CE1ADOT,1-DVR-DS7200,1-HDD,1- SMPS,2-VGA CABLE,5-HDMI CABLE, ACCESS.	0.36516				Minor and other items
54	412501	MULTIMEDIA PROJECTOR	1.98787				Minor and other items
55	412501	PUBLIC ADDRESS (PA) SYSTEM & ACCESSORIES, MAKE: AHUJA MODEL: CWS8300R	3.97580				Minor and other items
56	410714	SURGE MONITOR FOR 336 KV LIGHTENING ARRESTER, MAKE: OBLUM ELECTRICAL INDUSTRIES PVT LTD & MODEL: PAT	0.08266				Minor and other items



Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accrual basis	Un-discharged Liability included in col.3	Cash basls	IDC Included In col.3	
57	410714	336 KV LIGHTENING ARRESTER	3.08813				Minor and other items
58	410714	CONTROL VALVE CONVERTER , MODEL - PG901 (TOSHIBA) , DRW. REF. EKR001316	11.38125				Minor and other items
59	410713	INFRARED THERMAL IMAGING CAMERA, MAKE: FLIR, MODEL: E-95	6.37200				Minor and other items
60	411804	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	0.10844				Minor and other items
61	411804	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	0.10844				Minor and other items
62	411804	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	0.10844				Minor and other items
63	412008	1 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW12PAFU	0.48126				Minor and other items
64	412008	1.5 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW18PAFU	0.57127				Minor and other items
65	412008	1.5 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW18PAFU	0.57127				Minor and other items
66	412008	1.5 T INVERTER SPLIT A.C. 5 STAR RATING, MAKE-BLUESTAR, MODEL-5CNHW18PAFU	0.57126				Minor and other items
67	412008	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	0.62126				Minor and other items
68	412008	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	0.62126				Minor and other items
69	412008	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	0.62126				Minor and other items
70	412008	2 T INVERTER SPLIT A.C. 3 STAR RATING, MAKE-BLUESTAR, MODEL-3CNHW24GAFU	0.62126				Minor and other items
71	412501	AMPLIFIER 250 W, MAKE- JBL, MODEL NO:-LIBRA 250	0.16660				Minor and other items
72	412503	UPS 1 KVA OFFLINE	0.11800				Minor and other items
73	412801	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	0.02098				Minor and other items
74	412801	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	0.02098				Minor and other items
75	412801	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	0.02098				Minor and other items
76	412801	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	0.02098				Minor and other items
77	412801	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	0.02098				Minor and other items
78	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
79	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
80	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
81	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
82	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
83	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
84	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
85	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
86	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
87	412801	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	0.03512				Minor and other items
88	412801	HYDRAULIC JACK 10 TON CAPACITY WITH HANDLE	0.03250				Minor and other items
89	412801	HYDRAULIC JACK 10 TON CAPACITY WITH HANDLE	0.03250				Minor and other items
90	412801	MINI ANGLE GRINDER, 100 MM	0.02447				Minor and other items

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability Included in col.3	Cash basis	IDC Included In col.3	
91	412801	MINI ANGLE GRINDER, 100 MM	0.02447				Minor and other items
92	412801	MINI ANGLE GRINDER, 100 MM	0.02447				Minor and other items
93	412801	MINI ANGLE GRINDER, 100 MM	0.02447				Minor and other items
94	412801	SUNFLAME GAS STOVE 2 BURNER	0.01560				Minor and other items
95	412801	SUNFLAME GAS STOVE 2 BURNER	0.01560				Minor and other items
96	412801	SUNFLAME GAS STOVE 2 BURNER	0.01560				Minor and other items
97	410702	70 MVA GENERATOR TRANSFORMER WITH ACCESSORIES	521.25				Capital Spare
98	410713	TRANSFORMER TURN RATIO METER - MAKE:-SCOPE, MODEL:- TTRM 302	5.89				Testing Equipment
99	410713	DIGITAL WINDING RESISTANCE METER 230V, SINGLE PHASE, MAKE: IBEKO POWER AB SWEDEN, MODEL: RMO 50 TW	9.44				Testing Equipment
100	410714	CS-FRANCIS RUNNER DRG. NO.: 1KQ004608, MATERIAL: ASTM A743 CA-6NM	1859.06				Capital Spare
101	410714	ROTOR POLE ASSEMBLY WITH NECESSARY INSULATION MATERIAL, TOSHIBA DRAWING NO-2KD003452-C	206.56				Capital Spare
102	410714	ROTOR POLE ASSEMBLY WITH NECESSARY INSULATION MATERIAL, TOSHIBA DRAWING NO-2KD003452-C	206.56				Capital Spare
103	410714	FIELD CIRCUIT BREAKER CEX98-3200-2.1 220 VDC, MAKE LENOIR-ELEC, MODEL-CEX98-3200-2.1	16.64				Capital Spare
104	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
105	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
106	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
107	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
108	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
109	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
110	410714	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.27376				Capital Spare
111	410714	DUCTILE IRON GATE VALVE, SIZE: 8, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	0.71272				Capital Spare
112	410714	DUCTILE IRON GATE VALVE, SIZE: 8, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	0.71272				Capital Spare
113	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
114	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
115	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
116	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
117	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
118	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
119	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
120	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
121	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
122	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
123	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare

2



Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability Included in col.3	Cash basis	IDC Included in col.3	
124	410714	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	0.17405				Capital Spare
125	411112	WATER PRESSURE PUMP, SUCTION 25 TO 32MM, DELIVERY 25 TO 32MM, MOTOR 0.7 TO 1.0 HP, HEAD 30 TO 60M	0.22200				Minor and other items
126	411112	WATER PRESSURE PUMP, SUCTION 25 TO 32MM, DELIVERY 25 TO 32MM, MOTOR 0.7 TO 1.0 HP, HEAD 30 TO 60M	0.22200				Minor and other items
127	411112	WATER PRESSURE PUMP, SUCTION 25 TO 32MM, DELIVERY 25 TO 32MM, MOTOR 0.7 TO 1.0 HP, HEAD 30 TO 60M	0.22200				Minor and other items
128	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
129	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
130	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
131	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
132	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
133	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
134	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
135	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
136	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
137	411707	BARION COFFEE TABLE, (STYLESPA) DIM(MM) 1200(W)X752(D)X422(H)	0.07000				Minor and other items
138	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
139	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
140	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
141	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
142	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
143	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
144	411707	ESTILO KING BED, (STYLESPA) DIM(MM)1940(W)X2210(D)X900(H)	0.36991				Minor and other items
145	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
146	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
147	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
148	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
149	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
150	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
151	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
152	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
153	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
154	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
155	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
156	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basls	Un-dlscharged Liablilty Included In col.3	Cash basls	IDC Included In col.3	
157	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
158	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
159	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
160	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
161	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
162	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
163	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
164	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
165	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
166	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
167	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
168	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
169	411707	IRON FRAME BED (3'X6'X18) WITH 18 MM PLY	0.08496				Minor and other items
170	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
171	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
172	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
173	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
174	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
175	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
176	411803	LASER PRINTER LEXMARK MS312DN	0.07900				Minor and other items
177	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
178	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
179	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
180	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
181	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
182	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
183	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
184	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
185	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
186	411803	LEXMARK MX410DE MONO MFP MACHINE WITH DUPLEX SCANNING	0.22900				Minor and other items
187	411803	HP COLOR LASERJET PRO M254DW	0.40900				Minor and other items
188	411803	HP COLOR LASERJET PRO M254DW	0.40900				Minor and other items
189	411803	HP COLOR LASERJET PRO M254DW	0.40900				Minor and other items
190	411803	SCANNER	0.28990				Minor and other items

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability Included in col.3	Cash basis	IDC Included In col.3	
191	411803	SCANNER	0.28990				Minor and other items
192	411803	SCANNER	0.28990				Minor and other items
193	411803	SCANNER	0.28990				Minor and other items
194	411803	SCANNER	0.28990				Minor and other items
195	411803	SCANNER	0.28990				Minor and other items
196	411804	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	0.10410				Minor and other items
197	411804	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	0.10410				Minor and other items
198	411804	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	0.10410				Minor and other items
199	411804	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	0.10410				Minor and other items
200	411804	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	0.08911				Minor and other items
201	411804	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	0.08911				Minor and other items
202	411804	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	0.08911				Minor and other items
203	411804	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	0.08911				Minor and other items
204	412007	FULLY AUTOMATIC WASHING MACHINE - 6 KG (FRON LOADER),MAKE: IFB MODEL : DIVA AQUASX	0.22290				Minor and other items
205	412007	FULLY AUTOMATIC WASHING MACHINE - 7 KG (FRON LOADER), MAKE: IFB MODEL : SERENA WX	0.31574				Minor and other items
206	412501	SOUND SYSTEM- AMPLIFIER 250W & 10 CEILING SPEAKER 6W, MAKE-JBL,LIBRA-250(AMPLIFIER) & 8128(SPEAKER)	0.55000				Minor and other items
207	412501	MULTIMEDIA PROJECTOR	1.85000				Minor and other items
208	412801	PLASTIC CUSHIONED CHAIR- MAKE-SUPREME, MODEL ORNATE	1.67973				Minor and other items
209	412801	TELEPHONE SET	1.00878				Minor and other items
210	412801	CALLER ID CORDLESS PHONE	0.26808				Minor and other items
211	412801	WEIGHING MACHINE	0.04000				Minor and other items
212	412801	WEIGHING MACHINE	0.04000				Minor and other items
<b>Total</b>			<b>3588.00984</b>				

**Note:**

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

**Statement of Capital Cost**  
(To be given for relevant dates and year wise)

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakhs)

Sl. No.	Particulars	As on relevant date <sup>1</sup>
A a)	Opening Gross Block amount As per books	
b)	Amount of Capital liabilities in A(a) above	
c)	Amount of IDC in A(a) above	
d)	Amount of FC in A(a) above	
e)	Amount of FERV in A(a) above	
f)	Amount of Hedging Cost in A(a) above	
g)	Amount of IEDC in A(a) above	
B a)	Addition in Gross Block amount during the period (Direct purchases)	
b)	Amount of Capital liabilities in B(a) above	
c)	Amount of IDC in B(a) above	
d)	Amount of FC in B(a) above	
e)	Amount of FERV in B(a) above	
f)	Amount of Hedging Cost in B(a) above	
g)	Amount of IEDC in B(a) above	
C a)	Addition in Gross Block amount during the period (Transfer from CWIP)	
b)	Amount of Capital liabilities in C(a) above	
c)	Amount of IDC in C(a) above	
d)	Amount of FC in C(a) above	
e)	Amount of FERV in C(a) above	
f)	Amount of Hedging Cost in C(a) above	
g)	Amount of IEDC in C(a) above	
D a)	Deletion in Gross Block Amount during the period	
b)	Amount of Capital liabilities in D(a) above	
c)	Amount of IDC in D(a) above	
d)	Amount of FC in D(a) above	
e)	Amount of FERV in D(a) above	
f)	Amount of Hedging Cost in D(a) above	
g)	Amount of IEDC in D(a) above	
E a)	Closing Gross Block amount As per books	
b)	Amount of Capital liabilities in E(a) above	
c)	Amount of IDC in E(a) above	
d)	Amount of FC in E(a) above	
e)	Amount of FERV in E(a) above	
f)	Amount of Hedging Cost in E(a) above	
g)	Amount of IEDC in E(a) above	

Not Applicable

**Note:**

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



**Statement of Capital Woks in Progress**

(To be given for the relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount In Rs. Lakhs)

Sl. No.	Particulars	As on relevant date <sup>1</sup>		
		Accrual Basis	Un-discharged Liabilities	cash Basis
1	2	3	4	5
<b>A</b>	a) Opening CWIP As per books			
	b) Amount of IDC in A(a) above			
	c) Amount of FC in A(a) above			
	d) Amount of FERV in A(a) above			
	e) Amount of Hedging Cost in A(a) above			
	f) Amount of IEDC in A(a) above			
<b>For Lo</b>	a) Addition in CWIP during the period			
<b>Charter</b>	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above			
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
<b>C</b>	a) Transferred to Gross Block Amount during the period			
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
<b>D</b>	a) Deletion in CWIP during the period			
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
<b>E</b>	a) Closing CWIP as per books			
	b) Amount of IDC in E(a) above			
	c) Amount of FC in E(a) above			
	d) Amount of FERV in E(a) above			
	e) Amount of Hedging Cost in E(a) above			
	f) Amount of IEDC in E(a) above			

NOT APPLICABLE

**Note:**

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Date of Commercial Operation : 10.04.2008

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Projected / Actual					Admitted				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	1412.81	1806.77	689.78	207.49	1000.70					
<b>Financing Details</b>										
Loan-1										
Loan-2										
(Loan-Normative)	988.97	1264.74	482.85	145.24	700.49					
Total Loan <sup>2</sup>										
Equity (Normative)	423.84	542.03	206.94	62.25	300.21					
Internal Resources										
Others (Pl. specify)										
<b>Total</b>	<b>1412.81</b>	<b>1806.77</b>	<b>689.78</b>	<b>207.49</b>	<b>1000.70</b>					

Note:

1 Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

2 Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale)  
 General Manager (Comml.)

(4/4)

## Calculation of Depreciation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in ₹)

Sl. No.	Name of the Assets <sup>1</sup>	Gross Block							Depreciation Rates as per CERC's Depreciation Rate Schedule (%)	DEPRECIATION				
		31.03.2014	31.03.2015	31.03.2016	31.03.2017	31.03.2018	31.03.2019	2014-15		2015-16	2016-17	2017-18	2018-19	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	LAND-FREE HOLD	410101	2343.19	2343.19	2669.97	2669.97	2669.97	3982.43	0.00	0.00	0.00	0.00	0.00	0.00
2	LAND-RIGHT OF USE	410121	3773.66	3770.40	3443.62	3443.62	3443.62	2810.94	3.34	126.04	125.93	115.02	115.02	115.02
3	BUILDING CONTAINING GPM	410301	11847.56	11641.20	11672.27	11672.27	11672.27	11676.80	3.34	395.71	388.82	389.85	389.85	389.85
4	BUILDING	410302-4, 410306-25, 410327-28 410428	5335.98	5468.18	5508.77	5778.50	5842.80	5962.36	3.34	178.22	182.64	183.99	193.00	195.15
5	BUILDINGS-TEMPORARY	410305, 410326	114.67	58.32	58.32	58.32	58.32	58.32	100.00	114.67	58.32	58.32	58.32	58.32
6	ROADS, BRIDGES, CULVERTS, AERODROMES	4102	1922.57	1922.57	1922.57	1922.57	1922.57	1922.57	3.34	64.21	64.21	64.21	64.21	64.21
7	DAMS & BARRAGES	410601, 410608	65775.72	64630.02	64695.92	64695.92	64695.92	64719.68	5.28	3472.96	3412.46	3415.94	3415.94	3415.94
8	TUNNEL/CHANNELS/IP. STOCK	410604-07, 410610-11	155464.09	152699.11	157203.39	157203.39	157203.39	157261.51	5.28	8208.50	8062.51	8300.34	8300.34	8300.34
9	MAIN GENERATING EQUIP.	410701, 410711- 14	29531.27	29135.13	29327.97	29518.95	29715.33	33662.52	5.28	1559.25	1538.33	1548.52	1558.60	1568.97
10	TRANSFORMER & OTHER POWER PLANT SYSTEMS	410702-05	9291.68	9129.84	9167.67	9167.67	9167.67	10030.44	5.28	490.60	482.06	484.05	484.05	484.05
11	DC SYSTEMS/ BATTERY SYSTEMS	410707	183.77	180.57	195.47	175.02	175.02	175.02	5.28	9.70	9.53	10.32	9.24	9.24
12	POWER & CONTROL CABLES	410708	1053.05	1034.71	1037.48	1037.48	1037.48	1037.48	5.28	55.60	54.63	54.78	54.78	54.78
13	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	446.09	438.32	439.49	439.49	439.49	439.49	5.28	23.55	23.14	23.21	23.21	23.21
14	POWER LINE CARRIER COMM. SYSTEMS	410710	122.30	120.17	120.49	120.49	120.49	120.49	6.33	7.74	7.61	7.63	7.63	7.63
15	SUB-STATION EQUIPMENTS, SWITCH GEARS & CABLES, LIGHTENING ARRESTORS	410801-04	46.93	55.33	54.00	78.69	78.69	78.69	5.28	2.48	2.92	2.85	4.16	4.16
16	UNDERGROUND CABLE AND DUCT SYSTEM	410805	45.00	45.00	45.00	45.00	45.00	45.00	5.28	2.38	2.38	2.38	2.38	2.38
17	CONTROL METERING AND PROTECTION SYSTEM	410806	91.23	91.23	91.23	91.23	91.23	90.94	5.28	4.82	4.82	4.82	4.82	4.82
18	TRANSMISSION LINES	410901-03	2031.19	2031.19	2031.19	2031.19	2031.19	2031.19	5.28	107.25	107.25	107.25	107.25	107.25
19	INTERNAL DISTRIBUTION LINES	410904-05	290.43	290.43	292.20	312.19	328.07	328.07	5.28	15.33	15.33	15.43	16.48	17.32
20	PLANT & MACH. OTHERS- D G SETS	411002	82.59	73.26	76.16	76.16	76.16	90.60	5.28	4.36	3.87	4.02	4.02	4.02
21	CONSTRUCTION EQUIPMENT	4111	389.09	394.05	409.09	417.69	436.59	436.81	5.28	20.54	20.81	21.60	22.05	23.05
22	WATER SUPPLY SYSTEM/ DRAINAGE&SEWERAGE	411201-02	323.47	323.54	350.77	355.05	432.58	431.61	5.28	17.08	17.08	18.52	18.75	22.84
23	POWER SUPPLY SYSTEM-POWER PLANT	411401	0.35	0.35	0.35	0.35	0.35	0.35	5.28	0.02	0.02	0.02	0.02	0.02
24	VEHICLES	4115	105.22	110.05	110.05	158.57	158.57	158.57	9.50	10.00	10.46	10.46	15.06	15.06
25	BOATS	411603	9.63	9.63	9.63	9.63	9.63	9.63	9.50	0.91	0.91	0.91	0.91	0.91



Sl. No.	Name of the Assets <sup>1</sup>	Gross Block						Depreciation Rates as per CERC's Depreciation Rate Schedule (%)	DEPRECIATION					
		31.03.2014	31.03.2015	31.03.2016	31.03.2017	31.03.2018	31.03.2019		2014-15	2015-16	2016-17	2017-18	2018-19	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
26	FURNITURES & FIXTURES	4117	132.05	140.32	142.89	155.26	172.46	178.94	6.33	8.36	8.88	9.05	9.83	10.92
27	COMPUTERS	411801-04	115.41	129.49	127.86	156.93	139.18	143.73	15.00	17.31	19.42	19.18	23.54	20.88
28	SATLITE COMM. EQUIPT.	411805	4.16	0.00	0.00	0.00	0.00	0.00	6.33	0.26	0.00	0.00	0.00	0.00
29	OTHER COMM. EQUIPT.	411902-04	113.94	116.57	125.68	138.66	125.25	158.24	6.33	7.21	7.38	7.96	8.78	7.93
30	OFFICE EQUIPT- AIR CONDITIONER	412008	17.51	21.29	23.89	24.01	29.00	31.72	9.50	1.66	2.02	2.27	2.28	2.76
31	OFFICE EQUIPT- OTHERS	4120 (Except 412008)	200.59	204.85	205.20	219.24	226.11	228.70	6.33	12.70	12.97	12.99	13.88	14.31
32	INTANGIBLE ASSETS	412201	10.28	10.28	13.88	20.67	23.36	23.36	15.00	1.54	1.54	2.08	3.10	3.50
33	OTHER ASSETS	4125	198.71	206.86	231.21	242.69	264.33	341.32	6.33	12.58	13.09	14.64	15.36	16.73
34	ASSETS OF MINOR VALUE	412801	34.10	41.07	43.31	46.07	49.20	52.36	5.28	1.80	2.17	2.29	2.43	2.60
35	OBSOLETE AND SURPLUS ASSETS	4130	2.16	9.24	7.34	0.04	0.03	0.04	0.00	0.00	0.00	0.00	0.00	0.00
36	NETWORKING DEVICES & SERVER	411806		10.27	18.09	50.05	48.56	48.56	15.00	0.00	1.54	2.71	7.51	7.28
37	PLANT AND MACHINERY-OTHERS	411001		9.33	9.33	9.33	9.33	9.33	5.28	0.00	0.49	0.49	0.49	0.49
38	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402		0.90	0.90	0.90	0.90	0.90	5.28	0.00	0.05	0.05	0.05	0.05
	<b>TOTAL</b>		<b>291449.65</b>	<b>286896.25</b>	<b>291882.67</b>	<b>292543.27</b>	<b>292940.12</b>	<b>298778.73</b>		<b>14955.36</b>	<b>14665.60</b>	<b>14918.13</b>	<b>14957.34</b>	<b>14975.99</b>
	<b>Less : OBSOLETE AND SURPLUS ASSETS</b>		<b>2.16</b>	<b>9.24</b>	<b>7.34</b>	<b>0.04</b>	<b>0.03</b>	<b>0.04</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>As per Balance Sheet</b>		<b>291447.49</b>	<b>286887.01</b>	<b>291875.32</b>	<b>292543.23</b>	<b>292940.09</b>	<b>298778.69</b>		<b>14955.4</b>	<b>14665.6</b>	<b>14918.1</b>	<b>14957.3</b>	<b>14976.0</b>
	<b>Weighted Average Depreciation Rate (%) of depreciation</b>									<b>5.131%</b>	<b>5.112%</b>	<b>5.111%</b>	<b>5.113%</b>	<b>5.112%</b>

\* Value of land under reservior amounting to ` 2,29,07,981/- included in land freehold.

Note:

1. Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule appended to the Notification.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Statement of Depreciation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : Teesta V POWER STATION

(Amount in Rs. Lakhs)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2		3	4	5	6	7
1	Opening Capital Cost	269789.96	273234.70	274647.51	276454.28	277144.06	277351.55
2	Closing Capital Cost	273234.70	274647.51	276454.28	277144.06	277351.55	278352.25
3	<b>Average Capital Cost</b>	<b>271512.33</b>	<b>273941.10</b>	<b>275550.89</b>	<b>276799.17</b>	<b>277247.81</b>	<b>277851.90</b>
4	Value of free hold land	2343.19	2343.19	2343.19	2669.97	2669.97	2669.97
	Reservoir Land*	229.08	229.08	229.08	229.08	229.08	229.08
5	Rate of depreciation	5.140%	5.131%	5.112%	5.111%	5.113%	5.112%
6	Depreciable value	243337.66	244644.29	246093.10	246922.45	247326.23	247869.91
7	Balance useful life at the beginning of the period	30.00	29.00	28.00	27.00	26.00	25.00
8	Remaining depreciable value	181257.09	168607.99	156009.16	142813.73	129081.46	115454.01
9	<b>Depreciation (for the period)</b>	<b>13955.73</b>	<b>14055.92</b>	<b>14086.16</b>	<b>14147.21</b>	<b>14175.68</b>	<b>14203.79</b>
10	<b>Depreciation (annualised)</b>						
11	Cumulative depreciation at the end of the period	76036.30	90092.22	104170.10	118255.93	132420.44	146619.69
12	Less: Cumulative depreciation adjustment on account of de-capitalisation (Ref: Form 9B(i))	0.00	8.28	61.38	11.16	4.54	0.51
13	Net Cumulative depreciation at the end of the period	<b>76036.30</b>	<b>90083.94</b>	<b>104108.72</b>	<b>118244.76</b>	<b>132415.90</b>	<b>146619.18</b>

\* Value of free hold land includes land under reservoir amounting to ` 2,29,07,981/-

## Note:

1. In case of details of FERV and AAD, give information for the applicable period.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comml.)



Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company  
Name of the Power Station

NHPC LTD.  
TEESTA-V PS

(Amount in lacs)

Sl. no.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	1	2	2	3	4	5	6
1	<b>PFC</b>						
	Gross loan - Opening	18600.00	18600.00	18600.00	18600.00	18600.00	18600.00
	Cumulative repayments of Loans upto previous year	8370.00	10230.00	12090.00	13950.00	15810.00	18600.00
	Net loan - Opening	10230.00	8370.00	6510.00	4650.00	2790.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	1860.00	1860.00	1860.00	1860.00	2790.00	0.00
	Net loan - Closing	8370.00	6510.00	4650.00	2790.00	0.00	0.00
	Average Net Loan	9300.00	7440.00	5580.00	3720.00	1395.00	0.00
	Rate of Interest on Loan	9.74%	9.91%	10.17%	10.17%	10.17%	0.00%
	Interest on loan	905.85	739.62	552.59	362.26	80.74	0.00
2	<b>LIC-2500 Crore</b>						
	Gross loan - Opening	58500.00	58500.00	58500.00	58500.00	58500.00	58500.00
	Cumulative repayments of Loans upto previous year	19500.00	24375.00	29250.00	34125.00	39000.00	43875.00
	Net loan - Opening	39000.00	34125.00	29250.00	24375.00	19500.00	14625.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	4875.00	4875.00	4875.00	4875.00	4875.00	4875.00
	Net loan - Closing	34125.00	29250.00	24375.00	19500.00	14625.00	9750.00
	Average Net Loan	36562.50	31687.50	26812.50	21937.50	17062.50	12187.50
	Rate of Interest on Loan	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
	Interest on loan	2842.73	2452.19	2068.07	1672.73	1281.66	891.66
3	<b>DEUTSCHE BANK LOAN INR</b>						
	Gross loan - Opening	105168.86	105726.37	100958.72	104960.58	105188.57	105798.24
	Cumulative repayments of Loans upto previous year	41179.30	51891.01	62559.88	72325.57	83752.92	94452.96
	Net loan - Opening	63989.56	53835.36	38398.85	32635.01	21435.65	11345.28
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Add: ERV	557.50	-4767.65	4001.86	227.99	609.67	218.88
	Less: Repayment (s) of Loans during the year	10711.71	10668.87	9765.70	11427.35	10700.04	11564.16
	Net loan - Closing	53835.34	38398.85	32635.01	21435.65	11345.28	0.00
	Average Net Loan	58912.45	46117.10	35516.93	27035.33	16390.46	5672.64
	Rate of Interest on Loan	0.82%	0.82%	0.78%	0.66%	0.59%	0.42%
	Interest on loan (including TDS)	541.65	378.39	276.11	176.60	95.57	23.60
	Finance Charges (Guarantee Fee & Agency Fee)	773.07	650.38	464.88	453.22	300.15	160.65
4	<b>W1-Series Bonds</b>						
	Gross loan - Opening		0.00	0.00	0.00	0.00	1860.00
	Cumulative repayments of Loans upto previous year		0.00	0.00	0.00	0.00	0.00
	Net loan - Opening		0.00	0.00	0.00	0.00	1860.00
	Add: Drawal(s) during the Year		0.00	0.00	0.00	1860.00	0.00
	Less: Repayment (s) of Loans during the year		0.00	0.00	0.00	0.00	1860.00
	Net loan - Closing		0.00	0.00	0.00	1860.00	0.00
	Average Net Loan		0.00	0.00	0.00	930.00	930.00
	Rate of Interest on Loan		0.00%	0.00%	0.00%	6.91%	6.91%
	Interest on loan		0.00	0.00	0.00	69.72	58.81
5	<b>X-Series Bonds</b>						
	Gross loan - Opening		0.00	0.00	0.00	0.00	0.00
	Cumulative repayments of Loans upto previous year		0.00	0.00	0.00	0.00	0.00
	Net loan - Opening		0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year		0.00	0.00	0.00	0.00	5171.00



## Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company  
Name of the Power Station

NHPC LTD.  
TEESTA-V PS

(Amount in lacs)

Sl. no.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	1	2	2	3	4	5	6
	Less: Repayment (s) of Loans during the year		0.00	0.00	0.00	0.00	0.00
	Net loan - Closing		0.00	0.00	0.00	0.00	5171.00
	Average Net Loan		0.00	0.00	0.00	0.00	2585.50
	Rate of Interest on Loan		0.00%	0.00%	0.00%	0.00%	8.65%
	Interest on loan		0.00	0.00	0.00	0.00	63.72
	<b>TOTAL LOANS</b>						
	Gross loan - Opening	182268.86	182826.37	178058.72	182060.58	182288.57	184758.24
	Cumulative repayments of Loans upto previous year	69049.30	86496.01	103899.88	120400.57	138562.92	156927.96
	Net loan - Opening	113219.56	96330.36	74158.85	61660.01	43725.65	27830.28
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	1860.00	5171.00
	Add: ERV		-4767.65	4001.86	227.99	609.67	218.88
	Less: Repayment (s) of Loans during the year	17446.71	17403.87	16500.70	18162.35	18365.04	18299.16
	Net loan - Closing	96330.34	74158.85	61660.01	43725.65	27830.28	14921.00
	Average Net Loan	104774.95	85244.60	67909.43	52692.83	35777.96	21375.64
	Interest on loan	5063.30	4220.58	3361.64	2664.80	1827.84	1198.44
	<b>Weighted average Rate of Interest (Including Finance Charges and Agency Fees) on Loans</b>		4.83%	4.95%	4.95%	5.06%	5.11%
							5.61%


For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

Calculation of Weighted Average Rate of Interest on actual Loans  
(In Japanese Yen)

					Annex to Form -13
Name of the Company	NHPC Ltd.				
Name of the Power Station	Teesta-V Power Station				
Currency = JPY	DEUTSCHE BANK LOAN				
					Figure in lac(JPY)
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	Existing	5	6	7	8
Gross loan - Opening	182400	182400	182400	182400	182400
Cumulative repayments of Loan upto previous year	91200	1,09,440.00	1,27,680.00	1,45,920.00	1,64,160.00
Net loan - Opening	91200	72,960.00	54,720.00	36,480.00	18,240.00
Add: Drawal(s)/Refund during the year					
Less: Repayment(s) of loans during the year	18,240	18,240	18,240	18,240	18,240
Net loan - Closing	72,960.00	54,720.00	36,480.00	18,240.00	-
Average Net loan	82,080.00	1,00,320.00	72,960.00	45,600.00	18,240.00
Rate of Interest on Loan	2.30%	2.30%	2.30%	2.30%	2.30%
Interest on Loan ( Including w/holding tax)	723.450	490.36	286.14	162.35	37.38
Finance Charges Guarantee fee	1084.4	875.52	751.65	503.42	258.27
Agency fees	7.5	7.5	7.5	7.5	
For Lodha & Co.					For NHPC Limited
Chartered Accountants					
					( M G Gokhale)
					General Manager (Comml.)



**Calculation of Interest taken in Form 13  
(On the basis of Actual Loans)**

Name of the Company  
Name of the Power Station

**NHPC LTD.  
TEESTA-V PS**

(Amount in lacs)

Sl. No.	Principal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. In form 13
1	<b>PFC</b>								
	8370.00			01-Apr-14	14-Apr-14	14	9.91%	31.82	
	7905.00	15-Apr-14	465.00	15-Apr-14	14-Jul-14	91	10.17%	200.43	
	7440.00	15-Jul-14	465.00	15-Jul-14	14-Oct-14	92	10.17%	190.72	
	6975.00	15-Oct-14	465.00	15-Oct-14	14-Jan-15	92	10.17%	178.80	
	6510.00	15-Jan-15	465.00	15-Jan-15	31-Mar-15	76	10.17%	137.86	739.62
	6510.00			01-Apr-15	14-Apr-15	14	10.17%	25.39	
	6045.00	15-Apr-15	465.00	15-Apr-15	14-Jul-15	91	10.17%	153.27	
	5580.00	15-Jul-15	465.00	15-Jul-15	14-Oct-15	92	10.17%	143.04	
	5115.00	15-Oct-15	465.00	15-Oct-15	14-Jan-16	92	10.17%	131.12	
	4650.00	15-Jan-16	465.00	15-Jan-16	31-Mar-16	77	10.17%	99.76	552.59
	4650.00			01-Apr-16	14-Apr-16	14	10.17%	18.14	
	4185.00	15-Apr-16	465.00	15-Apr-16	14-Jul-16	91	10.17%	106.11	
	3720.00	15-Jul-16	465.00	15-Jul-16	14-Oct-16	92	10.17%	95.36	
	3255.00	15-Oct-16	465.00	15-Oct-16	15-Jan-17	93	10.17%	84.35	
	2790.00	16-Jan-17	465.00	16-Jan-17	31-Mar-17	75	10.17%	58.30	362.26
	2790.00			01-Apr-17	14-Apr-17	14	10.17%	10.88	
	2325.00	15-Apr-17	465.00	15-Apr-17	14-Jul-17	91	7.80%	45.21	
	1860.00	15-Jul-17	465.00	15-Jul-17	14-Sep-17	62	7.80%	24.64	80.74
	0.00	15-Sep-17	1860.00						
			<b>8370</b>			<b>1263</b>		<b>1735.20</b>	<b>1735.20</b>
2	<b>LIC-2500 Crore</b>								
	34125.00			01-Apr-14	14-Apr-14	14	8.00%	104.71	
	31687.50	15-Apr-14	2437.5	15-Apr-14	13-Oct-14	182	8.00%	1264.03	
	29250.00	14-Oct-14	2437.5	14-Oct-14	31-Mar-15	169	8.00%	1083.45	2452.19
	29250.00			01-Apr-15	14-Apr-15	14	8.00%	89.75	
	26812.50	15-Apr-15	2437.5	15-Apr-15	14-Oct-15	183	8.00%	1075.44	
	24375.00	15-Oct-15	2437.5	15-Oct-15	31-Mar-16	169	8.00%	902.88	2068.07
	24375.00			01-Apr-16	14-Apr-16	14	8.00%	74.79	
	21937.50	15-Apr-16	2437.5	15-Apr-16	14-Oct-16	183	8.00%	879.90	
	19500.00	15-Oct-16	2437.5	15-Oct-16	31-Mar-17	168	8.00%	718.03	1672.73
	19500.00			01-Apr-17	14-Apr-17	14	8.00%	59.84	
	17062.50	15-Apr-17	2437.5	15-Apr-17	12-Oct-17	181	8.00%	676.89	
	14625.00	13-Oct-17	2437.5	13-Oct-17	31-Mar-18	170	8.00%	544.93	1281.66
	14625.00			01-Apr-18	12-Apr-18	12	8.00%	38.47	
	12187.50	13-Apr-18	2437.5	13-Apr-18	14-Oct-18	185	8.00%	494.18	
	9750.00	15-Oct-18	2437.5	15-Oct-18	31-Mar-19	168	8.00%	359.01	891.66
			<b>24375</b>			<b>1826</b>		<b>8366.30</b>	<b>8366.30</b>
3	<b>W1-SERIES BONDS</b>								
	1860.00			15-Sep-17	31-Mar-18	198	6.91%	69.72	69.72
	1860.00			01-Apr-18	14-Sep-18	167	6.91%	58.81	
	0.00	15-Sep-18	1860.00	15-Sep-18	31-Mar-19	198	6.91%	0.00	58.81
			<b>1860</b>			<b>563</b>		<b>128.53</b>	<b>128.53</b>
4	<b>X SERIES BOND</b>								
	5171.00			08-Feb-19	31-Mar-19	52	8.65%	63.72	63.72
			<b>0.00</b>						<b>63.72</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakhs)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Gross Normative loan - Opening	158659.47	161070.79	162059.76	163324.49	163807.34	163952.59
2	Cumulative repayment of Normative loan upto previous year	55516.29	69472.02	83527.94	97614.10	111761.31	125936.99
3	<b>Net Normative loan - Opening</b>	103143.18	91598.77	78531.82	65710.40	52046.04	38015.60
4	Add: Increase due to addition during the year / period	2411.32	65.93	159.84	247.33	112.83	686.49
5	Less: Decrease due to de-capitalisation during the year / period		17.67	114.03	18.31	6.66	0.68
6	Less: Decrease due to reversal during the year / period		0.00	0.00	0.00	0.00	0.00
7	Add: Increase due to discharges during the year / period		940.70	1218.93	253.83	39.07	14.67
8	Less: Repayments of Normative Loan during the year	13955.73	14055.92	14086.16	14147.21	14175.68	14203.79
9	<b>Net Normative loan - Closing</b>	<b>91598.76</b>	<b>78531.82</b>	<b>65710.40</b>	<b>52046.04</b>	<b>38015.60</b>	<b>24512.30</b>
10	<b>Average Normative loan</b>	<b>97370.97</b>	<b>85065.29</b>	<b>72121.11</b>	<b>58878.22</b>	<b>45030.82</b>	<b>31263.95</b>
11	Weighted average rate of interest	4.83%	4.95%	4.95%	5.06%	5.11%	5.61%
12	<b>Interest on Loan</b>	<b>4705.94</b>	<b>4211.70</b>	<b>3570.13</b>	<b>2977.61</b>	<b>2300.55</b>	<b>1752.83</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Calculation of Interest on Working Capital

Name of the Petitioner : NHPC

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Rs. Lakhs)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O & M Expenses	726.93	691.44	737.38	786.38	838.62	894.34
2	Maintenance Spares	1308.48	1244.60	1327.29	1415.48	1509.52	1609.81
3	Receivables	8667.23	8614.71	8634.60	8628.64	8660.39	8711.98
4	Total Working Capital	10702.64	10550.75	10699.28	10830.49	11008.53	11216.13
5	Rate of Interest	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%
6	Interest on Working Capital	<b>1311.07</b>	<b>1424.35</b>	<b>1444.40</b>	<b>1462.12</b>	<b>1486.15</b>	<b>1514.18</b>

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

*(Signature)*  
( M G Gokhale)  
General Manager (Comml.)

## Other Income as on actual /anticipated COD

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakhs)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Interest on Loans and advance						
2	Interest received on deposits						
3	Income from Investment						
4	Income from sale of scrap						
5	Rebate for timely payment						
6	Surcharge on late payment from beneficiaries						
7	Rent from residential building						
8	Misc. receipts (Please Specify details)						
...	...						
...	...						

Not Applicable

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakhs)

Sl. No.	Particulars	Up to Schedule COD	Upto actual/anticipated COD
1	2	7	8
<b>A</b>	<b>Expenses:</b>		
1	Employees' Benefits Expenses		
2	Finance Costs		
3	Water Charges		
4	Communication Expenses		
5	Power Charges		
6	Other Office and Administrative Expenses		
7	Others (Please Specify Details)		
8	Other pre-Operating Expences		
	.....		
<b>B</b>	<b>Total Expenses</b>		
	Less: Income from sale of tender		
	Less: Income from guest house		
	Less: Income recovered from Contractors		
	Less: Interest on Deposits		
	.....		

Not Applicable

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

( M G Gokhale)

General Manager (Comml.)

Name of the Petitioner : NHPC LIMITED  
 Name of the Generating Station : TEESTA-V POWER STATION

Draw Down Schedule for Calculation of IDC & Financing Charges

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum In Foreign currency	Exchange Rate on draw down date	Amount In Indian Rupee (Rs Lakh)	Quantum In Foreign currency	Exchange Rate on draw down date	Amount In Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount In Indian Rupee (Rs Lakh)
1	Loans									
1.1	Foreign Loan									
1.1.1	Foreign Loan <sup>1</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan <sup>2</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan <sup>3</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	Total Foreign Loan									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	Indian Loans									
1.2.1	Indian Loan <sup>1</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan <sup>2</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan <sup>3</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	Total Indian Loans									
	Draw down Amount									
	IDC									
	Financing charges									
1	Total Loans drawn									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	Equity									
2.1	Foreign equity drawn									
2.2	Indian equity drawn									
	Total equity deployed									

Not Applicable

- Note:
1. Drawal of debt and equity shall be on paripassu basis quarter wise to meet the commissioning schedule. Drawal of higher equity in the beginning is permissible
  2. Applicable interest rates including reset dates used for above computation may be furnished separately.
  3. In case of multi unit project details of capitalisation ratio used to be furnished.
  4. Detailed calculation of IDC (Actual draw and repayment dates and amount, rates of interest, etc.) should be furnished.

For Lodha & Co.  
 Chartered Accountants



For NHPC Limited  
  
 ( M G Gokhale )  
 General Manager (Comml.)

**Actual cash expenditure**

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Teesta V Power Station**

(Amount in Rs. Lakh)

Particulars	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
1	2	3	4	5
Expenditure towards Gross Block				
add: Expenditure towards CWIP				
Add: capital Advances, if any				
Less: un-discharged liabilities (included above).				
Add/Less: Others				
Payment to contractors/ suppliers toward capital assets				
Cummulative paymenys				
	<b>NOT APPLICABLE</b>			

Note: If there is variation between payment and fund deployment justification need to be furnished.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



**Design energy and peaking capability (month wise) - ROR with Pondage /  
Storage type new stations**

Generating Company : NHPC LTD.  
Name of Hydro-electric Generating Station : Teesta-V Power Station  
Installed Capacity : 3 X 170 MW = 510 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	61.08	510
	II	42.66	
160.13	III	56.39	
May	I	63.76	
	II	70.92	
226.23	III	91.55	
June	I	81.72	
	II	116.28	
314.28	III	116.28	
July	I	116.28	
	II	116.28	
360.47	III	127.91	
August	I	116.28	
	II	116.28	
360.47	III	127.91	
September	I	116.28	
	II	116.28	
348.84	III	116.28	
October	I	116.28	
	II	90.39	
284.31	III	77.64	
November	I	64.89	
	II	57.73	
172.48	III	49.86	
December	I	44.63	
	II	41.11	
119.08	III	33.34	
January	I	26.46	
	II	24.91	
77.07	III	25.70	
February	I	22.15	
	II	21.94	
63.35	III	19.26	
March	I	22.48	
	II	26.67	
85.99	III	36.84	
<b>2572.70</b>			
<b>Total</b>		<b>2572.70</b>	

\* As per DPR / TEC of CEA dated .....

