

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  
SALAL 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

**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 **Salal 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 **Salal Power Station**.

**PETITIONER**

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

**RESPONDENTS:**

The Chairman, **& 12 others**  
Punjab State Power Corporation Ltd.,  
The Mall, Near Kali Badi Mandir, Patiala-147001  
(Punjab).

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**NHPC Limited**  
**Through**  
  
**(M G Gokhale)**  
**General Manager (Comml.)**

**Place : Faridabad**

**Date : 23.10.2019**

**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 **Salal Power Station**.

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**PETITIONER**

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

**Respondents:**

- |   |  |
|---|--|
| 1) The Chairman,<br>Punjab State Power Corporation Ltd,<br>The Mall , Near Kali Badi Mandir,<br>Patiala - 147 001 (Punjab). | 2) The Chairman,<br>Haryana Power Purchase Centre<br>Shakti Bhawan, Sector - 6<br>Panchkula-134 109 (Haryana). |
|---|--|





- 3) The Chief Executive Officer,  
BSES Rajdhani Power Ltd., BSES  
Bhawan,  
Nehru Place, New Delhi-110 019.
- 4) The Chief Executive Officer,  
BSES Yamuna Power Ltd.,  
Shakti Kiran Building,  
Karkardooma, Delhi-110 072.
- 5) The Chief Operating Officer,  
Tata Power Delhi Distribution Ltd.  
33 kV Sub-Station Building,  
Hudson Lane, Kingsway Camp,  
New Delhi-110 009.
- 6) The Principal Secretary,  
Power Development Department,  
New Secretariat,  
Jammu -180 001 (J&K)
- 7) The Chairman,  
Uttar Pradesh Power Corporation Ltd.,  
Shakti Bhawan, 14, Ashok Marg,  
Lucknow - 226 001 (Uttar Pradesh).
- 8) The Managing Director,  
Ajmer Vidyut Vitaran Nigam Limited  
(AVVNL),  
Old Power House, Hatthi Bhatta,  
Jaipur Road, Ajmer - 305 001  
(Rajasthan).
- 9) The Managing Director,  
Jaipur Vidyut Vitaran Nigam Limited  
(JVVNL),  
Vidyut Bhawan, Janpath,  
Jaipur - 302 005.
- 10) The Managing Director,  
Jodhpur Vidyut Vitaran Nigam Limited  
(JdVVNL),  
New Power House, Industrial Area,  
Jodhpur - 342 003 (Rajasthan).
- 11) Chairman-Cum-Managing Director,  
Uttaranchal Power Corporation Ltd.,  
Urja Bhawan, Kanwali Road,  
Dehradun – 248 001 (Uttarakhand).
- 12) Chief Engineer & Secretary,  
Engineering Deptt., 1st Floor,  
UT Secretariat, Sector 9-D,  
Chandigarh – 160 009.
- 13) The Chairman,  
Himachal Pradesh State Electricity Board,  
Vidyut Bhawan, Kumar House,  
Shimla - 171 004 (Himachal Pradesh).



**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 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 Salal 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 Salal Power Station (6x115 =690 MW) owned by NHPC is located in the UT Jammu & Kashmir and supplying power to its beneficiaries in the Northern Region since its Commercial operation (i.e. w.e.f 01.04.1995).
3. NHPC has constructed Salal 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 / Successor utilities in Northern 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 Salal for the tariff period 01.04.2014 to 31.03.2019 vide its order dated 12.05.2015 and its subsequent amendment vide order dated 29.09.2015 in petition No. 236/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 net additional capitalization (including discharge of liabilities, if any) allowed by the Hon'ble Commission vide its order dated 12.05.2015 is summarized as under:

(₹ in lakh)

<b>Year</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Opening Capital Cost</b>	<b>92085.17</b>	<b>92902.36</b>	<b>94633.15</b>	<b>97221.92</b>	<b>101292.78</b>
<b>Net Additional Capitalization allowed</b>	817.19	1730.79	2588.77	4070.86	3750.96
<b>Capital Cost as on 31<sup>st</sup> March of the year</b>	<b>92902.36</b>	<b>94633.15</b>	<b>97221.92</b>	<b>101292.78</b>	<b>105043.74</b>

7. The details of Annual Fixed Charges (AFC) allowed by the Hon'ble Commission vide order dated 12.05.2015 considering the opening capital cost of ₹ 92085.17 Lakh (as on 01.04.2014) is as under:

(₹ in lakh)

<b>Particulars</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Return on Equity</b>	9570.70	9645.65	9772.72	9968.62	10198.71
<b>Interest on Loan</b>	0.00	0.00	0.00	11.11	13.74
<b>Depreciation</b>	2030.01	2121.21	2267.22	2550.09	2854.23
<b>Interest on Working Capital</b>	1064.16	1120.94	1183.71	1255.22	1331.81
<b>O &amp; M Expenses</b>	14429.58	15388.29	16410.68	17501.01	18663.78
<b>AFC</b>	<b>27094.44</b>	<b>28276.10</b>	<b>29634.33</b>	<b>31286.05</b>	<b>33062.28</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 is 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.*

.....  
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.....

*(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.*



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.....  
.....”  
.....

**“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 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*

*nd*

*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 Salal, 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 12.05.2015 and actual additional capital expenditure incurred by Salal 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	2014-15	2015-16	2016-17	2017-18	2018-19
A.	Addition during the year / period	444.09	1091.17	1230.94	4425.88	5148.18
B.	Less: De-capitalisation during the year / period	127.64	136.82	128.67	864.50	617.93



C.	Add: Discharges during the year / period	0.00	0.00	20.14	0.00	0.00
D.	<b>Net Addition (A-B+C)</b>	<b>316.44</b>	<b>954.35</b>	<b>1,122.41</b>	<b>3,561.38</b>	<b>4,530.25</b>

13. There are certain additional capitalizations which were not claimed earlier in petition no. 236/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. 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, 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-23 of order dated 12.05.2015 in petition no. 236/GT/2014 (Annex-III). Accordingly, Hon'ble Commission is requested to exclude / ignore such negative entries for the purpose of tariff.

15. Considering the above facts, the net additional capitalization already allowed by CERC vide order dated 12.05.2015 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 12.05.2015	817.19	1730.79	2588.77	4070.86	3750.96
Net Actual Add Cap claimed in this petition	316.44	954.35	1,122.41	3,561.38	4,530.25

16. **Capital cost:** Considering the above additional capitalization and opening capital cost of ₹ 92085.17 lakh (as on 01.04.2014) considered by CERC in tariff order dated 12.05.2015, 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	92085.17	92401.61	93355.96	94478.37	98039.76
Net Additional capitalization during the year	316.44	954.35	1122.41	3561.38	4530.25
<b>Closing Capital Cost</b>	<b>92401.61</b>	<b>93355.96</b>	<b>94478.37</b>	<b>98039.76</b>	<b>102570.01</b>

## 17. 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 Salal Power Station is a ROR scheme, the base rate for computation of ROE has been considered at 15.5% as per regulation 24(2) of Tariff Regulation'2014.
- b. 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:

As Salal has already completed 12 years of its useful life, spreading of remaining depreciable value over the balance useful life of power station has been considered in line with Regulation 27 of CERC Tariff Regulations, 2014.

### c. Interest on loan:

As actual loan in case of Salal has already repaid, however weighted average rate of interest applicable to NHPC as a whole is considered for calculating the interest normative on loan during 2019-24 period as per regulation 26 (5) of CERC Tariff Regulations'2014.

### d. O&M Expenses:

The O&M expenses applicable for Salal 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:

*"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 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)

<b>Year</b>	<b>Consumption of Capital Spares</b>
<b>2014-15</b>	-
<b>2015-16</b>	-
<b>2016-17</b>	23.03
<b>2017-18</b>	10.83
<b>2018-19</b>	-

As compensatory allowances or special allowances are not being obtained for hydro generating stations and capital spares are not being claimed under additional capitalization, 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. 234/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) / Dayanand Anglo Vedic (DAV) & Central Industrial Security Force (CISF) in Salal 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.

18. Based on the capital cost & parameters mentioned at para-17 & para-18 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 its order dated 12.05.2015 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. 12.05.2015	27094.44	28276.10	29634.33	31286.05	33062.28
<b>AFC Claimed in present petition</b>					
Depreciation	2015.92	2058.90	2131.38	2299.45	2646.20
Interest on Loan	0.00	0.00	0.00	7.85	35.43
Return on Equity	9653.43	9714.67	9699.24	9903.57	10184.20
Interest on Working Capital	1065.74	1121.10	1178.89	1247.88	1327.19
O & M Expenses	14429.58	15388.29	16410.68	17501.01	18663.78
<b>AFC</b>	<b>27164.67</b>	<b>28282.96</b>	<b>29420.19</b>	<b>30959.76</b>	<b>32856.80</b>

The difference between claimed AFC in the instant petition and allowed AFC as per order dated 12.05.2015 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.

## 19. 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 states 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 implications due to implementation of GST was **not factored** by the Commission while allowing O&M expenses for the period 2014-19.