Note:

Specify the number of peaking hours for which station has been designed. - 4.3 Hrs

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)



## Liability Flow Statement

Amount ₹ in Lakhs

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on Year End	Discharges (Year wise)					Reversal (Year wise)
					2014-15	2015-16	2016-17	2017-18	2018-19	
<b>Out standing liability of Prior period of COD</b>										
Jaiprakash Associates Ltd.	Construction of Dam and Disilting Chambers & Construction of Power House			159.74		159.74				
Jaiprakash Associates Ltd.	Construction of Power House			98.70		98.70				
Mitsui & Co.	Supply, Instalation and Errection work of GPM			696.94	696.94					
Texmaco Ltd.	Supply, Instalation and Errection work of HM Equipements			47.15		47.15				
Techno Trade	Supply, Instalation and Errection work of DT Gates			57.07						Excess Liability reversed with decapitalisation of respective assets in 2014-15
<b>Sub-Total outstanding liability of prior period COD as on 31.03.2014</b>				<b>1059.59</b>	<b>696.94</b>	<b>305.58</b>				
<b>Liability of 2013-14</b>										
JAI PRAKASH ASSOCIATES LTD	Add. Service Tax on Dam civil works (Cont. Liab) TT-2		2.037	2.04		2.04				
JAI PRAKASH ASSOCIATES LTD	Onshore payment of Tunnel & pipe lines		43.391	43.39		43.39				
JAI PRAKASH ASSOCIATES LTD	Cement Variation LOTT TT-4		429.006	429.01		429.01				
JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.226	334.23			334.23			
JAI PRAKASH ASSOCIATES LTD	CEMENT VARIATION CONCRETE WORKS (LOTT TT-2)		239.927	239.93		239.93				
JAI PRAKASH ASSOCIATES LTD	CEMENT VARIATION CONCRETE WORKS (LOTT TT-2)		559.830	559.83		559.83				



Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

					Discharges (Year wise)					
Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on Year End	2014-15	2015-16	2016-17	2017-18	2018-19	Reversal (Year wise)
Mitsui & Co.	Contingent liability materialised in r/o 2nd Extension Of Time		161.557	161.56		161.56				
Texmacco Ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.408	6.41						
DILIP KUMAR CHHETRI	Providing and fixing security fencing boundary around right bank executive colony at PH site, Balutar		4.220	4.22	4.22					
PRIYANKA ENTERPRISES, SINGTAM	IRB barrack at left bank Balutar		6.548	6.55	6.55					
PRIYANKA ENTERPRISES, SINGTAM			0.213	0.21	0.21					
BANSAL EARTHMOVERS PRIVATE LIMITED	LOADERS-WHEEL LOADER, JCB,430ZX		2.157	2.16						Amount of penalty transferred to other Income after approval in 2014-15
SECRETARY LAND REVENUE & DISASTER MANAGEMENT DEPARTMENT, GOVT. OF SIKKIM, GANGTOK	Land compensation to Dipudara village		635.936	635.94	635.94					
<b>Sub-Total of liability remaining at the end of FY 2013-14</b>				<b>3425.82</b>						
<b>Liability Addition in 2014-15</b>										
AVISHEK ENTERPRISES	Supply of 20 nos. Portable search light with battery		1.0857				1.09			
										1.09
<b>Sub-Total of liability remaining at the end of FY 2014-15</b>				<b>2083.05</b>						
<b>Liability Addition in 2015-16</b>										
HBL Power System LTD	Supply of 220V float cum Boost Charger with DVR with 220v, 560 AH VRLA type Battery Bank		2.442				2.44			
Ashbond Engineers PVT LTD.	Supply of Videoscopic instruments along with all accessories DVR		12.392				12.39			
Amtel Communication PVT LTD.	Supply and Installation of NVR Server & HDD		0.510				0.51			

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Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

					Discharges (Year wise)					
Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on Year End	2014-15	2015-16	2016-17	2017-18	2018-19	Reversal (Year wise)
MODY PUMPS	Supply of Submersible pumps 16 HP G-706T (2 Nos) and 10 HP		0.364				0.364			
Darling Pumps	Supply of Submersible pumps 15 HP(model-1503) and 3 HP (33L)		0.445				0.445			
MICRO-PRO	Supply of sensor with mounting accessories BOSCH VG5		1.157				1.157			
GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY		4005.260							
Texmacco Rail & Engineering LTD.	Supply transportation and installation of HM Contract (major contract) -final bill payment (withheld against O&M Mannual)		10.00				10.00			
Ritesh Agarwal	Construction of CW Drain from Zero Point to IRB barrack Balutar		6.59					6.59		
			4039.16	4039.16						
<b>Sub-Total of liability remaining at the end of FY 2015-16</b>				<b>4380.88</b>						
<b>Liability Addition in 2016-17</b>										
SRINIWAS AGARWAL	C/o Boundry wall with watch tower at right bank		34.25					34.25		
C. B. CHETTRI	C/o Boundry wall from KV school to home guard barrack at left bank		14.97					14.97		
			49.22	49.22						
<b>Sub-Total of liability remaining at the end of FY 2016-17</b>				<b>4067.48</b>						
<b>Liability Addition in 2017-18</b>										
RAM PRASAD DHAKAL	C/o water storage/detention tank at left bank		19.69						19.69	
RAM PRASAD DHAKAL	C/o of Fire Station		1.27						1.27	
			20.96	20.96						
<b>Sub-Total of liability remaining at the end of FY 2017-18</b>				<b>4032.63</b>						
<b>Liability Addition in 2018-19</b>										
RAM PRASAD DHAKAL	Boundary wall fencing from Switchyard to zero point at Left bank, Balutar.		20.29							





Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on Year End	Discharges (Year wise)					Reversal (Year wise)
					2014-15	2015-16	2016-17	2017-18	2018-19	
BSNL Ltd.	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONY		7.10							
Custom Department, Kolkata	Mitsui E&M Package Lot-TT 6		1251.93							
				1279.32						
<b>Sub-Total of liability remaining at the end of FY 2017-18</b>				<b>5290.99</b>						
Liability released during the FY					1343.86	1741.33	362.62	55.81	20.96	

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

# **ANNEX-II**

## Summary of Tariff

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : Teesta-V Power Station

Place (Region / District / State) : Eastern /Sikkim

(Rs. Lakh)

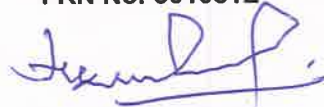
SI. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1.1	Depreciation	14,203.79	14,219.28	14,362.81	2,861.88	2,876.91	2,894.29
1.2	Interest on Loan	1,752.83	1,362.56	412.03	0.00	0.00	0.00
1.3	Return on Equity <sup>1</sup>	24,069.00	22,770.81	22,937.10	23,079.44	23,104.08	23,116.42
1.4	Interest on Working Capital	1,514.18	1,209.78	1,229.70	1,080.82	1,114.03	1,148.66
1.5	O & M Expenses	10,732.07	13,810.70	14,469.05	15,158.78	15,881.40	16,638.45
	<b>Total</b>	<b>52,271.86</b>	<b>53,373.13</b>	<b>53,410.68</b>	<b>42,180.92</b>	<b>42,976.42</b>	<b>43,797.82</b>

## Note

1: Details of calculations, considering equity as per regulation, to be furnished.

2. Tariff petition for the period 2019-24 is based on projected expenditures approved by Board of Directors during 427<sup>th</sup> board meeting held on 17.09.2019

For Lodha & Co.  
Chartered Accountants  
FRN No.-301051E



(CA. H.K Verma)  
M. No. 055104  
Partner

UDIN: 19055104AAAA EA 5674



For NHPC Limited



( M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station :Teesta-V Power Station  
Place (Region / District / State) : Eastern/ Sikkim

FORM-1(I)

Statement showing claimed capital cost-(A+B)

(Rs. Lakh)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	2,78,352.25	2,79,672.02	2,83,984.88	2,84,496.29	2,84,852.93
2	Add : Addition during the year / period	52.51	350.75	505.00	751.00	66.00
3	Less : De-capitalisation during the year / period	12.06	43.15	0.00	394.36	13.46
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	1,279.32	4,005.26	6.41	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>2,79,672.02</b>	<b>2,83,984.88</b>	<b>2,84,496.29</b>	<b>2,84,852.93</b>	<b>2,84,905.47</b>
7	<b>Average Capital Cost</b>	<b>2,79,012.14</b>	<b>2,81,828.45</b>	<b>2,84,240.58</b>	<b>2,84,674.61</b>	<b>2,84,879.20</b>

Statement showing claimed capital cost eligible for RoE at normal rate (A)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	2,78,352.25	2,79,631.84	2,83,827.95	2,84,234.36	2,84,586.00
2	Add : Addition during the year / period	12.33	234.00	400.00	746.00	66.00
3	Less : De-capitalisation during the year / period	12.06	43.15	0.00	394.36	13.46
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	1,279.32	4,005.26	6.41	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>2,79,631.84</b>	<b>2,83,827.95</b>	<b>2,84,234.36</b>	<b>2,84,586.00</b>	<b>2,84,638.54</b>
7	<b>Average Capital Cost</b>	<b>2,78,992.05</b>	<b>2,81,729.90</b>	<b>2,84,031.15</b>	<b>2,84,410.18</b>	<b>2,84,612.27</b>

Statement showing claimed capital cost eligible for RoE at Weighted average rate of interest on actual loan portfolio (B)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	0.00	40.18	156.93	261.93	266.93
2	Add : Addition during the year / period	40.18	116.75	105.00	5.00	0.00
3	Less : De-capitalisation during the year / period	0.00	0.00	0.00	0.00	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>40.18</b>	<b>156.93</b>	<b>261.93</b>	<b>266.93</b>	<b>266.93</b>
7	<b>Average Capital Cost</b>	<b>20.09</b>	<b>98.56</b>	<b>209.43</b>	<b>264.43</b>	<b>266.93</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC LIMITED  
 Name of the Generating Station : Teesta-V Power Station  
 Place (Region / District / State) : Eastern /Sikkim

**Statement showing Return on Equity at Normal Rate**

(Rs. in Lakh)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity (Normal)	1,13,699.17	1,14,083.05	1,15,341.88	1,15,463.81	1,15,569.30
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	1,13,699.17	1,14,083.05	1,15,341.88	1,15,463.81	1,15,569.30
5	Add : Increase in equity due to addition during the year/period	3.70	70.20	120.00	223.80	19.80
6	Less : Decrease due to de-capitilization during the year/period	3.62	12.95	0.00	118.31	4.04
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	383.80	1,201.58	1.92	0.00	0.00
9	Net closing Equity(Normal)	1,14,083.05	1,15,341.88	1,15,463.81	1,15,569.30	1,15,585.06
10	Average Equity (Normal)	1,13,891.11	1,14,712.47	1,15,402.85	1,15,516.55	1,15,577.18
11	Rate of ROE	19.993%	19.993%	19.993%	19.993%	19.993%
12	<b>Total ROE</b>	<b>22770.25</b>	<b>22934.46</b>	<b>23072.49</b>	<b>23095.22</b>	<b>23107.35</b>

**Statement showing Return on Equity at Weighted Average Rate of Interest on Actual Loan Portfolio**

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	0.00	12.05	47.08	78.58	80.08
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	0.00	12.05	47.08	78.58	80.08
5	Add : Increase in equity due to addition during the year/period	12.05	35.03	31.50	1.50	0.00
6	Less : Decrease due to de-capitilization during the year/period	0.00	0.00	0.00	0.00	0.00
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	0.00	0.00	0.00	0.00	0.00
9	Net closing Equity [pertaining to Proviso to Regulation 30(2)]	12.05	47.08	78.58	80.08	80.08
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	6.03	29.57	62.83	79.33	80.08
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	9.242%	8.902%	11.058%	11.163%	11.336%
12	<b>Total ROE</b>	<b>0.56</b>	<b>2.63</b>	<b>6.95</b>	<b>8.86</b>	<b>9.08</b>

**Note:** 1. Adjustment of equity as per Proviso to Regulation 18(3) of 2019 Tariff Regulations

**Note:** 2. With respect to Equity infusion, the Generating Company is required to substantiate with supporting documents such as board resolution, balance sheet/ reconciliation statement with balance sheet.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
M G Gokhale)  
General Manager (Comml.)



**Details of COD, Type of hydro station, Normative Annual Plant Availability Factor(NAPAF) & Other normative parameters considered for tariff calculation**

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: TEESTA-V POWER STATION

	Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	510	510	510			
2	Free power to home state	%	12	12	12			
3	Date of commercial operation (actual/anticipated)							
	Unit-1		10.04.2008	10.04.2008	10.04.2008			
	Unit-2		01.03.2008	01.03.2008	01.03.2008			
	Unit-3		03.04.2008	03.04.2008	03.04.2008			
4	Type of Station							
	a) Surface/underground		Underground	Underground	Underground			
	b) Purely ROR/ Pondage/Storage		ROR with limited pondage	ROR with limited pondage	ROR with limited pondage			
	c) Peaking/non-peaking		Peaking	Peaking	Peaking			
	d) No. of hours of peaking		4.3	4.3	4.3			
	e) Overload capacity(MW) & period		10% Overload	10% Overload	10% Overload			
5	Type of excitation							
	a) Rotating exciters on generator		NA	NA				
	b) Static excitation		Static	Static	Static			
6	Design Energy (Annual) <sup>1</sup>	GWh	2572.67	2572.67	2572.67			
7	Auxiliary Consumption including Transformation losses	%	1.2	1.2	1.2			
8	Normative Plant Availability Factor (NAPAF)		85	87	87			
9.1	Maintenance Spares for WC	% of O&M	15	15	15			
9.2	Receivables for WC	in Months	1.5	1.5	1.5			
9.3	Base Rate of Return on Equity	%	16.50%	16.50%				
9.4	Base Rate of Return on Equity on Add. Cap.		5.61%	7.63%	7.35%	9.13%	9.21%	9.36%
9.5	Tax Rate(MAT) <sup>2</sup>	%	21.549%	17.472%	17.472%	17.472%	17.472%	17.472%
9.5	Effective Tax Rate <sup>4</sup>	%	20.961%	17.472%	17.472%	17.472%	17.472%	17.472%
9.6	Bank rate (MCLR) + base points as on 01.04.2019	%	13.50%	12.050%	12.050%	12.050%	12.050%	12.050%

1. Month wise 10-day Design energy figures to be given separately with the petition.

2. Tax rate applicable to the company for the year FY 2018-19 should also be furnished.

3. Mention relevant date

4. Effective tax rate is to be computed in accordance with Regulation 25 i.e. actual tax (or advance tax)/gross income, where gross income refers the profit before tax.

\* Effective tax rate for 2019-24 will be known after financial year closure. Hence, MAT Rate has been taken for calculation.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## Salient Features of Hydroelectric Project

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: TEESTA-V POWER STATION

<b>1. Location</b>	
State/Distt.	Sikkim/ East Sikkim
River	Teesta
<b>2. Diversion Tunnel</b>	
Size, shape	12.2 m dia, Horse Shoe ( 2 nos)
Length (M)	473m & 610m
<b>3. Dam</b>	
Type	Concrete Gravity Dam
Maximum dam height (M)	88.6m
<b>4. Spillway</b>	
Type	Ogee shaped with gated sluice
Crest level of spillway (M)	EL. 540.00m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	EL. 579.00m
Minimum Draw Down Level (MDDL) (M)	EL. 568.00m
Live storage (MCM)	6.3 Mm <sup>3</sup>
<b>6. De-silting Chamber</b>	
Type	Dufour type
Number and Size	3 nos, 19.7mx24.5mx250m each
Particle size to be removed (mm)	90% of 0.2 mm and above
<b>7. Head Race Tunnel</b>	
Size and type	Main HRT- 9.5m dia, Branch HRT-5.5m & 7.8m
Length (M)	17.2 km
Design discharge (Cumecs)	292.37 Cumecs
<b>8. Surge Shaft</b>	
Type	Semi underground
Diameter (M)	30m
Height (M)	93m
<b>9. Penstock/Pressure shafts</b>	
Type	Steel lined ( 3 nos.)
Diameter & Length (M)	4.7m, 304m each
<b>10. Power House</b>	
Installed capacity (No of units x MW)	3x170 MW = 510 MW
Type of turbine	Vertical Francis
Rated Head (M)	197 m
Rated Discharge (Cumecs)	97.46 per unit ( 292.37 m <sup>3</sup> /sec for 3 units)
Head at Full Reservoir Level (M)	200 m
Head at Minimum Draw down Level (M)	189 m
MW Capability at FRL	510 MW
MW Capability at MDDL	510 MW
<b>11. Tail Race Tunnel/Channel</b>	
Diameter (M) , shape	6m dia, D-shaped (3 nos.)
Length (M)	165m, 175m and 185 m
Minimum tail water level (M)	EL. 360.00 m ( with three units in operation)
<b>12. Switchyard</b>	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

Note: Specify limitation on generation during specific time period(s) on account of restrictions on water use due to irrigation, drinking water, industrial, environmental considerations etc.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

**Details of Foreign loans**

(Details only in respect of loans applicable to the project under petition)

Name of the Petitioner  
Name of the Generating Station  
Exchange Rate at COD  
Exchange Rate as on 31.03.2019

NHPC Limited  
Teesta-V Power Station

Sl.	Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
		3	4	5	6	7	8	9	10	11	12	13	14
		Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	<b>Currency1<sup>1</sup></b>												
A	1 At the date of Drawl <sup>2</sup>												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	<b>Currency2<sup>1</sup></b>												
A	1 At the date of Drawl <sup>2</sup>												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												
	<b>Currency3<sup>1</sup> &amp; so on</b>												
A	1 At the date of Drawl <sup>2</sup>												
	2 Scheduled repayment date of principal												
	3 Scheduled payment date of interest												
	4 At the end of Financial year												
B	In case of Hedging <sup>3</sup>												
	1 At the date of hedging												
	2 Period of hedging												
	3 Cost of hedging												

NOT APPLICABLE

1. Name of the currency to be mentioned e.g. US\$, DM, etc.
2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given
3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given
4. Tax (such as withholding tax) details as applicable including change in rates, date from which change effective etc. must be clearly indicated.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Details of Foreign Equity**

(Details only in respect of Equity infusion if any applicable to the project under petition)

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Teesta-V Power Station**  
 Exchange Rate on date/s of Infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
		3	4	5	6	7	8	9	10	11	12	13	14
		Date	Amount (Foregn Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregn Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregn Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	<b>Currency1<sup>1</sup></b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	<b>Currency2<sup>1</sup></b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	<b>Currency3<sup>1</sup></b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												
	<b>Currency4<sup>1</sup> &amp; so on</b>												
A	1	At the date of infusion <sup>2</sup>											
	2												
	3												

**NOT APPLICABLE**

1. Name of the currency to be mentioned e.g. US\$, DM, etc.
2. In case of equity infusion more than once during the year, Exchange rate at the date of each infusion to be given.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
General Manager (Comml.)

### Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta-V Power Station

Capital Cost as admitted by CERC		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	Rs. 273234.70 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 16.08.2016 in Petition No.234/GT/2014
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
<b>Total Capital cost admitted (Rs. Lakh) (d+e+f)</b>		Rs. 273234.70 Lakh

**For Lodha & Co.  
Chartered Accountants**



**For NHPC Limited**

  
**(M G Gokhale)  
General Manager (Comml.)**



**Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects**

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Teesta-V Power Station**

**New Projects****Capital Cost Estimates**

Board of Director/ Agency approving the Capital cost estimates:		
Date of approval of the Capital cost estimates:		
	<b>Present Day Cost</b>	<b>Completed Cost</b>
Price level of approved estimates	As on end of _____ qtr. of the year	As on scheduled COD of the Station
Foreign Exchange rate considered for the Capital cost estimates cost estimates		
<b>Capital Cost excluding IDC, IEDC &amp; FC</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
<b>Capital cost excluding IDC, IEDC, FC, FERV &amp; Hedging Cost (Rs. Lakh)</b>		
<b>IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
<b>Total IDC, IEDC, FC, FERV &amp; Hedging Cost (Rs. Lakh)</b>		
Rate of taxes & duties considered		
<b>Capital cost including IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
<b>Capital cost including IDC, IEDC &amp; FC (Rs. Lakh)</b>		
<b>Schedule of Commissioning as per investment approval</b>		
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
.....		
.....		
Scheduled COD of last Unit/Station		

Note:

1. Copy of approval letter should be enclosed
2. Details of Capital Cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-14.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

## Break-up of Capital Cost for New Hydro Power Generating Station

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Teesta-V Power Station

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval	Actual Capital Expenditure as on actual / anticipated COD	Liabilities / Provisions	Variation	Reason for Variation
1	2	3	4	5	6 = 3-4-5	7
1.0	<b>Infrastructure Works</b>					
1.1	Preliminary including Development					
1.2	Land *					
1.3	R&R Expenditure					
1.4	Buildings					
1.5	Township					
1.6	Maintenance					
1.7	Tools & Plants					
1.8	Communication					
1.9	Environment & Ecology					
1.10	Losses on stock					
1.11	Receipt & Recoveries					
1.12	<b>Total (Infrastructure works)</b>					
2.0	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	<b>Total (Major Civil Works)</b>					
3.0	<b>Hydro Mechanical equipments</b>					
4.0	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment					
4.2	<b>Total (Plant &amp; Equipment)</b>					
5.0	<b>Taxes and Duties</b>					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	<b>Total Taxes &amp; Duties</b>					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	<b>Total (Const. &amp; Pre-commissioning)</b>					
7.0	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	<b>Total (Overheads)</b>					
8.0	<b>Capital Cost without IDC, FC, FERV &amp; Hedging Cost</b>					
9.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>					
10.0	<b>Capital cost including IDC, FC, FERV &amp; Hedging Cost</b>					

NOT APPLICABLE

\* Provide details of Freehold Land, Leasehold Land and Land under reservoir separately

**Note:**

- In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.
- In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.
- The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD / anticipated COD, increase in IEDC from scheduled COD to actual COD / anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.
- Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.
- A list of balance work assets / work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)



**Break-up of Capital Cost for Plant & Equipment (New Projects)**

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta-V Power Station

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval <sup>1</sup>	Cost on Actual / antilcpated COD <sup>1</sup>	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	<b>Generator,turbine &amp; Accessories</b>				
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	<b>Total (Generator, turbine &amp; Accessories)</b>				
2.0	<b>Auxiliary Electrical Equipment</b>				
2.1	Step up transformer				
2.2	Unit Auxiliary Transformer				
2.3	Local supply transformer				
2.4	Station transformer				
2.5	SCADA				
2.6	Switchgear, Batteries, DC dist. Board				
2.7	Telecommunication equipment				
2.8	Illumination of Dam, PH and Switchyard				
2.9	Cables & cable facilities, grounding				
2.10	Diesel generating sets				
2.11	<b>Total (Auxiliary Elect. Equipment)</b>				
3.0	<b>Auxiliary equipment &amp; services for power station</b>				
3.1	EOT crane				
3.2	Other cranes				
3.3	Electric lifts & elevators				
3.4	Cooling water system				
3.5	Drainage & dewatering system				
3.6	Fire fighting equipment				
3.7	Air conditioning, ventilation and heating				
3.8	Water supply system				
3.9	Oil handling equipment				
3.10	Workshop machines & equipment				
3.11	<b>Total (Auxiliary equipt. &amp; services for PS)</b>				
4.0	<b>Switchyard package</b>				
5.0	<b>Initial spares for all above equipments</b>				
6.0	<b>Total Cost (Plant &amp; Equipment) excluding IDC, FC, FERV &amp; Hedging Cost</b>				
7.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>				
8.0	<b>Total Cost (Plant &amp; Equipment) Including IDC, FC, FERV &amp; Hedging cost</b>				

NOT APPLICABLE

**Note:**

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost overrun was beyond the control of the generating company.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Break-up of Construction/Supply/Service packages**

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta-V Power Station

1	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	.....	Total Cost of all packages
2	Scope of works <sup>1</sup> (in line with head of cost break-ups as applicable)	<b>NOT APPLICABLE</b>				
3	Whether awarded through ICB / DCB / Departmentally / Deposit Work					
4	No. of bids received					
5	Date of Award					
6	Date of Start of work					
7	Date of Completion of Work / Expected date of completion of work					
8	Value of Award <sup>2</sup> in (Rs. Lakh)					
9	Firm or With Escalation in prices					
10	Actual capital expenditure till the completion or up to COD whichever is earlier (Rs.Lakh)					
11	Taxes & Duties and IEDC (Rs. Lakh)					
12	IDC, FC, FERV & Hedging cost (Rs. Lakh)					
13	Sub-total (10+11+12) (Rs. Lakh)					

**Note:**

1. the scope of work in any package should be indicated in conformity of Capital cost break-up for the new Hydro Power Generating Station in the FORM-5B to the extent possible. For Plant & Equipment (New Project) break down in the similar manner in the relevant heads as per FORM-5C

2. If there is any package, which need to be shown in Indian Rupee and foreign currency (ies), the same should be shown separately along with the currency, the exchange rate and the date.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



In case there is cost over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta-V Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (Rs. Lakh)	Actual / Estimated Cost as Incurred / to be Incurred (Rs. Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
		Total Cost	Total Cost	Total Cost		
1.0	Cost of Land & Site Development				1	2
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	Plant & Equipment					
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	BOP Electrical					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	Control & Instrumentation (C & I) Package					
	Total Plant & Equipment excluding taxes & Duties					
3	Initial Spares					
4	Civil Works					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR & Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	Overheads					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	Capital cost excluding IDC & FC					
8.0	IDC, FC, FERV & Hedging Cost					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC, FERV & Hedging Cost					
9.0	Capital cost including IDC, FC, FERV & Hedging Cost					

NOT APPLICABLE

\*Submit details of Freehold and Lease hold land

Note : Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



**In case there is time over run**

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta V Power Station

S. No.	Description of Activity / Works / Service	Original Schedule (As per Planning)		Actual Schedule (As per Actual)		Time Over-Run	Reasons for delay	Other Activity effected (Mention Sr No of activity affected)
		Start Date	Completion Date	Actual Start Date	Actual Completion Date	Days		
1	2	3	4	5	6	7	8	9
1								
2		<b>NOT APPLICABLE</b>						
3								
4								
5								
6								
7								
8								
9								
10								

1. Delay on account of each reason in case of time overrun should be quantified and substantiated with necessary documents and supporting workings.

2. Indicates the activities on critical path.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

## Financial Package upto COD

Name of the Company **NHPC LTD.**  
 Name of the Power Station **TEESTA-V Power Station**  
 Project Cost as on COD<sup>1</sup> **261959.58\***  
 Date of Commercial Operation of the Station<sup>2</sup> **10-Apr-08**

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD**		As Admitted on COD***	
	2	3	4	5	6	7
<b>Debt</b>						
Deutsche Bank and Consortium			JPY	1,77,860.72		
Deutsche Bank and Consortium			INR	70,148.27		
LIC			INR	58,500.00		
Power Finance Corporation Ltd.			INR	12,000.00		
Total Loan				1,40,648.27		1,39,041.71
<b>Equity-</b>						
Foreign						
Domestic				1,09,902.00		1,09,902.00
Total Equity						
Debt : Equity Ratio				56.14 : 43.86		55.85 : 44.15

**Note:**

1. Say Rs. 80 Cr. + US\$ 200 m or Rs. 1320 Cr. including US\$ 200 m at an exchange rate of US\$=Rs 62
2. Date of Commercial Operation means Commercial Operation of the last unit
3. For example : US \$ 200m, etc.

\*This figure includes un-discharged liability amounting to Rs 13015.87 lacs existed at the time of COD which was claimed in Interlocutory Application No. 2/11(IA)/2011.

\*\* Figures taken as on COD as disclosed in tariff Petition No.132/2009.

\*\*\* The Equity and Debt amount admitted by CERC in its order dtd. 05.01.2010 in Petition No 132/2009.

**For Lodha & Co.**  
**Chartered Accountants**



**For NHPC Limited**

  
**( M G Gokhale )**  
**General Manager (Comml.)**

## Details of Project Specific Loans

Name of the Company : NHPC LIMITED

Name of the Power Station: Teesta V Power Station

Rs. in lacs

Particulars 1	Package 1 2
Source of Loan <sup>1</sup>	Normative Loan
Currency <sup>2</sup>	INR
Amount of Loan sanctioned	
Amount of Gross Loan drawn upto 31.03.2014/COD <sup>3,4,5,13,15</sup>	
Interest Type <sup>6</sup>	Fixed
Fixed Interest Rate, if applicable#	5.61%
Base Rate, if Floating Interest <sup>7</sup>	N.A.
Margin, if Floating Interest <sup>8</sup>	N.A.
Are there any Caps/Floor <sup>9</sup>	N.A.
If above is yes,specify caps/floor	N.A.
Moratorium Period <sup>10</sup>	
Moratorium effective from	
Repayment Period <sup>11</sup>	
Repayment effective from	
Repayment Frequency <sup>12</sup>	
Repayment Instalment <sup>13,14</sup>	
Base Exchange Rate <sup>16</sup>	
Are foreign currency loan hedged ?	

\* Loan from PFC Ltd. has been replaced with W1-Series Bonds on 15.09.2017.

# Weighted average rate of Interest on Loans as on 31.03.2019.

1 Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

2 Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.

3 Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.

4 Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

5 If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

6 Interest type means whether the interest is fixed or floating.

7 Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Documentary evidence for applicable base rate on different dates from the date of drawl may also be enclosed.

8 Margin means the points over and above the floating rate.

9 At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

10 Moratorium period refers to the period during which loan servicing liability is not required.

11 Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

12 Repayment frequency means the Interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

13 Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately.

14 If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

15 In case of Foreign loan, date of each drawl & repayment alongwith exchange rate at that date may be given with documentary evidence.

16 Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.

17 In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

18 In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.

19 At the time of truing up of rate of interest with relevant reset rate (if any) to be furnished separately.

20 At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done, amount of refinance loans, terms & conditions of refinance loan, financing and other charges incurred for refinancing etc.

21 Call or put option, if any exercised by the generating company for refinancing of loan.

22 Copy of loan agreement.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Details of Allocation of corporate loans to various projects

Name of the Company  
Name of the Power Station

NHPC LTD.  
TEESTA-V PS

(Rs. in lakh)

Particulars	Package1	Package3	Remarks
1	2	3	4
Source of Loan <sup>1</sup>	LIC	X-SERIES BONDS	
Currency <sup>2</sup>	INR	INR	
Amount of Loan sanctioned	250000	150000	
Amount of Gross Loan drawn upto 31.03.2004/COD <sup>3,4,5,13,15</sup>	250000	150000	
Interest Type <sup>6</sup>	FIXED	Fixed	
Fixed Interest Rate, if applicable	10000: 9.25%; 240000: 8%	8.65%	
Base Rate, if Floating Interest <sup>7</sup>	N.A.	NA	
Margin, if Floating Interest <sup>8</sup>	N.A.	NA	
Are there any Caps/Floor <sup>9</sup>	NO	NA	
If above is yes,specify caps/floor	N.A.	NA	
Moratorium Period <sup>10</sup>	6 YEARS	4 YEARS	
Moratorium effective from	12-03-2003	08-02-2019	
Repayment Period <sup>11</sup>	12 YEARS	7 YEARS	
Repayment effective from	15-04-2009	08-02-2023	
Repayment Frequency <sup>12</sup>	HALF YEARLY	ANNUALLY	
Repayment Instalment <sup>13,14</sup>	10416.67	21428.57	
Base Exchange Rate <sup>16</sup>	N.A.	N.A.	
Are Foreign currency loan hedged ?	N.A.	N.A.	
If above is yes,specify details. <sup>17</sup>	N.A.	N.A.	
<b>Distribution of loan packages to various projects</b>			
Name of the Projects			Total
Dulhasti HEP	125800.00	0.00	125800.00
PARBATI-II	65700.00	47165.00	112865.00
TEESTA-V	58500.00	5171.00	63671.00
Sewa-II	0.00	0.00	0.00
TLDP-III	0.00	0.00	0.00
Uri-II	0.00	12943.00	12943.00
Subansiri Lower	0.00	0.00	0.00
Chamera-III	0.00	7465.00	7465.00
Parbati-III	0.00	0.00	0.00
Nimmo-Bazgo	0.00	6122.00	6122.00
CHUTAK	0.00	8758.00	8758.00
KISHANGANGA	0.00	2300.00	2300.00
SOLAR POWER PROJECT	0.00	14421.00	14421.00
WIND POWER PROJECT	0.00	22809.00	22809.00
TLDP-IV	0.00	22846.00	22846.00
Total	250000.00	150000.00	400000.00

- Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
- Currency refers to currency of loan such as US\$, DM, Yen, Indian Rupee etc.
- Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.
- Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
- If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
- Interest type means whether the interest is fixed or floating.
- Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
- Margin means the points over and above the floating rate.
- At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
- Moratorium period refers to the period during which loan servicing liability is not required.
- Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
- Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
- Where there is more than one drawl/repayment for a loan, the date & amount of each drawl/repayment may also be given separately
- If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
- In case of Foreign loan, date of each drawl & repayment alongwith exchange rate at that date may be given.
- Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.
- In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.
- In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of interest payment.
- At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
- At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.
- Call or put option, if any exercised by the generating company for refinancing of loan.
- Copy of loan agreement.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

## LOAN DISBURSEMENT DETAILS &amp; INTEREST RATE OF Teesta V PS

Name of Company  
Name of Power Station

NHPC LTD.  
TEESTA-V PS

(Rs. In lakh)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl
1	LIFE INSURANCE CORPORATION OF INDIA LTD.	29-03-2004	3217.50	8.00%
		06-02-2006	2437.50	8.00%
		13-03-2006	12918.75	8.00%
		22-05-2006	6093.75	8.00%
		24-07-2006	1340.63	8.00%
		08-11-2006	16087.50	8.00%
		23-01-2007	5728.13	8.00%
		09-04-2007	3046.88	8.00%
		30-05-2007	7629.38	8.00%
			<b>58500.00</b>	
2	X-Series Bonds	08-02-2019	5171.00	8.65%
			<b>5171.00</b>	
	<b>TOTAL</b>		<b>63671.00</b>	

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.  
 Name of the Generating Station : Teesta V POWER STATION  
 COD :  
 For Financial Year : 2019-20

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
<b>A Left-over Items already allowed by CERC in 2014-19</b>									
1	411506	(AMBULANCE) Purchase of 1 no Ambulance on replacement basis	12.33		12.33		Regulation 25 (2) (a)	CERC had allowed vide order dtd 16.08.2016 to purchase Ambulance on replacement basis. Teesta-V power station is located in remote area. There are two Ambulances available at site. However these ambulances have crossed useful life. Due to very old frequent breakdow also occurred. In order to provide essential medical services to the employee and people residing nearby areas of Power station location, proposal was kept for purchase of two nos of Ambulance on replacement basis. Out of these SO for purchase of one no of Ambulance has already been placed. Provision for purchase of 2nd no ambulance has been kept in FY 2020-21.	
2	410712	Fire fighting system in DG set at GIS.	15.18		15.18		Regulation 26 (1) (d)	There are lot of fire sensitive systems like switchyard, DG sets, Diesel Storage Tanks at PH. Presently only portable ABC type fire extinguishers are available to deal with any kind of fire hazards which is not sufficient. In order to strengthen the fire fighting system, installation of water sprinkler system around the equipments and different fire fighting system at FIRE hazard prone area are required. This proposal was earlier approved by CERC as projected Add.Cap item during the Tariff Period 2014-19. However due to technical problem the execution of this proposal was got delayed and awarded in the FY 2018-19. The work is under progress and likely to be capitalised in 2019-20. Hence it is proposed to keep this item in present Tariff Period.	
Sub Total			27.51	0.00	27.51	0.00			
<b>B Replacement of Assets under the original scope after Cut-off date (Clause 25 of CERC guidelines 2019-24)</b>									
<b>C Assets beyond original scope after cut-off date (Clause 26 of CERC guidelines 2019-24)</b>									
2	412503	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	25.00		25.00		Regulation 26(1)(d)	Dam Safety Inspection team in its various report from time to time has suggested for installation of AWL near Mangan so that inflow at Dam can be predicted in advance, so that timely action can be taken to avoid any flood like situation and safety of peoples living in downstream area. Hence the proposal has been kept to install this for safety point.	
Sub Total			25.00	0.00	25.00	0.00			
TOTAL 9A (2019-20)			52.51	0.00	52.51	0.00			
Amount claimed under normal ROE			12.33		12.33				
Amount claimed under weighted average rate			40.18		40.18				

Name of the Petitioner : NHPC LTD.

Year wise Statement of Additional Capitalisation after COD



Name of the Generating Station :  
 COD :  
 For Financial Year :

Teesta V POWER STATION

2020-21

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
<b>A Left-over Items already allowed by CERC in 2014-19</b>									
1	410713	(AMBULANCE) Purchase of 1 no Ambulance on replacement basis	13.00		13.00	0.00	Regulation 25 (2) (a)	CERC had allowed vide order dtd 16.08.2016 to purchase Ambulance on replacement basis. Teesta-V power station is located in remote area. There are two Ambulances available at site. However these ambulances have crossed useful life. Due to very old frequent breakdow also occurred. In order to provide essential medical services to the employee and people residing nearby areas of Power station location, proposal was kept for purchase of two nos of Ambulance on replacement basis. Out of these SO for purchase of one no of Ambulance has already been placed. Provision for purchase of 2nd no ambulance has been kept in FY 2020-21.	
2	411508	411508 (TRUCKS/TANKERS) PURCHASE OF MINI TRUCK TATA 407 on replacement basis.	13.00		13.00		Regulation 25 (2) (a)	CERC vide order dtd 16.08.2016 approved this proposal on replacement basis in Projected Add. Cap for the FY 2015-16. But, the vehicle completed its useful life in terms of year but not completed in terms of running Kilometers even up to 2018-19. Hence this proposal is now kept in projected add.cap for 2019-24.This vehicle has already completed its useful life as per NHPC disposal policy.	
3	411109	411109 (CRANES) PURCHASE OF PICK & CARRY CRANE 12 TON on replacement basis.	17.00		17.00		Regulation 25 (2) (a)	CERC vide order dtd 16.08.2016 approved this proposal on replacement basis in Projected Add. Cap for the FY 2015-16. But due to practical site problem and not adequate response from the suitable bidder the proposal was not executed even up to 2018-19. Hence this proposals is now kept in projected add.cap for 2019-24.This equipment has already covered its useful life as per NHPC disposal policy.	
4	411507	411507 (BUSES) PURCHASE OF 3 Nos BUSES,	66.00		66.00		Regulation 25 (2) (a)	CERC vide order dtd 16.08.2016 approved this proposal for purchase of 3 Nos of buses on replacement basis . Proposal was kept in Projected Add. Cap for the FY 2015-16 but could not be purchased as all these buses had completed its useful life in terms of year but not completed in terms of running Kilometers. The proposal for purchase of three no of buses was shifted to FY 2018-19 in the anticipation of completion of life in terms of Kilometers. But till the end of 2018-19 these vehicles could not cover the desire Kilometer. Hence the same proposal is now being kept for the FY 2020-21.	
<b>Sub Total</b>			<b>109.00</b>	<b>0.00</b>	<b>109.00</b>	<b>0.00</b>			
<b>B Replacement of Assets under the original scope after Cut-off date (Clause 25 of CERC guidelines 2019-24)</b>									



1	410801	Purchase of 5 MVA Transformer on replacement basis	60.00		60.00	Regulation 25(2)(a)	Two Nos of 5 MVA transformer are installed at 66/11 KV Sub-Station, Ballutar for feeding power to the vital establishment like Dam site, Power House, Dung Dung , Ballutar & Samdong Colony etc. Out of these two transformers, one transformer (Sl. No. 01 SJ 026/02) became faulty. Hence it is proposed to purchase a new Transformer in replacement of the existing one for long term reliability of essential supply to Power House, Dam etc
2	411101	Purchase of 50 HP submersible pump for Dam gallery	20.00		20.00	Regulation 25(2)(c)	Existing pumps installed at dam site for dewatering purpose are very old and frequent break down occurred. Spare parts are not easily available in the market. Proposal has been kept to purchase 1 No. of Flight make Dewatering Pump of 50 HP capacity for dam site.
Sub Total			80.00	0.00	80.00	0.00	
<b>c Assets beyond original scope after cut-off date (Clause 26 of CERC guidelines 2019-24)</b>							
5	412501	Control Metering & Protection System purchase of RTU.	25.00		25.00	Regulation 26(1)(b)	CERC vide Notification dtd 15.05.2017 directed that "Provision of compatible equipment along with appropriate interface for un-interrupted communication with the concerned control centres and for successful integration with the communication system provided by CTU or STU for data communication." is the responsibility of the Generator. After deliberation in the 1st & 2nd Committee Meetings on RTU replacement held on 09.06.17 & 04.08.17 at ERLDC, Kolkata respectively, the committee framed a "Report on Replacement of old RTU in ER for Reporting of RTU/SAS to Back-up Control Centre" and submitted to ERPC on 23.08.2017. As per the report of RTU replacement Committee, NHPC Teesta-V Power Station has also to replace the existing RTU to meet out the following requirements: 1. Dual reporting of RTU to both main and back up control centers of ERLDC/NLDC. 2. Migration of reporting protocol from IEC 101 to 104. <b>Earlier the RTU were installed by PowerGrid. Hence no replacement cost is available with Teesta-V power Station.</b>
	412503	CCTV installation for Power house and NHPC Balutar colony.	65.00		65.00	Regulation 26(1)(d)	During the security audit by intelligence Buerau (IB) , the IB recommended for installation of CCTV camera at various sensitive installations like of Power House, Surge shaft area,Dam arae ,around colonies ,filtration plant, storage tanks 66 KVsubstation and all security outposts and entrance gates in order to keep watch on the movement of trespassers and to keep record for future requirements. Hence as per the recommendation of IB ,this proposal for installation of CCTV has been kept in this Tariff Period.
	411508	Purchase of Truck Mounted Hydraulic Ladder	19.80		19.80	Regulation 26(1)(d)	Due to site requirement proposal for the purchase of this item has been kept. Supply order for this equipment has been placed . The said equipment is required for ensuring safety of workmen working at height & also the said equipment can be used for handling of hydraulic hoses outside of a building in case of occurrence of anyfire incidents.
	412005	Automatic External Defibrillator (AED) (5NO)	4.45		4.45	Regulation 26(1)(d)	Power station is located in remote area. In order to provide immediate medical service in case of Heart Attack, this instrument is very much essential. Due to hilly location & distancer between Dam & Power House is approx 25 km . Hence total 5 Nos of such machine is required to provide life saving facility to ther employee & their families resided in Power station colony and also to help the locals living nearby area.
	412503	Installation of Boom Barriers (4 Nos)	10.00		10.00	Regulation 26(1)(d)	Due to security requirement and to track the movement of vehicles to vital locations of Power Station i,e Dam , Power House , Admin Building and 66/11 KV Sub -station area, it is proposed to install 4 Nos of Boom barriers at these locations.