Accordingly, we have petition no. 133/MP/2019 in CERC on 26.04.2019 and requested Hon'ble Commission to consider the implementation of GST as

*d*

'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 Salal 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>
28102396	32333566	11539963	28102396

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 Salal Power Station from the respondents, in proportion to their allocation of power.



20. 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 Salal Power Station is as under.

Year	Amount (in Rs.)	UTR No.
2014-15	30,36,000/-	SBIN814118286785
2015-16	30,36,000/-	SBIN215117557156
2016-17	30,36,000/-	SBIN316119888210
2017-18	30,36,000/-	SBIN317115658067
2018-19	30,36,000/-	SBIN718116392141
<b>Total</b>	<b>15,180,000/-</b>	

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

21. 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.

*d*

22. 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

23. 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.

24. 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	1.00%	1.00%	1.00%	1.00%	1.00%
Actual Auxiliary Consumption	0.70%	0.60%	0.60%	0.70%	0.60%

Saleable Design Energy (MU)	2685.04	2685.04	2685.04	2685.04	2685.04
Saleable Schedule Energy (MU)	2976.95	2993.02	2822.90	2691.11	2820.13

It is clear from above that, during 2014-19 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)(ii) of CERC Tariff Regulations, 2014. The total gain on account of reduced actual auxiliary energy consumption during 2014-19 works out as under. The net gain has been shared in the ratio of 60:40 between Salal and its beneficiaries.

*(Amount in Rs.)*

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Net Gain	4545648	6030082	6175303	3552695	6990757
Gain retained with generating station -60%	2727389	3618049	3705182	2131617	4194454
Gain shared with beneficiaries - 40%	1818259	2412033	2470121	1421078	2796303

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

**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. As there is no actual loan outstanding in case of Salal Power Station, no truing up on account of Re-financing of Loan is required.



## **PART-B: TARIFF PETITION 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.”*

*al*

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 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 Capitalisation 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*

*W*

*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. 102570.01 lakh based on the truing up petition (Part-A) has been used as opening capital cost as on 31.03.2019 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	2019-20	2020-21	2021-22	2022-23	2023-24
A.	Addition during the year / period	2538.74	1989.31	1255.72	2146.53	2019.32
B.	Less: De-capitalisation during the year / period	98.68	217.68	197.85	206.00	237.57
C.	Add: Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
<b>D.</b>	<b>Net Addition (A-B+C)</b>	<b>2440.06</b>	<b>1771.63</b>	<b>1057.87</b>	<b>1940.53</b>	<b>1781.75</b>

6. Hon'ble Commission vide its order dated 12.05.2015 in petition no. 236/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. 102570.01 lakh (as on 31.03.2019), the year wise capital cost considered for computation of tariff is as under:

(₹ in lakh)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital Cost	102570.01	105010.07	106781.70	107839.58	109780.11
Net Additional capitalization during the year	2440.06	1771.63	1057.87	1940.53	1781.75
<b>Closing Capital Cost</b>	<b>105010.07</b>	<b>106781.70</b>	<b>107839.58</b>	<b>109780.11</b>	<b>111561.86</b>

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 Salal Power Station is a ROR scheme, the base rate for computation of ROE has been considered at 15.5% for capital expenditure already incurred up to 31.03.2019 and weighted average rate of interest applicable to the petitioner as a whole (i.e. 7.92% ) 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.

**b. Depreciation:**

As Tanakpur has already completed 12 years of its useful life, spreading of remaining depreciable value has been spread over the balance useful life of power station 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:**

As actual loan in case of Salal has already repaid, however weighted average rate of interest applicable to NHPC as a whole is considered for calculating the interest normative on loan during 2019-24 period as per regulation 32(5) of CERC Tariff Regulations'2019.



**d. O&M Expenses:**

The O&M expenses applicable for Salal 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.*

*.....*

*(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)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Allowed O&M Expenses	19207.75	20123.29	21082.48	22087.39	23140.19
Impact of Wage Revision-NHPC Staff	1987.14	2081.92	2181.23	2285.28	2394.28
Impact of GST	459.66	481.59	504.56	528.63	553.84
Impact of Wage Revision-KC Staff	58.32	61.10	64.01	67.06	70.26
<b>Revised O&amp;M Expenses</b>	<b>21712.86</b>	<b>22747.90</b>	<b>23832.28</b>	<b>24968.36</b>	<b>26158.58</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 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>	2314.03	2424.41	2540.05	2661.21	2788.15

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 Salal 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 lakh)

AFC Component	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Depreciation</b>	2038.30	2168.58	2268.97	2382.21	2532.63
<b>Interest on Loan</b>	43.83	15.37	0.00	0.00	0.00
<b>Return on Equity</b>	9802.34	9918.86	9993.73	10075.20	10180.07
<b>Interest on Working Capital</b>	1199.69	1251.55	1304.84	1361.08	1420.78
<b>O &amp; M Expenses</b>	21712.86	22747.90	23832.28	24968.36	26158.58
<b>AFC</b>	<b>34797.01</b>	<b>36102.26</b>	<b>37399.82</b>	<b>38786.85</b>	<b>40292.06</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.