412005	Hematology Analyser	5.50		5.50		Regulation 26(1)(d)	Power Station is located in remote area. Hence adequate medical facility is not available near by areas. To provide essential medical facility for safety of the employees & their family residing in colony, this instrument is very much essential by the Power station Hospital.
410328	Canteen Building at Dam Site	20.00		20.00		Regulation 26 (1)(b)	As per the provisions of Factories Act, 1948 that in every factory for the welfare of workers, a canteen have to maintain by the occupier for the use of workers. It is to mention that a large no of Contract employees of different contractors as well as regular employees are performing duty at dam site round the clock. No separate canteen facility is available for them at Dam site. Hence this proposal has been kept for welfare of the workers.
412503	Supply and Installation of smoke detector system in School Building and Central Store.	12.00		12.00		Regulation 26(1)(d)	Safety Audit team suggested for installation of smoke sensor/ Dectector in school buiding to avoid the fire hazards. Hence this proposal has been kept in FY 2021-22.
Sub Total		161.75	0.00	161.75	0.00		
TOTAL 9A (2020-21)		350.75	0.00	350.75	0.00		
Amount claimed under normal ROE		234.00	0.00	234.00	0.00		
Amount claimed under weighted average rate		116.75	0.00	116.75	0.00		

FORM-9A

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.  
Name of the Generating Station : Teesta V POWER STATION  
COD :  
For Financial Year : 2021-22

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
<b>A Left-over Items already allowed by CERC in 2014-19</b>									
Nil									
<b>B Replacement of Assets under the original scope after Cut-off date (Clause 25 of CERC guidelines 2019-24)</b>									
1	410711	Upgradation of SCADA system	300.00	0.00	300.00	0.00	Regulation 25(2)(c)	<p>The present SCADA System was supplied and commissioned by Toshiba, Japan in the year 2008. <b>The hardware and software supplied by Toshiba as a part of SCADA System is obsolete now and no Technical Support is available at present.</b> Additionally, Power Station is facing other operational problems as listed below:</p> <p>1. <b>Operational Problems:</b> The operator workstations are getting hang frequently. The same may happen during starting / stopping of the units or during any other critical activity. The system needs frequent restarts and thus hampering the operational activity. Also, some of the basic functions such as Automatic Report Generation etc. are not working, due to some corrupted software functions. For rectifying the above issues, we need to replace the existing software / hardware with the latest available systems.</p> <p>2. <b>Installation of NAS for Long-Term Data Storage:</b> At present, the historic data is stored in the local hard disk of the operator workstations, which has got limited storage capacity. <b>The present storage capacity is for 10 days only.</b> After that the data gets overwritten. As such, we need to transfer the data to external media (external HDD) in every 10 days. Also, for retrieval of the data, we need to search for the respective file in the external media and transfer the file to the Workstation hard disk. Possibility of loosing of valuable data exists during long term storage of data in external portable media. As such, it is proposed to install Network Attached Storage Systems (NAS) for long term data storage, for safe and reliable data storage. <b>Long-term storage of data is essential in view of the fact that the data need to be produced to external entities such as RLDCs, CES, CERC etc. as and when sought by them.</b></p>	





								3. Requirement of Historian Software for Data Storage & Retrieval: After installation of NAS, as mentioned above, Historian software will also be required for automatic archiving of data into NAS and retrieving of data from NAS, as and when required. 4. Replacement of Windows XP-based Services: The present software supplied by Toshiba is based on Windows XP. However, no security patches are available for Windows XP and are thus vulnerable to security threats, even if the same is not connected to external LAN. The replacement of XP-based services is a topic of discussion in the cyber security forums. 5. Replacement of Obsolete Hardware Components: With replacement of the obsolete hardware components (the present configuration is Pentium 4 CPU, 2.6 GHz 512 MB RAM), we can switch over to latest, fast & reliable operator workstations for the Power Station. The Amount for the work to be executed for upgradation of SCADA System has been spread over two years. FY 2021-22 and FY 2022-23.
<b>Sub Total</b>			300.00	0.00	300.00	0.00		
<b>c Assets beyond original scope after cut-off date (Clause 26 of CERC guidelines 2019-24)</b>								
1	412503	Installation of Smoke sensor/ Detector-Admin Building, Hospital	25.00		25.00		Regulation 26(1)(d)	External Fire safety Audit team has pointed out for installation of smoke sensor/ Dectector in Admin buiding as well as hospital area to avoid the fire hazards. Hence this proposal has been kept in FY 2019-20.
2	412503	CCTV installation for Power house and NHPC Balutar colony.	10.00		10.00		Regulation 26(1)(d)	During the security audit by intelligence Buerau (IB) , the IB recommended for installation of CCTV camera at various sensitive installations like of Power House, Surge shaft area,Dam arae ,around colonies ,filtration plant, storage tanks 66 KVsubstation and all security outposts and entrance gates in order to keep watch on the movement of trespassers and to keep record for future requirements. Hence as per the recommendation of IB ,this proposal for installation of CCTV has been kept in this Tariff Period. The Amount for the work to be executed for Installation of CCTV for Power House and NHPC Balutar Colony has been spread over three years, FY 2020-21, FY 2021-22 and FY 2022-23.
3	411202	Sewarage Treatment Plant at NHPC colony, Teesta-V Power Station Balutar	100.00		100.00		Regulation 26(1)(b)	At present sewage is being collected in septic tank and final disposal of sewage is being done through soak pits in ground/earth which is objectionable. Keeping in view of environmental aspects, contamination of earth & underground water is strictly prohibited. Final disposal of sewage water should be in acceptable form i.e. it should be fit for pisciculture for irrigation purpose. This Sewerage treatment plant is to be installed first time in Power station. Also as per guidelines of IMS requirement, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfacess water sources. So, keeping in view of this as per available elevation of different buildings STP's shall be required at various locations. The Amount for installtion of STPs has been spread over two years, FY 2021-22 and FY 2022-23.
4	410328	Construction of sedimentation tank near to TRT for utilization of raw water for dedicated Firefighting Overhead Storage Tank for Power House Fire Fighting System.	70.00		70.00		Regulation 26(1)(d)	For the purpose of providing dedicated fire fighting system at Power House , one storage tank was constructed as per the original scheme of the power house. This is still in use. The water requirement for maintaining the level in the storage tank is either being pumped from TRT of the Power House or From APS (Top) Adit. During the Monsoon Season , the water of the storage tank is mainly dependent from water available at TRT , which contains significant level of the silt in the monsoon season. Due to use of silty water during monsoon season, the pipelines carrying water from storage tank upto the Power House also get chocked and sometimes it has been observed that nozzles of the sprinklers system also get chocked. Further, for the shaft seal cooling water is also being tapped from fire fighting system . In the absense of clean water the shaft seal system also gives problem. hence this proposal has been kept in tariff period 2019-24.
<b>Sub Total</b>			205.00	0.00	205.00	0.00		
<b>TOTAL 9A (2021-22)</b>			505.00	0.00	505.00	0.00		
<b>Amount claimed under normal ROE</b>			400.00	0.00	400.00	0.00		
<b>Amount claimed under weighted average rate</b>			105.00	0.00	105.00	0.00		





## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.  
 Name of the Generating Station : Teesta V POWER STATION  
 COD :  
 For Financial Year : 2022-23

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5=3-4	6	7	8	9	
<b>A Left-over Items already allowed by CERC in 2014-19</b>									
1	411508	411508 (TRUCKS/TANKERS) Purchase of 1 nos Trucks	15.00	0.00	15.00	0.00	Regulation 25(2)(d)	CERC vide order dtd 16.08.2016 approved this proposal for purchase of 1 No of Truck on replacement basis . Proposal were kept in Projected Add. Cap for the FY 2015-16 but could not be purchased as the vehicle had completed its useful life in terms of year but not completed in terms of running Kilometers. Accordingly the purchase of the vehicle was deferred to next Tariff period of 2019-24. Purchase is proposed on replacement basis.	
<b>Sub Total</b>			<b>15.00</b>	<b>0.00</b>	<b>15.00</b>	<b>0.00</b>			
NIL									
<b>B Replacement of Assets under the original scope after Cut-off date (Clause 25 of CERC guidelines 2019-24)</b>									
1	410711	Upgradation of SCADA system	500.00	0.00	500.00	0.00	Regulation 25(2)(c)	<p>The present SCADA System was supplied and commissioned by Toshiba, Japan in the year 2008. The hardware and software supplied by Toshiba as a part of SCADA System is obsolete now and no Technical Support is available at present. Additionally, Power Station is facing other operational problems as listed below:</p> <p>1. <b>Operational Problems:</b> The operator workstations are getting hang frequently. The same may happen during starting / stopping of the units or during any other critical activity. The system needs frequent restarts and thus hampering the operational activity. Also, some of the basic functions such as Automatic Report Generation etc. are not working, due to some corrupted software functions. For rectifying the above issues, we need to replace the existing software / hardware with the latest available systems.</p> <p>2. <b>Installation of NAS for Long-Term Data Storage:</b> At present, the historic data is stored in the local hard disk of the operator workstations, which has got limited storage capacity. The present storage capacity is for 10 days only. After that the data gets overwritten. As such, we need to transfer the data to external media (external HDD) in every 10 days. Also, for retrieval of the data, we need to search for the respective file in the external media and transfer the file to the Workstation hard disk. Possibility of loosing of valuable data exists during long term storage of data in external portable media. As such, it is proposed to install Network Attached Storage Systems (NAS) for long term data storage, for safe and reliable data storage. <b>Long-term storage of data is essential in view of the fact that the data need to be produced to external entities such as RLDCs, CES, CERC etc. as and when sought by them.</b></p> <p>3. <b>Requirement of Historian Software for Data Storage &amp; Retrieval:</b> After installation of NAS, as mentioned above, Historian software will also be required for automatic archiving of data into NAS and retrieving of data from NAS, as and when required.</p> <p>4. <b>Replacement of Windows XP-based Services:</b> The present software supplied by Toshiba is based on Windows XP. However, no security patches are available for Windows XP and are thus vulnerable to security threats, even if the same is not connected to external LAN. The replacement of XP-based services is a topic of discussion in the cyber security forums.</p> <p>5. <b>Replacement of Obsolete Hardware Components:</b> With replacement of the obsolete hardware components (the present configuration is Pentium 4 CPU, 2.6 GHz 512 MB RAM), we can switch over to latest, fast &amp; reliable operator workstations for the Power Station.</p> <p>The Amount for the work to be executed for upgradation of SCADA System has been spread over two years. FY 2021-22 and FY 2022-23.</p>	



2	411505	Purchase of One no of Fire Tender	31.00		31.00	0.00	Regulation 25(2)(C)	CERC in its earlier order dtd 16.10.2016 approved purchase of One no. Fire tender against replacement of the existing old Fire Tender. However due scattered location and hilly area of Power station, it was decided to keep two no of fire tender in Teesta-V PS to handle any eventual situation. Accordingly, one no of Fire tender was purchased in the year 2016-17. But the old fire tender have already crossed its usefullife and many time it is not performing up to mark . Hence, it has been prosed to purchase one new fire tender in replacement of old one.
<b>Sub Total</b>			<b>531.00</b>	<b>0.00</b>	<b>531.00</b>	<b>0.00</b>		
<b>c Assets beyond original scope after cut-off date (Clause 26 of CERC guidelines 2019-24)</b>								
1	412503	CCTV installation for Power house and NHPC Balutar colony.	5.00		5.00		Regulation 26(1)(d)	During the security audit by intelligence Buerau (IB) , the IB recommended for installation of CCTV camera at various sensitive installations like of Power House, Surge shaft area,Dam arae ,around colonies ,filtration plant, storage tanks 66 KVsubstation and all security outposts and entrance gates in order to keep watch on the movement of trespassers and to keep record for future requirements. Hence as per the recommendation of IB ,this proposal for installation of CCTV has been kept in this Tariff Period. The Amount for the work to be executed for Installation of CCTV for Power House and NHPC Balutar Colony has been spread over three years, FY 2020-21, FY 2021-22 and FY 2022-23.
2	410701	Upgradation of RGMO	100.00		100.00			As per CERC regulations, Teesta-V generating units are operating under Restricted Governing Mode Operation (RGMO). However, it is observed that the governor response during triggerring of RGMO needs further tuning and upgradation of RGMO software is also required so as to be perfectly in line with the latest regulatory requirements in this regard. The issue was discussed in the special meeting for RGMO/FGMO & PSS Tuning held at ERPC, Kolkata dated 31.01.2019 and generators in eastern region were asked to analyse the reasons for the poor governor responses and asked re-align their systems with the latest regulatory requirements by software upgradation and fine tuning of governors. Being a regulatory requirement, the work has been taken up on priority for implementation through OEM .
3	411202	Sewerage Treatment Plant at NHPC colony, Teesta-V Power Station Balutar	100.00		100.00		Regulation 26(1)(b)	At present sewage is being collected in septic tank and final disposal of sewage is being done through soak pits in ground/earth which is objectionable. Keeping in view of environmental aspects, contamination of earth & underground water is strictly prohibited. Final disposal of sewage water should be in acceptable form i.e. it should be fit for pisciculture for irrigation purpose. This Sewerage treatment plant is to be installed first time in Power station. Also as per guidelines of IMS requirement, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So, keeping in view of this as per available elevation of different buildings STP's shall be required at various locations. The Amount for installtion of STPs has been spread over two years, FY 2021-22 and FY 2022-23.
<b>Sub Total</b>			<b>205.00</b>	<b>0.00</b>	<b>205.00</b>	<b>0.00</b>		
<b>TOTAL 9A (2022-23)</b>			<b>751.00</b>	<b>0.00</b>	<b>751.00</b>	<b>0.00</b>		
<b>Amount claimed under normal ROE</b>			<b>746.00</b>	<b>0.00</b>	<b>746.00</b>	<b>0.00</b>		
<b>Amount claimed under weighted average rate</b>			<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>		

FORM-9A

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.  
Name of the Generating Station : Teesta V POWER STATION  
COD :  
For Financial Year : 2023-24

(Amount in lakh)

	ACE Claimed (Actual / Projected)	
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Sl. No.	A/c Head	Head of Work / Equipment	Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
1		2	3	4	5=3-4	6	7	8	9
<b>A Left-over Items already allowed by CERC in 2014-19</b>									
NIL									
<b>B Replacement of Assets under the original scope after Cut-off date (Clause 25 of CERC guidelines 2019-24)</b>									
1	411002	Replacement of DG Sets 500 KVA at Dam Top	25.00	0.00	25.00	0.00	Regulation 25(2)(a)	Existing DG sets at dam site is very old. Frequent breakdown has been occurred. As the model is very old, spare parts are also not available. In order to keep continuous supply in Dam area, it is proposed to purchase a new DG set in replacement of existing one.	
2	411102	JCB Backhoe Loader	25.00	0.00	25.00	0.00	Regulation 25(2)(a)	Existing loader whose acquisition year is 17.02.2002 has completed its life. Frequent breakdown occurred in this equipment. Since loader is very useful for various works at Power Station, hence it is proposed to purchase a new loader in replacement of the existing one.	
3	411806	Purchase of Server	16.00	0.00	16.00	0.00	Regulation 25(2)(c)	Domain Controller and Additional Domain Controller both Servers were purchased in the year 2016. The cost of the server is amounting to Rs 15.74 lacs. As per IT Policy, new server to be replaced after 6 years. Hence this proposal has been kept on replacement basis.	
Sub Total			66.00	0.00	66.00	0.00			
<b>c Assets beyond original scope after cut-off date (Clause 26 of CERC guidelines 2019-24)</b>									
NIL									
<b>TOTAL 9A (2023-24)</b>			<b>66.00</b>	<b>0.00</b>	<b>66.00</b>	<b>0.00</b>			
<b>Amount claimed under normal ROE</b>			<b>66.00</b>	<b>0.00</b>	<b>66.00</b>	<b>0.00</b>			
<b>Amount claimed under weighted average rate</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 10 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).
2. The above information needs to be furnished separately for each year / period of tariff period 2014-19.
3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

**Note:**

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Commercial)

## Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC LTD

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI

State: SIKKIM

District: EAST SIKKIM

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	
<b>2019-20</b>							
1	Ambulance (9804200002)	411506	additional capital expenditure	7.85	2009	7.065	Year of Acquisition= 2009 . Replacement claimed sl no A(2 ) for FY 2019-20.
2	90 HP submersible pump (8250020016)	411112	additional capital expenditure	4.21	2009	3.61	Replacement claimed sl no B(2 ) for FY 2019-20.
				<b>12.06</b>			
<b>2020-21</b>							
1	PURCHASE OF PICK & CARRY CRANE(6552060001)	411109	additional capital expenditure	3.19	COD	2.78	Year of Acquisition= 2002, O&M Gross block= Rs.3.19 lacs Replacement claimed sl no A(4 ) for FY 2020-21
2	5 MVA Transformer	410801	additional capital expenditure	29.36	COD	20.15	Since original Gross value of the asset not available, the gross value of the asset as on COD has been derived . Depreciation to be recovered at the time of replacement= Rs 20.15 lacs Replacement claimed sl no B(1 ) for FY 2020-21.
3	Bus ( 9820010009)	411507	additional capital expenditure	0.80	COD		Year of Acquisition= 2000, O&M Gross block= Rs.0.79920 lacs Replacement claimed sl no A(5 ) for FY 2021-22.
4	Bus ( 9820010011)	411507	additional capital expenditure	0.81	COD		Year of Acquisition= 2001, O&M Gross block= Rs.0.80686 lacs Replacement claimed sl no A(5 ) for FY 2021-22.
5	Bus ( 9820010012)	411507	additional capital expenditure	0.81	COD		Year of Acquisition= 2001, O&M Gross block= Rs.0.80686 lacs Replacement claimed sl no A(5 ) for FY 2021-22.
6	Ambulance (9804200001)	411506	additional capital expenditure	7.85	2009	7.065	Year of Acquisition= 2009 . Replacement claimed sl no A(2 ) for FY 2021-22.
7	PURCHASE OF MINI TRUCK TATA 407	411508	additional capital expenditure	0.34	COD		Year of Acquisition= 2001, O&M Gross block= Rs.0.34272 lacs. Replacement claimed sl no A(3 ) for FY 2022-23.
				<b>43.15</b>			
<b>2021-22</b>							
				<b>0.00</b>			
<b>2022-23</b>							
1	Scada	410711	additional capital expenditure	391.43	COD	310.01	Since original Gross value of the asset not available, the gross value of the asset as on COD has been derived . Depreciation to be recovered at the time of replacement= Rs 310.01 lacs Replacement claimed sl noB(3 ) for FY 2022-23.
2	Fire Tender (9820010006)	411505	additional capital expenditure	2.29	COD	0.98	Year of Acquisition= 2001, O&M Gross block= Rs.2.28954 lacs. Replacement claimed sl no B(6 ) for FY 2022-23.





Sl. No.	Name of the Asset	HOA	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
3	TRUCKS(9820010013)	411508	additional capital expenditure	0.64	COD		Year of Acquisition= 1999, O&M Gross block= Rs.0.63868 lacs. Replacement claimed sl no A(6 ) for FY 2023-24
				394.36			
	2023-24						
1	DG Sets 500 KVA at Dam Top (5310010005)	411002	additional capital expenditure	13.46	COD	11.36	Year of Acquisition= 2002, O&M Gross block= Rs.13.46 lacs. Replacement claimed sl no B(4 ) for FY 2023-24.
				13.46			
	<b>Sub Total</b>			<b>463.03</b>			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



### Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner : NHPC LTD.

Name of the Generating Station : Teesta V Power Station

COD : 10.04.2008

Sl. No.	Head of Work / Equipment	Work/Equipment added during last five years of useful life of each Unit/Station	Amount capitalised /Proposed to be capitalised (Rs Lakh)	Justification for capitalisation proposed	Impact on life extension
1	2	3	4	5	6
1					
2		<b>Not Applicable</b>			
3					
4					

**Note:**

1. Cost Benefit analysis for capital additions done should be submitted along with petition for approval of such schemes
2. Justification for additional capital expenditure claim for each asset should be relevant to regulation under which claim and the necessity of capitalization of the asset

**For Lodha & Co.  
Chartered Accountants**



**For NHPC Limited**

  
**(M G Gokhale)**  
**General Manager (Comml.)**

**Statement showing reconciliation of ACE claimed with the capital additions as per books**

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Teesta V Power Station**  
 COD : 10.04.2008

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Closing Gross Block as per IND AS					
2	Add/Less:Adjustments					
3	Closing Gross Block as per IGAAP					
4	Opening Gross Block as per IND AS					
5	Add/Less:Adjustments					
6	Opening Gross Block as per IGAAP					
7	<b>Total Additions as per books (G=3-5)</b>					
8	Less: Additions pertaining to other Stages (give Stage Wise breakup)					
9	<b>Net Additions pertaining to instant project/Unit/Stage</b>					
10	LessExclusions (items not allowable / not claimed)					
11	<b>Net Additions Capital Expenditure Claimed (on accrual basis)</b>					
12	<b>Less: Un-discharged Liabilities</b>					
13	<b>Add: Discharge of un-discharged liabilities, corresponding to admitted assets/works</b>					
14	<b>Net Additional Capital Expenditure Claimed (on cash basis)</b>					

Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing up of capital expenditure.

**Note:**

Reason for exclusion of any expenditure shall be given in Clear terms.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Statement showing items / assets / works claimed under Exclusions**

Name of the Petitioner : NHPC Limited  
 Name of the Generating : Teesta V Power Station  
 COD : 10.04.2008

Sl. No.	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
		Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	2	3	4	5=3-4	6	7
	Nil					

**Note:**

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..
2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

**For Lodha & Co.**  
**Chartered Accountants**



**For NHPC Limited**

  
**(M G Gokhale)**  
**General Manager (Comml.)**

**Statement of Capital Cost**

(To be given for relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount in Lakhs)

Sl. No.	Particulars	As on relevant date		
		Accural Basis	Un-discharged Liabilities	cash Basis
1	2	3	4	5
<b>A</b>	a) Opening Gross Block amount As per books			
	b) Amount of IDC in A(a) above			
	c) Amount of FC in A(a) above			
	d) Amount of FERV in A(a) above			
	e) Amount of Hedging Cost in A(a) above			
	f) Amount of IEDC in A(a) above			
<b>For Lodha &amp; Co. Chartered Accountants</b>	a) Addition in Gross Block amount during the period (Direct purchases)			
	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above			
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
<b>C</b>	a) Addition in Gross Block amount during the period (Transfer from CWIP)			
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
<b>D</b>	a) Deletion in Gross Block Amount during the period			
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
<b>E</b>	a) Closing Gross Block amount As per books			
	c) Amount of IDC in E(a) above			
	d) Amount of FC in E(a) above			
	e) Amount of FERV in E(a) above			
	f) Amount of Hedging Cost in E(a) above			
	g) Amount of IEDC in E(a) above			


NOT APPLICABLE

**Note:**

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

### Statement of Capital Woks in Progress

(To be given for the relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount in Rs. Lakhs)

Sl. No.	Particulars	As on relevant date <sup>1</sup>		
		Accrual Basis	Un-discharged Liabilities	cash Basis
1	2	3	4	5
<b>A</b>	a) Opening CWIP As per books			
	b) Amount of IDC in A(a) above			
	c) Amount of FC in A(a) above			
	d) Amount of FERV in A(a) above			
	e) Amount of Hedging Cost in A(a) above			
	f) Amount of IEDC in A(a) above			
<b>For Lo</b>	a) Addition in CWIP during the period			
<b>Charter</b>	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above			
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
<b>C</b>	a) Transferred to Gross Block Amount during the period			
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
<b>D</b>	a) Deletion in CWIP during the period			
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
<b>E</b>	a) Closing CWIP as per books			
	b) Amount of IDC in E(a) above			
	c) Amount of FC in E(a) above			
	d) Amount of FERV in E(a) above			
	e) Amount of Hedging Cost in E(a) above			
	f) Amount of IEDC in E(a) above			

NOT APPLICABLE

**Note:**

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

**For Lodha & Co.**  
Chartered Accountants



**For NHPC Limited**

  
(M G Gokhale)  
General Manager (Comml.)



## Financing of Additional Capitalisation

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Teesta V Power Station  
 Date of Commercial Operation : 10.04.2008

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Actual / projected					Admitted				
	2019-20	2020-21	2021-22	2022-23	2023-24	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	1,319.77	4,312.86	511.41	356.64	52.54					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	1,319.77	4,312.86	511.41	356.64	52.54					
Others (Pl. specify)										
<b>Total</b>	<b>1,319.77</b>	<b>4,312.86</b>	<b>511.41</b>	<b>356.64</b>	<b>52.54</b>					

Note:

1 Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

2 Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Calculation of Depreciation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Sl. No.	Name of the Assets <sup>1</sup>		Depreciation Rates as per CERC's Depreciation Rate Schedule (%)	For 2019-2024 Same as on 31.03.2019	
				Gross Block	Depreciation
	1	2	3	4	5= Col.4 X Col.3
1	LAND-FREE HOLD	410101	0.00	3982.43	0.00
2	LAND-RIGHT OF USE	410121	3.34	2810.94	93.89
3	BUILDING CONTAINING GPM	410301	3.34	11676.80	390.00
4	BUILDING	410302-4, 410306-25, 410327-28 410428	3.34	5962.36	199.14
5	BUILDINGS-TEMPORARY	410305, 410326	100.00	58.32	58.32
6	ROADS, BRIDGES, CULVERTS, AERODROMES	4102	3.34	1922.57	64.21
7	DAMS & BARRAGES	410601, 410608	5.28	64719.68	3417.20
8	TUNNEL/CHANNELS/P. STOCK	410604-07, 410610-11	5.28	157261.51	8303.41
9	MAIN GENERATING EQUIP.	410701, 410711-14	5.28	33662.52	1777.38
10	TRANSFORMER & OTHER POWER PLANT SYSTEMS	410702-05	5.28	10030.44	529.61
11	DC SYSTEMS/ BATTERY SYSTEMS	410707	5.28	175.02	9.24
12	POWER & CONTROL CABLES	410708	5.28	1037.48	54.78
13	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	5.28	439.49	23.21
14	POWER LINE CARRIER COMM. SYSTEMS	410710	6.33	120.49	7.63
15	SUB-STATION EQUIPMENTS, SWITCH GEARS & CABLES, LIGHTENING ARRESTORS	410801-04	5.28	78.69	4.16
16	UNDERGROUND CABLE AND DUCT SYSTEM	410805	5.28	45.00	2.38
17	CONTROL METERING AND PROTECTION SYSTEM	410806	5.28	90.94	4.80
18	TRANSMISSION LINES	410901-03	5.28	2031.19	107.25
19	INTERNAL DISTRIBUTION LINES	410904-05	5.28	328.07	17.32
20	PLANT & MACH. OTHERS- D G SETS	411002	5.28	90.60	4.78
21	CONSTRUCTION EQUIPMENT	4111	5.28	436.81	23.06
22	WATER SUPPLY SYSTEM/ DRAINAGE&SEWERAGE	411201-02	5.28	431.61	22.79
23	POWER SUPPLY SYSTEM-POWER PLANT	411401	5.28	0.35	0.02
24	VEHICLES	4115	9.50	158.57	15.06
25	BOATS	411603	9.50	9.63	0.91
26	FURNITURES & FIXTURES	4117	6.33	178.94	11.33
27	COMPUTERS	411801-04	15.00	143.73	21.56
28	SATLITE COMM. EQUIPT.	411805	6.33	0.00	0.00
29	OTHER COMM. EQUIPT.	411902-04	6.33	158.24	10.02
30	OFFICE EQUIPT- AIR CONDITIONER	412008	9.50	31.72	3.01
31	OFFICE EQUIPT- OTHERS	4120 (Except 412008)	6.33	228.70	14.48
32	INTANGIBLE ASSETS	412201	15.00	23.36	3.50



Sl. No.	Name of the Assets <sup>1</sup>		Depreciation Rates as per CERC's Depreciation Rate Schedule (%)	For 2019-2024 Same as on 31.03.2019	
				Gross Block	Depreciation
	1	2	3	4	5= Col.4 X Col.3
33	OTHER ASSETS	4125	6.33	341.32	21.61
34	ASSETS OF MINOR VALUE	412801	5.28	52.36	2.76
35	OBSOLETE AND SURPLUS ASSETS	4130	0.00	0.04	0.00
36	NETWORKING DEVICES & SERVER	411806	15.00	48.56	7.28
37	PLANT AND MACHINERY-OTHERS	411001	5.28	9.33	0.49
38	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	5.28	0.90	0.05
	<b>TOTAL</b>			<b>298778.73</b>	<b>15226.64</b>
	<b>Less : OBSOLETE AND SURPLUS ASSETS</b>			<b>0.04</b>	<b>0.00</b>
	<b>As per Balance Sheet</b>			<b>298778.69</b>	<b>15226.64</b>
<b>Weighted Average Depreciation Rate (%) of depreciation</b>					<b>5.096%</b>

\* Value of land under reserivior amounting to ` 2,29,07,981/- included in land freehold.

**Note:**

1. Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule appended to the Notification.

**For Lodha & Co.**  
Chartered Accountants



**For NHPC Limited**

  
**(M G Gokhale)**  
General Manager (Comm.)

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta -V Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2		3	4	5	6	7
1	Opening Capital Cost	277351.55	2,78,352.25	2,79,672.02	2,83,984.88	2,84,496.29	2,84,852.93
2	Closing Capital Cost	278352.25	2,79,672.02	2,83,984.88	2,84,496.29	2,84,852.93	2,84,905.47
3	Average Capital Cost	277851.90	<b>2,79,012.14</b>	<b>2,81,828.45</b>	<b>2,84,240.58</b>	<b>2,84,674.61</b>	<b>2,84,879.20</b>
4	(a) Freehold land	2669.97	3982.43	3982.43	3982.43	3982.43	3982.43
	(b) Land under reservoir	229.08	229.08	229.08	229.08	229.08	229.08
	(c) Land not depreciable (c=a-b)	2440.89	3,753.35	3,753.35	3,753.35	3,753.35	3,753.35
5	Rate of depreciation	5.112%	5.096%	5.096%	5.096%	5.096%	5.096%
6	Depreciable value	247869.91	2,47,732.91	2,50,267.59	2,52,438.51	2,52,829.14	2,53,013.27
7	Balance useful life at the beginning of the period	25.00	29.00	28.00	27.00	26.00	25.00
8	Remaining depreciable value	115454.01	1,01,113.73	89,436.07	77,270.80	74,799.55	72,357.22
9	<b>Depreciation (for the period)</b>	<b>14203.79</b>	<b>14,219.28</b>	<b>14,362.81</b>	<b>2,861.88</b>	<b>2,876.91</b>	<b>2,894.29</b>
10	Cumulative depreciation at the end of the period	146619.69	1,60,838.46	1,75,194.3	1,78,029.6	1,80,906.5	1,83,550.3
11	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	0.51	6.94	26.62	-	250.45	8.67
12	Net Cumulative depreciation at the end of the period	146619.18	1,60,831.52	1,75,167.71	1,78,029.59	1,80,656.05	1,83,541.66

## Note:

1. In case of details of FERV and AAD, give information for the applicable period.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)







## Calculation of Interest taken in Form 13 (On the basis of Actual Loans)

Name of the Company **NHPC LTD.**  
Name of the Power Station **TEESTA-V PS**

(Amount in lacs)

Sl. No.	Principal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. In form 13
<b>1</b>	<b>LIC-2500 Crore</b>								
	9750.00			01-Apr-19	14-Apr-19	14	8.00%	29.92	
	7312.50	15-Apr-19	2437.5	15-Apr-19	14-Oct-19	183	8.00%	293.30	
	4875.00	15-Oct-19	2437.5	15-Oct-19	31-Mar-20	169	8.00%	180.58	503.79
	4875.00			01-Apr-20	14-Apr-20	14	8.00%	14.96	
	2437.50	15-Apr-20	2437.5	15-Apr-20	14-Oct-20	183	8.00%	97.77	
	0.00	15-Oct-20	2437.5	15-Oct-20	31-Mar-21	168	8.00%	0.00	112.73
			<b>9750.00</b>					<b>616.52</b>	<b>616.52</b>
<b>2</b>	<b>X SERIES BOND</b>								
	5171.00			01-Apr-19	07-Feb-20	313	8.65%	383.57	
	5171.00			08-Feb-20	31-Mar-20	53	8.65%	64.77	<b>448.34</b>
	5171.00			01-Apr-20	07-Feb-21	313	8.65%	382.52	
	5171.00			08-Feb-21	31-Mar-21	52	8.65%	63.72	<b>446.24</b>
	5171.00			01-Apr-21	07-Feb-22	313	8.65%	383.57	
	4432.29	08-Feb-22	<b>738.71</b>	08-Feb-22	31-Mar-22	52	8.65%	54.62	<b>438.19</b>
	4432.29			01-Apr-22	07-Feb-23	313	8.65%	328.77	
	3693.57	08-Feb-23	<b>738.71</b>	08-Feb-23	31-Mar-23	52	8.65%	45.52	<b>374.29</b>
	3693.57			01-Apr-23	07-Feb-24	313	8.65%	273.98	
	2954.86	08-Feb-24	<b>738.71</b>	08-Feb-24	31-Mar-24	53	8.65%	37.01	<b>310.99</b>
			<b>2216.14</b>					<b>2018.05</b>	<b>2018.05</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
( M G Gokhale)  
General Manager (Comml.)

## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

(Amount in Lakhs)

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
	Gross Normative loan - Opening	163952.587	164653.07	165576.92	168595.92	168953.90	169203.55
	Cumulative repayment of Normative loan upto previous year	125936.99	140140.78	154360.06	168595.92	168953.90	169203.55
	<b>Net Normative loan - Opening</b>	<b>38015.60</b>	<b>24512.29</b>	<b>11216.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Add: Increase due to addition during the year / period	686.49	36.76	245.53	353.50	525.70	46.20
	Less: Decrease due to de-capitalisation during the year / period	0.68	8.44	30.21	0.00	276.05	9.42
	Less: Decrease due to reversal during the year / period	0.00	0	0	0	0	0
	Add: Increase due to discharges during the year / period	14.67	895.53	2803.68	4.49	0.00	0.00
	Less: Repayments of Normative Loan during the year	14203.79	14219.28	14235.86	357.99	249.65	36.78
	<b>Net Normative loan - Closing</b>	<b>24512.30</b>	<b>11216.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Average Normative loan</b>	<b>31263.95</b>	<b>17864.57</b>	<b>5608.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Weighted average rate of interest	5.61%	7.63%	7.35%	9.13%	9.21%	9.36%
	<b>Interest on Loan</b>	<b>1752.83</b>	<b>1362.56</b>	<b>412.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

### Calculation of Interest on Working Capital

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Teesta V Power Station**

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	O & M Expense *	894.34	1,202.88	1,260.22	1,320.29	1,383.23	1,449.17
2	Maintenance Spares *	1,609.81	2,165.18	2,268.39	2,376.53	2,489.82	2,608.51
3	Receivables	8,711.98	6,671.64	6,676.34	5,272.61	5,372.05	5,474.73
4	Total Working Capital	11,216.13	10,039.69	10,204.94	8,969.43	9,245.10	9,532.41
5	Rate of Interest	13.50%	12.05%	12.05%	12.05%	12.05%	12.05%
6	<b>Interest on Working Capital</b>	<b>1,514.18</b>	<b>1,209.78</b>	<b>1,229.70</b>	<b>1,080.82</b>	<b>1,114.03</b>	<b>1,148.66</b>

\* For the purpose of calculation of Interest on Working Capital O&M Expencces and Security Exepnces are considered for the period 2019-24 as per regulation 34(c ) (iii) of CERC Tariff Regulations' 2019

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

**Non-Tariff Income**

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Teesta V Power Station**

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	Income from rent of land or building		<b>Nil</b>				
2	Income from sale of scrap						
3	Income from advertisement						

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comml.)

**Incidental Expenditure during Construction**

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Teesta V Power Station

(Amount in Rs. Lakh)

Sl. No.	Particulars	Up to Schedule COD	Upto actual / anticipated COD	
1	2	3	4	
<b>A</b>	<b>Expenses:</b>			
1	Employees' Benefits Expenses			
2	Finance Costs			
3	Water Charges			
4	Communication Expenses	<b>NOT APPLICABLE</b>		
5	Power Charges			
6	Depreciation			
7	Other Office and Administrative Expenses			
8	Others (Please Specify Details)			
9	Other pre-Operating Expences			
	.....			
<b>B</b>	<b>Total Expenses</b>			
	Less: Income from sale of tender			
	Less: Income from guest house			
	Less: Income recovered from Contractors			
	Less: Interest on Deposits			
	.....			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)



Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Teesta V Power Station

Draw Down Schedule for Calculation of IDC & Financing Charges

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (QOD)		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (RS Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (RS Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (RS Lakh)
1	2	3	4	5	6	7	8	9	10	11
1	Loans									
1.1	Foreign Loan									
1.1.1	Foreign Loan <sup>1</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan <sup>2</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan <sup>3</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	Total Foreign Loan									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	Indian Loans									
1.2.1	Indian Loan <sup>1</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan <sup>2</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan <sup>3</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	Total Indian Loans									
	Draw down Amount									
	IDC									
	Financing charges									
1	Total Loans drawn									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	Equity									
2.1	Foreign equity drawn									
2.2	Indian equity drawn									
	Total equity deployed									

NOT APPLICABLE

Note:

1. Drawal of debt and equity shall be on paripassu basis quarter wise to meet the commissioning schedule. Drawal of higher equity in the beginning is permissible.
2. Applicable interest rates including reset dates used for above computation may be furnished separately.
3. In case of multi unit project details of capitalisation ratio used to be furnished.
4. Detailed calculation of IDC (Actual drawl and repayment dates and amount, rates of interest, etc.) should be furnished.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

**Actual cash expenditure**

**Name of the Petitioner :** NHPC Limited  
**Name of the Generating Station :** Teesta V Power Station

(Amount in Rs. Lakh)

Particulars	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
1	2	3	4	5
Expenditure towards Gross Block				
add: Expenditure towards CWIP				
Add: capital Advances, if any				
Less: un-discharged liabilities (included above).				
Add/Less: Others				
Payment to contractors/ suppliers toward capital assets				
Cummulative paymenys				
	<b>NOT APPLICABLE</b>			

Note: If there is variation between payment and fund deployment justification need to be furnished.

**For Lodha & Co.**  
**Chartered Accountants**



**For NHPC Limited**

  
**(M G Gokhale)**  
**General Manager (Comml.)**

**Design energy and peaking capability (month wise) - ROR with Pondage /  
Storage type new stations**

Generating Company : NHPC LTD.  
Name of Hydro-electric Generating Station : Teesta-V Power Station  
Installed Capacity : 3 X 170 MW = 510 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	61.08	510
	II	42.66	
	160.13	III	
May	I	63.76	
	II	70.92	
	226.23	III	
June	I	81.72	
	II	116.28	
	314.28	III	
July	I	116.28	
	II	116.28	
	360.47	III	
August	I	116.28	
	II	116.28	
	360.47	III	
September	I	116.28	
	II	116.28	
	348.84	III	
October	I	116.28	
	II	90.39	
	284.31	III	
November	I	64.89	
	II	57.73	
	172.48	III	
December	I	44.63	
	II	41.11	
	119.08	III	33.34
January	I	26.46	
	II	24.91	
	77.07	III	25.70
February	I	22.15	
	II	21.94	
	63.35	III	19.26
March	I	22.48	
	II	26.67	
	85.99	III	36.84
<b>2572.70</b>			
<b>Total</b>		<b>2572.70</b>	

\* As per DPR / TEC of CEA dated .....

Note:

Specify the number of peaking hours for which station has been designed. - 4.3 Hrs

**For Lodha & Co.  
Chartered Accountants**



**For NHPC Limited**

*(Signature)*  
**( M G Gokhale )  
General Manager (Comml.)**



## Liability Flow Statement

Amount ₹ in Lakhs

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31st March	Discharges (Year wise)					Reversal (Year wise)
					2019-20	2020-21	2021-22	2022-23	2023-24	
<b>Liability Addition in 2013-14</b>										
Texmacco ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.408	6.41			6.41			
<b>Sub Total</b>				<b>6.41</b>						
<b>Liability Addition in 2015-16</b>										
GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	2015-16	4005.260			4005.260				
<b>Sub Total</b>				<b>4005.26</b>	<b>4005.26</b>					
<b>Liability Addition in 2018-19</b>										
RAM PRASAD DHAKAL	Boundary wall fencing from Switchyard to zero point at Left bank, Balutar.	2018-19	20.29		20.29					
BSNL Ltd.	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONY	2018-19	7.10		7.10					
Custom Department, Kolkata	Mitsui E&M Package Lot-TT 6	2018-19	1251.93		1251.93					
<b>Sub Total</b>					<b>1279.32</b>					
<b>Liability released during the FY</b>						<b>1279.32</b>	<b>4005.26</b>	<b>6.41</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liability as on the End of FY</b>					<b>5290.99</b>	<b>4011.67</b>	<b>6.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



**Operation and maintenance Expense**

Name of the Petitioner : NHPC Limited  
 Name of the Generating Teesta V Power Station

In case of hydro generating stations declared under commercial on or after 1.4.2019

Total capital expenditure up to cutoff date(a)	<b>Not Applicable</b>
R& R Expenditure (b)	
IDC & IEDC (c)	
Capital cost considered for O&M expense (d)=(a)-(b)-( c)	
First year annualize O&M expenses @ 3.5% of above ( e)=3.50% of ( d)	
O&M expense for next year @ 4.77% of above ( f )= 4.77% of ( e )	
Additional O&M expenses due to 7th Pay Commission wage Revision	
Additional O&M expenses due to Minimum wage Revision	
Additional O&M expenses due to Goods and Service Tax (GST)	

**Note:** Additional O&M expenses with supporting documents and computations to be provided for respective years of Tariff Period

**For Lodha & Co.**  
**Chartered Accountants**



**For NHPC Limited**

  
 (M G Gokhale)  
 General Manager (Comml.)

Operation and maintenance Expense for Existing Generating Stations

Name of the Petitioner :NHPC Limited

Name of the Generating Station : Tessta V Power Station

(Amount in Lakh)

Description/Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
O&M expense allowed as regulation 35(2)(a) of CERC Tariff Regulations'2019		12186.58	12767.46	13376.02	14013.60	14681.56
Additional O&M expenses due 3rd PRC applicable to CPSUs	1366.79	1431.99	1500.29	1571.86	1646.83	1725.39
Additional O&M expenses due to Goods and Service Tax (GST)	154.51	161.88	169.60	177.69	186.16	195.04
Additional O&M expenses due to 7th Pay Commission wage Revision of Kendriya Vidyalya Staff	28.88	30.26	31.70	33.22	34.80	36.46
<b>Total O&amp;M Expences</b>		<b>13810.70</b>	<b>14469.05</b>	<b>15158.78</b>	<b>15881.40</b>	<b>16638.45</b>
Security Expences (estimated)*	595.40	623.80	653.55	684.73	717.39	751.61

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

**Details of Statutory Charges (If applicable)****Name of the Petitioner: NHPC Limited****Name of the Generating Stations: Teesta V Power Station**

Particulars	Unit Rate	No of Units	Amount Claimed
1	2	3	4
Electricity Duty	Not Applicable		
Water Cess	Not Applicable		

**For Lodha & Co.  
Chartered Accountants**



**For NHPC Limited**

  
(M G Gokhale)  
General Manager (Comml.)

Summary of issue involved in the petition						
1	Petitioner: NHPC Limited					
2	<b>Subject:</b> Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 for determination of tariff for the period 2019-24 in respect of <b>Teesta -V Power Station</b> .					
3	<p><b>Prayer:</b></p> <ol style="list-style-type: none"> <li>Tariff of Teesta-V Power Station for the period 01.04.2019 to 31.03.2024 may be determined under Section 62(1) (a) of the Electricity Act, 2003 read with regulation-9(2) of the Central Electricity Regulatory Commission (Terms &amp; Conditions of Tariff) Regulations, 2019 issued on 07.03.2019.</li> <li>Allow the net additional capitalization for the period 2019-24 as claimed in para-5 (Part-B) of petition.</li> <li>Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in para-6 (Part-B) of petition.</li> <li>To allow the impact of wage revision and GST as additional O&amp;M expenses as mentioned in para-8 (d) (Part-B) of petition.</li> <li>To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in para-8(d) (Part-B) of petition.</li> <li>The Annual Fixed Charges (AFC) of Teesta-V Power Station for the period 2019-24 has been worked out as ₹ 53,373.13lakh, ₹53,410.68 lakh, ₹42,180.92 lakh, ₹ 42,976.42 lakh &amp; ₹ 43,7997.82 lakh for the FY 2019-20, 2020-21, 2021-22, 2022-23 &amp; 2023-24 respectively, as mentioned in para-9 (Part-B) of petition. The difference between claimed AFC and that allowed by CERC vide order dated 16.08.2016 (for the FY 2018-19) may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 10(7) of CERC (Terms &amp; Conditions of Tariff) Regulations, 2019.</li> <li>Allow additional capital expenditure on account of acquiring the minor items or the assets including tools and tackles at the time of truing up of tariff as mentioned in para-10 (Part-B) of petition.</li> <li>Allow reimbursement of filing fee of this petition as mentioned in para-11 (Part-B) of petition.</li> <li>Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in para-12 (Part-B) of petition.</li> <li>NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in para-13 to 15 (Part-B) of petition.</li> <li>Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.</li> </ol>					
4	<b>Respondents</b>					
	<b>Name of Respondents:</b>					
	1	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD.				
	2	DAMODAR VALLEY CORPORATION				
	3	JHARKHAND BIJLI VITRAN NIGAM LTD.				
	4	NORTH BIHAR POWER DISTRIBUTION COMPANY LTD.				
	5	SOUTH BIHAR POWER DISTRIBUTION COMPANY LTD.				
	6	DEPARTMENT OF POWER, GOVT. OF SIKKIM				
	7	GRIDCO ORISSA				
5	<b>Project Scope</b>	IC	510 MW			
		DE	2572.7 MU			
		FEHS	12%			
		AUX	1.20%			
		NAPAF	87%			
	<b>Cost</b>	Sanction Cost				
		Latest RCE				
	<b>Commissioning</b>	Unit/Station COD	10.04.2008			
<b>Claim</b>						
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>AFC (Rs in lakh)</b>	53,373.13	53,410.68	42,180.92	42,976.42	43,797.82
	<b>Capital cost (Rs in lakh)</b>	2,79,672.02	2,83,984.88	2,84,496.29	2,84,852.93	2,84,905.47
	<b>Initial Spare</b>	-	-	-	-	-
	<b>NAPAF</b>	87%				
	<b>Design Energy</b>	2572.7 MU				
	<b>Any Specific</b>					

For NHPC Limited



(M G Gokhale)  
GM (Comm)  
Commercial Division

214A

# **ANNEX-III**



**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 234/GT/2014**

**Coram:**

**Shri Gireesh B. Pradhan, Chairperson  
Shri A.K.Singhal, Member  
Shri A. S. Bakshi, Member  
Dr. M. K. Iyer, Member**

**Date of Order: 16.08.2016**

**In the matter of**

Revision of tariff after truing-up exercise for the period 2009-14 and determination of tariff for 2014-19 in respect of Teesta-V Hydroelectric Project (510 MW)

**AND**

**In the matter of**

NHPC Ltd,  
NHPC Office Complex, Sector 33,  
Faridabad – 121003

.....Petitioner

**Vs**

1. West Bengal State Electricity Distribution Company Ltd  
Bidyut Bhawan (8th Floor), Block-DJ, Sector-II, Salt Lake,  
Kolkata – 700 091 (West Bengal)

2. Damodar Valley Corporation,  
DVC Towers, VIP Road,  
Kolkata – 700 054 (West Bengal)

3. Jharkhand State Electricity Board,  
Doranda, Ranchi- 834 002 (Jharkhand)

4. North & South Bihar Power Distribution Co. Ltd.  
(Formerly Bihar State Electricity Board),  
Vidyut Bhawan, Bailey Road, Patna – 800 021 (Bihar)

5. Department Of Power, Govt. of Sikkim,  
Kazi Road, Gangtok-737101 (Sikkim)

6. GRIDCO,  
4th Floor, Janpath,  
Bhuaneshwar-751022

.....Respondents



### Parties Present

Shri A.K Pandey, NHPC  
Shri Piyush Kumar, NHPC  
Shri C.K. Dhanush, NHPC  
Shri Jitender Kumar Jha, NHPC  
Shri R.B. Sharma, Advocate, GRIDCO  
Shri S.R Sarangi, GRIDCO

### ORDER

The petition has been filed by NHPC Ltd, for revision of tariff in respect of Teesta-V Hydroelectric Project (3 x 170 MW) ('the generating station'), for the period 2009-14 after truing-up exercise in terms of Regulation 6(1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 ("the 2009 Tariff Regulations") and for determination of tariff for the period 2014-19 in terms of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 ("the 2014 Tariff Regulations").

2. The generating station was declared under commercial operation on 10.4.2008. Petition No. 27/GT/2013 was filed by the petitioner for determination of tariff of the generating station for the period 2009-14 and the Commission by order dated 23.1.2014 had determined the capital cost and the annual fixed charges of the generating station for the period 2009-14 as under:

### Capital Cost

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Opening Gross Block	262886.11	267523.72	269490.58	269556.27	269598.83
Additional capital expenditure	4637.61	1966.86	65.69	42.56	1365.68
Closing gross block	262886.11	267523.72	269490.58	269556.27	269598.83

### Annual Fixed Charges

(₹ in lakh)

	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	19259.92	19359.45	19412.74	19727.68	20706.61
Interest on Loan	7708.92	7173.27	6530.77	5846.09	5189.86
Depreciation	13566.21	13735.14	13787.12	13789.89	13825.91
Interest on Working Capital	1194.14	1208.55	1218.48	1233.16	1264.25
O & M Expenses	6983.06	7382.49	7804.77	8251.20	8723.17
<b>Total</b>	<b>48712.25</b>	<b>48858.89</b>	<b>48753.88</b>	<b>48848.02</b>	<b>49709.79</b>



### Revision of Annual Fixed Charges for 2009-14

3. Clause (1) of Regulation 6 of the 2009 Tariff Regulations provides as under:

*"6. Truing up of Capital Expenditure and Tariff (1) The Commission shall carry out truing up exercise along with the tariff petition filed for the next tariff period, with respect to the capital expenditure including additional capital expenditure incurred up to 31.3.2014, as admitted by the Commission after prudence check at the time of truing up.*

*Provided that the generating company or the transmission licensee, as the case may be, may in its discretion make an application before the Commission one more time prior to 2013-14 for revision of tariff."*

4. The petitioner in this petition has claimed revision of tariff based on the actual additional capital expenditure incurred during the period 2009-14 after truing up exercise in terms of Regulation 6(1) of the 2009 Tariff Regulations. Accordingly, the annual fixed charges claimed by the petitioner for the period 2009-14 are as under:

	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	25852.36	25694.23	25621.76	22114.74	23523.82
Interest on Loan	7746.41	6958.35	6047.30	5444.38	4800.15
Depreciation	13597.62	13745.70	13924.48	14035.47	14133.30
Interest on Working Capital	1332.98	1336.32	1340.67	1279.66	1321.25
O & M Expenses	6983.06	7382.49	7804.77	8251.20	8723.17
<b>Annual Fixed Charges</b>	<b>55512.43</b>	<b>55117.09</b>	<b>54738.98</b>	<b>51125.46</b>	<b>52501.69</b>

5. The petitioner has filed the additional information as sought by the Commission and has served copies on the respondents. The respondent, GRIDCO has filed the reply and the petitioner has filed the rejoinder to the said reply. Based on the submissions of the parties and the documents available on record, we proceed to revise the tariff of the generating station as stated in the subsequent paragraphs.

### Capital cost

6. The last proviso to Regulation 7 of the 2009 Tariff Regulation provides as under:

*"Provided also that in case of the existing projects, the capital cost admitted by the Commission prior to 1.4.2009 and the additional capital expenditure projected to be incurred for the respective year of the tariff period 2009-14, as may be admitted by the Commission, shall form the basis for determination of tariff."*

7. The Commission in order dated 23.1.2014 in Petition No. 27/GT/2013 had considered the opening capital cost of ₹262886.11 lakh as on 1.4.2009. The petitioner has submitted that the discharge of liability for ₹10063.80 lakh was inadvertently claimed in Petition No. 229/GT/2012 (tariff of 2008-09) against the actual liability of ₹10083.80 lakh discharged in the year 2008-09 (pertaining to the period prior to COD). Accordingly, the petitioner has rectified the error and has considered the opening capital cost as ₹262906.11 lakh (262886.11+20.00) as on 1.4.2009. However, in terms of the last proviso to Regulation 7 of the 2009 Tariff Regulations, the capital cost of ₹262886.11 lakh as on 1.4.2009 as approved vide order dated 23.1.2014 in Petition No. 27/GT/2013 has been considered.

#### **Actual Additional Capital Expenditure**

8. Regulation 9 of the 2009 Tariff Regulations, as amended on 21.6.2011, provides as under:

*"9. Additional Capitalisation.(1) The capital expenditure incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:*

*(i) Un-discharged liabilities;*

*(ii) Works deferred for execution;*

*(iii) Procurement of initial capital spares within the original scope of work, subject to the provisions of regulation 8;*

*(iv) Liabilities to meet award of arbitration or for compliance of the order or decree of a court; and*

*(v) Change in law: Provided that the details of works included in the original scope of work along with estimates of expenditure, un-discharged liabilities and the works deferred for execution shall be submitted along with the application for determination of tariff.*

*(2) The capital expenditure incurred or projected to be incurred on the following counts after the cut-off date may, in its discretion, be admitted by the Commission, subject to prudence check:*

*(i) Liabilities to meet award of arbitration or for compliance of the order or decree of a court;*

*(ii) Change in law;*

*(iii) Deferred works relating to ash pond or ash handling system in the original scope of work;*

*(iv) In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) including due to geological reasons after adjusting for proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation; and*



(v) In case of transmission system any additional expenditure on items such as relays, control and instrumentation, computer system, power line carrier communication, DC batteries, replacement of switchyard equipment due to increase of fault level, emergency restoration system, insulators cleaning infrastructure, replacement of damaged equipment not covered by insurance and any other expenditure which has become necessary for successful and efficient operation of transmission system:

Provided that in respect sub-clauses (iv) and (v) above, any expenditure on acquiring the minor items or the assets like tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2009.

(vi) In case of gas/liquid fuel based open/ combined cycle thermal generating stations, any expenditure which has become necessary on renovation of gas turbines after 15 year of operation from its COD and the expenditure necessary due to obsolescence or non-availability of spares for successful and efficient operation of the stations. Provided that any expenditure included in the R&M on consumables and cost of components and spares which is generally covered in the O&M expenses during the major overhaul of gas turbine shall be suitably deducted after due prudence from the R&M expenditure to be allowed.

(vii) Any capital expenditure found justified after prudence check necessitated on account of modifications required or done in fuel receipt system arising due to non-materialization of full coal linkage in respect of thermal generating station as result of circumstances not within the control of the generating station.

(viii) Any un-discharged liability towards final payment/withheld payment due to contractual exigencies for works executed within the cut-off date, after prudence check of the details of such deferred liability, total estimated cost of package, reason for such withholding of payment and release of such payments etc.

(ix) Expenditure on account of creation of infrastructure for supply of reliable power to rural households within a radius of five kilometres of the power station if, the generating company does not intend to meet such expenditure as part of its Corporate Social Responsibility."

9. The actual additional capital expenditure claimed by the petitioner as against the projected additional capital expenditure allowed for the period 2009-14 in order dated 23.1.2014 in Petition No 27/GT/2013 is as under.

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Projected additional capital expenditure allowed in Order dated 23.1.2014 (after adjustment of liabilities)	4637.61	1966.86	65.69	42.56	1365.68
Actual additional capital expenditure claimed in the petition	4102.71	2714.15	3736.50	593.09	1828.66



10. The re-conciliation of the actual additional capital expenditure claimed with the additional capital expenditure as per books of accounts duly certified by auditor for the period 2009-14 is as under:

		(₹ in lakh)				
Sl. No.		2009-10	2010-11	2011-12	2012-13	2013-14
<b>1</b>	<b>Additional Capital Expenditure (claimed for the purpose of tariff)</b>					
<b>(a)</b>	<b>Additions</b>					
i	Capitalization against works projected earlier and allowed for tariff purpose	3367.44	1466.36	301.34	60.22	33.18
ii	Additional Capital Expenditure not projected / allowed but incurred on actual basis due to site requirements.	73.63	1074.22	3193.65	538.36	3843.60
	<b>Total (a)</b>	<b>3441.08</b>	<b>2540.58</b>	<b>3494.99</b>	<b>598.58</b>	<b>3876.78</b>
<b>(b)</b>	<b>Deletion / Deduction</b>					
i	Assets deducted on replacement of new assets covered	0.00	0.00	0.00	0.00	0.00
ii	Deduction of assets without any replacement and not covered under exclusion	(-)109.37	(-)1.74	0.00	(-) 27.76	0.00
iii	Deletion on account of Inter Unit Transfer (IUT)	(-) 3.77	0.00	0.00	(-) 30.57	0.00
	<b>Total (b)</b>	<b>(-) 113.14</b>	<b>(-) 1.74</b>	<b>0.00</b>	<b>(-) 58.33</b>	<b>0.00</b>
<b>(c)</b>	<b>Net addition claimed (c)=(a)-(b)</b>	<b>3327.94</b>	<b>2538.84</b>	<b>3494.99</b>	<b>540.25</b>	<b>3876.78</b>
<b>2</b>	<b>Additional Capital Expenditure (not claimed for the purpose of tariff)</b>					
<b>(d)</b>	<b>Additions</b>					
i	Addition other than Inter-unit additions	34.38	37723.88	5348.34	35.58	110.80
ii	Addition on account of Inter-unit transfers	0.00	0.34	0.40	2.73	2.46
	<b>Total (d)</b>	<b>34.38</b>	<b>37724.23</b>	<b>5348.74</b>	<b>38.31</b>	<b>113.26</b>
<b>(e)</b>	<b>Deletions</b>					
i	Deletions other than IUT	(-) 7806.57	(-) 8.08	(-) 34579.43	(-) 4716.13	(-) 29.00
ii	Deletions on account of Inter-Unit Transfer	0.00	(-) 0.81	(-) 0.83	(-) 0.57	(-) 2.51
	<b>Total (e)</b>	<b>(-) 7806.57</b>	<b>(-) 8.89</b>	<b>(-) 34580.26</b>	<b>(-) 4716.70</b>	<b>(-) 31.51</b>
	<b>Net Addition under Exclusion (f)=(d)+(e)</b>	<b>(-) 7772.19</b>	<b>37715.34</b>	<b>(-) 29231.53</b>	<b>(-) 4678.39</b>	<b>81.75</b>
	<b>Net Additional Capitalization (including IUT) as per books of accounts(g)=(c)+(f)</b>	<b>(-) 4444.25</b>	<b>40254.18</b>	<b>(-) 25736.53</b>	<b>(-) 4138.13</b>	<b>3958.54</b>
<b>3</b>	<b>Net additional capitalization claimed for the purpose of tariff</b>					
	Net additional capitalization as above (c)	3327.94	2538.84	3494.99	540.26	3876.78
	Less : Un-discharged liability in additional capitalization	354.54	20.81	63.27	8.05	2425.45
	Add : Liability discharged (pertains to prior COD period)	1082.60	196.12	233.30	0.20	360.25

Add : Liability discharged (to post COD period)	46.71	0.00	72.68	62.29	17.08
Less: Assumed Deletions	0.00	0.00	1.20	1.61	0.00
<b>Net amount of additional capitalization claimed</b>	<b>4102.71</b>	<b>2714.15</b>	<b>3736.50</b>	<b>593.09</b>	<b>1828.66</b>

11. Based on the above reconciliation, the year-wise admissibility of the additional capital expenditure under various heads is discussed in the subsequent paragraphs.

**2009-10**

12. The break-up of the actual additional capital expenditure claimed by the petitioner is as under:

Description	(₹ in lakh)	
	Projected Expenditure allowed in order dated 23.1.2014	Actual expenditure claimed
Works within original scope but deferred for execution, up to the cut-off date – Regulation 9(1)(ii)	1497.89	1497.90
Liabilities to meet award of Arbitration – Regulation 9(1)(iv)	1727.16	1727.17
Works beyond the original scope – Regulation 9(2)(iv)	148.39	142.37
<b>Sub-total against works approved by Commission on projected basis (a)</b>	<b>3373.44</b>	<b>3367.44</b>
Additions claimed by the petitioner which were disallowed on projection basis- Regulation 9(2)(iv) (b)	0.00	73.62
<b>Total additions (c)=(a)+(b)</b>	<b>3373.44</b>	<b>3441.08</b>
Deletions	(-)112.94	(-)113.14
<b>Total additional capital expenditure claimed prior to adjustment of discharged/un-discharged liabilities and assumed deletion</b>	<b>3260.50</b>	<b>3327.93</b>

13. The Commission in its order dated 23.1.2014 in Petition No. 27/GT/2013 had allowed the projected additional capital expenditure of ₹3373.44 lakh in 2009-10. Against this, the petitioner has claimed actual additional capital expenditure of ₹3367.44 lakh (1497.90 +1727.17+142.37) on assets/works which are within the original scope of work, to meet contingent liability and works beyond the original scope but which are essential for satisfactory operation of the generating station. Accordingly, on prudence check, the claim of the petitioner for the said actual expenditure is allowed.



14. The petitioner has claimed actual additional capital expenditure of ₹73.62 lakh (₹37.36 lakh on Stabilization of hill slope over GIS & TRT and ₹36.26 lakh on Reservoir RIM treatment work and damage compensation). As regards Stabilization of hill slope over GIS & TRT, the petitioner has submitted that due to weak geological condition of rock, incidents of continuous loose rock falling had been observed which was not only endangering the human life working in this area but also creating a situation to damage the GIS equipment. It has also submitted that at some incidents GIS building structure had got damaged and in order to avoid the potential damage to humane and equipment's, these works was carried out for safety of GIS and TRT area. The petitioner has stated that the work not being of recurring nature and was executed as per situation at site. As regards Reservoir RIM treatment work and damage compensation, the petitioner has submitted that due to weak geological condition the incidents of settlement and sinking of the rock in the rim of the reservoir has been observed. It has also submitted that the fluctuation of the inflow cannot be ruled out and due to this, land containing dwelling house had settled and the State administration pressurized the power station for remedial measure and for compensation of the damage. Accordingly, the petitioner has stated that in order to comply with this, the expenditure had been incurred.

15. The matter has been examined. It is observed that the Commission in order dated 23.1.2014 had disallowed the projected additional capital expenditure of ₹73.62 lakh towards these works/items on the ground that the expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. **In line with the said decision, we are not inclined to allow the actual additional capital expenditure of ₹73.62 lakh claimed by the petitioner under this head.**

#### **Deletions**

16. As the corresponding assets do not render any useful service in the operation of the generating station, the deletion of (-)₹113.14 lakh as reflected in the books of accounts is deleted for the purpose of tariff.



## Exclusions

17. It is observed from the submissions of the petitioner that the exclusion of (-)₹7772.19 lakh, comprising of positive and negative book entries, pertains to rectification entries leading to zero sum, FERV which has been directly billed to the beneficiaries and Sales tax actually paid but wrongly de-capitalized . As such, the same is found to be in order and is allowed for the purpose of tariff.

18. Based on the above, the net additional capital expenditure allowed in 2009-10 prior to the adjustment of discharged/un-discharged liabilities and assumed deletions, is as under:

	(₹ in lakh)
	<b>Actual expenditure allowed</b>
Works within original scope but deferred for execution up to the cut-off date – Regulation 9(1)(ii)	1497.90
Liabilities to meet award of arbitration – Regulation 9(1)(iv)	1727.17
Works beyond the original scope – Regulation 9(2)(iv)	142.37
<b>Sub- total (a)</b>	<b>3367.44</b>
Deletions	(-)113.14
<b>Total additional capital expenditure allowed</b>	<b>3254.30</b>

## 2010-11

19. The category-wise breakup of the actual additional capital expenditure claimed by the petitioner is as under:

Description	(₹ in lakh)	
	Projected expenditure allowed in order dated 23.1.2014	Actual expenditure claimed
Works within original scope but deferred for execution up to the cut-off date – Regulation 9(1)(ii)	1577.58	1422.10
Works beyond original scope of work	126.00	44.26
<b>Sub- total against works approved on projected basis (a)</b>	<b>1703.58</b>	<b>1466.36</b>
Additions claimed by the petitioner which were disallowed on projection basis/new additions (b)	0.00	922.06
New additions -Regulation 9(2)(iv) (c)	-	152.16
<b>Total additions (d)=(a)+(b)+(c)</b>	<b>1703.58</b>	<b>2540.58</b>
Deletions	0.00	(-)1.74
<b>Total additional capital expenditure claimed prior adjustment of discharged/un-discharged liabilities and assumed deletions</b>	<b>1703.58</b>	<b>2538.84</b>



20. The Commission in its order dated 23.1.2014 in Petition No. 27/GT/2013 had allowed the projected additional capital expenditure of ₹1703.58 lakh in 2010-11. Against this, the petitioner has claimed actual additional capital expenditure of ₹1466.36 lakh (1422.10 + 44.26) on assets/works which are within the original scope of work but deferred for execution up to the cut-off date, and works beyond the original scope but which are essential for satisfactory operation of the generating station. Accordingly, on prudence check, the claim of the petitioner for the said actual expenditure is allowed.

21. The petitioner has claimed actual additional capital expenditure of ₹922.06 lakh as follows:

<i>(₹ In lakh)</i>	
<b>Works/Assets</b>	<b>Amount</b>
Stabilization of hill slope over GIS & TRT	527.15
Stabilization of hill slope over APS and Main Access Tunnel	268.97
Reservoir RIM treatment work & damage compensation	8.88
TRT outlet strengthening, training work upto dumping yard.	60.59
BIO engineering works for the left bank slope and dam top road	56.47
<b>Total</b>	<b>922.06</b>

22. As regards Stabilization of hill slope (over GIS & TRT and over APS and Main Access Tunnel), the petitioner has submitted that due to weak geological condition of rock, incidents of continuous loose rock falling had been observed which was not only endangering the human life working in this area but also creating a situation to damage the GIS equipment. It has also submitted that at some incidents GIS building structure had got damaged and in order to avoid the potential damage to humans and equipment's, these works was carried out for safety of GIS and TRT area. The petitioner has stated that the work not being of recurring nature and was executed as per situation at site. As regards Reservoir RIM treatment work and damage compensation, the petitioner has submitted that due to weak geological condition the incidents of settlement and sinking of the rock in the rim of the reservoir has been observed. It has also submitted that the fluctuation of the inflow cannot be ruled out and due to this, land containing dwelling house had settled and the State administration pressurized the power station for remedial measure and for compensation of the damage. As regards TRT outlet strengthening, training work upto dumping yard, the petitioner has





submitted that due to weak geological condition the incidents of settlement and sinking of the rock, the damage at TRT outlet had been observed. It has also submitted that this area has always been facing the water thrust, coming out from generating plant and at the same time, the tower to support the Teesta-Binaguri transmission line lies in this area and is vulnerable to fall due to the above reason. Accordingly, the petitioner has stated that in order to protect the TRT structure and transmission line, the work was carried out. As regards BIO engineering works for the left bank slope and dam top road, the petitioner has submitted that as per minutes of the 8<sup>th</sup> Central level monitoring committee meeting held on 13<sup>th</sup> and 14<sup>th</sup> November, 2008, different activities had been suggested for strengthening the muck dumping sites and weak land zone in the different project area and accordingly, the said works have been carried out. Accordingly, the petitioner has stated that the expenditure incurred may be allowed.

23. The matter has been examined. It is observed that the Commission in order dated 23.1.2014 had disallowed the projected additional capital expenditure of ₹1378.00 lakh in 2010-11 towards these works/items on the ground that the expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. In line with the said decision, we are not inclined to allow the actual additional capital expenditure of ₹922.06 lakh claimed by the petitioner under this head.

#### **New Assets**

24. In addition to the above, the petitioner has claimed actual additional capital expenditure of Rs 152.16 lakh in 2010-11 under Regulation 9(2)(iv) of the 2009 Tariff Regulations in respect so the assets/works as discussed under:

SI No.	Assets/work	Actual expenditure claimed	Submissions of the Petitioner/respondent	Remarks on admissibility	(₹ in lakh)
					Amount allowed
1	Land-Right to use	74.55	The petitioner has submitted that in order to meet the expenditure as per recommendation of Joint Action Committee for Additional	Considering the fact that the expenditure has been incurred by the petitioner in compliance with the statutory obligations	74.55



			environment measures taken by State Forest Department in different project area, payment had been made to DFO, State Govt. of Sikkim against materialization of contingent liabilities towards degradation of forest and environment.	towards additional environment measures taken by the State Forest Department of Sikkim, the actual expenditure incurred is <b>allowed</b> .	
2	Plant & Machinery other (D G set) Accoustic enclosure for VTA 1710G (3-Nos)	12.98	The petitioner has submitted that as per Factory Act, noise level shouldn't be increased beyond 85 DB. In order to arrest the noise level beyond this limit acoustic enclosure was required. Accordingly, enclosure for VTA 1710G had been purchased and is being used for minimization of sound effect of DG set in the power house.	In consideration of the submissions of the petitioner and keeping in view that the expenditure incurred is necessary for successful & efficient operation of the generating station, the actual expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	12.98
3	Oxygen Concentrator	1.72	The petitioner has submitted that in order to keep the health of the working personnel of the power station, different health equipment's are being used.	Since the expenditure is for the benefit of the employees working at remote areas of the project and in turn facilitates the successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	1.92
4	ECG Machine (BPL Cardiart 8108R)	0.20			
5	Fire Extinguisher of different specification- 33 Nos	2.39	The petitioner has submitted that the assets as well as human life are required to be protected from fire in different location of the power station. In order to come out from any eventualities due to fire, fire extinguishers have been purchased for power station area for safety purposes.	Since the expenditure incurred is for the safety of the generating station which in turn will facilitate the successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	2.39
6	Other assets- 400 KV Single Phase CVT	6.36	The petitioner has submitted that for metering and protection	Considering the fact that the asset is necessary for	6.36



	Type WS420N2		of outgoing lines in GIS area, the CVT is essentially required. This is not only protecting the system from fault current in line but also used for metering.	successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	
7	Illumination around auditorium building at Balutar	2.89	The petitioner has submitted that for security and safety of power station area, illumination all around is required. Accordingly, the work was carried out.	As the expenditure incurred is in the nature of minor assets like tube fixtures and tube lights etc., the same is <b>not allowed</b> .	0.00
8	SBI ATM room at balutar, left bank parking area near admin building.	2.07	The petitioner has submitted that, there is not any Bank situated in project area. Nearest Bank is around 7-KMS from the power station. In order to meet the daily financial need of the employees, SBI ATM Room was constructed.	Since the expenditure incurred is for the benefit of the employees working in the remote areas of the project and in turn will facilitate the	2.07
9	Construction of parking platform/jetty & approach for platform at Dam site	6.81	The petitioner has submitted that, Dam site are situated 30-35 Km from the head quarter of the Power station. The staff deployed there in the shifts and general duty shifted from residential area. The vehicle transporting them should be out of rock falling zone. The structure has been constructed for the same.	successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	6.81
10	Two shed for installation of security equipment at admn. bldg. gate & zero point check post at power	1.06	The petitioner has submitted that in order to avoid any untoward incidents in the project area, the security personnel are deployed in different project area. For safekeeping of the security equipments, these sheds were constructed.	As the expenditure incurred is in the nature of minor assets, the same is <b>not allowed</b>	0.00
11	Dyke up to EL 542M for protection of left bank slope over plunge	22.46	The petitioner has submitted that due to weak geological condition, the incidents of settlement and sinking	Considering the fact that the asset is necessary for successful and efficient operation of	22.46

	pool		near plunge pool area observed. The fluctuation of the inflow cannot be ruled out. In order to minimize the impact of water thrust in the left bank in this area, protruding concrete structure called Dyke has been constructed. As the asset is	the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	
12	Construction of CGI sheet shed for packing of vehicle and equipment at Mechanical workshop	6.35	The petitioner has submitted that for smooth operation of the power station, the vehicle and heavy equipment available at power station should be at particular location in covered area. These sheds are prepared for the same.	As the expenditure incurred is in the nature of minor assets, the same is <b>not allowed</b>	0.00
13	Providing fitting and fixing of CGI sheet of open portion of godown no-10 (half covered sheet) in central store	2.92	The petitioner has submitted that for proper holding the inventories and assets, the godown in central store is required.		0.00
14	Toe wall at 1 <sup>st</sup> bend near fire fight tank in the stretch of approach road from zero point to MAT	3.58	The petitioner has submitted that due to weak geological condition of rock and to arrest/channelize the seepage from water source, Toe wall constructed in shrinking zone.	Considering the fact that the asset is necessary for successful and efficient operation of the generating station, the same is <b>allowed</b>	3.58
15	Construction of drain at the side of Singtam Dikchu road in front of ADIT V	5.82	The petitioner has submitted that, in order to channelize the seepage/rain water drainage is required. Non channelization of this water may obstruct the approach road from head quarter to Dam area.	under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	5.82
	<b>Amount claimed</b>	<b>152.16</b>			
	<b>Amount allowed</b>				<b>138.94</b>

### **Deletions**

25. As the corresponding assets do not render any useful service in the operation of the generating station, the deletion of (-) ₹1.74 lakh as reflected in the books of accounts is deleted for the purpose of tariff.

### **Exclusions**

26. The petitioner has prayed that the negative entries may be ignored/ excluded for the purpose of tariff as the corresponding positive entries for purchase of such assets are not being allowed for the purpose of tariff in terms of the provisions of the 2009 Tariff Regulations. In support of this, the petitioner has referred to the observations of the Commission in order dated 7.9.2010 in Petition No.190/2009 as under:

*"20. After careful consideration, we are of the view that the cost of minor assets originally included in the capital cost of the projects and replaced by new assets should not be reduced from the gross block, if the cost of the new assets is not considered on account of implication of the regulations. In other words, the value of the old assets would continue to form part of the gross block and at the same time the cost of new assets would not be taken into account. The generating station should not be debarred from servicing the capital originally deployed on account of procurement of minor assets, if the services of those assets are being rendered by similar assets which do not form part of the gross block."*

27. The respondent, BRPL in its reply dated 31.12.2014 has submitted that the minor assets/spares which are de-capitalized is required to be adjusted in the capital cost as per proviso under Regulation 7(1)(c) of the 2009 Tariff Regulations. The respondent has also submitted that that the exclusion of minor items from the capital cost is in conflict with the proviso to Regulation 7(1)(c) of the 2009 Tariff Regulations. The respondent has also pointed out that the Commission had not permitted the MBOA in respect of the generating station of NTPC and has accordingly prayed that the exclusion of minor items from capital cost may not be allowed.

28. The matter has been examined. It is observed that the exclusion of ₹37715.34 lakh comprise of positive and negative book entries effected by the petitioner relating to purchase of minor assets like furniture, heat convectors, etc, whose capitalization for the purpose of tariff was not allowed after





the cut-off date, FERV which has been directly billed on the beneficiaries, capitalized provisions for contingent liabilities likely to be materialized.

29. It is observed that this issue had been considered by the Commission in Petition No. 233/GT/2014 (revision of tariff of Chamera-II Hydroelectric Project for the period 2009-14) and the Commission by order dated 17.6.2016 decided as under:

*"24.....In our view, since the cost of new assets would not be taken into account by implication of the regulations, the value of old assets should be permitted to continue to form part of the gross block. In other words, if the cost of the new assets is not considered on account of implication of the regulations, the cost of minor assets originally included in the capital cost of the projects and replaced by new assets should not be reduced from the gross block. The generating station should not be debarred from servicing the capital originally deployed on account of procurement of minor assets, if the services of these assets are being rendered by similar assets which do not form part of the gross block. In this background and in line with the decision of the Commission in order dated 7.9.2010, the negative entries corresponding to the deletion of minor assets are allowed to be excluded/ ignored for the purpose of tariff"*

30. In line with the above decision, the negative entries corresponding to the deletion of minor assets are allowed to be excluded/ ignored for the purpose of tariff. Other exclusions as sought by the petitioner i.e. FERV entries and capitalized provisions for contingent liabilities are also in order in terms of the 2009 Tariff Regulations as FERV is directly billed to beneficiaries and capitalized provisions have not been paid in cash.

The net additional capital expenditure allowed for the purpose of tariff prior to adjustment of discharged/un-discharged liabilities and assumed deletion, is as under:

Description	Amount allowed (₹ in lakh)
Works within original scope but deferred for execution, up to the cut-off date – Regulation 9(1)(ii)	1422.10
Works beyond original scope	44.26
Sub- total against works approved on projected basis (a)	1466.36
Additions claimed disallowed on projection basis/new additions claimed (b)	0.00
New additions claimed under Regulation 9(2)(iv) (c)	138.94
Total additions allowed (d)=(a)+(b)+(c)	1605.30
Deletions (e)	(-)1.74
<b>Total additional capital expenditure allowed prior to adjustment of discharged/un-discharged liabilities and assumed deletion (f)=(d)-(e)</b>	<b>1603.56</b>



**2011-12**

31. The category-wise breakup of the actual additional capital expenditure claimed by the petitioner, prior to adjustment of discharged/un-discharged liabilities and assumed deletion are as under:

Description	(₹ in lakh)	
	Projected expenditure allowed in order dated 23.1.2014	Actual expenditure claimed
Expenditure on works/assets allowed by Commission on projection basis for the year 2011-12 --Regulation 9(2)(iv) (A)	71.50 <i>(10.75 against the asset works actually implemented)</i>	8.95
Expenditure on works/assets allowed on projection basis during the years 2009-10 & 2010-11 --Regulation 9(2)(iv) (B)	792.00	292.39
Sub- total (c)=(a)+(b)	<b>802.75</b>	<b>301.34</b>
Additions claimed which were disallowed on projection basis/new additions claimed under various regulations (d)	0.00	3193.65
Total additions claimed (e)=(c)+(d)	<b>802.75</b>	<b>3494.99</b>
Deletions	<b>5.81</b>	<b>0.00</b>
<b>Net additions claimed prior to adjustment of discharged/un-discharged liabilities and assumed deletions</b>	<b>801.30</b>	<b>3494.99</b>

32. The details of the works, the submissions of the petitioner and the justification for admissibility is discussed as under:

Sl. No.	Assets/works	(₹ in lakh)		
		Projected expenditure allowed in order dated 23.1.2014	Actual Expenditure claimed	Remarks for admissibility
1	Drainage pump	10.75	8.95	As the asset/work was allowed in Commission's order dated 23.1.2014 in Petition No. 27/GT/2013 under Regulation 9(2)(iv) of the 2009 Tariff Regulations, against replacement of old pump, the expenditure incurred is allowed. The de-capitalization of the old asset is considered under assumed deletions.
2	Design, drawing, fabrication, erection, commissioning of 22.50 m3/hr iron removal plant unit near filtration plant near Balutar	45.00	51.84	The petitioner has submitted that there is slight variation in expenditure due to price variation between actual and estimated cost.



				In view of the submissions and since the asset/work was allowed in 2010-11 in Commission's order dated 23.1.2014 in Petition No. 27/GT/2013, the expenditure is <b>allowed</b> .
3	Installation of CCTV (shifted from (10-11))	50.00	45.71	Since the asset/work was allowed in 2010-11 in Commission's order dated 23.1.2014 in Petition No. 27/GT/2013, the expenditure is <b>allowed</b> .
4	Purchase of Tan delta & capacitance measurement instrument-capacitance & tan delta kit	40.00	35.28	
5	Concrete mixer 10/7 CFT	2.00	1.99	
6	Tractor 45 HP, ESCORTS Famtrac 45	5.00	5.66	The petitioner has submitted that there is slight variation in expenditure due to price variation between actual and estimated cost. In view of the submissions and since the asset/work was allowed in 2010-11 in Commission's order dated 23.1.2014 in Petition No. 27/GT/2013, the expenditure is <b>allowed</b> .
7	Laying of Tetrapods for protection of left bank slope over plunge pool	600.00	147.54	<p>It is noticed that against the projected expenditure of ₹600.00 lakh allowed in Commission's order dated 23.01.2014 in Petition no. 27/GT/2013 for the works of laying of tetrapods, the actual expenditure of ₹616.62 lakh in 2010-11 was claimed by the petitioner and the same has been allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations.</p> <p>However, as regards the actual expenditure of ₹147.54 lakh claimed in 2011-12, the petitioner has submitted that during monsoon season, due to flushing of heavy water, tetrapods were broken and disposed of for which additional tetrapods were required, thereby resulting in increase in cost. It has also submitted that these have been made for protection of left bank slope over plunge pool area at dam site.</p>



				It is observed that the petitioner has not furnished the gross value of the disposed of tetrapods. Moreover, considering the fact that these are expenses of a recurring nature, we are of the view that the same can be met from the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b> .
8	Electrostatic liquid cleaner Machine model ELC 50C	50.00	3.29	The petitioner has submitted that the projected items could not be purchased in full in 2010-11. It has submitted that while the actual expenditure incurred in 2010-11 was ₹6.35 lakh, only ₹4.37 (3.29+1.09) lakh was actually incurred in 2011-12. Since the asset/work was allowed in 2010-11 in Commission's order dated 23.1.2014 in Petition No. 27/GT/2013, the actual expenditure is <b>allowed</b> .
9	Lever chain hoist 1.5 ton Cap, 4-5 mtr Lift		1.09	
<b>Amount claimed</b>		<b>802.75</b>		
<b>Amount allowed</b>				<b>153.80</b>

33. Additions claimed in 2011-12 which were disallowed on projection basis/new additions:

Sl. No.	Assets/works	Amount claimed	Submissions of the Petitioner	Remarks on admissibility	Amount allowed
1	Disturbance allowance Transportation charges, Fertilizer & seeds, money to land oustees	0.50	The petitioner has submitted that disturbance allowance, transportation charges, fertilizer & seeds money to land ousted people as grants & subsistence allowance as per directive of state Govt. of Sikkim. This compensation has been given to land oustees at dam site towards full & final settlement and, capitalized as per the accounting policy of the Corporation.	The petitioner has claimed the expenditure under Regulation 9(2)(i) of the 2009 Tariff Regulations. The petitioner has not enclosed any Court order or Arbitrator award in support of this. However, considering the fact that the expenditure incurred is in compliance with the statutory obligations as per directives of the State government, the expenditure incurred is <b>allowed</b> under	0.50
2	Disturbance allowance Transportation charges, fertilizer & seeds, money to land oustees	0.50			0.50

				Regulation 9(2)(ii) of the 2009 Tariff Regulations	
3	Grouting, Hill Slope Stabilization, TRT Strengthening Etc.	70.93	The petitioner has submitted that due to weak geological condition the incidents of settlement and sinking of the rock, the damage at TRT outlet had been observed. This area has always been facing the water thrust, coming out from generating plant. At the same time, the tower to support the Teesta-Binaguri transmission line lies in this area and is vulnerable to fall due to the above reason. In order to protect the TRT structure and transmission line, the work was carried out. The work though not being of recurring nature and was executed as per situation of site. Commission had disallowed this expenditure in order dated 23.1.2014. Since the amount was already capitalized under fixed asset in the books of account before the issue of tariff order, the same has been again included in the petition for reconsideration of the Commission. Moreover, these works can't be claimed under O&M either in current year / even in next tariff period as the same has been booked under capital assets.	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	0.00
4	Left bank slope protection works- Engineering measures	11.83	Petitioner has submitted that as per minutes of 8th central level monitoring committee meeting held on 13 and 14 Nov 2008, different activities had been suggested for strengthening the muck dumping sites and weak land zone in the different project area. Accordingly, BIO engineering works had been carried out Since the amount was already capitalized under fixed asset in the books of account before the issue of tariff order, the same has again included in the instant	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	0.00



			petition for reconsideration of the Hon'ble Commission. Moreover, these works can't be claimed under O&M either in current year / even in next tariff period as the same has been booked under capital assets.		
5	Spillway glacis rebuilding works by HPC/other designed product	219.98	Dam is the most vital structure of the power station. To arrest the impact at glacis due to heavy boulder with inflow, these High Performance Concrete was applied. The Commission has disallowed this expenditure in tariff order dated 23.1.2014. Since the amount was already capitalized under fixed asset in the books of account before the issue of tariff order, the same has again included in the instant petition for reconsideration of the Commission. Moreover, these works can't be claimed under O&M either in current year / even in next tariff period as the same has been booked under capital assets.	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	0.00
6	PCC road from central store near main gate to godown rooms inside central store at left bank	13.81	The petitioner has submitted that, usually all the sophisticated/delicate electrical & electronics/spare parts are stored in the godown of the central stores. These are carried from different locations to store and from store to site. Manual transporting /loading / unloading of the materials is not possible as the instruments are very heavy and sophisticated in nature. Any human error may result damage to the spare/equipment's. Hence, all the HMs carrying the materials are required to ply safely to the godown. Thus, PCC road was constructed from main gate of Central store to godown.	As the asset/ work is necessary and will facilitate the successful and efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	13.81
7	Drilling & Grouting in Dipudara Nallah, Stablisation of hill slope (means cement	419.15	Due to weak geological condition, continuous rock falling has been observed. The rock fall not only is	The expenditure is recurring in nature and the same can be met under the O&M	0.00

	grouting above part LSG plug area and penstock erection gallery), Drilling & grouting near surge shaft area, Epoxy grouting inside power house, C/o rock trap in between MAT & GIS building at Power House, Hill slope protection below Dipudara village at EL 450m by means of PCC walls with dowling to protect the hill over TRT Protection of Hill slope near Dipudara Village.		endangering the human life working in this area but also a potential threat to the GIS equipment. At some incidents, GIS building structure had got damaged. In order to avoid such situation, these works had been carried out for safety of GIS, TRT and other areas. Further, to protect weak zones at different places in power stations, drilling and grouting was necessitated and the same executed.	expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	
8	Price variation on account of Material Issue to Contractor-TT-4 against works	40.14	The petitioner has submitted that the reconciliation of material issued to the contractor is undertaken to account for the material issued, consumed during the contract period and to account for normal / predetermined normal loss provided in the contract on completion of work on joint verification of data by the company and contractor. The material cost was booked in the account/work at a predetermined recovery rate. As such, difference between issue rate and pre fixed recovery rate of material issued to contractor in respect of major packages are accounted for on actual work done basis in the books of account.	Considering the fact that expenditure incurred is on account of price variation clause which form part of the contract and is in respect of assets/work which are necessary for efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	40.14
9	EPOXY grouting inside power house	19.03	The petitioner has submitted that the seepage inside power house weakens the civil structure and increases the moisture level inside power house in which various moisture sensitive equipment's are installed. To safeguard the instruments, the concerned area has been treated through epoxy grouting.	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b> .	0.00
10	Construction of rock trap in between MAT	68.72	Due to weak geological condition, continuous rock	The expenditure is recurring in nature	0.00

	& GIS at power house		falling has been observed. The rock fall is not only endangering the human life working in these areas but also creating a potential threat to damage the GIS equipment. At some incidents, GIS building structure had got damaged. In order to overcome such problem, these works had been carried out for safety of GIS, TRT and other areas.	and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	
11	Electrical and Mechanical Office At Dam Site	1.00	The petitioner has submitted that, Dam is around 20 km away from station head quarter. So in order to co-ordinate electrical and mechanical activities, the construction of electrical & mechanical office at dam got necessitated.	Since the asset / work will facilitates the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	1.00
12	C/O one room for installation of incinerator equipment at project hospital	2.43	The petitioner has submitted that, expenditure has been incurred, as per directive of State Pollution control board, Govt of Sikkim.		2.43
13	C/O toilet cum urinal at three locations namely zero point check post, APS top and surge shaft at PH	4.76	The petitioner has submitted that it has been constructed for use of Security personnel posted at various locations for round the clock security monitoring of power station.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations	4.76
14	Providing & fixing security fencing boundary around right bank executive colony at ph site balutar	24.73	The petitioner has submitted that consequent upon the issue of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008, the Home Department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this.	Since the asset / work is necessary for the safety of the plant which will facilitate the successful and efficient operation of the plant, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	24.73
15	Providing & fencing boundary around scrap yard area near workshop at left bank balutar	5.10		5.10	
16	Strengthening & extension of chain	7.37		7.37	



	link fencing along the boundary from ph check post to pot yard		As the area is not protected properly by fencing, it is allowing thoroughfare to the local people as well as the labourers of the adjacent downstream project. Accordingly, fencing boundary at the above locations has been constructed.		
17	Drilling & Grouting of Cement sand mix at EL 583.020M between the left bank abutment of Dam & intake structure	188.32	The petitioner has submitted that Dam safety team inspected the project from 22-23 April 2010. During the inspection of Dam area, seepage was observed in the left bank abutment through exposed overburden material which was left out untreated between the left abutment of Dam and intake structure. Keeping in view of the importance of Dam safety it was suggested and instructed by Dam safety team that grouting work should be carried out. Accordingly the work was executed. Further, Dam safety team also suggested for filling the hill and intake structure at Dam site for safety of structure. Rim treatment work was carried out for protection of side slope of reservoir at Zang village and Phidang village.	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	0.00
18	Material issued to Contractor- TT-4	43.21	The petitioner has submitted that the reconciliation of material issued to the contractor is undertaken to account for the material issued, consumed during the contract period and to account for of normal/predetermined normal loss provided in the contract on completion of work on joint verification of data by the company and contractor. The material cost was booked in the account/work at a predetermined recovery rate. As such, Differential in issue rate and pre fixed recovery rate of material issued to contractor in r/o major packages are accounted for on	Considering the fact that expenditure incurred is on account of price variation clause which form part of the contract and is in respect of assets/work which are necessary for efficient operation of the generating station, the same is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	43.21
19	Material issued to contractor TT-3	69.50			69.50



			actual work done in the books of account.		
20	Provision for Sales Tax for Assessment year 1998-99 to 2007-08	585.58	The petitioner has submitted that an amount of ₹1418.62 lakh for payment of Sales tax was allowed by Commission in 2009-10 vide order dated 23.1.2014 which was paid and claimed in in 2009-10. Due to inadvertence, the above amount got deleted in books of accounts. Based on the assessment order received from the Sales tax department for an amount of ₹3372.53 lakh (which is inclusive of ₹1418.62 lakh paid), a provision for ₹1953.91 lakh (₹3372.53 – ₹1418.62) was made in 2011-12 with a request for exclusion of ₹1418.62 lakh also from the additional capitalization in 2011-12. During 2013-14, the final demand notice for ₹2571.43 lakh (1953.91 + 617.52) lakh was received from Sales Tax Department, which was paid during 2013-14.	The petitioner has claimed the expenditure under Regulation 9(2)(i) of the 2009 Tariff Regulations. The petitioner has not enclosed any Court order or Arbitrator award in support of this. However, considering the fact that the expenditure incurred is in compliance with the statutory obligations as per directives of the State government, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(ii) of the 2009 Tariff Regulations. Since the amount of ₹1953.91 lakh was actually paid in 2013-14 and not during 2011-12, the same has been adjusted in 2011-12 as un-discharged liability and allowed as discharge of liability in 2013-14.	585.58
21	Provision for Sales Tax for Assessment year 1998-99 to 2007-08	1368.33			1368.33
22	Low Vacuum Dehydration Unit Lvdh 50 Ad Abc EI	3.96		Since the asset / work will facilitates the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	3.96
23	Particle Counter 9000-5-1 Op 1.4-500bar	3.29		The expenditure is not allowed as the asset is of the nature of 'tools ad tackles'.	0.00
24	Laying Of Cat-6 Network Cables & Installation Of Lan	8.81		Since the asset / work will facilitates the successful and	8.81



	Switches And Associate Equipment At Dam Site			efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	
25	Power Supply & Illumination Of Adit V	6.11		These expenditures are in nature of minor assets and hence the expenditure is <b>not allowed</b>	0.00
26	Streetlight From Switchyard To Switchyard Left Bank Colony Balutar	3.38			0.00
27	Motorized Siren, 3-Phase, AC, Range- 8 KM (2 Nos.)	0.82			0.00
28	Water Purifiers (RO), KENT Wonder Model (13 Nos.)	2.34			0.00
	<b>Amount claimed</b>	<b>3193.63</b>			
	<b>Amount allowed</b>				<b>2179.73</b>

#### Exclusions

34. It has been observed that the exclusion of (-) ₹29231.53 lakh, comprising of positive and negative book entries, as mentioned by the petitioner pertain to purchase of minor assets like furniture, digital weigh machine, etc, whose capitalization for the purpose of tariff is not allowed after the cut-off date, FERV which is directly billed to the beneficiaries, capitalization/reversal of provisions for contingent liabilities likely to be materialized and de-capitalization of minor assets like computers, ups, printers, furniture etc., whose capitalization is not allowed for the purpose of tariff. In line with the findings of the Commission in paras 26 to 30 of this order, the exclusion of (-) ₹29231.53 lakh as claimed by the petitioner is allowed to be excluded/ ignored for the purpose of tariff.

35. Accordingly, the net additional capital expenditure allowed for the purpose of tariff before adjustment of discharged/un-discharged liabilities and assumed deletion works out as follows:

Description	(₹ in lakh)
	Actual expenditure allowed
Expenditure on works/assets allowed by Commission on projection basis for the year 2011-12 - Regulation 9(2)(iv) (a)	8.95
Expenditure on works/assets allowed on projection basis during the	144.85



years 2009-10 & 2010-11 - Regulation 9(2)(iv) (b)	
Sub-total against works approved on projected basis (c) = a+b	153.80
Additions claimed by the petitioner which were disallowed on projection basis/new additions claimed (d)	0.00
New additions -Regulation 9(2)(iv) (e)	2179.73
Total additions allowed for the purpose of tariff (f)=(c)+(d)+(e)	2333.53
Deletions (g)	0.00
<b>Total additional capital expenditure allowed (h) =(f)-(g)</b>	<b>2333.53</b>

### 2012-13

36. The category-wise breakup of the actual additional capital expenditure claimed by the petitioner for 2012-13 before adjustment of discharged/un-discharged liabilities and assumed deletion is as under:

Description	(₹ in lakh)	
	Projected expenditure allowed in order dated 23.1.2014	Actual expenditure incurred/claimed
Expenditure on works/assets allowed on projection basis for 2012-13 (Regulation 9(2)(iv) (a))	45.00	3.10
Expenditure on works/assets allowed by Commission on projection basis during the years 2009-10, 2010-11 & 2011-12 (Regulation 9(2)(iv) (b))	12.50 (on total basis against which amount already claimed in previous years is 56.43 and balance left 68.57).	57.12
Sub-total against works approved on projected basis (c)=(a)+(b)	113.57	60.22
Additions claimed by the petitioner which were disallowed on projection basis/new additions claimed (d)	0.00	538.36
Total additions claimed (e)=(c)+(d)	113.57	598.58
Deletions (f)	0.83	58.33
<b>Net additions claimed (g) = (e) - (f)</b>	<b>112.75</b>	<b>540.26</b>

37. The admissibility of the above expenditure claimed under Regulation 9(2)(iv) based on justifications submitted by the petitioner is as under:

Sl. No.	Assets/works	(₹ in lakh)		Remarks for admissibility
		Projected expenditure allowed in order dated 23.1.2014	Actual expenditure claimed	
<b>A. Projected Expenditure allowed on works/assets allowed</b>				
1	Purchase of Dewatering Pump	20.00	3.10	Since the asset/work has been approved under Regulation 9(2)(iv) of the 2009 Tariff Regulations in Commission's order dated 23.1.2014 in Petition



				no. 27/GT/2013 against replacement of old pump, the expenditure is <b>allowed</b> . The de-capitalization of the old asset is considered under assumed deletions.
<b>B. Expenditure on works/assets allowed on projection basis during the years 2009-10, 2010-11 and 2011-12</b>				
1	CCTV Items	50.00	4.60	The asset/work was allowed vide Commission's order dated 23.1.2014 in Petition No. 27/GT/2013 under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The petitioner has submitted that against the total amount of ₹50.00 lakh allowed on projected basis, the claim of the petitioner in 2011-12 is ₹45.71 lakh and the balance of ₹4.60 lakh is claimed in 2012-13. Since the projected capitalization of the asset/item has been allowed in order dated 23.1.2014, the expenditure actually incurred is <b>allowed</b> after prudence check.
2	Purchase of Bus	25.00	25.98	The petitioner has submitted that there is minor increase in the expenditure for this asset and the same is due to price variation, as the claimed amount was on estimated basis. Since the asset/work was approved by the Commission vide order dated 23.1.2014 in Petition no. 27/GT/2013, the same is <b>allowed</b> after prudence check.
3	Purchase of second stage embedded part of HM gate/tools - Drilling Equipments etc.	50.00	6.41	Since the expenditure on asset/work is in the nature of "Tools and Tackles", the same is <b>not allowed</b> .
4	Manual and hydraulic puller set including accessories, Capacity:17.5 & 30 T, Model IPS-3017		9.33	
5	Hydraulic jack capacity (50-60) Ton		10.80	
	<b>Amount claimed</b>	<b>145.00</b>		
	<b>Amount allowed</b>			<b>33.68</b>



38. Additions claimed in 2012-13 which were disallowed on projection basis/new additions claimed:

(₹ in lakh)

Sl. No.	Assets/works	Amount claimed	Submissions of the Petitioner	Remarks on admissibility	Amount allowed
1	Tipper 1 no	16.33	The petitioner has submitted that for running and maintenance of the station, various repair work and other miscellaneous works are required to be done. For this purpose, Tipper was purchased to carry the material from one location to other in Power Station.	As the asset/ work is necessary for successful and efficient operation of the generating station, the same is allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations. The de-capitalization of the old asset is considered under assumed deletions.	16.33
2	BIO engineering works for the left bank slope protection	33.39	As per minutes of 8th central level monitoring Committee meeting held on 13 and 14 Nov 2008, different activities had been suggested for strengthening the muck dumping sites and weak land zone in the different project area. Accordingly, BIO Engineering works had been carried out. Since the amount was already capitalized under fixed asset in the books of account before the issue of tariff order, the same has again included in the instant petition for reconsideration of the Commission. Moreover, these works can't be claimed under O&M either in current year / even in next tariff period as the same has been booked under capital assets.	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b>	0.00
3	Spillway glacis rebuilding works by HPC/other designed product	1.03	Dam is the most vital structure of the power station. To arrest the impact at glacis due to heavy boulder with inflow, these High Performance Concrete was applied.	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure	0.00



			Commission has disallowed this expenditure in tariff order dated 23.1.2014. Since the amount was already capitalized under fixed asset in the books of account before the issue of tariff order, the same has again included in the instant petition for reconsideration of the Commission. Moreover, these works can't be claimed under O&M either in current year / even in next tariff period as the same has been booked under capital assets.	is not allowed	
4	Freehold Land-Plot No 378,364/663,294/66 4,301/665	2.25	The petitioner has submitted that the payment of land as per DPR was already made to land Revenue Dept, of Govt. of Sikkim during construction period as advance and booked under "deposit with other Govt. Dept". However the mutation of portion of land was granted during the year. Accordingly, the account has been capitalized against advance during 2012-13	The petitioner has claimed the expenditure under Regulation 9(2)(i) of the 2009 Tariff Regulations. The petitioner has not enclosed any Court order or Arbitrator award in support of this. However, considering the fact that the expenditure incurred is in compliance with the statutory obligations as per directives of the Sales Tax department the expenditure incurred is <b>allowed</b> under Regulation 9(2)(ii) of the 2009 Tariff Regulations	2.25
5	PLOT no.- 498/3290- land compensation at zang village	15.38	Compensation for Damage to Land/House at the Bank Of River/Dam/Power House as per Demand raised by Land Revenue Department, Sikkim.	The petitioner has claimed the expenditure under Regulation 9(2)(i) of the 2009 Tariff Regulations. The petitioner has not enclosed any Court order or Arbitrator award in support of this. However, considering the fact that the expenditure incurred is in compliance with the	15.38
6	PLOT no.- 496/3267- land compensation at zang village	7.00			7.00
7	PLOT no.- 498/3305- land compensation at zang village	17.37			17.37



8	PLOT no.-314- land compensation at zang village & DIPUDARA	57.22		statutory obligations as per directives of the Land Revenue department, Sikkim the expenditure incurred is <b>allowed</b> under Regulation 9(2)(ii) of the 2009 Tariff Regulations	57.22	
9	PLOT no.-23- land compensation at zang village & Dipudara	8.65			8.65	
10	plot no.-21/1589 - land compensation at zang village & dipudara	50.66			50.66	
11	plot no.-314 - land compensation at zang village & dipudara-Hari Prasad Ojha	16.88			16.88	
12	PLOT no.- 494/3269,493/3197 - land compensation at zang village & Dipudara	62.05			62.05	
13	PLOT no.- 483/3374- land compensation at zang village & Dipudara	41.01			41.01	
14	plot no.- 25,24/2026,21/1860 - land compensation at zang village & Dipudara	21.78			21.78	
15	PLOT no.- 460 & 464- land compensation at zang village & Dipudara	9.13			9.13	
16	Plot no- 466,469,1278,1118, 1120,1163,1164,14 27,1322,1291 & 1290 land compensation at sangtok & tanek	59.41			59.41	
17	50 Ton capacity lifting beam crane for spillway Stoplog	10.41	The petitioner has submitted that the crane is needed for lifting and placing seal beam during repair and maintenance of Gates at DAM site. Hence, it was purchased and capitalized.		As the asset/ work is necessary for successful and efficient operation of the generating station, the same is allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	10.41



18	8KL water tanker ON SE1613 TCIC	16.52	The petitioner has submitted that expenditure is for water tanker for supply of water for welfare of employees and around project.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	16.52
19	Single Chamber Incinerator, 5-10kg/Hr(Oil Fied)	8.65	The petitioner has submitted that the equipment which is used in hospital, destroys combustible waste material and maintains hygienic condition in hospital.		8.65
20	Supply Installation, Testing & Commissioning Of Fire Protection System For Administrative Building	25.74	The petitioner has submitted that the assets as well as human life are required to be protected from fire in different location of the power station. In order to come out from any eventualities due to fire, fire protection system is required for safety purposes.	Since the work is considered necessary for the safety of the generating station, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	25.74
21	Kleentek Ferrocare electrostatic liquid cleaner machine, ELC 100LP 3PH JH DI (3 nos.)	13.83	The petitioner has submitted that hydraulic and cooling oil is very important material in hydro power plant. For efficient operation of hydraulic operated and oil cooled equipment, filtration of oil is very much essential, so the procurement of asset was necessitated.	As the asset/ work is necessary for successful and efficient operation of the generating station, the same is allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations	13.83
22	Nut Splitters 15 Ton capacity model: HNS 50A, make power team	2.66		Since the expenditure incurred is on assets/ works which are in the nature of tools and tackles the expenditure is <b>not allowed</b> .	0.00
23	Spreaders 1 ton capacity model: HS2000, make: power team	0.47			0.00
24	Ultrasonic rodent repellent master with two transducer, coverage area up to 900sq ft, 230V AC supply (30 nos)	1.85		Since the expenditure incurred is on assets/ works which are in the nature of tools and tackles the expenditure is <b>not allowed</b> .	0.00

25	Providing and fixing security fencing boundary around right bank executive colony at PH site, Balutar	0.69	The petitioner has submitted that the work of fencing has been done for the security of power station.	As the asset/ work is necessary and will facilitate the successful and efficient operation of the generating station, the expenditure is allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	0.69
26	Construction of Garage for ambulance near hospital building at right bank, Balutar	2.34	The petitioner has submitted that two ambulances have been deputed at Project hospital, Balutar to cater to requirement of the patients as well as doctors for round-the-clock emergency duty. As there was no facility of parking of the said ambulances, hence the garage was constructed.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn will facilitate the successful and efficient operation of the generating station, the expenditure is allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	2.34
27	Construction of CGI Sheet store for Hydro mechanical & Electrical establishments of dam top.	4.82	The petitioner has submitted that presently the temporary HM store is situated at Intake top. The same was replaced and an electrical store room was constructed.	Since the expenditure incurred is on assets/ works which are minor in the nature, the expenditure is <b>not allowed</b> .	0.00
28	Drainage sump level indicator at control room	8.94	The petitioner has submitted that the expenditure incurred to purchase sump level indicator for control room, which avoids any flood situation in the power house.	Since the expenditure incurred is on assets/ works which are in the nature of tools and tackles the expenditure is <b>not allowed</b> .	0.00
29	Illumination in front of administrative office building	5.49	The petitioner has submitted that for security and safety of power station area, illumination all around is required. Accordingly the work carried out.	Since the expenditure incurred is on assets/ works which are in the nature of O&M expenses, the expenditure is <b>not allowed</b> .	0.00
30	Supply, Erection and installation of Optical fiber Cable (OFC) between Hospital and Admin building	16.39	The petitioner has submitted that to make communication between Admin building and Hospital more reliable, OFC has been installed.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b>	16.39



				under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	
	<b>Amount claimed</b>	<b>538.36</b>			
	<b>Amount allowed</b>				<b>479.69</b>

### Deletions

39. As the corresponding assets do not render any useful service in the operation of the generating station, the deletion of (-) ₹58.33 lakh as reflected in the books of accounts is deleted for the purpose of tariff.

### Exclusions

40. It has been observed that the exclusion of (-) ₹4678.39 lakh, comprising of positive and negative book entries, for the purpose of tariff as effected by the petitioner pertain to purchase of minor assets like furniture, digital weigh machine, etc, whose capitalisation for the purpose of tariff is not allowed after the cut-off date, FERV which is directly adjusted with the beneficiaries, capitalized and de-capitalization of minor assets like computers, ups, printers, furniture etc., whose capitalization is not allowed for the purpose of tariff. In line with the findings of the Commission in paras 26 to 30 of this order, the exclusion of (-) ₹4678.39 lakh is allowed to be excluded/ ignored for the purpose of tariff.

41. Accordingly, the net additional capital expenditure allowed for the purpose of tariff prior to the adjustment of discharged/un-discharged liabilities and assumed deletion is as follows:

Description	Actual expenditure allowed (₹ in lakh)
Expenditure on works/assets allowed on projection basis for the year 2012-13 - Regulation 9(2)(iv) (a)	3.10
Expenditure on works/assets allowed on projection basis during the years 2009-10, 2010-11 & 2011-12 - Regulation 9(2)(iv) (b)	30.58
Sub- total against works approved on projected basis(c) = a + b	<b>301.34</b>
Additions claimed by the petitioner which were disallowed on projection basis/new additions claimed (d)	0.00



New additions -Regulation 9(2)(iv) (e)	479.69
Total additions allowed for the purpose of tariff (f)=(c)+(d)+(e)	513.37
Deletions (g)	(-) 58.33
Total additional capital expenditure allowed (h) =(f)-(g)	455.04

#### 2013-14

42. The category-wise breakup of the actual additional capital expenditure claimed by the petitioner prior to adjustment of discharged/un-discharged liabilities and assumed deletion for 2013-14 are as under:

Description	(₹ in lakh)	
	Projected expenditure allowed in order dated 23.1.2014	Actual expenditure claimed
Expenditure on works/assets allowed on projection basis for 2013-14 (Regulation 9(2)(iv) (a)	10.00	0.00
Expenditure on works/assets allowed on projection basis during the years 2009-10, 2010-11, 2011-12 & 2012-13 (Regulation 9(2)(iv) (b)	15.00	33.18
Sub- total against works approved on projected basis (c)=(a)+(b)	25.00	33.18
Additions claimed which were disallowed on projection basis/new additions claimed (d)	261.79	3843.60
Total additions claimed (e)=(c)+(d)	286.79	3876.78
Deletions (f)	0.00	0.00
Net additional capital expenditure claimed g =(e-f)	286.79	3876.78

43. The admissibility of the above expenditure claimed under Regulation 9(2)(iv) along with the justifications as submitted by the petitioner is discussed as under:

Sl. No.	Assets/works	(₹ in lakh)		Remarks for admissibility
		Projected expenditure allowed in order dated 23.1.2014	Actual expenditure claimed	
<b>Expenditure on works/assets allowed on projection basis during the years 2009-10, 2010-11, 2011-12 and 2012-13</b>				
1	Loaders-Wheel Loader, JCB,430ZX	15.00	33.18	The petitioner has submitted that the acquisition of asset was already approved vide order dated 23.1.2014 in Petition no. 27/GT/2013. However, the actual expenditure claimed is Rs. 33.18 lakh as against the projected expenditure of Rs. 15.00 lakh approved. On



				prudence check, the said expenditure is allowed.
	<b>Amount claimed</b>		15.00	
	<b>Amount allowed</b>			<b>33.18</b>

44. The petitioner has claimed actual additional capital expenditure of ` 261.79 lakh in respect of assets/works which were disallowed by the Commission in order dated 23.1.2014 and `3581.81 lakhs for new assets which were not projected for capitalization. The details of these assets/works, justification of the petitioner and remarks for admissibility of the expenditure are discussed as under:

(₹ in lakh)					
Sl. No.	Assets/works	Amount claimed	Submissions of the Petitioner	Remarks on admissibility	Amount allowed
1	IRB barrack at left bank Balutar	31.46	The petitioner has submitted that as per directive of Ministry of Power, Govt of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 the Home department, Govt of Sikkim had declared the Right bank colony, Guest house, hospital as category "B" prohibited area having local settlement with a good number of IRBn's and home guards personnel were deputed. In place of an earlier temporary sheds, permanent structure for IRBn Barrack was constructed for security personnel at Balutar.	Since the asset/work is necessary for safety of the generating station and will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	31.46
2	Reservoir RIM treatment Works & damage compensation	261.79	Due to weak geological condition the incidents of settlement and sinking of the rock in the rim of the reservoir has been observed. The fluctuation of the inflow cannot be ruled out. Due to this, land containing dwelling house had settled and state administration pressurized for remedial measure and for compensation of the	The expenditure is recurring in nature and the same can be met under the O&M expenses allowed to the generating station. Hence, the expenditure is <b>not allowed</b> . Also, in the absence of the break-up of the damage compensation, the	0.00



			<p>damage. In order to comply with it, the expenditure had been incurred. The work not being of recurring nature and was executed as per situation of site. Commission has disallowed this expenditure in tariff order dated 23.01.2014. Since the amount was already capitalized under fixed asset in the books of account before the issue of tariff order, the same cannot be claimed through O&amp;M (neither in 2009-14 nor in 2014-19). Accordingly, the same has been included in the instant petition for reconsideration of the Commission. Moreover, these works can't be claimed under O&amp;M either in current year / even in next tariff period as the same has been booked under capital assets.</p>	<p>capitalization is not allowed.</p>	
3	<p>Additional Service Tax on Dam civil works (Contingent Liability) -Jai Prakash Associates</p>	2.08	<p>The petitioner has submitted that reimbursement of additional service tax was made on Insurance premium LOTT TT-2 (Dam) after approval of competent authority. The petitioner has claimed the expenditure under Regulation 9(2)(viii) which pertains to un-discharged liability towards final payment withheld payment due to contractual exigencies for works executed after the cut-off date. However, in the instant case the actual payment could not be made in the year 2013-14 as an amount of ₹2.037 lakh has been shown as un-discharged</p>	<p>Considering the fact that the difference between the amount capitalized and the amount kept under undischarged liability is on account of Income tax deducted at source, the amount is <b>allowed</b> to be capitalized under Regulation 9 (2) (viii) of the 2009 Tariff Regulations. As such, the difference of ₹2.08 lakh and ₹2.037 lakh would get capitalized for the purpose of tariff.</p>	2.08



			liability.		
4	Sales Tax Amount paid against Assessment year 2005-06 to 2007-08 to Commercial Tax department.	185.10	The petitioner has submitted that out of total demand of ₹3990.05 lakh, ₹617.52 (185.10+432.42) lakh is capitalized in 2013-14.	Considering the fact that the expenditure incurred is in compliance with the statutory obligations, the expenditure incurred is <b>allowed</b> under Regulation 9(2)(ii) of the 2009 Tariff Regulations	185.10
5		432.42			432.42
6	Gammon India Limited (TT-3)	4.45	The petitioner has submitted that the payment in respect of major package (HRT) was being made in foreign currency during the construction of the project. Liability for price escalation due to payment made in foreign currency was raised by Gammon India Limited. However, the payment has been made during 2013-14. No liability was provided at the time of finalization of project cost. Now, payment made to Gammon India Limited and capitalized in 2013-14 in the books of account.	Since the expenditure is incurred on assets/works which has become necessary for the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	4.45
7	TEXMACCO (TT-5)-Offshore payment of HM works	97.01	The petitioner has submitted that the payment in respect of major package (HM) was being made in foreign currency during the construction of the project. Liability for price escalation due to payment made in foreign currency was raised by Texmacco. However, the payment has been made during 2013-14. No liability was provided at the time of finalization of project cost. Now, payment made to Texmacco and capitalized in 2013-14 in the books of account.	Since the expenditure is incurred on assets/works which has become necessary for the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	97.01
8	TEXMACCO (TT-5)-Offshore payment of HM works	5.75			5.75



9	M/s Mitsui & Co.- Contingent Liability (2 <sup>nd</sup> EOT)	278.66	The petitioner has submitted that provision was made under contingent liability as the Arbitration award has been given against the petitioner by the High Court. Accordingly, the payment has been made to M/s Mitsui & Co.	Since the expenditure incurred is towards payment of liabilities to meet the award or order of Court, the same is <b>allowed</b> under Regulation 9(2)(i) of the 2009 Tariff Regulations.	278.66
10	Variable Frequency Drive 75 KW-ABB	54.50	The petitioner has submitted that as per recommendation of energy audit conducted by CPRI, VFD drives recommended for use in power house for various pumps for efficient operation and reduced energy consumption.	Since the asset is considered necessary for successful and efficient operation of the plant the same <b>is allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations	54.50
11	Heating, ventilation and Air Conditioning System VAC System	46.25	The petitioner has submitted that most of the equipments inside power house are temperature sensitive. To maintain proper air ventilation and room temperature of Power house to safeguard the sophisticated machine and equipments, the system is essential.	Since the expenditure incurred in respect of the asset/work is of minor nature, the same is <b>not allowed</b> .	0.00
12	Squirrel Cage Motor, 0.5 KW,0.67 HP, 415VAC, 50HZ, RPM- 900 (3 Nos.)	0.30			0.00
13	Dehumidifier with all accessories, capacity-2000 TO 8000 cubic feet (4 nos.)	3.02			
14	Dissolved Gas Analysis Kit	25.60	The petitioner has submitted that dissolved gas in transformer oil indicates the internal condition of transformer. Increase of level of dissolved gas creates faults. Such type of fault regularly observed in GTs. Timely action to ascertain the level of dissolved gas is necessary which can be	Since the expenditure incurred in respect of the asset/work which are in the nature of <b>Tools &amp; Tackles</b> , the same is <b>not allowed</b> .	0.00

			done with help of DGA kit.		
15	Water storage Tank & Supply line IRBn Barack at Dam Top	21.78	The petitioner has submitted that for proper safety and security of power station, IRBn personnel have been deployed in the project area. Due to remote location of dam site, there was not any proper for drinking water facility for them. In order to meet this requirement, water storage tank has been constructed for supply of water for IRBn personnel as well as employees working there.	Since the expenditure incurred is for the benefit of the employees working in remote areas of the project and in turn will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	21.78
16	Electric siren, single phase, 220/250 V, Range- 2 km (3 nos.)	0.24		Since the expenditure incurred in respect of the asset/work is of minor nature, the same is <b>not allowed</b> .	0.00
17	Hand Operated Siren 1.5 KM Range (2 nos.)	0.18			
18	Motorized SIREN, 3-Phase, AC, Range- 8KM	0.45			
19	Onshore payment of Tunnel & pipe lines-Jai Prakash Associates	44.94	The petitioner has submitted that this amount was capitalized after finalization of deviation in respect of major packages for LOT TT-4.	The petitioner has not indicated the specific provision of the regulation under which the claim has been made. It is observed that the actual payment could not be made in 2013-14 as an amount of ₹43.39 lakh has been shown as un-discharged liability. Accordingly, the balance amount of ₹44.94 lakh towards TDS is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations as the expenditure is towards final	44.94





				settlement against approved works. However, effectively the difference between ₹44.94 lakh and ₹43.39 lakh will get capitalized for the purpose of tariff.	
20	Providing and fixing security fencing boundary around right bank executive colony at PH site, Balutar	92.89	The petitioner has submitted that security fencing has been erected to enforce the prohibition order of Govt. Of India and for proper security of the Power House site and Right bank Colony as described above.	Since the asset/work is necessary for safety of the generating station and will facilitate the successful and efficient operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.	92.89
21	Cement Variation LOTT TT-4	438.16	The petitioner has submitted that the Arbitration award was challenged by NHPC in District court and later in High Court, which was dismissed by High court of Punjab & Chandigarh on 6.2.2014.	The petitioner has claimed the expenditure under Regulation 9(2)(viii) which pertains to any un-discharged liability towards final payment/withheld payment due to contractual exigencies for works executed within the cut-off date after prudence check of such liability. In the present case the actual payment could not be made in 2013-14 and accordingly an amount of ₹429.01 lakh has been shown as un-discharged liability. The difference of ₹9.15 lakh (438.16-429.01) between the amount capitalized and the amount kept under un-discharged liability is on account of Income Tax	438.16



				deducted at source. This has been <b>allowed</b> under Regulation 9(2)(viii) of the 2009 Tariff Regulations.	
22	Extension of Insurance & PBG beyond contract period & excess interest recovered on mobilization and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)	341.36	The petitioner has submitted that Arbitration award in favour of M/s JAL has been challenged in court by NHPC on the ground that the claim is non tenable. The matter is <i>subjudice</i> in the District Court of Faridabad and provision has been made for capitalization.	The petitioner has claimed the expenditure under Regulation 9(2)(viii) which pertains to any un-discharged liability towards final payment/withheld payment due to contractual exigencies for works executed within the cut-off date after prudence check of such liability. In the present case the actual payment could not be made in 2013-14 and accordingly an amount of ₹334.23 lakh has been shown as un-discharged liability. The difference of ₹7.13 lakh (341.36-334.23) between the amount capitalized and the amount kept under un-discharged liability is on account of Income Tax deducted at source. This has been <b>allowed</b> under Regulation 9(2)(viii) of the 2009 Tariff Regulations.	341.36
23	Cement variation concrete works (LOTT TT-2)	245.05	The petitioner has submitted that, a similar case is being contested by the company for LOT TT-4 and decision of LOT TT-4 will be binding for this case. A similar case of LOT TT-4 arbitration award was challenged by NHPC in District Court and later in High court	The petitioner has claimed the expenditure under Regulation 9(2)(viii) which pertains to any un-discharged liability towards final payment/withheld payment due to contractual exigencies for works	245.05
24	Cement variation concrete works (LOTT TT-2)	571.78		571.78	



			<p>which was dismissed. Hence provision made against capitalisation. The petitioner has claimed the expenditure under 9(2)(viii) which pertains to the capital expenditure incurred towards any un-discharged liability towards final payment/withheld payment due to contractual exigencies for works executed after the cut-off date .</p>	<p>executed within the cut-off date after prudence check of such liability. In the present case the actual payment could not be made in 2013-14 and accordingly an amount of ₹239.93 lakh and ₹559.83 lakh (for the works) has been shown as un-discharged liability. The difference between the amount capitalized and the amount kept under un-discharged liability is on account of Income Tax deducted at source. This has been <b>allowed</b> under Regulation 9(2)(viii) of the 2009 Tariff Regulations.</p>	
25	Up gradation of Telephone & LAN Networking of Admin. Building	22.44	<p>The petitioner has submitted that up-gradation of communication system was necessitated as the telephone and LAN systems were old. There has been lot of advancements in the technology. In addition to this, due to implementation of systems like ERP, requirement of networking speed and bandwidth were also increased. Hence, the expansion &amp; up-gradation of Telephone &amp; LAN Networking of admin departments was necessary.</p>	<p>Since the asset/work is necessary for efficient and successful operation of the generating station, the expenditure is <b>allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations.</p>	22.44
26	Land Compensation for Dipudara village	635.94	<p>The petitioner has submitted that Land compensation paid for Dipudara village as per directive of Land</p>	<p>The petitioner has claimed the expenditure under Regulation 9(2)(i) of the 2009 Tariff</p>	635.94



		Revenue Department Govt. of Sikkim for damaged houses due to settlement/subsidence at Dipudara village as the houses situated in the area were in dilapidated conditions. Any untoward incident would endanger the lives and properties at nearby area of power station and may hamper the prospects of future projects in Sikkim.	Regulations. The petitioner has not enclosed any Court order or Arbitrator award in support of this. However, considering the fact that the expenditure incurred is in compliance with the statutory obligations as per directives of the Land Revenue department, Sikkim the expenditure incurred is <b>allowed</b> under Regulation 9(2)(ii) of the 2009 Tariff Regulations.	
	<b>Amount claimed</b>	<b>3843.60</b>		
	<b>Amount allowed</b>			<b>3505.77</b>

#### Exclusions

45. It has been observed that the exclusion of ₹81.75 lakh, comprising of positive and negative book entries, for the purpose of tariff as effected by the petitioner pertain to purchase of minor assets like furniture, computers, camera, etc, whose capitalization for the purpose of tariff is not allowed after the cut-off date, and de-capitalization of minor assets like computers, stabilizers, printers, furniture etc., whose capitalization is not allowed for the purpose of tariff. In line with the findings of the Commission in paras 26 to 30 of this order, the negative entries corresponding to the deletion of minor assets are allowed to be excluded/ ignored for the purpose of tariff.

46. Accordingly, the net additional capital expenditure allowed for the year 2013-14, prior to adjustment of discharged/un-discharged liabilities and assumed deletion works out as follows:

(₹ in lakh)	
Description	Actual expenditure allowed
Expenditure on works/assets allowed on projection basis for the year 2013-14 (Regulation 9(2)(iv) (a)	0.00
Expenditure on works/assets allowed on projection basis during the years 2009-10, 2010-11, 2011-12 & 2012-13 (Regulation 9(2)(iv) (b)	33.18
Sub-total against works approved on projected basis (c) = a) + (b)	<b>33.18</b>
Additions claimed by the petitioner which were disallowed on	0.00



projection basis/new additions claimed (d)	
New additions claimed under Regulation 9(2)(iv) (e)	3505.77
Total additions allowed (f)=(c)+(d)+(e)	3538.95
Deletions (g)	0.00
<b>Total additional capital expenditure allowed (h) =(f)-(g)</b>	<b>3538.95</b>

### Assumed Deletions

47. As per consistent methodology adopted by the Commission, expenditure on replacement of assets, if found justified is allowed for the purpose of tariff provided that the capitalization of the said asset is followed by the de-capitalization of the value of the old asset. However, in certain cases where de-capitalization is proposed to be effected /affected during the future years to the year of capitalization of new asset, the de-capitalization of the old asset for the purpose of tariff is shifted to the very same year in which the capitalization of the new asset is allowed. Such de-capitalization which is not a book entry in the year of capitalization is termed as "Assumed deletion". The amounts considered by the petitioner under this head are as under:

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
0.00	0.00	1.20	1.61	0.00

48. The COD of the generating station is 10.4.2008 and the assumed deletions claimed by the petitioner during the year 2011-12 and 2012-13 appear to be on the lower side. Therefore, as per consistent methodology adopted by the Commission for arriving at the fair value of the de-capitalized asset, the escalation rate of 5% per annum from COD has been considered in order to arrive at the gross value of the old asset in comparison to the cost of new assets. Accordingly, the assumed deletions claimed and allowed for the purpose of tariff are as under:

(₹ in lakh)			
2011-12			
Asset/work	Additional capital expenditure claimed	De- capitalization claimed	De- capitalization considered
Drainage pump	8.95	(-) 1.20	(-) 7.73
<b>Total</b>		<b>(-) 1.20</b>	<b>(-) 7.73</b>
2012-13			
Purchase of Dewatering Pump	3.10	(-) 0.13	(-) 2.43
Tipper	16.33	(-) 0.74	(-) 12.80
8KL Water Tanker on E1613 TCIC	16.52	(-) 0.74	(-) 12.94
<b>Total</b>		<b>(-) 1.61</b>	<b>(-) 28.17</b>



## Liabilities

49. The petitioner has submitted the details of un-discharged liabilities and discharge of liabilities as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Un-discharged liability in additional capital expenditure	354.54	20.81	63.27	8.05	2425.45
Liability discharged (pertains to period prior to COD) (a)	1082.60	196.12	233.30	0.20	360.25
Liability discharged (pertains to period post COD) (b)	46.71	0.00	72.68	62.29	17.08
<b>Total liabilities discharged (a+b)</b>	<b>1129.31</b>	<b>196.12</b>	<b>305.98</b>	<b>62.49</b>	<b>377.33</b>

50. Accordingly, the actual additional capital expenditure allowed for the period 2009-14 after adjustment of discharged/un-discharged liabilities for the purpose of tariff is as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Additions against works already approved (a)	3367.44	1466.36	153.80	33.68	33.18
Additions not projected earlier but incurred and claimed (b)	0.00	138.94	2179.73	479.69	3505.77
<b>Total additions allowed (c= a+b)</b>	<b>3367.44</b>	<b>1605.30</b>	<b>2333.53</b>	<b>513.37</b>	<b>3538.95</b>
Deletions allowed (d)	(-)113.14	(-)1.74	0.00	(-) 58.33	0.00
Assumed deletions considered (e)	0.00	0.00	(-) 7.73	(-) 28.17	0.00
Total additional capital expenditure allowed before un-discharged/ discharged liabilities (f)=(c)+(d)+(e)	3254.30	1603.56	2325.80	426.87	3538.95
<b>Less: Un-discharged liabilities in the additional capital expenditure allowed above (g)</b>	<b>354.54</b>	<b>20.81</b>	<b>63.27</b>	<b>8.05</b>	<b>2425.45</b>
<b>Add: Liabilities discharged during the year out of un-discharged liability existing as on 31.3.2014 (h)</b>	<b>1129.31</b>	<b>196.12</b>	<b>305.98</b>	<b>62.49</b>	<b>377.33</b>
Adjustment towards Sales Tax liability capitalized in 2011-12, but actually paid in 2013-14 (i)	-	-	(-)1953.91	-	1953.91
<b>Additional Capital Expenditure allowed (j=f-g+h+i)</b>	<b>4029.07</b>	<b>1778.87</b>	<b>614.60</b>	<b>481.31</b>	<b>3444.74</b>

## Capital cost for 2009-14

51. As stated, the Commission in order dated 23.1.2014 in Petition No.27/GT/2013 had considered the closing capital cost of ₹262886.11 lakh as on 1.4.2009. Accordingly, this capital cost



of ₹262886.11 lakh has been considered as the opening capital cost as on 1.4.2009. Based on this, the capital cost for the purpose of the tariff for 2009-14 is as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Opening capital cost as on 31.3.2009	262886.11	266915.18	268694.05	269308.65	269789.96
Additional capital expenditure allowed	4029.07	1778.87	614.60	481.31	3444.74
<b>Closing capital cost</b>	<b>266915.18</b>	<b>268694.05</b>	<b>269308.65</b>	<b>269789.96</b>	<b>273234.70</b>

### Debt-Equity Ratio

52. In accordance with clause (2) of Regulation 12 of the 2009 Tariff Regulations, in case of the generating stations declared under commercial operation prior to 1.4.2009, debt-equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2009 is considered. The Commission in order dated 5.1.2010 in Petition No.132/2009, while approving tariff for the generating station for the period ending 31.3.2009 had directed as under:

*"42. The un-discharged liability of ₹13015.87 lakh as on the date of commercial operation of the project shall be considered as debt as and when the same is discharged. As the equity amounting to ₹109902.02 lakh has been considered, any additional expenditure incurred and admitted by the Commission after the date of commercial operation up to the approved revised capital for the generating station shall also be considered as debt for the purpose of tariff.*

53. In line with the above decision, the entire additional capital expenditure up to the Revised Cost Estimate (RCE) amount of ₹265695.00 lakh has been considered as debt. The additional capital expenditure in excess of this RCE amount has been considered in the normative debt-equity ratio of 70:30.

### Return on Equity

54. In terms of Regulation 15(3) of the 2009 Tariff Regulations, the Return on Equity is computed as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Gross Notional Equity	109902.00	110268.05	110801.72	110986.10	111130.49
Addition due to Additional Capitalization	366.05	533.66	184.38	144.39	1033.42
Closing Equity	110268.05	110801.72	110986.10	111130.49	112163.91
Average Equity	110085.03	110534.88	110893.91	111058.29	111647.20



Return on Equity (Base Rate )	15.500%	15.500%	15.500%	15.750%*	16.500%
Tax rate for the year	33.990%	33.218%	32.445%	20.008%	20.961%
Rate of Return on Equity	23.481%	23.210%	22.944%	19.689%	20.876%
Return on Equity	<b>25849.07</b>	<b>25655.15</b>	<b>25443.50</b>	<b>21866.27</b>	<b>23307.47</b>

NB--\*Base rate for April- December 2012 @ 15.5% and for January-March @16.5%

### Interest on Loan

55. The opening gross normative loan as on COD of each unit has been arrived at in accordance with Regulation 16 of the 2009 Tariff Regulation. The weighted average rate of interest has been worked out on the basis of the actual loan portfolio of respective year applicable to the project. The repayment for the period 2009-14 has been considered equal to the depreciation allowed for the respective year. The interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest. Accordingly, Interest on loan has been calculated as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Gross Normative Loan	152984.11	156647.13	157892.34	158322.56	158659.47
Cumulative Repayment	593.15	14187.85	27904.80	41696.50	55516.29
Net Loan-Opening	152390.96	142459.28	129987.54	116626.06	103143.18
Repayment during the year	13594.70	13716.95	13791.70	13819.79	13955.73
Addition due to Additional Capitalization	3663.02	1245.21	430.22	336.92	2411.32
Net Loan-Closing	142459.28	129987.54	116626.06	103143.18	91598.76
Average Loan	147425.12	136223.41	123306.80	109884.62	97370.97
Weighted Average Rate of Interest	5.253%	5.094%	4.837%	4.837%	4.833%
<b>Interest on loan</b>	<b>7744.24</b>	<b>6939.22</b>	<b>5964.35</b>	<b>5315.12</b>	<b>4705.94</b>

### Depreciation

56. The weighted average rate of depreciation as per the 2009 Tariff Regulations has been considered for the calculation of depreciation. Accordingly, depreciation has been computed as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Opening Gross Block	262886.11	266915.18	268694.05	269308.65	269789.96
Additional capital expenditure	4029.07	1778.87	614.60	481.31	3444.74
Closing gross block	266915.18	268694.05	269308.65	269789.96	273234.70
Average gross block	264900.65	267804.62	269001.35	269549.31	271512.33
Rate of Depreciation	5.132%	5.122%	5.127%	5.127%	5.140%
Depreciable Value	236509.91	239123.48	241079.80	242450.19	243337.66
Remaining Depreciable	230202.02	219229.39	206589.72	193290.52	181257.09



Value					
Depreciation	13594.70	13716.95	13791.70	13819.79	13955.73

### O & M Expenses

57. O & M expenses as allowed in order dated 23.1.2014 in Petition No. 27/GT/2013 has been considered as under:

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
6983.06	7382.49	7804.77	8251.20	8723.17

### Interest on Working Capital

58. The petitioner is entitled to claim interest on working capital as per Regulation 18 of the 2009 Tariff Regulations. The components of the working capital and the petitioner's entitlement to interest thereon are discussed hereunder.

#### (i) Receivables

As per Regulation 18(1) (c) (i) of the 2009 Tariff Regulations, receivables as a component of working capital are equivalent to two months" of fixed cost. In the tariff being allowed, receivables have been worked out on the basis of "2 months" fixed cost.

#### (ii) Maintenance spares

Regulation 18 (1) (c) (ii) of the 2009 Tariff Regulations provides for maintenance spares @ 15% per annum of the O & M expenses as part of the working capital. The value of maintenance spares has accordingly been worked out.

#### (iii) O & M expenses

Regulation 18(1) (c) (iii) of the 2009 Tariff Regulations provides for operation and maintenance expenses for one month to be included in the working capital. The petitioner has claimed O&M expenses for 1 month of the respective year. This has been considered in the working capital.

#### (iv) Rate of interest on working capital

In accordance with clause (3) of Regulation 18 of the tariff regulations, as amended, rate of interest on working capital shall be on normative basis and shall be equal to the short-term Prime Lending Rate of State Bank of India as on 1.4.2009 or on 1st April of the year in which the generating station or a unit thereof is declared under commercial operation, whichever is later. Accordingly, SBI PLR of 12.25% as on 1.4.2009 has been considered in for working out Interest on Working Capital.

59. Accordingly, Interest on Working Capital has been calculated as under:

(₹ in lakh)					
	2009-10	2010-11	2011-12	2012-13	2013-14
Maintenance Spares	1047.46	1107.37	1170.72	1237.68	1308.48
O & M expenses	581.92	615.21	650.40	687.60	726.93
Receivables	9250.65	9171.39	9056.13	8419.94	8667.23
Total	10880.03	10893.97	10877.24	10345.22	10702.64
Interest on working capital @ 12.25%	1332.80	1334.51	1332.46	1267.29	1311.07



### Annual Fixed Charges

60. The annual fixed charges allowed for generating station for the period 2009-14 are summarized as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	25849.07	25655.15	25443.50	21866.27	23307.47
Interest on Loan	7744.24	6939.22	5964.35	5315.12	4705.94
Depreciation	13594.70	13716.95	13791.70	13819.79	13955.73
Interest on Working Capital	1332.80	1334.51	1332.46	1267.29	1311.07
O & M Expenses	6983.06	7382.49	7804.77	8251.20	8723.17
<b>Total annual fixed charges</b>	<b>55503.87</b>	<b>55028.32</b>	<b>54336.78</b>	<b>50519.67</b>	<b>52003.39</b>

61. The difference between the annual fixed charges recovered by the petitioner and the annual fixed charges determined by this order shall be adjusted in terms of Clause (6) of Regulation 6 of the 2009 Tariff Regulations.

### Determination of Annual Fixed Charges for the period 2014-19

62. As stated, the petitioner in this petition has also prayed for the determination of annual fixed charges of the generating station for the period 2014-19 in accordance with the provisions of the 2014 Tariff Regulations. Accordingly, the annual fixed charges claimed by the petitioner for the period 2014-19 are as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	14227.86	14298.60	14363.97	14406.67	14407.32
Interest on Loan	4191.73	3603.00	3000.44	2407.93	1867.99
Return on Equity	23639.04	23725.24	23804.88	23856.91	23857.71
Interest on Working Capital	1426.47	1446.99	1468.93	1492.11	1516.65
O & M Expenses	8297.32	8848.59	9436.50	10063.46	10732.07
<b>Total</b>	<b>51782.42</b>	<b>51922.42</b>	<b>52074.72</b>	<b>52227.07</b>	<b>52381.74</b>

63. The petitioner has filed the additional information as sought by the Commission and has served copies on the respondents. The respondent, GRIDCO has filed the reply and the petitioner has filed the rejoinder to the said reply. Based on the submissions of the parties and the documents available on record, we proceed to determine the tariff of the generating station for 2014-19 as stated in the subsequent paragraphs





### **Capital Cost**

64. Clause (1) of Regulation 9 of the 2014 Tariff Regulations provides that the capital cost as determined by the Commission after prudence check in accordance with this regulation shall form the basis of determination of tariff for existing and new projects. Clause (3) of Regulation 9 provides as under:

*"9(3) The Capital cost of an existing project shall include the following:*

*(a) the capital cost admitted by the Commission prior to 1.4.2014 duly trued up by excluding liability, if any, as on 1.4.2014;*

*(b) xxxx*

*(c) xxxx*

65. The closing capital cost considered by the Commission as on 31.3.2014 in this order is ₹273234.70 lakh. Accordingly, this amount has been considered as the opening capital cost as on 1.4.2014 for determination of tariff for the period 2014-19.

### **Projected Additional Capital Expenditure**

66. Clause (3) of Regulation 7 of the 2014 Tariff Regulations provides that the application for determination of tariff shall be based on admitted capital cost including any additional capital expenditure already admitted upto 31.3.2014 (either based on actual or projected additional capital expenditure) and estimated additional capital expenditure for the respective years of the tariff period 2014-15 to 2018-19. Regulation 14 (3) of the 2014 Tariff Regulations, provides as under:

*"14.(3) The capital expenditure, in respect of existing generating station or the transmission system including communication system, incurred or projected to be incurred on the following counts after the cut-off date, may be admitted by the Commission, subject to prudence check:*

*(i) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law;*

*(ii) Change in law or compliance of any existing law;*

*(iii) Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security;*

*(iv) Deferred works relating to ash pond or ash handling system in the original scope of work;*

*(v) Any liability for works executed prior to the cut-off date, after prudence check of the details of such un-discharged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.;*

*(vi) Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments;*

(vii) Any additional capital expenditure which has become necessary for efficient operation of generating station other than coal / lignite based stations or transmission system as the case may be. The claim shall be substantiated with the technical justification duly supported by the documentary evidence like test results carried out by an independent agency in case of deterioration of assets, report of an independent agency in case of damage caused by natural calamities, obsolescence of technology, up-gradation of capacity for the technical reason such as increase in fault level;

(viii) In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;

(ix) In case of transmission system, any additional expenditure on items such as relays, control and instrumentation, computer system, power line carrier communication, DC batteries, replacement due to obsolescence of technology, replacement of switchyard equipment due to increase of fault level, tower strengthening, communication equipment, emergency restoration system, insulators cleaning infrastructure, replacement of porcelain insulator with polymer insulators, replacement of damaged equipment not covered by insurance and any other expenditure which has become necessary for successful and efficient operation of transmission system; and

(x) Any capital expenditure found justified after prudence check necessitated on account of modifications required or done in fuel receiving system arising due to non-materialization of coal supply corresponding to full coal linkage in respect of thermal generating station as result of circumstances not within the control of the generating station:

Provided that any expenditure on acquiring the minor items or the assets including tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2014:

Provided further that any capital expenditure other than that of the nature specified above in (i) to (iv) in case of coal/lignite based station shall be met out of compensation allowance:

Provided also that if any expenditure has been claimed under Renovation and Modernisation (R&M), repairs and maintenance under (O&M) expenses and Compensation Allowance, same expenditure cannot be claimed under this regulation."

67. The year-wise breakup of the projected additional capital expenditure claimed by the petitioner for the period 2014-19 is as under:

	(₹ in lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Proposed additional capital expenditure on gross basis.	200.00	342.90	102.00	38.00	23.00	705.90
Proposed de-capitalization	0.00	6.58	23.57	17.98	17.42	65.56
Net proposed additional capital expenditure	200.00	336.32	78.43	20.02	5.58	640.34
Proposed discharges of liability	1650.80	565.59	1562.99	0.00	0.00	3779.38
<b>Total projected additional capital expenditure claimed</b>	<b>1850.80</b>	<b>901.90</b>	<b>1641.42</b>	<b>20.02</b>	<b>5.58</b>	<b>4419.72</b>



68. The respondent, BRPL has submitted that the claim of the petitioner for projected additional capital expenditure under Regulation 14(3)(viii) is required to be made under Regulation 14(3)(vii) of the 20104 Tariff Regulations, which require that the claim for expenditure for replacement of assets which are necessary for successful and efficient operation of the plant shall be substantiated with technical justification duly supported by documentary evidence like test results carried out by independent agency in case of deterioration of the assets. We have examined the matter. The petitioner has claimed capitalization of the expenditure under Regulation 14(3)(viii) which also provides for capitalization of expenditure incurred due to additional work which has become necessary for successful and efficient operation of plant. The submission of the respondent, BRPL that Regulation 14(3)(viii) should be read with Regulation 14(3)(vii) in respect of expenditure incurred on replacement assets and that the same should be supported by documentary evidence like test results carried out by independent agency in case of deterioration of the assets, is also not acceptable. In our view, the requirement of documentary evidence like test results etc., carried out by independent agency will be necessary in case of assets which have deteriorated prior to the expiry of useful life and accordingly sought to be replaced. In the instant case, these assets are being replaced on account of obsolescence /deterioration etc., after expiry of its useful life in consideration of year-wise assets which were put to use. However, there may be some assets which are serviceable even after the expiry of their useful life and should be put to use instead of seeking their replacement in a routine manner. In our view, the petitioner should support its claim either on the basis of the certificate by the OEM or its technical committee to the effect that the subject assets cannot be kept in service on account of its obsolescence or it being beyond economic repair. Though we are allowing capitalization of these assets under Regulation 14(3)(viii) of the 2014 Tariff Regulations, we direct that the petitioner shall place on record the necessary certificate from the OEM or its technical committee at the time of truing-up of tariff . Similar approach shall be adopted in other cases where additional capitalization has been allowed under Regulation 14(3)(viii) of the 2014 Tariff Regulations. Accordingly, based on the submissions of the parties and the documents



available on record, the claims of the petitioner for the period 2014-19 are considered and allowed on prudence check, after reduction of the gross value of old assets, wherever necessary, as detailed in the subsequent paragraphs.

**2014-15**

(₹ in lakh)					
Sl. No.	Assets/works	Amount claimed	Submissions of the Petitioner	Remarks on admissibility	Amount allowed
1.	Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar (New work)	200.00	The petitioner has submitted that, subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/ 32/ 2001-V&S dated 9.1.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing thoroughfare of the local people as-well-as the labourers of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including protection work. Budget estimate is based on awarded rates for similar works during 2013-14.	Since the work is considered necessary for the safety & security of the generating station, the expenditure is allowed under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	200.00
	<b>Total claimed</b>	<b>200.00</b>			
	<b>Total allowed</b>				<b>200.00</b>

<b>2015-16</b>					
1.	Fire Fighting System in switchyard and DG set (new asset)	12.00	The petitioner has submitted that there are lot of fire sensitive system like switchyard, DG sets, Diesel Storage Tanks at 66 KV Switchyard. Presently only portable ABC type fire extinguishers are available to deal with any kind of fire hazards which is not sufficient. In order to strengthen the fire fighting system, installation of water sprinkler system around the equipments and different fire fighting system at switchyard are required. Cost estimate is based on telephonic discussions for rates of each component.	Since the work is considered necessary for the safety & security of the generating station, the expenditure is allowed under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	<b>12.00</b>
2.	Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar (New work)	225.00	The petitioner has submitted that, subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing thoroughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including	Since the work is considered necessary for the safety & security of the generating station, the expenditure is allowed under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	<b>225.00</b>





			protection work. Budget estimate is based on awarded rates for similar works during 2013-14.		
3.	Construction of IRBn barrack (first floor) at Left bank, Balutar (New work)	32.00	The petitioner has submitted that, to secure the safety of the power station, IRBn's and home guards have been deputed round the clock at the strategic points. Till now they are residing at temporary pre-fab quarters which are deteriorating with passage of time. Moreover, the ammunitions used by the guards needs proper storage and protection. As the necessity of the guards is essential and permanent in nature, a permanent type of barrack is proposed. The proposal is to construct the first floor of 180 sq.m. on the existing building. Estimation is based on awarded value considering the rate hikes of labour.	Since the work is considered necessary for the safety & security of the generating station, the expenditure is allowed under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	32.00
4.	Purchase OF Mini Truck TATA 407 (on replacement)	5.70	The petitioner has submitted that this vehicle has already completed its useful life as per NHPC disposal policy.	Since the asset is considered necessary for the successful & efficient operation of generating station, the capitalization of expenditure for the new asset is allowed under Regulation 14(3)(viii) of the 2014 Tariff Regulations along with the de-capitalization of old asset	<b>5.36</b> (5.70-0.34)
5	Purchase Of pick & carry Crane 10 Ton (on replacement)	12.00	The petitioner has submitted that this equipment has already outlived its useful life as per NHPC disposal policy.		<b>8.81</b> (12.00-3.19)
6	Purchase of 3 nos Buses, (on replacement)	46.20	The petitioner has submitted that these vehicles/buses are about to complete their useful life within one year as per NHPC disposal policy.		<b>43.78</b> (46.20-2.42)
7.	Purchase of 1 no. Truck (on replacement)	10.00	The petitioner has submitted that, as per the NHPC disposal policy, one Truck has outlived its useful life and shall be	Since the asset is considered necessary for the successful & efficient operation of generating station, the	<b>9.36</b> (10.00-0.64)



			replaced in 2015-16 and two trucks shall be replaced during 2018-19.	capitalization of expenditure for the new asset is allowed under Regulation 14(3)(viii) of the 2014 Tariff Regulations along with the de-capitalization of old asset	
	<b>Total claimed</b>	<b>342.90</b>			
	<b>Total allowed</b>				<b>336.31</b>
<b>2016-17</b>					
1	Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar (New work)	75.00	The petitioner has submitted that, subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing thoroughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including protection work. Budget estimate is based on awarded rates for similar works during 2013-14.	Since the work is considered necessary for the safety & security of the generating station, the expenditure is allowed under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	<b>75.00</b>
2.	Purchase of portable Diesel Air Compressor of 425 CFM (on	15.00	The petitioner has submitted that this equipment has outlived its useful life in terms of years as well hours and is essentially required at	Since the asset is considered necessary for the successful & efficient operation of generating station, the capitalization of	<b>14.39</b> (15.00-0.61)

	replacement)		Dam Top. Cost estimate is on the basis of telephonic enquiry and escalation taken @ 6% per annum.	expenditure for the new asset is allowed under Regulation 14(3)(viii) of the 2014 Tariff Regulations along with the de-capitalization of old asset	
3	Telephone Exchange for Office building and Colony	12.00	The petitioner has submitted that, old telephone exchange is obsolete and has completed its useful life. Estimated cost is based on extrapolation of recent supply order for new telephone exchange		(-) 10.96 (12.00-22.96)
	<b>Total claimed</b>	<b>102.00</b>			
	<b>Total allowed</b>				<b>78.43</b>
<b>2017-18</b>					
1	Purchase of 2 ambulances (on replacement)	16.00	The petitioner has submitted that, these ambulances are about to complete their useful life in terms of kilometer as well as within 2-3 years as per utilization pattern and hence suitable replacement is required. Cost is on estimation basis.	Since the asset is considered necessary for the successful & efficient operation of generating station, the capitalization of expenditure for the new asset is allowed under Regulation 14(3)(viii) of the 2014 Tariff Regulations along with the de-capitalization of old asset	<b>0.31</b> (16.00-15.69)
2.	Purchase of Fire Tender (on replacement)	22.00	The petitioner has submitted that, presently this fire tender is in major breakdown condition and is beyond economical repair and hence suitable replacement is required. Cost as per budgetary offer.		<b>19.71</b> (22.00-2.29)
	<b>Total claimed</b>	<b>38.00</b>			
	<b>Total allowed</b>				<b>20.02</b>
<b>2018-19</b>					
1.	Purchase of 2 nos Trucks (on replacement)	23.00	The petitioner has submitted that, as per the NHPC disposal policy, one Truck has covered its useful life and shall be replaced on 2015-16 and two trucks shall be replaced during 2018-19. Cost estimate is on estimation basis.	Since the asset is considered necessary for the successful & efficient operation of generating station, the capitalization of expenditure for the new asset is allowed under Regulation 14(3)(viii) of the 2014 Tariff	<b>5.58</b> (23.00-17.42)

				Regulations along with the de-capitalization of old asset	
	<b>Total claimed</b>	<b>23.00</b>			
	<b>Total allowed</b>				<b>5.58</b>

#### Additional capital expenditure allowed for 2014-19

69. Based on the above, the net additional capital expenditure allowed for the period 2014-19 is summarized as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Admitted additional capital expenditure on gross basis	200.00	342.90	102.00	38.00	23.00
De-capitalization considered	0.00	6.59	23.57	17.98	17.42
<b>Net Additional Capital expenditure allowed</b>	<b>200.00</b>	<b>336.31</b>	<b>78.43</b>	<b>20.02</b>	<b>5.58</b>

70. The discharge of liabilities of liabilities considered the petitioner is as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
1650.80	565.59	1562.99	0.00	0.00

71. Considering the above discharges, the net projected additional capital expenditure allowed is as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Net Additional Capital expenditure allowed	200.00	336.31	78.43	20.02	5.58
Discharges of liabilities	1650.80	565.59	1562.99	0.00	0.00
<b>Additional capital expenditure allowed</b>	<b>1850.80</b>	<b>901.90</b>	<b>1641.42</b>	<b>20.02</b>	<b>5.58</b>

#### Capital Cost for 2014-19

72. As stated, the closing capital cost of ₹273234.70 lakh has been allowed as on 31.3.2014 in this order. The same has been considered as the opening capital cost as on 1.4.2014. Accordingly, the capital cost considered for the period 2014-19 is as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	273234.70	275085.50	275987.40	277628.82	277648.84
Additional Capital expenditure allowed	1850.80	901.90	1641.42	20.02	5.58
<b>Capital Cost as on 31<sup>st</sup> March of the year</b>	<b>275085.50</b>	<b>275987.40</b>	<b>277628.82</b>	<b>277648.84</b>	<b>277654.42</b>

## Debt-Equity

73. Regulation 19 of the 2014 Tariff Regulations provides as under:

*"19. Debt-Equity Ratio*

*(1) For a project declared under commercial operation on or after 1.4.2014, the debt-equity ratio would be considered as 70:30 as on COD. If the equity actually deployed is more than 30% of the capital cost, equity in excess of 30% shall be treated as normative loan:*

*Provided that:*

*i. where equity actually deployed is less than 30% of the capital cost, actual equity shall be considered for determination of tariff:*

*ii. the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment:*

*iii. any grant obtained for the execution of the project shall not be considered as a part of capital structure for the purpose of debt : equity ratio."*

74. In terms of the above regulation, the debt-equity ratio of 70:30 has been considered for the purpose of tariff.

## Return on Equity

75. Regulation 24 of the 2014 Tariff Regulations provides as under:

*"24. Return on Equity: (1) Return on equity shall be computed in rupee terms, on the equity base determined in accordance with regulation 19.*

*(2) Return on equity shall be computed at the base rate of 15.50% for thermal generating stations, transmission system including communication system and run of the river hydro generating station, and at the base rate of 16.50% for the storage type hydro generating stations including pumped storage hydro generating stations and run of river generating station with pondage:*

*Provided that*

*i) in case of projects commissioned on or after 1st April, 2014, an additional return of 0.50 % shall be allowed, if such projects are completed within the timeline specified in Appendix-I:*

*ii) the additional return of 0.5% shall not be admissible if the project is not completed within the timeline specified above for reasons whatsoever:*

*iii) additional RoE of 0.50% has been allowed if any element of the transmission project is completed within the specified timeline and it is certified by the Regional Power Committee/National Power Committee that commissioning of the particular element will benefit the system operation in the regional/national grid:*

*iv). the rate of return of a new project shall be reduced by 1% for such period as may be decided by the Commission, if the generating station or transmission system is found to be declared under commercial operation without commissioning of any of the Restricted Governor Mode Operation (RGMO)/ Free Governor Mode Operation (FGMO), data telemetry, communication system up to load dispatch centre or protection system:*

*v) as and when any of the above requirements are found lacking in a generating station based on the report submitted by the respective RLDC, RoE shall be reduced by 1% for the period for which the deficiency continues:*



vi) additional RoE shall not be admissible for transmission line having length of less than 50 kilometers.

76. Regulation 25 of the 2014 Tariff Regulations provides as under:

**"Tax on Return on Equity**

(1) The base rate of return on equity as allowed by the Commission under Regulation 24 shall be grossed up with the effective tax rate of the respective financial year. For this purpose, the effective tax rate shall be considered on the basis of actual tax paid in the respect of the financial year in line with the provisions of the relevant Finance Acts by the concerned generating company or the transmission licensee, as the case may be. The actual tax income on other income stream (i.e., income of non generation or non transmission business, as the case may be) shall not be considered for the calculation of "effective tax rate".

(2) Rate of return on equity shall be rounded off to three decimal places and shall be computed as per the formula given below:

$$\text{Rate of pre-tax return on equity} = \text{Base rate} / (1-t)$$

Where "t" is the effective tax rate in accordance with Clause (1) of this regulation and shall be calculated at the beginning of every financial year based on the estimated profit and tax to be paid estimated in line with the provisions of the relevant Finance Act applicable for that financial year to the company on pro-rata basis by excluding the income of non-generation or non-transmission business, as the case may be, and the corresponding tax thereon. In case of generating company or transmission licensee paying Minimum Alternate Tax (MAT), "t" shall be considered as MAT rate including surcharge and cess.

(3) The generating company or the transmission licensee, as the case may be, shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2014-15 to 2018-19 on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the transmission licensee as the case may be. Any under-recovery or over-recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long term transmission customers/DICs as the case may be on year to year basis."

77. The Base rate has been grossed up with the MAT rate for the year 2013-14. Accordingly, in terms of the above regulations, Return on Equity has been computed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Notional Equity	112163.91	112719.15	112989.72	113482.15	113488.15
Addition due to Additional Capitalization	555.24	270.57	492.43	6.01	1.67
Closing Equity	112719.15	112989.72	113482.15	113488.15	113489.83
Average Equity	112441.53	112854.44	113235.93	113485.15	113488.99
Return on Equity (Base Rate)	16.500%	16.500%	16.500%	16.500%	16.500%
Tax rate for the year	20.961%	20.961%	20.961%	20.961%	20.961%
Rate of Return on Equity	20.876%	20.876%	20.876%	20.876%	20.876%
<b>Return on Equity</b>	<b>23473.29</b>	<b>23559.49</b>	<b>23639.13</b>	<b>23691.16</b>	<b>23691.96</b>

78. The petitioner is however directed to submit the effective tax rates along with the tax Audit report for the period 2015-19 at the time of revision of tariff based on truing-up in terms of Regulation 8 of the 2014 Tariff Regulations.

### Interest on Loan

79. Regulation 26 of the 2014 Tariff Regulations provides as under:

**"26. Interest on loan capital:** (1) *The loans arrived at in the manner indicated in regulation 19 shall be considered as gross normative loan for calculation of interest on loan.*

(2) *The normative loan outstanding as on 1.4.2014 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2014 from the gross normative loan.*

(3) *The repayment for each of the year of the tariff period 2014-19 shall be deemed to be equal to the depreciation allowed for the corresponding year/period. In case of de-capitalization of assets, the repayment shall be adjusted by taking into account cumulative repayment on a pro rata basis and the adjustment should not exceed cumulative depreciation recovered up to the date of de-capitalization of such asset*

(4) *Notwithstanding any moratorium period availed by the generating company or the transmission licensee, as the case may be, the repayment of loan shall be considered from the first year of commercial operation of the project and shall be equal to the depreciation allowed for the year or part of the year.*

(5) *The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio after providing appropriate accounting adjustment for interest capitalized: Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered: Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered*

(6) *The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.*

(7) *The generating company or the transmission licensee, as the case may be, shall make every effort to re-finance the loan as long as it results in net savings on interest and in that event the costs associated with such re-financing shall be borne by the beneficiaries and the net savings shall be shared between the beneficiaries and the generating company or the transmission licensee, as the case may be, in the ratio of 2:1*

(8) *The changes to the terms and conditions of the loans shall be reflected from the date of such refinancing.*

(9) *In case of dispute, any of the parties may make an application in accordance with the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999, as amended from time to time, including statutory re-enactment thereof for settlement of the dispute:*

*Provided that the beneficiaries or the long term transmission customers /DICs shall not withhold any payment on account of the interest claimed by the generating company or the transmission licensee during the pendency of any dispute arising out of re-financing of loan."*

80. The opening gross normative loan as on the COD of each unit has been arrived at in accordance with Regulation 26 of the 2014 Tariff Regulations. The weighted average rate of interest has been worked out on the basis of the actual loan portfolio of respective year applicable to the project. The repayment for the period 2014-19 has been considered equal to the depreciation allowed for that year. The interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest. The calculation of weighted average rate of interest is allowed as **Annexure-I** to this order. As such, interest on loan has been calculated as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Normative loan	161070.79	162366.35	162997.68	164146.67	164160.69
Cumulative Repayment up to Previous year	69472.03	83563.85	97726.43	111954.37	126225.00
Net loan-opening	91598.76	78802.50	65271.25	52192.31	37935.69
Repayment during the year	14091.83	14162.57	14227.94	14270.64	14271.29
Addition due to Additional Capitalization	1295.56	631.33	1148.99	14.01	3.91
Net loan-closing	78802.50	65271.25	52192.31	37935.69	23668.30
Average loan	85200.63	72036.87	58731.78	45064.00	30801.99
Weighted Average Rate of Interest on loan	4.850%	4.927%	5.027%	5.248%	5.933%
<b>Interest on loan</b>	<b>4132.23</b>	<b>3549.26</b>	<b>2952.45</b>	<b>2364.96</b>	<b>1827.48</b>

### Depreciation

81. Regulation 27 of the 2014 Tariff Regulations provides as under:

**"27. Depreciation:**

*(1) Depreciation shall be computed from the date of commercial operation of a generating station or unit thereof or a transmission system including communication system or element thereof. In case of the tariff of all the units of a generating station or all elements of a transmission system including communication system for which a single tariff needs to be determined, the depreciation shall be computed from the effective date of commercial operation of the generating station or the transmission system taking into consideration the depreciation of individual units or elements thereof.*

*Provided that effective date of commercial operation shall be worked out by considering the actual date of commercial operation and installed capacity of all the units of the generating station or capital cost of all elements of the transmission system, for which single tariff needs to be determined.*

*(2) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission. In case of multiple units of a generating station or multiple elements of transmission system, weighted average life for the generating station of the transmission system shall be applied. Depreciation shall be chargeable from the first year of commercial operation. In case of commercial operation of the asset for part of the year, depreciation shall be charged on pro rata basis.*

(3) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset: Provided that in case of hydro generating station, the salvage value shall be as provided in the agreement signed by the developers with the State Government for development of the Plant:

Provided further that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciated value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff: Provided also that any depreciation disallowed on account of lower availability of the generating station or generating unit or transmission system as the case may be, shall not be allowed to be recovered at a later stage during the useful life and the extended life.

(4) Land other than the land held under lease and the land for reservoir in case of hydro generating station shall not be a depreciable asset and its cost shall be excluded from the capital cost while computing depreciable value of the asset.

(5) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-II to these regulations for the assets of the generating station and transmission system: Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from the effective date of commercial operation of the station shall be spread over the balance useful life of the assets.

(6) In case of the existing projects, the balance depreciable value as on 1.4.2014 shall be worked out by deducting the cumulative depreciation as admitted by the Commission up to 31.3.2014 from the gross depreciable value of the assets.

(7) The generating company or the transmission licensee, as the case may be, shall submit the details of proposed capital expenditure during the fag end of the project (five years before the useful life) along with justification and proposed life extension. The Commission based on prudence check of such submissions shall approve the depreciation on capital expenditure during the fag end of the project.

(8) In case of de-capitalization of assets in respect of generating station or unit thereof or transmission system or element thereof, the cumulative depreciation shall be adjusted by taking into account the depreciation recovered in tariff by the de-capitalized asset during its useful services."

82. The weighted average rate of depreciation of 5.140% calculated in terms of the above regulation has been considered for the period 2014-19. Accordingly, depreciation has been computed as follows:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Block as on 31.3.2014	273234.70	275085.50	275987.40	277628.82	277648.84
Admitted additional capital expenditure	1850.80	901.90	1641.42	20.02	5.58
Closing gross block	275085.50	275987.40	277628.82	277648.84	277654.42
Average gross block	274160.10	275536.45	276808.11	277638.83	277651.63
Rate of Depreciation	5.140%	5.140%	5.140%	5.140%	5.140%
Depreciable Value	246744.09	247982.81	249127.30	249874.95	249886.47
Remaining Depreciable value	171386.47	158533.35	145517.75	132047.46	117796.90
<b>Depreciation</b>	<b>14091.83</b>	<b>14162.57</b>	<b>14227.94</b>	<b>14270.64</b>	<b>14271.29</b>



### O&M Expenses

83. The generating station is in operation for three or more years as on 1.4.2014. Accordingly, in terms of sub-section (a) of clause (3) of Regulation 29 of the 2014 Tariff Regulations, the year-wise O&M expense norms considered for the generating station of the petitioner for the period 2014-19 is as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
8297.32	8848.59	9436.50	10063.46	10732.07

### Interest on working capital

84. Sub-section (c) of Clause (1) of Regulation 28 of the 2014 Tariff Regulations provides as under:

*"28. Interest on Working Capital:*

*(1) The working capital shall cover*

*(c) Hydro generating station including pumped storage hydro electric generating Station and transmission system including communication system:*

*(i) Receivables equivalent to two months of fixed cost;*

*(ii) Maintenance spares @ 15% of operation and maintenance expense specified in regulation 29; and*

*(iii) Operation and maintenance expenses for one month."*

85. Accordingly, receivable component of working capital considering two months of fixed cost is worked out and allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
8568.80	8593.12	8619.48	8645.73	8671.93

86. Maintenance spares @ 15% of operation and maintenance expenses are worked out and allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
1244.60	1327.29	1415.48	1509.52	1609.81

87. O&M Expenses for one month are allowed as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
691.44	737.38	786.38	838.62	894.34





### Rate of interest on working capital

88. Clause (3) of Regulation 28 of the 2014 Tariff Regulations provides as under:

*"Interest on working Capital: (3) Rate of interest on working capital shall be on normative basis and shall be considered as the bank rate as on 1.4.2014 or as on 1st April of the year during the tariff period 2014-15 to 2018-19 in which the generating station or a unit thereof or the transmission system including communication system or element thereof, as the case may be, is declared under commercial operation, whichever is later."*

89. In terms of the above regulations, the Bank Rate of 13.50% (Base Rate + 350 Basis Points) as on 1.4.2014 has been considered by the petitioner. This has been considered in the calculations for the purpose of tariff.

### Interest on Working Capital

90. Necessary computations in support of interest on working capital are as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Maintenance Spares	1244.60	1327.29	1415.48	1509.52	1609.81
O & M expenses	691.44	737.38	786.38	838.62	894.34
Receivables	8568.80	8593.12	8619.48	8645.73	8671.93
Total	10504.85	10657.79	10821.33	10993.87	11176.08
Interest on working capital @ 13.50%	1418.15	1438.80	1460.88	1484.17	1508.77

### Annual Fixed Charges

91. Accordingly, the annual fixed charges approved for the generating station for the period 2014-2019 are as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	23473.29	23559.49	23639.13	23691.16	23691.96
Interest on Loan	4132.23	3549.26	2952.45	2364.96	1827.48
Depreciation	14091.83	14162.57	14227.94	14270.64	14271.29
Interest on Working Capital	1418.15	1438.80	1460.88	1484.17	1508.77
O & M Expenses	8297.32	8848.59	9436.50	10063.46	10732.07
Total	51412.83	51558.71	51716.90	51874.39	52031.58

### Normative Annual Plant Availability Factor

92. Clause (4) of Regulation 37 of the 2014 Tariff Regulations provides for the Normative Annual Plant Availability Factor (NAPAF) for hydro generating stations already in operation. Accordingly, the

NAPAF of 85% being a R.O.R Hydro Station with pondage for this generating station has been considered.

### Design Energy

93. The Commission in its order dated 23.1.2014 in Petition No.27/GT/2013 had approved the annual Design Energy (DE) of 2572.70 Million units for the period 2009-14 in respect of this generating station. The same DE has been considered for the period 2014-19 as per month-wise details as under:

Month	Design Energy (MUs)
April	160.13
May	226.23
June	314.28
July	360.47
August	360.47
September	348.84
October	284.31
November	172.48
December	119.08
January	77.07
February	63.35
March	85.99
<b>Total</b>	<b>2572.70</b>

### Application Fee and Publication Expenses

94. The petitioner has sought the reimbursement of filing fee and also the expenses incurred towards publication of notices for application of tariff for the period 2014-19. The petitioner has deposited tariff filing fees of ₹2244000/- for the period 2014-15 in terms of the provisions of the Central Electricity Regulatory Commission (Payment of Fees) Regulations, 2012. The petitioner vide affidavit dated 5.12.2014 has submitted that it has incurred ₹503566/- as charges towards publication of the said tariff petition in the newspapers. Accordingly, in terms of Regulation 52 of the 2014 Tariff Regulations and in line with the decision in Commission's order dated 6.1.2016 in Petition No.232/GT/2014, the petitioner shall be entitled to recover the filing fees for the year 2014-15 and the expenses incurred on publication of notices for the period 2014-19 directly from the



respondents. The filing fees for the remaining years of the tariff period 2015-19 shall be recovered pro rata after deposit of the same and production of documentary proof.

95. The annual fixed charges approved for the period 2014-19 as above are subject to truing-up in terms of Regulation 8 of the 2014 Tariff Regulations.

96. Petition No. 234/GT/2014 is disposed of in terms of the above.

**-Sd/-**  
**(Dr. M.K.Iyer)**  
**Member**

**-Sd/-**  
**(A.S Bakshi)**  
**Member**

**-Sd/-**  
**(A.K.Singhal)**  
**Member**

**-Sd/-**  
**(Gireesh B Pradhan)**  
**Chairperson**



**Calculation of weighted average rate of interest on loan**

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>LIC</b>					
Gross loan - Opening	58500	58500	58500	58500	58500
Cumulative repayments of Loans upto previous year	24375	29250	34125	39000	43875
Net loan - Opening	34125	29250	24375	19500	14625
Add: Drawal(s) during the Year	0	0	0	0	0
Less: Repayment (s) of Loans during the year	4875.00	4875.00	4875.00	4875.00	4875.00
Net loan - Closing	29250	24375.00	19500.00	14625	9750.00
Average Net Loan	31687.5	26812.50	21937.50	17062.50	12187.50
Rate of Interest on Loan on annual basis	7.74%	7.71%	7.62%	7.52%	7.32%
Interest on loan	2452.73	2068.07	1672.73	1282.73	892.73
<b>PFC</b>					
Gross loan - Opening	18600	18600	18600	18600	18600
Cumulative repayments of Loans upto previous year	10230	12090	13950	15810	17670
Net loan - Opening	8370	6510	4650	2790	930
Add: Drawal(s) during the Year	0	0	0	0	0
Less: Repayment (s) of Loans during the year	1860.00	1860.00	1860.00	1860.00	930.00
Net loan - Closing	6510	4650.00	2790.00	930	0.00
Average Net Loan	7440	5580.00	3720.00	1860.00	465.00
Rate of Interest on Loan on annual basis	9.94%	9.90%	9.73%	9.30%	3.32%
Interest on loan	739.62	552.59	362.13	172.97	15.42
<b>DEUTSCHE BANK LOAN INR</b>					
Gross loan - Opening	105168.86	105168.86	105168.86	105168.86	105168.86
Cumulative repayments of Loans upto previous year	51891.01	62658.09	73425.17	84192.25	94959.33
Net loan - Opening	53835.34	43068.26	32301.18	21534.10	10767.02
Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00
Add: ERV	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of Loans during the year	10767.08	10767.08	10767.08	10767.08	10767.02
Net loan - Closing	43068.26	32301.18	21534.10	10767.02	0.00
Average Net Loan	48451.80	37684.72	26917.64	16150.56	5383.51
Rate of Interest on Loan on annual basis	0.76%	0.76%	0.76%	0.76%	0.76%
Interest on loan (including TDS)	404.49	310.24	215.61	121.76	27.90
Financing Charges (Guarantee Fee)	646.02	516.82	387.61	258.41	129.20
Agency Fees	4.91	4.91	4.91	4.91	4.91
<b>Total Loans</b>					
Gross loan - Opening	182268.86	182268.86	182268.86	182268.86	182268.86
Cumulative repayments of loans upto previous year	86496.01	103998.09	121500.17	139002.25	156504.33
Net loan - Opening	96330.34	78828.26	61326.18	43824.10	26322.02
Add: Drawal (s) during the year	0.00	0.00	0.00	0.00	0.00
Less: Repayment (s) of loans during the year	17502.08	17502.08	17502.08	17502.08	16572.02
Net loan - Closing	78828.26	61326.18	43824.10	26322.02	9750.00
Average Net loan	87579.30	70077.22	52575.14	35073.06	18036.01
Interest on loan	4247.76	3452.62	2642.99	1840.77	1070.16
Weighted average Rate of Interest on loan	4.850%	4.927%	5.027%	5.248%	5.933%

# **ANNEX-IV**



Annexure-A

**Actual Auxilliary Consumption% Data for Last 5 Years**

FY	BSP	Salal	TPS	ChI	Uri	ChII	DGPS	Dul	Sewa II	ChIII	URI_II	Parbati III	K/ganga	Loktak	Rangit	Teesta V	Chutak	Nimmo-Bazgo	TLDP III	TLDP IV
2014-15	2.30%	0.70%	2.00%	0.70%	1.00%	0.80%	1.30%	1.00%	1.40%	0.80%	0.80%	0.60%		2.40%	1.50%	1.10%	5.10%	7.20%	1.80%	
2015-16	1.80%	0.60%	2.20%	0.70%	1.00%	0.80%	1.40%	1.00%	1.30%	0.80%	0.70%	0.70%		2.20%	1.00%	1.00%	6.40%	5.70%	2.20%	
2016-17	1.10%	0.60%	2.70%	0.70%	1.00%	0.80%	1.40%	0.90%	1.10%	0.80%	0.80%	0.70%		2.50%	0.80%	0.90%	5.90%	5.20%	1.60%	1.30%
2017-18	1.10%	0.70%	2.20%	0.70%	1.10%	0.80%	1.50%	0.90%	1.00%	0.80%	0.90%	0.50%		2.30%	0.80%	0.80%	5.50%	5.10%	1.60%	1.40%
2018-19	0.60%	0.60%	2.00%	0.70%	0.90%	0.80%	1.80%	1.20%	0.90%	0.90%	0.70%	0.60%	0.90%	2.30%	0.60%	0.90%	5.80%	5.50%	1.50%	1.10%

*Asif Srinivas*

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	ChI	Dul	Parbati_III	Salai	TeestaV	Uri	URI_II	Grand Total
2016-17	-3044	-111081	0	-33982		-62868	-100052	-612453
2017-18	-322359	-111837	-44232	-19209		0	-60767	-558405
2018-19	-345304	0	0	-37793		-104231	-127559	-614887
<b>Total</b>	<b>-1690270</b>	<b>-370854</b>	<b>-44232</b>	<b>-149710</b>	<b>0</b>	<b>-306260</b>	<b>-466445</b>	<b>-3027773</b>
<b>MP</b>								
2018-19	0	0	0	0		0	-3128	-3128
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3128</b>	<b>-3128</b>
<b>NBPDCL</b>								
2014-15					0			0
2015-16					-148352			-148352
2016-17					-250416			-250416
2017-18					-383874			-383874
2018-19					-276280			-276280
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1058921</b>	<b>0</b>	<b>0</b>	<b>-1058921</b>
<b>NDPL</b>								
2014-15	-110570	-60393	0	-74039		-63431	-69648	-378082
2015-16	-112339	-65339	0	-103956		-68561	-88862	-439057
2016-17	-94124	-94324	0	-102840		-59414	-86180	-436882
2017-18	-110910	-97093	-38589	-42180		0	-52658	-341431
2018-19	-106551	0	0	0		-98281	-115073	-319906
<b>Total</b>	<b>-534493</b>	<b>-317149</b>	<b>-38589</b>	<b>-323015</b>	<b>0</b>	<b>-289688</b>	<b>-412421</b>	<b>-1915357</b>
<b>PSEB</b>								
2014-15	-465304	-170090	0	-552433		-257501	-174778	-1620106
2015-16	-472756	-178270	0	-775631		-278308	-201519	-1906483
2016-17	-396122	-242606	0	-766048		-241199	-189868	-1835843
2017-18	-419415	-257051	-103984	-433047		0	-125348	-1338846
2018-19	-448410	0	0	-850552		-398979	-255701	-1953642
<b>Total</b>	<b>-2202008</b>	<b>-848018</b>	<b>-103984</b>	<b>-3377710</b>	<b>0</b>	<b>-1175986</b>	<b>-947215</b>	<b>-8654921</b>
<b>SBPDCL</b>								
2014-15					0			0
2015-16					-204867			-204867
2016-17					-370131			-370131
2017-18					-450634			-450634
2018-19					-324328			-324328
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1349961</b>	<b>0</b>	<b>0</b>	<b>-1349961</b>
<b>SIKKIM</b>								
2014-15					0			0

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Detail of Gain on Auxilliary Consumption passed on to Beneficiaries in last 5 years

Annexure-B

	Chl	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
<b>AVVN</b>								
2014-15	-253214	-51349	0	-17343		-47476	-58449	-427830
2015-16	-254357	-53062	0	-24086		-50777	-67481	-449763
2016-17	-213129	-77757	0	-23787		-44008	-70036	-428717
2017-18	-225651	-78286	-30963	-13446		0	-42537	-390883
2018-19	-238196	0	0	-26113		-71838	-87834	-423981
<b>Total</b>	<b>-1184548</b>	<b>-260454</b>	<b>-30963</b>	<b>-104776</b>	<b>0</b>	<b>-214098</b>	<b>-326337</b>	<b>-2121175</b>
<b>BRPL</b>								
2014-15	-155871	-86456	0	-104647		-89526	-99705	-536205
2015-16	-102108	-93535	0	-99275		-70932	-125718	-491569
2016-17	-173477	-179256	0	-189538		-110338	-162175	-814785
2017-18	-213936	-219378	-87191	-146995		0	-118977	-786476
2018-19	-152533	0	0	-277185		-140695	-164734	-735146
<b>Total</b>	<b>-797925</b>	<b>-578626</b>	<b>-87191</b>	<b>-817640</b>	<b>0</b>	<b>-411491</b>	<b>-671308</b>	<b>-3364181</b>
<b>BYPL</b>								
2014-15	-90144	-50000	0	-60520		-51775	-57662	-310100
2015-16	0	-50029	0	0		0	-54014	-104043
2016-17	0	0	0	0		0	0	0
2017-18	0	0	0	0		0	0	0
2018-19	-88213	0	0	-94372		-81367	-95269	-359222
<b>Total</b>	<b>-178357</b>	<b>-100029</b>	<b>0</b>	<b>-154892</b>	<b>0</b>	<b>-133142</b>	<b>-206945</b>	<b>-773366</b>
<b>Total</b>								
<b>DVC</b>								
2014-15						0		0
2015-16						-163869		-163869
2016-17						-252188		-252188
2017-18						-339142		-339142
2018-19						-244085		-244085
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-999284</b>	<b>0</b>	<b>0</b>
<b>GRIDCO</b>								
2014-15						0		0
2015-16						-390515		-390515
2016-17						-600991		-600991
2017-18						-808209		-808209
2018-19						-581680		-581680
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2381395</b>	<b>0</b>	<b>0</b>

*Abid Singh*



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	ChI	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
<b>HPPC</b>								
2014-15	-720747	-89433	0	-311932		-101508	-100095	-1323716
2015-16	-732302	-94465	0	-437969		-109709	-117717	-1492163
2016-17	-613598	-131084	0	-432561		-95078	-116330	-1388650
2017-18	-649653	-134938	-86359	-244530		0	-71073	-1186553
2018-19	-694594	0	0	-480274		-157270	-155330	-1487469
<b>Total</b>	<b>-3410895</b>	<b>-449920</b>	<b>-86359</b>	<b>-1907266</b>	<b>0</b>	<b>-463566</b>	<b>-560545</b>	<b>-6878551</b>
<b>HPSEB</b>								
2014-15	-124111	-6271	0	-20550		-50768	-7560	-209260
2015-16	-119994	-8107	0	-28853		-54868	0	-211822
2016-17	-98911	0	0	-28494		-47551	0	-174956
2017-18	-103498	0	0	-16107		0	0	-119605
2018-19	-117355	0	0	-31656		-78635	0	-227646
<b>Total</b>	<b>-563869</b>	<b>-14378</b>	<b>0</b>	<b>-125659</b>	<b>0</b>	<b>-231822</b>	<b>-7560</b>	<b>-943288</b>
<b>J&amp;K</b>								
2014-15	-177905	-176528	0	-457797		-405270	-201947	-1419447
2015-16	-180759	-201573	0	-634507		-435942	-375273	-1828055
2016-17	-151463	-297345	0	-622908		-378871	-302752	-1753340
2017-18	-160331	-370014	-128434	-352952		0	-190578	-1202309
2018-19	-171450	0	0	-698380		-625205	-452552	-1947588
<b>Total</b>	<b>-841908</b>	<b>-1045461</b>	<b>-128434</b>	<b>-2766545</b>	<b>0</b>	<b>-1845289</b>	<b>-1523103</b>	<b>-8150739</b>
<b>JdVVN</b>								
2014-15	-286110	-58109	0	-19606		-53693	-65936	-483454
2015-16	-290694	-60642	0	-27526		-58031	-77122	-514015
2016-17	-243577	-88865	0	-27185		-50295	-80041	-489962
2017-18	-257887	-89470	-35386	-15367		0	-48614	-446724
2018-19	-278150	0	0	-30422		-83920	-102757	-495249
<b>Total</b>	<b>-1356417</b>	<b>-297086</b>	<b>-35386</b>	<b>-120106</b>	<b>0</b>	<b>-245939</b>	<b>-374470</b>	<b>-2429404</b>
<b>JSEB</b>								
2014-15						0		0
2015-16						-232671		-232671
2016-17						-360186		-360186
2017-18						-484376		-484376
2018-19						-348612		-348612
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1425845</b>	<b>0</b>	<b>0</b>	<b>-1425845</b>
<b>JVVN</b>								
2014-15	-354769	-72134	0	-24319		-66622	-81666	-599510
2015-16	-363367	-75803	0	-34408		-72539	-96402	-642519

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	Chl	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
2015-16					-2394			-23948
2016-17					-34734			-34734
2017-18					-46710			-46710
2018-19					-33618			-33618
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-139011</b>	<b>0</b>	<b>0</b>	<b>-139011</b>
<b>UPCL</b>								
2014-15	-161036	-79394	0	-25139		-65170	-90215	-420954
2015-16	-163614	-84236	0	-35297		-70437	-97846	-451429
2016-17	-137080	-132390	0	-34864		-61042	-112158	-477533
2017-18	-145143	-149989	-60389	-19709		0	-73789	-449019
2018-19	-155184	0	0	-38691		-100978	-137708	-432561
<b>Total</b>	<b>-762057</b>	<b>-446009</b>	<b>-60389</b>	<b>-153699</b>	<b>0</b>	<b>-297626</b>	<b>-511716</b>	<b>-2231496</b>
<b>UPPCL</b>								
2014-15	-924645	-430951	0	-144335		-375650	-439134	-2314715
2015-16	-939462	-469090	0	-202657		-406000	-497320	-2514530
2016-17	-787200	-684407	0	-200150		-351872	-537683	-2561312
2017-18	-833452	-614572	-226252	-113145		0	-303363	-2090784
2018-19	-891103	0	0	-222231		-582073	-676975	-2372382
<b>Total</b>	<b>-4375863</b>	<b>-2199020</b>	<b>-226252</b>	<b>-882518</b>	<b>0</b>	<b>-1715596</b>	<b>-2454475</b>	<b>-11853723</b>
<b>UTC</b>								
2014-15	-177903	-15029	0	-5600		-11601	-17701	-227835
2015-16	-180756	-17557	0	-7866		-12535	-18364	-237078
2016-17	-151452	-28064	0	-7766		-10867	-22598	-220746
2017-18	-160376	-40473	-17919	-4391		0	-18668	-241826
2018-19	-171450	0	0	-8633		-17990	-45605	-243679
<b>Total</b>	<b>-841938</b>	<b>-101122</b>	<b>-17919</b>	<b>-34256</b>	<b>0</b>	<b>-52993</b>	<b>-122936</b>	<b>-1171164</b>
<b>WBSEB</b>								
2014-15						0		0
2015-16					-454811			-454811
2016-17					-699939			-699939
2017-18					-941275			-941275
2018-19					-677449			-677449
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2773475</b>	<b>0</b>	<b>0</b>	<b>-2773475</b>
<b>Grand Total</b>	<b>-18740547</b>	<b>-7028127</b>	<b>-859697</b>	<b>-10917794</b>	<b>-10127890</b>	<b>-7383496</b>	<b>-8588604</b>	<b>-63646155</b>

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## Summary

### 100% Gain

	Chl	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
2014-15	-10005824	-3365346	0	-4545648	0	-4099978	-3661238	-25678034
2015-16	-9781270	-3629272	0	-6030082	-4047582	-4221598	-4544095	-32253897
2016-17	-8411510	-5167945	0	-6175303	-6421463	-3783508	-4449684	-34409412
2017-18	-9006527	-5407755	-2149241	-3552695	-8635548	0	-2765931	-31517696
2018-19	-9646236	0	0	-6990757	-6215132	-6353658	-6050562	-35256345
<b>Total</b>	<b>-46851367</b>	<b>-17570317</b>	<b>-2149241</b>	<b>-27294483</b>	<b>-25319725</b>	<b>-18458741</b>	<b>-21471510</b>	<b>-159115385</b>

### 40% Gain

	Chl	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
2014-15	-4002330	-1346138	0	-1818259	0	-1639991	-1464495	-10271213
2015-16	-3912508	-1451709	0	-2412033	-1619033	-1688639	-1817638	-12901559
2016-17	-3364604	-2067178	0	-2470121	-2568585	-1513403	-1779873	-13763765
2017-18	-3602611	-2163102	-859697	-1421078	-3454219	0	-1106372	-12607079
2018-19	-3858494	0	0	-2796303	-2486053	-2541463	-2420225	-14102538
<b>Total</b>	<b>-18740547</b>	<b>-7028127</b>	<b>-859697</b>	<b>-10917793</b>	<b>-10127890</b>	<b>-7383496</b>	<b>-8588604</b>	<b>-63646154</b>

### Total Gain Passed on

	Chl	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
2014-15	-4002330	-1346138	0	-1818259	0	-1639991	-1464495	-10271213
2015-16	-3912508	-1451709	0	-2412033	-1619033	-1688639	-1817638	-12901559
2016-17	-3364604	-2067178	0	-2470121	-2568585	-1513403	-1779873	-13763765
2017-18	-3602611	-2163102	-859697	-1421078	-3454219	0	-1106372	-12607079
2018-19	-3858494	0	0	-2796303	-2486053	-2541463	-2420225	-14102538
<b>Total</b>	<b>-18740547</b>	<b>-7028127</b>	<b>-859697</b>	<b>-10917794</b>	<b>-10127890</b>	<b>-7383496</b>	<b>-8588604</b>	<b>-63646155</b>

### Difference between 40% Gain and Passed on Gain

	Chl	Dul	Parbati_III	Salal	TeestaV	Uri	URI_II	Grand Total
2014-15	0	0	0	0	0	0	0	0
2015-16	0	0	0	0	0	0	0	0
2016-17	0	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0	1
2018-19	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>



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**NHPC Ltd.**  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>  THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL  <b>Beneficiary GST No. :</b> 19AAACW6953H1ZX	<b>BILL FOR</b> FY 2014 - 2015 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201503 <b>BILL NO</b> 111B0172017552 <b>BILL DATE</b> 22-Mar-2018 <b>HSN No. :</b> 27160000  Acc. Rev. 20
<b>PROJECT</b> TEESTA V	<b>IMS/COM/F02 Rev. No. :</b> 00 <b>Date :</b> 27.06.08

NHPC Limited, TEESTA-V POWER STATION Balutar, P.O. SINGTAM, EAST SIKKIM 737 134 - SIKKIM SK IN - INDIA  
**PROJECT GST No. :** 11AAACN0149C1ZC

Date of Commercial Operation	COD	20080410	*	Normative Plant Availability Factor	NAPAF	85.000	%
Project age	P_AGE	5	year	Saleable Annual design energy	SLDE	2236.808288	MU
Annual DE	ADE	2572.700000	MU	Energy Charge shortfall prev year	PEC_SF1	275929416	Rs
Auxiliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge shortfall prev to prev year	PEC_SF2	307509286	Rs
Auxiliary Consumption-Actual	AC_ACT	1.100	%	Energy Charge shortfall to be recovered	PEC_SF	275929416	Rs
Design Energy upto the month	DE	2572.700000	MU	Modified Annual DE	M_ADE	2272.967989	MU
Annual Fixed Charges Billed	AFC	516.578400	Cr	Energy Charge Rate - AC-Normative	ECR_NOR	1.155	Rs/l
Saleable Annual design energy-AC-Actual	SLDE_ACT	2239.072264	MU	Modified ECR	M_ECR	1.307	Rs/Kwh
Project Scheduled Energy prev year	PSCH_PY1	2272.967989	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1.154	Rs/Kwh
Project Scheduled Energy prev to prev year	PSCH_PY2	2233.038348	MU	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
				Saleable Design Energy for the month	SLDEM	2236.808288	MU
				No of days for the month	NDM	365	Days
				No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	93.530	%
				Saleable Capacity Share	CS	23.980	%

**(A) Power Station-wise Energy Calculation for FY 2014 - 2015 ( Figures in Rs. )**

Scheduled Energy	PSCH	2494.687934	MU	Project Energy Charges @MECR	PEC_DE_MECCR	2372629912	Rs
Free Energy	PFP	299.362550	MU	Project Energy Charges @ECR	PEC_DE_ECR	438900322	Rs
Saleable Energy	PSLE	2195.325384	MU	Capacity Charges	PCC	2842092809	Rs
Project Saleable Energy upto DE	PSLE_DE	2195.325384	MU	Misc. Charges	PMISC	2244000	Rs
Saleable Energy upto DE@MECR	PSLE_DE_MECCR	1815.325105	MU	FERV	PFERV	351802830	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	380.000279	MU	Project deferred tax materialized	PDTAX	19097343	Rs
				RLDC Charges	PRLDC	5858881	Rs
				Total Charges	PTC	6032626097	Rs

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	603.610488	603.610488	0.00000
Saleable Energy	BSLE	603.610488	603.610488	0.000000
Benef Saleable Energy @MECR	BSLE_DE_MECCR	499.128412	499.128412	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	104.482076	104.482076	0.000000

**(C) Bill Details for FY 2014 - 2015 ( Figures in Rs. )**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	120,676,798	120,676,798	0
Benef Energy Charges upto DE @MECR	BEC_DE_MECCR	652,360,834	652,360,834	0
Beneficiary Capacity Charges	BCC	774,470,290	774,470,290	0
Beneficiary Misc	BMISC	611,490	611,490	0
Beneficiary deferred tax materialized	BDTAX	5,204,026	5,204,026	0
Beneficiary FERV	BFERV	95,866,271	95,866,271	0
Benef RLDC Charges	BRLDC	1,584,649	1,596,545	11,896

<b>Total Charges</b>	1,650,774,358	1,650,786,254	11,896
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*(Signature)*  
**ADARSH KUMAR SINGHAL**  
 DM (FINANCE) (COMMERCIAL)

Amount Due In This Bill	11,896
Amount For The Purpose Of Rebate #	11,896

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	244,691,092	11,896	0	0	0	244,702,988

- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAEM / NAPAF) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * 0.88)$
- 4  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 5  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 6  $BCC = PCC * CS / 88$



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ADAY KUMAR SINGHAL  
DM (FINANCE) COMMERCIAL



**NHPC Ltd.**  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>  THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL  <b>Beneficiary GST No. :</b> 19AAACW6953H1ZX	<b>BILL FOR</b> FY 2015 - 2016 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201603 <b>BILL NO</b> 111B0172017553 <b>BILL DATE</b> 26-Mar-2018 <b>HSN NO. :</b> 27160000  Acc. Rev. 10
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<b>PROJECT</b> TEESTA V	<b>IMS/COM/F02 Rev. No. :</b> 00 <b>Date :</b> 27.06.08
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**NHPC Limited, TEESTA-V POWER STATION Balutar, P.O. SINGTAM, EAST SIKKIM 737 134 - SIKKIM SK IN - INDIA**  
**PROJECT GST No. :** 11AAACN0149C1ZC

Dale of Commercial Operation	COD	20080410	Normative Plant Availability Factor	NAPAF	85.000	%
Project age	P_AGE	6 year	Saleabe Annual design energy	SLDE	2236.808288	MU
Annual DE	ADE	2572.700000	Energy Charge shortfall prev year	PEC_SF1	47291181	Rs
Auxilliary Consumption-Normative	AC_NOR	1.200	Energy Charge shortfall prev to prev year	PEC_SF2	275929416	Rs
Auxilliary Consumption-Actual	AC_ACT	1.000	Energy Charge Rate - AC-Normative	ECR_NOR	1.159	Rs/KWh
Design Energy upto the month	DE	2572.700000	Energy Charge Rate - AC-Actual	ECR_ACT	1.157	Rs/KWh
Annual Fixed Charges Billed	AFC	518.484900	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/r
Saleabe Annual design energy-AC-Actual	SLDE_ACT	2241.336240	Saleable Design Energy for the month	SLDEM	2236.808288	MU
Project Scheduled Energy prev year	PSCH_PY1	2494.687934	No of days for the month	NDM	366	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	2272.967989	No of days in year	NDY	366	Days
			Plant Availability Factor for the Month	PAFM	92.402	%
			Saleable Capacity Share	CS	23.980	%

**(A) Power Station-wise Energy Calculation for FY 2015 - 2016 ( Figures in Rs. )**

Scheduled Energy	PSCH	2592.074119	MU	Project Energy Charges @ECR	PEC_DE_ECR	2592460806	Rs
Free Energy	PFP	311.048895	MU	Project Energy charges beyond DE	PEC_DE_PLUS	39795242	Rs
Saleable Energy	PSLE	2281.025224	MU	Capacity Charges	PCC	2818178925	Rs
Project Saleable Energy upto DE	PSLE_DE	2236.808288	MU	Misc. Charges	PMISC	2244000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2236.808288	MU	FERV	PFERV	258926471	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	44.216936	MU	Project deferred tax materialized	PDTAX	133426163	Rs
				RLDC Charges	PRLDC	4918703	Rs
				Total Charges	PTC	5849950310	Rs

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	625.365294	625.365294	0.000000
Saleable Energy	BSLE	625.365294	625.365294	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	613.242790	613.242790	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	12.122504	12.122504	0.000000

**(C) Bill Details for FY 2015 - 2016 ( Figures in Rs. )**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	710,748,394	710,748,394	0
Benf Energy charges beyond DE	BEC_DE_PLUS	10,910,254	10,910,254	0
Beneficiary Capacity Charges	BCC	767,953,757	767,953,757	0
Beneficiary Misc	BMISC	611,490	611,490	0
Beneficiary deferred tax materialized	BDTAX	36,358,629	36,358,629	0
Beneficiary FERV	BFERV	70,557,463	70,557,463	0
Benef RLDC Charges	BRLDC	1,365,532	1,340,347	-25,185
Gain on Actual Aux. Consumption	GAIN_ON_AC	-454,811	-454,811	0

<b>Total Charges</b>	1,598,050,708	1,598,025,523	-25,185
Amount Due In This Bill			-25,185
Amount For The Purpose Of Rebate #			-25,185



*(Signature)*  
**ADARSH KUMAR SINGH**  
 DM (Finance) - COMMERCIAL

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	244,702,988	-25,185	0	0	0	244,677,803

- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAPAF) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * 0.88)$
- 4  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 5  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 6  $BCC = PCC * CS / 88$



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ASJAY KUMAR SINGHAL  
DM (FINANCE) COMMERCIAL





**NHPC Ltd.**  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>  THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL  <b>Beneficiary GST No. :</b> 19AAACW6953H1ZX	<b>BILL FOR</b> FY 2016 - 2017 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201703 <b>BILL NO</b> 111B0172017554 <span style="float: right;">Acc. Rev. 4</span> <b>BILL DATE</b> 28-Mar-2018 <b>HSN NO. :</b> 27160000
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<b>PROJECT</b> TEESTA V	<b>IMS/COM/F02 Rev. No. :</b> 00 <b>Date :</b> 27.06.08
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NHPC Limited, TEESTA-V POWER STATION Balutar, P.O. SINGTAM, EAST SIKKIM 737 134 - SIKKIM SK IN - INDIA  
**PROJECT GST No. :** 11AAACN0149C1ZC

Date of Commercial Operation	COD	20080410	*	Normative Plant Availability Factor	NAPAF	85.000	%
Project age	P_AGE	7	year	Saleable Annual design energy	SLDE	2236.808288	MU
Annual DE	ADE	2572.700000	MU	Energy Charge shortfall prev to prev year	PEC_SF2	47291181	Rs
Auxiliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Normative	ECR_NOR	1.159	Rs/Kwh
Auxiliary Consumption-Actual	AC_ACT	0.900	%	Energy Charge Rate - AC-Actual	ECR_ACT	1.155	Rs/Kwh
Design Energy upto the month	DE	2572.700000	MU	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Annual Fixed Charges Billed	AFC	518.292700	Cr	Saleable Design Energy for the month	SLDEM	2236.808288	MU
Saleable Annual design energy-AC-Actual	SLDE_ACT	2243.600216	MU	No of days for the month	NDM	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2592.074119	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	2494.687934	MU				
				Plant Availability Factor for the Month	PAFM	95.092	%
				Saleable Capacity Share	CS	23.980	%

**(A) Power Station-wise Energy Calculation for FY 2016 - 2017 ( Figures in Rs. )**

Scheduled Energy	PSCH	2678.312250	MU	Project Energy Charges @ECR	PEC_DE_ECR	2592460806	Rs
Free Energy	PFP	321.397470	MU	Project Energy charges beyond DE	PEC_DE_PLUS	108095843	Rs
Saleable Energy	PSLE	2356.914780	MU	Capacity Charges	PCC	2899146437	Rs
Project Saleable Energy upto DE	PSLE_DE	2236.808288	MU	Misc. Charges	PMISC	2747566	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2236.808288	MU	FERV	PFERV	429276618	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	120.106492	MU	Project deferred tax materialized	PDTAX	230354787	Rs
				RLDC Charges	PRLDC	4492331	Rs
				Total Charges	PTC	6266574388	Rs

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	642.259277	642.259277	0.000000
Saleable Energy	BSLE	642.259277	642.259277	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	609.530258	609.530258	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	32.729019	32.729019	0.000000

**(C) Bill Details for FY 2016 - 2017 ( Figures in Rs. )**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	706,445,569	706,445,569	0
Benef Energy charges beyond DE	BEC_DE_PLUS	29,456,117	29,456,117	0
Beneficiary Capacity Charges	BCC	790,017,404	790,017,404	0
Beneficiary Misc	BMISC	748,712	748,712	0
Beneficiary deferred tax materialized	BDTAX	62,771,679	62,771,679	0
Beneficiary FERV	BFERV	116,977,878	116,977,878	0
Benef RLDC Charges	BRLDC	1,377,102	1,077,261	-299,841
Gain on Actual Aux. Consumption	GAIN_ON_AC	-699,939	-699,939	0

<b>Total Charges</b>	1,707,094,522	1,706,794,681	-299,841
<b>Amount Due In This Bill</b>			-299,841
<b>Amount For The Purpose Of Rebate #</b>			-299,841



*(Signature)*  
**ADAY KUMAR SINGHAL**  
 DM ( FINANCE ) COMMERCIAL



(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	244,677,803	-299,841	0	0	0	244,377,962

- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAFAP) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * 0.88)$
- 4  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 5  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 6  $BCC = PCC * CS / 88$



*[Handwritten Signature]*  
AJAY KUMAR SINGHAL  
DM (FINANCE) - COMMERCIAL

295



**NHPC Ltd.**  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>  HE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 1ST FLR, BLK-DJ, SECT-II, BIDHANNAGAR COLKATA - 700091 WEST BENGAL  Beneficiary GST No. : 19AAACW6953H1ZX	BILL FOR FY 2017 - 2018 BILL TYPE SUPPLEMENTARY MONTH 201803 <span style="float: right;">Acc. Rev. 3</span> BILL NO 111B0172018583 BILL DATE 27-Feb-2019 HSN NO. : 27160000
PROJECT TEESTA V	IMS/COM/F02 Rev. No. : 00 Date : 27.06.08

HPC Limited, TEESTA-V POWER STATION Balutar, P.O. SINGTAM, EAST SIKKIM 737 134 - SIKKIM SK IN - INDIA  
 PROJECT GST No. : 11AAACN0149C1ZC

Date of Commercial Operation	COD	20080410	*	Normative Plant Availability Factor	NAPAF	85.000	%
Project age	P_AGE	8	year	Saleable Annual design energy	SLDE	2236.808288	MU
Annual DE	ADE	2572.700000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	1.166	Rs/Kwh
Auxiliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	1.161	Rs/Kwh
Auxiliary Consumption-Actual	AC_ACT	0.800	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	2572.700000	MU	Saleable Design Energy for the month	SLDEM	2236.808288	MU
Annual Fixed Charges Billed	AFC	521.507000	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actual	SLDE_ACT	2245.864192	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2678.312250	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	2592.074119	MU				
				Plant Availability Factor for the Month	PAFM	97.487	%
				Saleable Capacity Share	CS	23.980	%

**A) Power Station-wise Energy Calculation for FY 2017 - 2018 ( Figures in Rs. )**

Scheduled Energy	PSCH	2704.060500	MU	Project Energy Charges @ECR	PEC_DE_ECR	2608118464	Rs
Free Energy	PFP	324.487260	MU	Project Energy charges beyond DE	PEC_DE_PLUS	128488457	Rs
Saleable Energy	PSLE	2379.573240	MU	Capacity Charges	PCC	2990597230	Rs
Project Saleable Energy upto DE	PSLE_DE	2236.808288	MU	Misc. Charges	PMISC	2244000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2236.808288	MU	FERV	PFERV	355243482	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	142.764952	MU	Project deferred tax materialized	PDTAX	312926853	Rs
				RLDC Charges	PRLDC	4029533	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>6401648019</b>	<b>Rs</b>

**B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	648.433708	648.433708	0.000000
Saleable Energy	BSLE	648.433708	648.433708	0.000000
Beneficiary Saleable Energy @ECR	BSLE_DE_ECR	609.530259	609.530259	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	38.903449	38.903449	0.000000

**C) Bill Details for FY 2017 - 2018 ( Figures in Rs. )**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	710,712,282	710,712,282	0
Benef Energy charges beyond DE	BEC_DE_PLUS	35,013,104	35,013,104	0
Beneficiary Capacity Charges	BCC	814,937,745	814,937,745	0
Beneficiary Misc	BMISC	611,490	611,490	0
Beneficiary deferred tax materialized	BDTAX	85,272,567	85,272,567	0
Beneficiary FERV	BFERV	96,803,849	96,803,849	0
Benef RLDC Charges	BRLDC	985,265	966,282	-18,983
Gain on Actual Aux. Consumption	GAIN_ON_AC	-941,275	-941,275	0



Ajay Kumar Singh  
 DM (Finance) Commercial

D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total Outstanding
Principal	62,147,157	22,819,504	26,345,388	0	0	58,621,273

- PCC = ( 0.5 \* AFC \* 1,00,00,000 ( PAFM / NAPAF ) \* ( NDM / NDY))
- ECR = 0.5 \* AFC \* 10 / SLDE
- ECR\_ACT = AFC \* 0.5 \* 10 / SLDE\_ACT
- GAIN\_ON\_AC = (ECR\_NOR-ECR\_ACT) \* BSCH \* 1000000 \* 40%
- M\_ECR = IF (M\_ADE =0) THEN 0 ELSE 0.5 \* AFC \* 10 / (M\_ADE \* (1 - AC0914 / 100) \* (1-FREE\_POWER/100))
- BEC\_DE\_ECR = BSLE\_DE\_ECR \* ECR \* 10,00,000
- BEC\_DE\_MECR = BSLE\_DE\_MECR \* MECR \* 10,00,000
- BCC = PCC \* CS / (100-FREE\_POWER)



*Aruna*  
ARUNA DHIMAN



NHPC Ltd.  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>  THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL  Beneficiary GST No. : 19AAACW6953H1ZX	BILL FOR FY 2018 - 2019 BILL TYPE SUPPLEMENTARY MONTH 201903 BILL NO 111B0172019592 BILL DATE 20-Jun-2019 HSN NO. : 27160000  Acc. Rev 1
PROJECT TEESTA V	IMS/COM/F02 Rev. No. : 00 Date : 27.06.08

NHPC Limited, TEESTA-V POWER STATION Balutar, P.O. SINGTAM, EAST SIKKIM 737 134 - SIKKIM SK IN - INDIA  
 PROJECT GST No. : 11AAACN0149C1ZC

Date of Commercial Operation	COD	20080410	*	Normative Plant Availability Factor	NAPAF	85.000	%
Project age	P_AGE	9	year	Saleable Annual design energy	SLDE	2236.808288	MU
Annual DE	ADE	2572.700000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	1.171	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.200	%	Energy Charge Rate - AC-Actual	ECR_ACT	1.168	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	0.900	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Energy upto the month	DE	2572.700000	MU	Saleable Design Energy for the month	SLDEM	2236.808288	MU
Annual Fixed Charges Billed	AFC	524.042600	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actual	SLDE_ACT	2243.600216	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	2704.060500	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	2678.312250	MU				
				Plant Availability Factor for the Month	PAFM	98.226	%
				Saleable Capacity Share	CS	23.980	%

**(A) Power Station-wise Energy Calculation for FY 2018 - 2019 ( Figures in Rs. )**

Scheduled Energy	PSCH	2592.254001	MU	Project Energy Charges @ECR	PEC_DE_ECR	2619302505	Rs
Free Energy	PFP	311.070480	MU	Project Energy charges beyond DE	PEC_DE_PLUS	39937710	Rs
Saleable Energy	PSLE	2281.183521	MU	Capacity Charges	PCC	3027918143	Rs
Project Saleable Energy upto DE	PSLE_DE	2236.808288	MU	Misc. Charges	PMISC	2244000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2236.808288	MU	RLDC Charges	PRLDC	4223017	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	44.375233	MU	Total Charges	PTC	5693625375	Rs

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	621.622511	621.622511	0.000000
Saleable Energy	BSLE	621.622511	621.622511	0.000000
Project Saleable Energy @ECR	BSLE_DE_ECR	609.530260	609.530260	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	12.092251	12.092251	0.000000

**(C) Bill Details for FY 2018 - 2019 ( Figures in Rs. )**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	708,883,692	713,759,934	4,876,242
Benef Energy charges beyond DE	BEC_DE_PLUS	10,883,026	10,883,026	0
Beneficiary Capacity Charges	BCC	819,239,829	825,107,694	5,867,865
Beneficiary Misc	BMISC	611,490	611,490	0
Benef RLDC Charges	BRLDC	1,012,679	1,012,679	0
Gain on Actual Aux. Consumption	GAIN_ON_AC	-677,449	-677,449	0

Total Charges	1,539,953,267	1,550,697,374	10,744,107
Amount Due In This Bill			10,744,107
Amount For The Purpose Of Rebate #			10,744,107



*(Signature)*  
 ASJAY KUMAR SINGH  
 DM (FINANCE) - COMMERCIAL

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6	Gain on Actual Aix Consumption	GAIN_ON_AC	0	-677,449	-677,449
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Total Charges			1,433,913,415	1,539,953,267	106,039,852
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(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total Outstanding
Principal	253,407,763	106,039,852	84,992,177	0	0	274,455,438

- 1  $PCC = (0.5 * AFC * 1,00,00,000 (PAFM / NAPAF) * (NDM / NDY))$
- 2  $ECR = 0.5 * AFC * 10 / SLDE$
- 3  $ECR\_ACT = AFC * 0.5 * 10 / SLDE\_ACT$
- 4  $GAIN\_ON\_AC = (ECR\_NOR - ECR\_ACT) * BSCH * 1000000 * 40\%$
- 5  $M\_ECR = IF (M\_ADE = 0) THEN 0 ELSE 0.5 * AFC * 10 / (M\_ADE * (1 - AC0914 / 100) * (1 - FREE\_POWER / 100))$
- 6  $BEC\_DE\_ECR = BSLE\_DE\_ECR * ECR * 10,00,000$
- 7  $BEC\_DE\_MECR = BSLE\_DE\_MECR * MECR * 10,00,000$
- 8  $BCC = PCC * CS / (100 - FREE\_POWER)$



*Aruna*  
ARUNA DHIMAN



# **ANNEX-V**

Unit: Teesta-V PS

## Details of Consumption of Spares for the period 2014-19

FY	Description of Item	Account Head	Date of Capitalization	Acquisition Value	Date of Put to Use	Remarks
2014-15	LOWER ROTATING WEARING RING/LABYRINTH	410714	6/14/2014	1762223	8/30/2014	
2014-15	LOWER ROTATING WEARING RING/LABYRINTH	410714	6/14/2014	1762223	3/11/2015	
2014-15	LOWER ROTATING WEARING RING/LABYRINTH	410714	6/14/2014	1762223	3/11/2015	
2014-15	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	12/31/2014	2679688	3/30/2015	
2014-15	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	12/31/2014	2679688	3/30/2015	
2014-15	FIXED UPPER WEARING RING WITH HP-HVOF HARD COATING, JIS G5121SCS6 (DRW. REF. 2KQ005366)			2416977	2/3/2015	Consumed directly
	<b>Total (2014-15)</b>			<b>13063022</b>		
2015-16	LOWER ROTATING WEARING RING/LABYRINTH	410714	3/9/2015	1530877	12/31/2015	
2015-16	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410714	6/4/2015	1991893	12/31/2015	
2015-16	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410714	6/4/2015	1991893	2/23/2016	
2015-16	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410714	10/27/2015	2458186	2/23/2016	
2015-16	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410714	6/4/2015	1991893	2/23/2016	
2015-16	220V DC VRLA TYPE 2200 AH BATTERY BANK	410714	8/14/2015	3797069	3/18/2016	
	<b>Total (2015-16)</b>			<b>13761811</b>		
2016-17	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410701	4/10/2008	2968687	4/10/2008	
2016-17	LOWER ROTATING WEARING RING/LABYRINTH	410714	3/9/2015	1530877	3/31/2017	
	<b>Total (2016-17)</b>			<b>4499564</b>		
2017-18	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	12/31/2014	2679688	3/17/2018	
	<b>Total (2017-18)</b>			<b>2679688</b>		
2018-19	<b>Total (2018-19)</b>			<b>0</b>		

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# **ANNEX-VI**

**Independent Auditors' Certificate**

**NHPC Limited**  
NHPC Office Complex,  
Sector-33  
Faridabad-121003  
Haryana

**Re: Auditors Certificate with respect to impact of Goods and services Tax (GST) due to change in Law for the period 1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018 and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018 in respect of Teesta V Power Station.**

**Introduction**

1. This certificate is issued in accordance with the terms of our engagement letter dated 12<sup>th</sup> February, 2019.
2. We, Lodha & Co., Chartered Accountants (Firm's ICAI Registration No. 301051E), the Joint statutory auditors ("the auditor") of NHPC Limited ("the Company"), having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested by the Company to provide the Certificate for "Impact of Goods and services Tax (GST) for the period 1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018 and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018" ("the Statement") in respect of **Teesta V Power Station** for submission to Central Electricity Regulatory Commission to allow the pass through of the impact due to change in domestic duties under change in law through tariff to the beneficiaries.

**Management's Responsibility**

3. The Statement (referred to as Annexure - A and Annexure -B), is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and the financial statements of the company, the accuracy and completeness of the accounting records, timely preparation of reliable information as required under Companies Act, 2013 and compilation of the said statement therefrom and applying an appropriate basis for preparation of the same.
4. The management is also responsible for complying with the provisions of GST as well as rules, regulations and directives under Electricity Act 2003.

**Auditor's Responsibility**

5. It is our responsibility to certify the Statement based on our examination of the matters in the Statement with reference to the books of account and other relevant records of the Company for the period 1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018 and for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018.



6. The unaudited financial results for the quarter ended 30<sup>th</sup> September 2018 and 31<sup>st</sup> December 2018 were reviewed by us pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'). The Limited review of the financial results was conducted in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

The Financial Statement for the year ended 31<sup>st</sup> March 2018 had been subjected to audit by M/s Ray & Ray, Chartered Accountants (the "Previous Auditor") pursuant to the requirements of the Companies Act, 2013 and unaudited financial results for the quarter ended 30<sup>th</sup> June 2018 had been subjected to limited review by the Previous Auditor pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'). Their audit/ review of the financial statements/ results was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that they plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Their audit/ review were not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties. We have placed reliance on these financial statements/ results and the report issued thereupon by Previous Auditor.

7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

9. Based on the procedures performed, evidence obtained and our examination of the financial statement/ results, as above, and the information and explanations given to us, we certify that the enclosed Statement showing the amount of impact on applicability of GST is in agreement with the books of account and other relevant records of the Company as produced to us for the purpose of our examination.

**Restriction on use**

10. Our work was performed solely to assist you in meeting your responsibilities for the purpose of "passing of impact of GST for changes in law to the beneficiaries" as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.

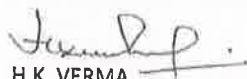


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11. This Certificate has been issued at the request of the Management of the Company for the purpose of "passing of impact for changes in law to the beneficiaries" as referred to in Para 2 above. This Certificate should therefore not be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Lodha & Co,  
Chartered Accountants  
Firm Registration Number: 301051E



H.K. VERMA  
Partner  
Membership Number: 055104  
Place: Kolkata  
Dated: 14<sup>th</sup> March, 2019



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## Annexure-A

Summary of Additional Impact on account of GST  
Name of Power Station: Teesta-V Power Station

		(Amount in Rs.)	
Sl.No.	Particulars	For the period 1st July 2017 to 31st March 2018	Remarks
1	Additional GST Impact on Security Services		
	CISF.(Including RCM & Other)	0	
	Other than CISF	893034	Refer Note 1
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST period forming part of O&M Exps.		
	R&M/manpower work	39338	
	Other work	-154757	
3	Additional GST Impact on Supply awarded in pre-GST period but executed in post GST period forming part of O&M Exps.	-30901	
4	Additional Impact of GST on work awarded & executed in post-GST period vis-a-vis in case work would have been awarded in pre-GST period		
	R&M/manpower work	2226355	Refer Note 2
	Other work	-5370662	Refer Note 3
5	Additional Impact of GST on supply order awarded & executed in post-GST period vis-a-vis in case order would have been awarded in pre-GST period	-184613	
6	Additional GST Impact on RO/CO Management Exps. If any	6032702	
7	Additional GST Impact on other Services like Insurance etc.	1776147	
	<b>Total</b>	<b>5226644</b>	

## Note:

- 1 GST Impact on Arrears have not been considered.
- 2 GST Impact have been calculated considering the then applicable Service Tax rate @ 15 Percent.
- 3 The amount of Material component included as 60% for composite work order, 30% for Comprehensive AMC and 0% for normal AMC of the total work order is based on the management estimate and the amount of Excise duty and Sales Tax at the rate then applicable have been calculated accordingly.

Sharad Chandra  
DGM (Finance)

Sahdev Khatua  
GM (I/c)

For NHPC Limited, Teesta-V Power Station



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## Annexure-B


Summary of Additional Impact on account of Gst  
Name of Power Station: Teesta-V Power Station

Sl.No.	Particulars	(Amount in Rs.)	
		2018-19 (upto 31.12.2018)	Remarks
1	Additional GST Impact on Security Services .		
	CISF (Including RCM & Other)	0	
	Other than CISF	936026	Refer Note 1
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST period forming part of O&M Exps.		
	R&M/manpower work	2886	
	Other work	-442210	
3	Additional GST Impact on Supply awarded in pre-GST period but	36163	
4	Additional Impact of GST on work awarded & executed in post-GST period vis-a-vis in case work would have been awarded in pre-GST period		
	R&M/manpower work	1032311	Refer Note 2
	Other work	-417003	Refer Note 3
5	Additional Impact of GST on supply order awarded & executed in post-GST period vis-a-vis in case order would have been awarded in pre-GST period	61979	
6	Additional GST Impact on RO/CO Management Exps. If any	8377763	
7	Additional GST Impact on other Services like Insurance etc.	1528630	
	<b>Total</b>	<b>11116545</b>	

## Note:

- 1 GST Impact on Arrears have not been considered.
- 2 GST Impact have been calculated considering the then applicable Service Tax rate @ 15 Percent.
- 3 The amount of Material component included as 60% for composite work order, 30% for Comprehensive AMC and 0% for normal AMC of the total work order is based on the management estimate and the amount of Excise duty and Sales Tax at the rate then applicable have been calculated accordingly.

  
Sharad Chandra  
DGM (Finance)

  
Sahdev Khatua  
GM (I/c)

For NHPC Limited, Teesta-V Power Station



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**Independent Auditors' Certificate**

**NHPC Limited**  
NHPC Office Complex,  
Sector-33  
Faridabad-121003  
Haryana

**Re: Auditors Certificate with respect to impact of Goods and services Tax (GST) due to change in Law for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 in respect of Teesta V Power Station.**

**Introduction**

1. This certificate is issued in accordance with the terms of our engagement letter dated 18<sup>th</sup> June 2019.
2. We, Lodha & Co., Chartered Accountants (Firm's ICAI Registration No. 301051E), the Joint statutory auditors ( " the auditor") of the Company, having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested to provide the Certificate certifying the amount of Impact of Goods and services Tax (GST) for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 in respect of Teesta V Power Station of the company during the control period 2014-2019 due to change in Law. The statement of additional O & M expenses ("the statement") which is meant for submission to Central Electricity Regulatory Commission (CERC) as compiled by the management is annexed here with **(Annexure C)** and has been initialled by us for identification.

**Management's Responsibility**

3. The Statement is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and, the accuracy and completeness of the accounting records, and related details and information and compilation of the said statement therefrom and applying an appropriate basis for preparation of the same.
4. The management is also responsible for complying with the provisions of GST as well as rules, regulations, notifications and directives under Electricity Act 2003 and submitting the same to CERC.



**Auditor's Responsibility**

5. It is our responsibility to certify the Statement based on our examination of the figures for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 as given in the Statement with reference to the books of account and other relevant records of the Company and certify that these are in accordance therewith.
6. The financial Statement for the year ended 31<sup>st</sup> March 2019 were audited by us pursuant to the requirements of the Companies Act, 2013. Our audit of the financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit were not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.
7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control(SQC) 1, Quality Control for Firms that perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

9. Based on the procedures performed , evidence obtained and our examination of the books and records, as above, and the information and explanations given to us, we certify that the figures for additional O & M Expenses incurred due to the Impact of GST as given in the statement is in agreement with the books of account and other relevant records of the Company as produced to us for the purpose of our examination.

**Restriction on use**

10. Our work was performed solely to assist you in meeting your responsibilities for complying with the provisions and directions pursuant to the Electricity Act 2003 in connection with the submission of your claim for additional O & M expenses incurred due to Impact of GST as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have ( or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.
11. This Certificate has been issued at the request of the Management of the Company for submission to CERC in respect of their claim for additional O & M expenses due to Impact of GST as referred to in Para 2 above. This Certificate should therefore not to be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for

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any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Lodha & Co,  
Chartered Accountants  
Firm Registration Number: 301051E



H.K. VERMA  
Partner  
Membership Number: 055104  
UDIN: 19055104AAAABL7086  
Place: Kolkata  
Dated: 22<sup>nd</sup> July, 2019




Summary of Additional Impact on account of GST  
Name of Power Station: Teesta-V Power Station

Sl.No.	Particulars	(Amount in Rs.)	
		2018-19 (01.01.2019 to 31.03.2019)	Remarks
1	<b>Additional GST Impact on Security Services</b>		
	CISF (Including RCM & Other)	0	
	Other than CISF	368620	Refer Note 1
2	<b>Additional GST Impact on work awarded in pre-GST period but executed in post GST period forming part of O&amp;M Exps.</b>		
	R&M/manpower work	0	
	Other work	0	
3	<b>Additional GST Impact on Supply awarded in pre-GST period but</b>	0	
4	<b>Additional Impact of GST on work awarded &amp; executed in post-GST period vis-a-vis in case work would have been awarded in pre-GST period</b>		
	R&M/manpower work	710207	Refer Note 2
	Other work	-581195	Refer Note 3
5	<b>Additional Impact of GST on supply order awarded &amp; executed in post-GST period vis-a-vis in case order would have been awarded in pre-GST period</b>	34713	
6	<b>Additional GST Impact on RO/CO Management Exps. If any</b>	3321822	GL 92-12-16
7	<b>Additional GST Impact on other Services like Insurance etc.</b>	479952	
	<b>Total</b>	<b>4334119</b>	

## Note:

- 1 GST Impact on Arrears have not been considered.
- 2 GST Impact have been calculated considering the then applicable Service Tax rate @ 15 Percent.
- 3

The amount of Material component included as 60% for composite work order, 30% for Comprehensive AMC and 0% for normal AMC of the total work order is based on the management estimate and the amount of Excise duty and Sales Tax at the rate then applicable have been calculated accordingly.

  
Sharad Chandra  
DGM (Finance)

  
Sahdev Khatua  
GM (I/c)

For NHPC Limited, Teesta-V Power Station



# **ANNEX-VII**

**H U M S & ASSOCIATES**  
CHARTERED ACCOUNTANTS

307, Surya Complex  
21, Veer Savarkar Block  
Shakarpur, Delhi-110092  
Tel: +91-9891251431  
Mail:Joshi280@gmail.com

**TO WHOMSOEVER IT MAY CONCERN**

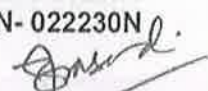
In terms of requirement of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2014-15 is 21.76% as per Annual Income Tax Return (Original) filed on 09.11.2015.

This Certificate is issued at the request of NHPC Limited and is based upon the audited books of accounts, income tax return filed, records and explanations provided to us.

Place: New Delhi.  
Date: 18.12.2015



For HUMS & Associates  
Chartered Accountants  
FRN- 022230N

  
Partner  
M.No. 505140



(Amount in rupees)

**Calculation of Effective Tax Rate for the FY 2014-15 as per Original Return Filed on 09.11.2015**

	Description	TOTAL	Total of O&M Projects	Corp Offices and others
	<b>Profit Before Tax (PBT)</b>	<b>28,261,704,421</b>	<b>22,439,574,070</b>	<b>5,822,130,351</b>
Add:	Provision for Project Expenses	511,541,213	43,345,046	468,196,167
	<b>Disallowance of Provisions</b>			0
	Provision for bad and doubtful claims and advances	358,935,014	91,917,068	267,017,946
	Provision for fixed assets provided for Diminution in value of assets and spares	253,509,697	253,225,778	283,919
		3,821,506	3,821,506	0
	Provision for Others	(52,877)	123,328	(176,205)
	Interest to beneficiary states	205,119,790	205,119,790	0
	Disallowance u/s 40a(ia) - Intt on Delay Deposit of TDS	3,619,935	1,891,147	1,728,788
	<b>Sub Total (A)</b>	<b>29,698,198,699</b>	<b>23,039,017,733</b>	<b>6,559,180,966</b>
Less:	Tax Free bond /LTA Income	428,751,009	0	428,751,009
	Tax free Dividend income	615,608,200	0	615,608,200
	Provision for obsolete stores and spares used	133,706	133,706	0
	Provision for obsolete stores and spares reversed	5,940,621	5,940,621	0
	Provision for doubtful advances used/reversed	1,475,658	1,475,658	0
	Provision for other used reversed	708,380,059	0	708,380,059
	<b>Sub Total (B)</b>	<b>1,760,289,253</b>	<b>7,549,985</b>	<b>1,762,739,268</b>
	<b>1. Book Profit for MAT (A-B)</b>	<b>27,837,909,446</b>	<b>23,031,467,748</b>	<b>4,806,441,698</b>
	<b>2. (i) Tax</b>	<b>5,834,965,009</b>	<b>4,827,510,797</b>	<b>1,007,454,212</b>
	<b>(ii) Interest</b>	<b>65,714,469</b>	<b>54,368,331</b>	<b>11,346,138</b>
	<b>3. Total Tax Paid</b>	<b>5,900,679,478</b>	<b>4,881,879,128</b>	<b>1,018,800,350</b>
	<b>4. Effective Tax Rate (3/PBT)</b>	<b>-</b>	<b>21.76%</b>	<b>-</b>



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To

NHPC Limited  
Sector 33 Faridabad  
Haryana

**Certificate in respect of "Effective Tax Rate for the financial year 2015-16 as per CERC Regulations"**

1. Based on our examination and in terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21st February, 2014, read with Notification No.L-1/144/2013/CERC dated 5th November, 2015, 'Revised Effective Tax Rate' for the Financial Year 2015-16 is 21.948% as per assessment made under section 143(3) of Income Tax Act,1961. The effective tax rate as earlier intimated and as per Audited Financial Statements was 21.90%.
2. This certificate has been prepared at the request of the Company solely with reference to the Circular, as amended from time to time.

For N M N & Associates  
Chartered Accounts  
FRN 024341N

*Nisha*



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



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	As Per Assessment	As Per Demand	As Per Certificate
Net Profit (as per Profit & Loss account)	15,12,75,000	15,12,75,000	15,12,75,000
<b>Gain:</b>			
Disallowance of Provisions			
Provision for Project Expenses	3,60,68,74,02		3,50,68,74,02
Provision for bad and doubtful claims and advances	23,64,96,527	23,64,96,527	20,27,83,100
Provision for doubtful debts created	52,91,400	26,06,100	26,88,300
Provision for fixed assets provided for	6,29,30,504	4,65,45,616	1,63,85,036
Diminution in value of assets and spares	60,28,800	64,86,447	4,27,362
Provision for Others	10,36,000	5,50,000	4,85,100
Interest to beneficiary states	27,58,01,282	27,58,01,282	0
<b>Total Addition</b>	<b>4,18,63,59,785</b>	<b>36,57,06,756</b>	<b>3,81,96,53,029</b>
<b>Total</b>	<b>36,15,20,84,823</b>	<b>29,53,22,05,328</b>	<b>6,61,98,79,495</b>
<b>Loss:</b>			
Deductions			
Tax Free bond / TA Income	10,04,28,520	0	19,04,28,520
Tax free Dividend Income	1,20,92,59,600	0	1,20,92,59,600
Provision for obsolete stores and spares used	2,07,87,893	2,07,87,893	0
Provision for obsolete stores and spares reversed	30,24,922	30,24,922	0
Provision for doubtful claims used/reversed	1,14,44,131	1,14,44,131	0
Provision for doubtful advances used/reversed	47,42,619	26,34,000	21,08,619
Provision for Project Expenses used / reversed	31,28,31,243	0	31,28,31,243
Interest to beneficiary states used/reversed	6,75,58,662	6,75,58,662	0
	1,82,00,73,690	10,54,49,608	1,71,40,23,982
			0
Book Profit for MAT	34,33,20,11,233	29,42,67,56,720	4,90,52,65,613
Tax 21.3416 MAT	7,32,70,00,509	6,28,01,40,499	1,04,68,60,011
Interest u/s 234B	1,72,81,100	1,48,12,028	24,69,072
Interest u/s 234C	7,85,84,778	6,73,56,819	1,12,27,959
<b>Total Before Demand</b>	<b>7,42,28,66,387</b>	<b>6,36,23,09,346</b>	<b>1,06,05,57,041</b>
<b>Demand Payment</b>	<b>33,02,08,380</b>	<b>3,35,60,140</b>	<b>29,66,48,240</b>
<b>Intt. On Demand</b>	<b>5,36,72,396</b>	<b>54,54,898</b>	<b>4,82,17,498</b>
<b>Total Interest</b>	<b>38,38,80,776</b>	<b>3,90,15,039</b>	<b>34,48,65,738</b>
<b>Total</b>	<b>7,80,67,47,163</b>	<b>6,40,13,24,385</b>	<b>1,40,54,22,779</b>
Revised Effective Tax Rate		21.948%	
Already Intimated vide certificate dated 03.08.2016		21.90%	





# HUMS & ASSOCIATES

Chartered Accountants


## TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2016-17 is 21.328% as per Audited Annual Accounts for the year ending on 31.03.2017.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For HUMS & Associates  
Chartered Accountants  
FRN - 022230N



  
(CA H.P. Joshi)  
Partner  
M.N. 505140

Place: New Delhi  
Date: 02.06.2017



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NHPC Limited

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31.03.2017

	Description	Total	Total of O & M	Corp Offices and others
	NET PROFIT AS PER STATEMENT OF PROFIT AND LOSS	34,746,089,925	29,977,824,138	4,768,265,787
Add:	Bad and doubtful debts provided	195,713,260	179,583,460	16,129,800
	Bad and doubtful claims provided	216,418,111	3,306,130	213,111,981
	Doubtful Interest Provided for	197,891,892	-	197,891,892
	Diminution in value of stores and spares	5,081,810	4,835,376	246,434
	Project expenses provided for	413,435,117	-	413,435,117
	Provision for fixed assets/ stores provided for	27,238,866	14,659,977	12,578,889
	Others	(720)	(720)	-
	C.O./Regional Office/PID Expenses	155,198	147,191	8,007
	Lease Adjustment (1/5 of opening Reserves FY 2014-15&2015-16)	256,224,620	256,224,620	-
	<u>OCI - Adjustment</u>			
	Remeasurements of the defined benefit plans	(557,832,173)	(132,496,553)	(425,335,620)
	Opening - Retion Money & Prov. For Committed Capital Expenditure	57,307,298	-	57,307,298
	<b>Sub Total</b>	<b>35,557,723,204</b>	<b>30,304,083,619</b>	<b>5,253,639,585</b>
Less:	Dividend	2,074,936,800	-	2,074,936,800
	Tax Free interest of Bonds and Loans and Advances	5,389,000	-	5,389,000
	Diminution in value of stores and spares	17,494,638	17,361,333	133,305
	Provision for doubtful claims	1,000,000	1,000,000	-
	Bad & Doubtful Interest accrued	24,613,932	-	24,613,932
	Interest to beneficiary states used/reversed	327,185,415	327,185,415	-
	<b>Sub Total</b>	<b>2,450,619,785</b>	<b>345,546,748</b>	<b>2,105,073,037</b>
	Book Profit for MAT	33,107,103,419	29,958,536,871	3,148,566,548
	MAT @ 21.3416%	7,065,585,583	6,393,631,105	671,954,478
	Effective Rate of Tax (in %)		21.328	



To

**NHPC Limited**  
Sector 33 Faridabad  
Haryana

**Certificate in respect of "Effective Tax Rate for the financial year 2017-18 as per CERC Regulations"**

1. Based on our examination and In terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21st February, 2014, read with Notification No.L-1/144/2013/CERC dated 5th November, 2015, 'Effective Tax Rate' for the Financial Year 2017-18 is 21.851% as per Annual Audited Financial Statements for the year ending on 31.03.2018 of NHPC Limited (the Company).
2. This certificate has been prepared at the request of the Company solely with reference to the Circular, as amended from time to time.

For N M N & Associates  
Chartered Accounts  
FRN 024341N



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



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COMPARISON OF BOOK PROFIT AND PROFIT BEFORE TAX FOR THE FY 2017-18

	Total	Total of O & M	Corp Offices and others
PROFIT BEFORE TAX	35,28,22,26,161	27,90,48,05,307	7,33,74,20,854
<b>Provisions</b>			
Bad and doubtful debts provided	1,92,61,000		1,92,61,000
Bad and doubtful claims provided	1,93,29,919	1,93,29,919	-
Diminution in value of stores and spares	27,69,748	27,69,748	-
Project expenses provided for	26,26,65,864	6,75,03,149	19,51,64,715
Provision for fixed assets/ stores provided for	31,27,045	31,22,400	4,585
Provision for interest to beneficiary	16,45,47,963	16,45,47,963	-
Provision for interest against court/arbitration award	2,78,95,596	2,78,95,596	-
Others	1,53,158	1,53,158	-
C.O./Regional Office/PIO Expenses	36,220	36,138	82
Opening Lease Adjustment (1/5 of opening Reserves FY 2014-15 & 2015-16)	25,62,24,620	25,62,24,620	-
<b>OCI - Adjustment</b>			
Remeasurements of the defined benefit plans	21,10,51,291	16,03,15,598	5,07,35,693
Opening - Retain Money & Prov. For Committed Capital Expenditure	5,73,07,298	-	5,73,07,298
<b>Total of Addition</b>	<b>1,02,43,69,722</b>	<b>70,18,96,849</b>	<b>32,24,78,373</b>
<b>Total</b>	<b>36,80,65,96,883</b>	<b>28,64,97,01,656</b>	<b>7,65,98,94,227</b>
<b>Less:</b>			
<b>Exempt and Tax Free Income</b>			
- Dividend	6,32,11,73,400	-	6,32,11,73,400
<b>Less: Provisions utilised/reversed during the period</b>			
Diminution in value of stores and spares	1,31,45,004	1,31,45,004	-
Bad and doubtful debts	18,61,82,138	-	18,61,82,138
Provision for doubtful claims	2,20,43,313	2,20,43,313	-
<b>Total of Deduction</b>	<b>6,54,25,43,855</b>	<b>3,51,88,317</b>	<b>6,50,73,55,538</b>
<b>Book Profit</b>	<b>29,78,40,52,028</b>	<b>28,61,15,18,839</b>	<b>1,15,25,38,689</b>
<b>MAT @ 21.3416%</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
<b>Add Interest u/s 234</b>			
<b>Total Tax Including Interest</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
<b>Effective Rate of Tax</b>		<b>21.851%</b>	



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# KUMAR KASERA & COMPANY

## CHARTERED ACCOUNTANT

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Certificate No. :- 001/Jun/2019-20

### TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2018-19 is **22.157%** as per Audited Annual Accounts for the year ending on 31.03.2019.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For Kumar Kasera & Company  
Chartered Accountants  
Firm Reg No. 019401C

  
Nitesh Murarka  
Partner  
M.No. 531934  
UDIN- **19531934AAAAAK5987**



Date:- June 17, 2019  
Place:- New Delhi



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H.O. :- 235, UGF, Anarkali Complex, Jhandewalan Extension, New Delhi- 110055  
E-Mail: [Mura.kanitesh@yahoo.com](mailto:Mura.kanitesh@yahoo.com), Mobile No. : 7827480102

# **ANNEX-VIII**

MOST IMMEDIATE

F.No 2/1/2014-H.I (Pt)  
Government of India  
Ministry of Power

Shram Shakti Bhawan, Rafi Marg  
New Delhi dated 29<sup>th</sup> January, 2019.

To,

The CMD  
NHPC  
Faridabad

The CMD  
NEEPCO  
Shillong.

The CMD  
SJVN  
Shimla

The CMD  
THDCIL  
Rishikesh

**SUBJECT: Regularization of Pay scales of below Board Level Executives in NHPC Ltd., North East Electric Power Corporation, THDC India Ltd. and SJVN Ltd. w.e.f. 01.01.1997 – reg.**

Sir,

In supercession of the following orders issued by this Ministry, I am directed to state that the Government have approved the proposal to regularize the adopted pay scales of below Board Level Executives in NHPC Ltd., SJVN Ltd., NEEPCO Ltd. and THDCIL w.e.f. 01.01.1997 adopted by them in pursuance of the orders of this Ministry dated 04.04.2006 and 01.09.2006.

- i. Ministry of Power's letter No. 11/17/2009-NHPC/Vol.III dated 27.12.2013.
- ii. Ministry of Power's order No. 2/1/2014-H.I-Vol.III (Pt) dated 28.06.2017 to NEEPCO
- iii. Ministry of Power's order No. 2/2/2014-H.I(Pt) dated 28.06.2017 to THDCIL
- iv. Ministry of Power's Order No. 6/3/2015-NHPC (Pt.1) dated 11.08.2017 to NHPC
- v. Ministry of Power's order No. 2/2/2014-H.I(Pt) dated 30.06.2017 to all Power CPSEs

2. The aforesaid CPSEs are accordingly directed to implement the decision of the Government.

*Benjamin*  
29/1/2018  
ED (HR)  
30.1.19  
GM (III)

Yours faithfully,

*S. Benjamin*  
(S. Benjamin)

Under Secretary to the Govt. of India  
Telefax: 23324357

Copy to:

1. PS to HMoSP(I/c)
2. PPS to Secretary (P) / PPS to Addl. Secretary
3. PPS to JS(Hydro) / PPS to JS&FA / Director (H.1) / DS(H.II)
4. US(H.II) / US(NHPC) / US(Fin)
5. Cabinet Secretariat (Shri S.P.G. Verghese, Director), Rashtrapati Bhawan, New Delhi w.r.t communication No No. 4/CM/2019 dated 21.01.2019

29 JAN 2019

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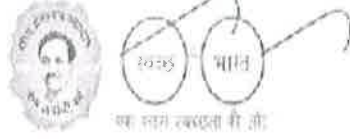
ED/HR/237  
29/01/19

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# **ANNEX-IX**





PWA-511 (Pt) Anomaly/2019/

Date: 19.03.2019

**PART-I OFFICE ORDER NO. 16 /2019**

**Sub: Regularization of pay scales of below Board level executives w.e.f 01.01.1997.**

In pursuance of Ministry of Power letter F No. 2/1/2014-H.I (Pt) dated 29.01.2019, the pay scales of below Board level executives w.e.f 01.01.1997 are regularized as under:

1. The scales of pay w.e.f 01.01.1997 adopted in pursuance of the order of MOP, No.11/6/2006-DO(NHPC) dated: 04.04.2006, which was implemented, vide Part-I Office Order no. 22/2006 dated 09.05.2006 stands regularized.
2. Consequently, the provisional revised pay scales w.e.f 01.01.2007 as implemented vide O/O No. 46/2010 dated: 02.11.2010 are also hereby regularized as under:

2.1 On such regularization of pay scales, the revised pay w.e.f 01.01.2007 shall be re-fixed based on actual pay drawn in the pay scales w.e.f 01.01.1997 to 31.12.2006. Therefore, clause 1.3 of the O.O no. 46/2010 dated 02.11.2010 stands amended to the extent that the basic pay of below Board level executives on the rolls of the Corporation as on 31.12.2006 shall be fitted in the corresponding revised scales of pay as indicated in Annexure - I.

2.2 Accordingly on such regularization the "Personal Adjustment" extended w.e.f 01.01.2007 is hereby withdrawn. The other conditions regulating the pay like the fitment methodology, rate of annual increment etc. w.e.f 01.01.2007 to 31.12.2016 shall remain unchanged.


3. The revised scales of pay w.e.f 01.01.2017 which was implemented vide Part-I Office Order No. 30/2018 dated 30.05.2018 shall remain unchanged. The other conditions regulating the pay like fitment methodology, rate of annual increment etc. shall also remain unchanged. Accordingly, the aforesaid executives who



*Signature*

were on the rolls of the Corporation as on 31.12.2016 and continued in service thereafter shall be fitted in the corresponding revised scale of pay w.e.f 01.01.2017.

This issues with the approval of the Competent Authority.

  
(I. Boral)  
GM (HR)

**Distribution: Standard**



## Annexure – I

Sl No.	Grade Code	Existing w.e.f 01.01.1997 (in Rs)	Revised w.e.f 01.01.2007 (in Rs)
1	E1	8000-290-300-330(2)-350-360-370-390-410-420-440-460-470-480-13400	16400-3%-40500
2	E2	8600-330(2)-350-370-380-400-420-430-450-470-490-510-530-540-14600	20600-3%-46500
3	E2A	10750-420-430-450-470-490(2)-530-540(3)-550(2)-16750	24900-3%-50500
4	E3	13750-550-575-600-610-620-625-685(2)-18700	29100-3%-54500
5	E4	16000-660-685(4)-700(2)-20800	32900-3%-58000
6	E5	17500-630-685(2)-700(4)-22300	36600-3%-62000
7	E6	18500-700(2)-730-750-780-850-890-23900	43200-3%-66000
8	E7	19500-750-810-845-880-910-945-980-25600	51300-3%-73000
9	E8	20500-670(2)-850-900-950-980(2)-26500	51300-3%-73000
10	E9	23750-900-950-980(2)-990-28550	62000-3%-80000

*Handwritten signature*



# **ANNEX-X**

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**TEESTA V POWER STATION**

Release of payment towards Interest on Cement Variation in favour of M/s Jai Prakash Associates Limited on approval of CMD dated 17.08.16

Amount(Rs)

**A. Status of Provision un section 35-09-19**

SI No.	Items	Lot TT-2 Packages-Dam works	Lot TT-4 Packages - Power House Works	Total
1	Interest upto 19.08.2016	10,84,00,661	5,79,88,361	16,63,89,022
2	Provision already provided on Interest component as on 31.03.2014 under head 92-28-01	6,53,25,256	3,96,81,275	10,50,06,531
3	Balance to be account for under the HOA 922801:Interest payment on Court/Arbitration cases.(3)=(1)-(2)	4,30,75,405	1,83,07,086	6,13,82,491
4	TDS deducted in times of making provision as on 31.03.2014 vide voucher I-2013003584 & I-2013003588	65,32,526	39,68,128	1,05,00,654
5	Net appearing under head Provision 35-09-19.(5)=(2)-(4)	5,87,92,730	3,57,13,147	9,45,05,877

16,63,89,022  
 (-) 1,05,00,654  
 -----  
 15,58,88,368

**B. Details of Payment to be release**

SI No.	Items	Lot TT-2 Packages-Dam works	Lot TT-4 Packages - Power House Works	Total
1	Interest upto 19.08.2016	10,84,00,661	5,79,88,361	16,63,89,022
2	Income Tax under section 194A	(1,08,40,067)	(57,98,837)	(1,66,38,904)
3	Net Payment (3)=(1)-(2)	9,75,60,594	5,21,89,524	14,97,50,118

**C. Entry to be passed in ERP for release of payment**

SI No.	Items	Account head	Debit	Credit
1	Provision made in respect of Lot TT2 as on 31.03.14	35-09-19	5,87,92,730	
2	Provision made in respect of Lot TT4 as on 31.03.14	35-09-19	3,57,13,147	
3	Interest payment on Court/Arbitration cases ( TT2)	92-28-01	4,30,75,405	
4	Interest payment on Court/Arbitration cases ( TT4)	92-28-01	1,83,07,086	
5	Income Tax Deducted at Source-Interest ( TT2)	31-13-05		43,07,541
6	Income Tax Deducted at Source-Interest ( TT4)	31-13-05		18,30,709
7	Net Payment	64-05-01		14,97,50,118
			15,58,88,368	15,58,88,368

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एनएचपीसी लिमिटेड  
( भारत सरकार का उद्यम )

**NHPC Limited**

(A Govt. of India Enterprise)

4



तीस्ता (चरण-पंचम) पावर स्टेशन, बालूटार, सिंगताम, पू. सिक्किम  
TEESTA (STAGE-V) POWER STATION, BALUTAR, SINGTAM, EAST SIKKIM

**बिल संचलन पर्ची / BILL MOVEMENT SLIP**

देखें पैरा / Ref. in para 5, 10, 11

विस-समिते वीर प्रकाश - ब्याज - लॉर पीपी-4.  
एनएच/वीस्ता-4/ पायाबिल/ विस-2016/85 दिनांक-19

भाग/PART-I

1. बिल सं.व दिनांक / Bill No. & Date एनएच/वीस्ता-4/ पायाबिल/ विस-2016/85 दिनांक-19
2. फर्म/ठेकेदार का नाम / Name of Firm/Contractor मे. जम प्रकाश इन्जीनियरिंग लिमिटेड.
3. राशि / Amount ₹ 5,79,88,361/-
4. दूसरे संलग्न कागजातों का विवरण / Particulars of other documents enclosed सक्षम प्राधिकारी का अनुमोदित पत्र, ड्रम नं- 663 (D एवं अन्य अंगणत)
5. भुगतान की व्यवस्था / Arrangement of payment ई-बुगत

19/8/16

प्राधिकृत अधिकारी के हस्ताक्षर  
Signature of the Officer  
Authorising Payment

भाग/PART-II

6. दिनांक एवं प्राप्ति वित्त विभाग में / (लेखा विभाग द्वारा भरी जाएगी/To be filled in Account Sect.)  
Date and receipt in Finance Wing.
7. क्या क्रम संख्या 4 में बताए गए कागजात संलग्न हैं ?  
Whether enclosure indicate in Sr. No. 4
8. सेंट्रल डायरी की क्रम संख्या / Sr. No. allotted in Central Diary

Handwritten signature

महाप्रबंध

भाग/PART-III

9. आपत्ति का संक्षिप्त विवरण, यदि कोई हो,  
Brief particulars of objection if any

प्राधिकृत अधिकारी के हस्ताक्षर (Fin)  
Authorised Signatory (Fin)

भाग/PART-IV

10. आपत्ति का जबाब / Reply of objection

प्राधिकृत अधिकारी के हस्ताक्षर  
Authorised Signatory (F)

भाग/PART-V

11. पास की गई रकम / Amount for which bill is passed.
12. चेक का विवरण / Particulars of Cheque

हस्ताक्षर (वित्त) ले.अ./स.प्र./3  
Signature of ( Fin.) AO/AM/I



Appr

324

भुगतान हेतु पास किया।



5

**एनएचपीसी लिमिटेड**

( भारत सरकार का उद्यम )

**NHPC Limited**

(A Govt. of India Enterprise)

तीस्ता (चरण-पंचम) पावर स्टेशन, बालुतार, सिंगताम, पूर्वी सिक्किम-737134  
TEESTA (STAGE-V) POWER STATION, BALUTAR, SINGTAM, EAST SIKKIM-737134

**दरती रसीद / HAND RECEIPT**

(पैरा 9-4-6, 5-4-7, 5-7-1, 5-7-4, 5-11-8 (b), 5-11-9 में निर्दिष्ट)

(Referred to in Paragraphs 9-4-6, 5-4-7, 5-7-1, 5-7-4, 5-11-8 (b), 5-11-9)

उन सभी विविध अदायगियों तथा पेशगियों के लिए साधारण वाउचर के रूप में प्रयोग में लाई जानी चाहिए जिनके लिए कोई भी विशेष फार्म न उपयुक्त हो।

To be used as simple form of voucher for all miscellaneous payments and advances for which none of the special forms is suitable)

तारीख

Dated

रोकड़ बही वाउचर संख्या

Cash Book Voucher No.

M/s. Fairabad Associates Ltd. ₹ 5,79,88,361/- only (Rupees Five Crores Seventy Nine Lakh Eighty Eight Thousand Three Hundred Sixty One Only)

Pay by Cheque/Cash

मैंने अदायगी कर दी। Paid by me

प्रभारी अधिकारी से

Received from the Sub-divisional Officer-in-Charge the Sum of Rs.

₹ 0 प्राप्त हुए।

कार्य का नाम प्रयोजन जिसके लिए अदायगी की गई है :

Name of work or purpose for which Payment is made :

Bill for cement valuation - interest in favour of M/s. Fairabad Associates Ltd. vide approval of competent authority. No. CMD Sect.-1179 dtd. 17.08.2016 of LOTTT-4.

verified for gross bill ₹ 5,79,88,361/- only (Rupees Five Crores Seventy Nine Lakh Eighty Eight Thousand Three Hundred Sixty One Only)

Passed for gross bill ₹ 5,79,88,361/- only (Rupees Five Crores Seventy Nine Lakh Eighty Eight Thousand Three Hundred Sixty One Only)

General Manager (TSV) Signature of payee

(गवाह Witness)

अदायगी प्राधिकृत करने वाले अधिकारी को यथास्थिति अदायगी आदेश पर चैक या नकद शब्द को काट कर आधाधार करके तारीख डालनी चाहिए।

The officer authorising payment should initial and date the pay order after Scoring out the word cheque or cash as case may be.

वास्तव में अदायगी करने वाले व्यक्ति को अदायगी प्रमाण पत्र (2) पर तारीख सहित आधाधार करने चाहिए।  
The person actually making the payment should initial and date the payment certificate (2).

विभागीय कार्यालय में प्रयोग हेतु / FOR USE IN DIVISION OFFICE

चिक्का किया/Checked  
खा लिपिक /A/C Clerk

Gross = 5,79,88,361  
Less: 1T@10% = 57,98,837

Net Pay

5,21,89,524 DIVI Acct

वित्त विभाग के प्रयोग हेतु / FOR USE IN FINANCE

चिक्का किया एवं रु. checked and passed for payment of ₹ 5,21,89,524 (₹ Five Crores Twenty One Lakh Eighty Nine Thousand Five Hundred Twenty Four Only)

रेखा सहाय/Account Asst

वरिष्ठ लेखाकार/Sr. Accountant

सहाय प्रो (वित्त)/ले. अधि./AM (Finance)/AO



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DM (F) 20/9/16

Manager (F)

11/10/2016

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### Calculation of Cement Variation for Lot-TT-4

Statement of Claim amount	Principal portion	Interest portion	Total
Cement Variation - Principal	364,59,172	0	364,59,172
Cement Variation - Escalation	73,39,536	0	73,39,536
Sub Total	437,98,708	-	437,98,708
Interest awarded from 01.02.05 to the date of award i.e. 10.05.08	0	86,96,325	86,96,325
Total payable amount up to 10.05.08 as per Award	437,98,708	86,96,325	524,95,033
Interest after date of award to date of payment of 1st installment i.e 11.05.08 to 21.09.15 for 2690 days on Rs 9,94,50,281	-	464,25,744	464,25,744
1st installment release after recovery of claim recoverable Rs. 3,25,27,539/-	(112,71,169)	0	(112,71,169)
Balance payable after 1st installment of payment on 22.09.15	325,27,539	551,22,069	876,49,608
Interest for the period after 1st installment to 2nd installment i.e from 22.09.15 to 18.03.16 on Rs 3,25,27,539/-	0	19,14,223	19,14,223
Interest for the period after 1st installment to 2nd installment i.e from 22.09.15 to 18.03.16 on Rs 86,96,325/-	0	5,11,773	5,11,773
2nd installment release on 19.03.16	(325,27,539)	0	(325,27,539)
Interest on balance payment as per award i.e. Interest part as per award of Rs 86,96,325/- till 19.08.16 ( 19.03.16 to to 19.08.16) for 154 days	0	4,40,296	4,40,296
<b>Total amount payable as on 19.08.16</b>	0	579,88,361	579,88,361



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1/Jan  
Morr (S)





एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**  
(A Govt. of India Enterprise)

तीस्ता (चरण-पंचम) पावर स्टेशन, बालुटार, सिंगताम, पू. सिक्किम  
TEESTA (STAGE-V) POWER STATION, BALUTAR, SINGTAM, EAST SIKKIM

बिल संचलन पर्ची / **BILL MOVEMENT SLIP**

देखें पैरा / Ref. in para 5, 10, 11

विल - सीमेन्ट वीरखान-ठ्याज - लॉर वी वी-2

भाग/PART-I

1. बिल सं. व दिनांक / Bill No. & Date एनएच/तीस्ता-५/पदादि/विस-२०१६/८५ दिनांक-१९-०८-१६
2. फर्म/ठेकेदार का नाम / Name of Firm/Contractor मै० अथ प्रकाश एवरीटिड्स लि०
3. राशि / Amount ₹ 10,84,00,661/- मात्र
4. दूसरे संलग्न कागजातों का विवरण / Particulars of other documents enclosed अनुसूची पत्रक, एमवी-६६३ (DAM) इत्यादि
5. भुगतान की व्यवस्था / Arrangement of payment ई-भुगतान

प्राधिकृत अधिकारी के हस्ताक्षर  
Signature of the Officer  
Authorising Payment

भाग/PART-II

6. दिनांक एवं प्राप्ति वित्त विभाग में / Date and receipt in Finance Wing.
7. क्या क्रम संख्या 4 में बताए गए कागजात संलग्न हैं? / Whether enclosure indicate in Sr. No. 4
8. सेंट्रल डायरी की क्रम संख्या / Sr. No. allotted in Central Diary

भाग/PART-III

9. आपत्ति का संक्षिप्त विवरण, यदि कोई हो / Brief particulars of objection if any

भाग/PART-IV

10. आपत्ति का जबाब / Reply of objection

भाग/PART-V

11. पास की गई रकम / Amount for which bill is passed
12. चेक का विवरण / Particulars of Cheque



हस्ताक्षर (वित्त) ले.अ./स.प्र./उ  
Signature of (Fin.) AO/AMC

भुगतान हेतु पास किया

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20/8/16



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फार्म डब्लू - 11  
FORM W - 11

**एनएचपीसी लिमिटेड**  
( भारत सरकार का उद्यम )

**NHPC Limited**  
(A Govt. of India Enterprise)

तीस्ता (चरण-पंचम) पावर स्टेशन, बालुतार, सिंगताम, पूर्वी सिक्किम-737134  
TEESTA (STAGE-V) POWER STATION, BALUTAR, SINGTAM, EAST SIKKIM-737134

**दस्ती रसीद / HAND RECEIPT**

(पैरा 9-4-6, 5-4-7, 5-7-1, 5-7-4, 5-11-8 (b), 5-11-9 में निर्दिष्ट)  
(Referred to in Paragraphs 9-4-6, 5-4-7, 5-7-1, 5-7-4, 5-11-8 (b), 5-11-9)

(यह उन सभी विविध अदायगियों तथा पेशगियों के लिए साधारण वाउचर के रूप में प्रयोग में लाई जानी चाहिए जिनके लिए कोई भी विशेष फार्म न उपयुक्त हो)

To be used as simple form of voucher for all miscellaneous payments and advances for which none of the special forms is suitable)

रोकड़ बही वाउचर संख्या ..... तारीख 19.08.16  
Cash Book Voucher No. .... Dated .....  
(1) M/s. Jai Prakash Associates Ltd. ₹ 10,84,00,661/- only (Rupees Ten Crore Eighty Four Lakh Six Hundred Sixty one) only. (R) नकद/चैक द्वारा अदा करी।  
Pay by Cheque/Cash .....  
(2) मैंने अदायगी कर दी। Paid by me ..... ₹0 प्राप्त हुआ।  
उप-प्रभागीय प्रभारी अधिकारी से .....  
Received from the Sub-divisional Officer-in-Charge the Sum of Rs. ....

कार्य का नाम प्रयोजन जिसके लिए अदायगी की गई है :  
Name of work or purpose for which Payment is made :

Bill for Cement variation - interest in favour of M/s. Jai Prakash Associates vide approval of competent authority amount in Words  
No. CMD Sectt. - 1179 dtd. 17-08-2016. LOT IT-2.

रसीद  
टिकट  
स्टैम्प

Verified for gross bill ₹ 10,84,00,661/- (Rupees Ten Crore Eighty four Lakh Six Hundred Sixty one) only.

Passed for gross bill ₹ 10,84,00,661/- (Rupees Ten Crore Eighty four Lakh Six Hundred Sixty one) only.  
Manger (R) 19/8/16

(गवाह Witness)

General Manager (R) 19/8/16  
(प्राप्तकर्ता के हस्ताक्षर Signature of payee)

- अदायगी प्राधिकृत करने वाले अधिकारी को यथास्थिति अदायगी आदेश पर चैक या नकद शब्द को काट कर आधाक्षर करके तारीख डालनी चाहिए।  
The officer authorising payment should initial and date the pay order after Scoring out the word cheque or cash as case may be.  
वास्तव में अदायगी करने वाले व्यक्ति को अदायगी प्रमाण पत्र (2) पर तारीख सहित आधाक्षर करने चाहिए।  
The person actually making the payment should initial and date the payment certificate (2).

**विभागीय कार्यालय में प्रयोग हेतु / FOR USE IN DIVISION OFFICE**

जाँच किया/Checked  
लेखा लिपिक /A/C Clerk

Gross value = 10,84,00,661  
Less: IT @ 10% = 1,08,40,067  
Net Payment = 9,75,60,594  
DIVT Acct

**वित्त विभाग के प्रयोग हेतु / FOR USE IN FINANCE**

जाँच किया एवं रु० ..... भुगतान हेतु पास किया।  
Checked and passed for payment of Rs 9,75,60,594/- (Rs Nine Crores Seventy Five Lacs Sixty thousand Five hundred Ninety four only)

लेखा सहायक/Account Asst

वरिष्ठ लेखाकार/Sr. Accountant

सहायक प्रो (वित्त)/ले. अधि./AM (Finance)/AO



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DM (F)

Manager (R)



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### Calculation of Cement Variation for Lot-TT-2

Statement of Claim amount	Principal portion	Interest portion	Total
Cement Variation - Principal	669,79,417	0	669,79,417
Cement Variation - Escalation	154,19,617	0	154,19,617
Sub Total	823,99,034	0	823,99,034
Interest awarded from 01.02.05 to the date of award i.e. 10.05.08	0	170,51,247	170,51,247
Total payable amount up to 10.05.08 as per Award	823,99,034	170,51,247	994,50,281
Interest after date of award to date of payment of 1st installment i.e 11.05.08 to 21.09.15 for 2690 days on Rs 9,94,50,281	-	879,52,193	879,52,193
1st installment release after recovery of claim recoverable Rs. 2,60,04,625/-	(563,92,609)	0	(563,92,609)
Balance payable after 1st installment of payment on 22.09.15	260,06,425	1050,03,440	1310,09,865
Interest for the period after 1st installment to 2nd installment i.e from 22.09.15 to 18.03.16 on Rs 2,60,06,425/-	0	15,30,460	15,30,460
Interest for the period after 1st installment to 2nd installment i.e from 22.09.15 to 18.03.16 on Rs 1,70,51,247/-/-	0	10,03,454	10,03,454
2nd installment release on 19.03.16	(260,06,425)	0	(260,06,425)
Interest on balance payment as per award i.e. Interest part as per award of Rs 17051246 /-till 19.08.16 (19.03.16 to to19.08.16) for 154 days	0	8,63,307	8,63,307
Total amount payable as on 19.08.16	0	1084,00,661	1084,00,661



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Agreed  
Morr (1)

# **ANNEX-XI**

**List of Works dis-allowed by CERC in its order dtd 16.08.2016 in Tariff Petition No. 234/GT/2014**

Financial year	Description	Dis-allowed Amount (Rs in Lakh)
2009-10	Stabilization of hill slope over GIS & TRT	37.36
2009-10	Reservoir RIM treatment work and damage compensation	36.26
<b>Sub Total (2009-10)</b>		<b>73.62</b>
2010-11	Stabilization of hill slope (over GIS & TRT and over APS and Main Access Tunnel)	922.06
<b>Sub Total (2010-11)</b>		<b>922.06</b>
2011-12	Laying of Tetrapods for protection of left bank slope over plunge pool	147.54
2011-12	Grouting, Hill Slope Stabilization, TRT Strengthening Etc.	70.93
2011-12	Left bank slope protection works-Engineering measures	11.83
2011-12	Spillway glacis rebuilding works by HPC/other designed product	219.98
2011-12	Drilling & Grouting in Dipudara Nallah, Stablisation of hill slope (means cement grouting above part LSG plug area and penstock erection gallery), Drilling & grouting near surge shaft area, Epoxy grouting inside power house, C/o rock trap in between MAT & GIS building at Power House, Hill slope protection below Dipudara village at EL 450m by means of PCC walls with dowling to protect the hill over TRT Protection of Hill slope near Dipudara Village.	419.15
2011-12	EPOXY grouting inside power house	19.03
2011-12	Construction of rock trap in between MAT & GIS at Power House	68.72
2011-12	Drilling & Grouting of Cement sand mix at EL 583.020M between the left bank abutment of Dam & intake structure	188.32
<b>Sub Total (2011-12)</b>		<b>1145.50</b>
2012-13	BIO engineering works for the left bank slope protection	33.39
2012-13	Spillway glacis rebuilding works by HPC/other designed product	1.03
<b>Sub Total (2012-13)</b>		<b>34.42</b>
2013-14	Reservoir RIM treatment Works & damage compensation	261.79
<b>Sub Total (2013-14)</b>		<b>261.79</b>
<b>Grand Total</b>		<b>2437.39</b>



# **ANNEX-XII**

EXTRACTS OF THE MINUTES OF THE 427<sup>TH</sup> MEETING OF THE BOARD OF  
DIRECTORS OF NHPC LIMITED HELD ON 17.09.2019

ITEM NO.

427.2.3 APPROVAL FOR PROJECTED ADD-CAP EXPENDITURE  
OF POWER STATIONS FOR THE TARIFF PERIOD 2019-24:

1. The Board noted that as per CERC 'terms and conditions of Tariff, Regulations 2019', tariff petition for Add CAP expenditure in respect of NHPC Power Stations is to be filed for the period 2019-24.
2. Director (Technical) informed the Board that Central Electricity Regulatory Commission (CERC) allows tariff of power stations based on the capital cost, as on the beginning of tariff period and projected capital expenditure during the tariff period. Tariff petition in respect of 18 power stations of NHPC shall be filed with CERC, after approval of Board. Tariff petition for remaining two power stations viz. Bairasiul and Loktak, which are under Renovation & Modernization (R&M) shall be filed after completion of R&M works.
3. The additional capital expenditure in respect of 18 power stations for tariff period 2019-24 considering the operational requirements of the power stations has been projected as Rs. 939.58 crore. The proposed capital expenditure shall be incurred as per approval of CERC and after obtaining required approval of competent authority as per delegation of powers and approved budget.
4. The Board discussed the proposal in detail. After discussion, Board approved the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crore for tariff

*Handwritten signature*

1

331



*Handwritten signature: Vipar*

15



period 2019-24. The Board also passed the following resolutions:

**RESOLVED THAT** the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crores for the tariff period 2019-24 be and is hereby approved.

**RESOLVED FURTHER THAT** CMD be and is hereby authorized to modify the projected additional capital expenditure based on the admissibility as per applicable CERC regulations / requirement at site.

*Neelam*

XXXXX

*Vipam*  
17/10/19



## NHPC LIMITED

### AGENDA NOTE FOR THE BOARD OF DIRECTORS

ITEM No. 427.2.3

**Sub: Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff Period 2019-24**

#### 1.0 INTRODUCTION

- 1.1. Central Electricity Regulatory Commission (CERC) allows tariff of Power Stations based on the capital cost, as on the beginning of the tariff period and projected capital expenditure for the next five years/end of that tariff period.
- 1.2. CERC vide Notification dated 7<sup>th</sup> March' 2019 has issued the 'Terms and Conditions of Tariff, Regulations 2019' applicable for the period 2019-24.
- 1.3. Accordingly, tariff petition in respect of NHPC Power Stations for the period 2019-24 is to be filed.
- 1.4. In terms of Clause 18(2) of above regulations, resolution of the 'Board' of the Company is required in support of the proposed capital expenditure for the generating stations, from its internal resources.
- 1.5. The projected Capital Expenditure of 18 Power Stations is accordingly submitted herein for appraisal/approval of Board, for inclusion in the tariff petitions for the period 2019-24.

#### 2.0. BACKGROUND

- 2.1. Approval for the projected Additional Capital Expenditure in respect of 18 Power Stations for the tariff period 2014-19 amounting to ₹ 1070.83 crore was accorded by the Board in its 374<sup>th</sup> meeting vide Item No 374.2.32. Tariff



Petitions for these Power Stations were filed with CERC, based on the Projected Add-Cap Expenditure approved by the Board.

- 2.2 Presently, NHPC is having 20 Hydro Power Stations in operation, however, tariff petitions for 18 nos Power Stations are to be filed for determining the tariff in respect of the Power Stations for the period 2019-24. The remaining 2 Power Stations (Bairasiul & Loktak) are/shall be under Renovation & Modernization during this period and hence petition for determination of tariff for these power stations shall be filed after completion of the Renovation & Modernization works in terms of Clause 27 (4) of CERC (Terms & Conditions of Tariff) Regulations 2019. CERC has continued with the methodology of determining tariff based on the projected Additional Capital Expenditure for the current tariff Period (2019-24) also.

### 3.0. PROPOSAL

- 3.1. The projected additional capital expenditure for tariff period 2019-24, proposed by Power Stations, have been examined in O&M Division and Commercial Division and is finalized as ₹ 939.58 Crore.
- 3.2. The year wise capital expenditure projected for the tariff period 2019-24, against all the Power Stations is summarized as under:

#### A. New Power Station

(Rs in Lakhs)

SI No A	Power Station	Projected Add Cap					Total
		2019-20	2020-21	2021-22	2022-23	2023-24	
1	Kishanganga	1958	6237	4810	7216	6240	26462
	<b>Sub Total-A</b>	<b>1958</b>	<b>6237</b>	<b>4810</b>	<b>7216</b>	<b>6240</b>	<b>26462</b>



B. Old Power Stations

(RS in Lakhs)

SI No	Power Stations	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Salal	2539	1989	1256	2147	2019	9950
2	Dulhasti	546	1219	464	575	452	3256
3	Uri	682	1008	939	148	1007	3784
4	Uri II	2047	1654	1552	2072	1030	8355
5	Chutak	707	865	283	225	145	2225
6	Nimmo Bazgo	12	204	1060	1365	1013	3654
7	Sewa II	12	135	137	321	300	905
8	Chamera I	232	1638	1161	560	207	3799
9	Chamera II	609	485	515	375	450	2434
10	Chamera III	4528	1603	330	260	500	7221
11	Parbati III	1251	111	0	0	0	1362
12	Dhauliganga	188	187	75	100	108	658
13	Tanakpur	87	1441	254	100	200	2082
14	Teesta V	53	351	505	751	66	1725
15	TLD III	85	1240	408	1403	1239	4375
16	TLD IV	412	2191	2853	1600	1500	8556
17	Rangit	742	941	301	725	448	3157
	<b>Sub Total-B</b>	<b>14732</b>	<b>17261</b>	<b>12092</b>	<b>12726</b>	<b>10684</b>	<b>67496</b>
	<b>Total (A+B)</b>	<b>16690</b>	<b>23498</b>	<b>16903</b>	<b>19943</b>	<b>16924</b>	<b>93958</b>



3.3. Break-up of the Add-Cap projected against new Power Station and existing Power Stations in reference to the provisions of CERC Regulations is given as under:

3.3.1. New Power Stations (01 No): Kishanganga Power Station was commissioned in 2018-19 and an amount of ₹ 264.62 Crore is considered in the total projected capital expenditure of ₹ 939.58 Crore, as under:

Rs in lakhs

Sl No	Station	COD	Cut-Off Date	Break-Up of Additional Capital Expenditure			Total
				Within Original Scope & Upto Cut-Off Date	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	Kishanganga	May'2018	Mar'2021	7460	18090	913	26462

3.3.2. Old Power Stations (17 Nos): .As per Clause No 25 'Additional Capitalisation within the original scope and after the cut-off date' and Clause 26 'Additional Capitalisation beyond the original scope' of CERC Regulations 2019, the break-up of the projected capital expenditure against 17 Nos Power Stations is as under:

Rs in lakhs

Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	Salal	1963	7614	373	9950
2	Dulhasti	805	1521	929	3256
3	Uri	1459	1743	582	3784





Sl No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
4	Uri II	7330	281	744	8355
5	Chutak	829	40	1357	2225
6	Nimmo Bazgo	3370	20	264	3654
7	Sewa II	0	849	56	905
8	Chamera I	129	2473	1198	3799
9	Chamera II	340	2014	80	2434
10	Chamera III	0	2059	5162	7221
11	Parbati III	1164	1	197	1362
12	Dhauliganga	104	328	225	658
13	Tanakpur	0	1893	189	2082
14	Teesta V	152	977	597	1725
15	TLD III	1144	439	2792	4375
16	TLD IV	4084	345	4126	8556
17	Rangit	174	2373	610	3157
<b>TOTAL</b>		<b>23046</b>	<b>24969</b>	<b>19480</b>	<b>67496</b>

- 3.4. The proposed capital expenditure will be incurred by the respective Power Stations only after obtaining required approval of competent authority as per Delegation of Powers and approved budget.
- 3.5. Tariff petitions for the period 2019-24 are to be filed with CERC, including the add-cap expenditure proposed above. The proposed add-cap expenditure shall be reviewed after the issue of CERC Orders determining the tariff of Power



Stations for the period 2019-24. Interim truing-up petition shall be filed with CERC in 2021-22 if the annual fixed cost increases by more than 20% over the annual fixed cost as determined by the Commission for the respective years of the tariff period as per Clause 13 (3) of CERC Regulations 2019.

- 3.6. Provided that if the actual additional capital expenditure falls short of the projected additional capital expenditure allowed under provisions of Chapter 7 of CERC Regulations 2019, the generating company or the transmission licensee, as the case may be, shall not be required to file any interim truing up petition for this purpose. and shall refund to the beneficiaries or the long term customers, as the case may be, the excess tariff recovered corresponding to the projected additional capital expenditure not incurred at the bank rate as on 1<sup>st</sup> April of the respective years, under intimation to the Commission.
- 3.7. As per Clause 10 (8) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure exceeds the actual additional capital expenditure incurred on year to year basis by more than 10%, the generating company shall refund to the beneficiaries or the long term customers as the case may be, the tariff recovered corresponding to the additional capital expenditure not incurred, as approved by the Commission, along with interest at 1.20 times of the bank rate as prevalent on 1st April of the respective year.
- 3.8. Further as per Clause 10 (9) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure falls short of the actual additional capital expenditure incurred by more than 10% on year to year basis, the generating company shall recover from the beneficiaries or the long term customers as the case may be, the shortfall in tariff corresponding to difference in additional capital expenditure, as approved by the Commission, along with interest at the bank rate as prevalent on 1st April of the respective year.



**4.0. JUSTIFICATION:**

The projected additional capital expenditure of ₹ 939 58 Crores for tariff period 2019-24, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Regulations 2019.

**5.0. MANAGEMENT RECOMMENDATIONS:**

The above proposal bears the recommendation of the Management.

**6.0. RESOLUTIONS:**

The Board may consider passing the following resolutions with or without modifications:

- 6.1. RESOLVED that the projected Additional Capital Expenditure of 18 Power stations amounting to ₹ 939.58 Crores for the tariff period 2019-24 and is hereby approved.
- 6.2. RESOLVED FURTHER THAT CMD is authorized to modify the projected Additional Capital Expenditure based on the admissibility as per applicable CERC regulations/requirement at site.



*Pradyumn*  
DIRECTOR (TECHNICAL) 10/9/19