It is clear from above that, the additional capitalizations on account of minor items 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, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. have not been considered and same will be claimed at the time of truing up of tariff for the period 2019-24.

11. Filing fee amounting to Rs.30.36,000/- 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-VIII. 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 Salal 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.
16. As per Jammu & Kashmir State Water Resources Regulatory Authority order no. 89/JKSWRRA dated 22.12.2014 and its subsequent amendments notified in pursuance to J&K Water Resources (Regulation and Management) Act, 2010, hydroelectric plants with head above 90m are supposed to make payment of water usage charges @ ₹ 0.25/Cumecs of water utilized to State water resources department. The charges are payable by the beneficiaries as **additional energy charge** in proportion to their supply of power from the generating stations on month to month basis in line with Regulation 44(10) of CERC Tariff Regulations, 2019. Accordingly, the Hon'ble Commission is requested to permit the petitioner to raise bills to the respondents as and when such payments are made to the State Govt.



## Prayer

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

1. Tariff of Salal 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 12.05.2015, but incurred due to site specific requirements during 2014-19 as mentioned in **para-13 (part-A)** above.
3. 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-14 (part-A)** above.
4. Allow the net additional capitalization as claimed in **para-15 (part-A)** above.
5. Allow truing up of grossing up rate of ROE based on 'effective tax' rate for the period 2014-19 as mentioned in **para-17 (a) (part-A)** above.
6. Allow reimbursement of expenses on account of 'consumption of capital spares' during 2014-19 as mentioned in **para-17 (d)** above.
7. The Annual Fixed Charges (AFC) of Salal Power Station has been revised as **₹ 27164.67 lakh, ₹ 28282.96 lakh, ₹ 29420.19 lakh, ₹ 30959.76 lakh & ₹ 32856.80 lakh** for the FY 2014-15, 2015-16, 2016-17, 2017-18, & 2018-19 respectively, as mentioned in **para-18 (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.

8. 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-19 (part-A)**.
9. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in **para-21 to 23 (part-A)** above.
10. Allow truing up of tariff based on actual Auxiliary Consumption for the period 2014-19 and sharing of gain as mention in **para-24 (a) (part-A)** above.

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

11. Tariff of Salal 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.
12. Allow the net additional capitalization for the period 2019-24 as claimed in **para-5 (Part-B)**.
13. Allow the additional capitalization (spill over of items from 2014-19 period) during 2019-24 tariff period as claimed in **para-6 (Part-B)**.
14. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in **para-8 (d) (Part-B)**.
15. To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in **para-8(d) (Part-B)**.





16. The Annual Fixed Charges (AFC) of Salal Power Station for the period 2019-24 has been worked out as ₹ 34797.01 lakh, ₹ 36102.26 lakh, ₹ 37399.82 lakh, ₹ 38786.85 lakh & ₹ 40292.06 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 calculated AFC and that allowed by CERC vide order dated 30.08.2016 (for the period 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 and its subsequent amendments.
17. 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)**.
18. Allow reimbursement of filing fee of this petition as mentioned in **para-11 (Part-B)**.
19. 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)**.
20. 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.
21. 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 : 23.10.2019



हरियाणा HARYANA

49AA 155248

**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 Salal Power Station.

**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 Salal Power Station.

**PETITIONER**

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

**RESPONDENT**

The Chairman,  
Punjab State Power Corporation Ltd,  
The Mall , Near Kali Badi Mandir,  
Patiala - 147 001 (Punjab).



& 12 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>23<sup>rd</sup></sup> . . . . . 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**



**23 OCT 2019**

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

ATTESTED AS IDENTIFIED

38

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 : 011-05.2018

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.



*(Handwritten Signature)*

Contd. 2/-

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-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 : 0129-2277941; 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*  
\_\_\_\_\_  
*Milind*  
\_\_\_\_\_

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

Director (Finance)

04/05/2018

एम. के. मिश्र / 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. मिश्र / 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 : SALAL POWER STATION

Place (Region / District / State) : NORTHERN / REASI / J&amp;K

(Rs. Lakh)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	1,996.50	2,015.92	2,058.90	2,131.38	2,299.45	2,646.20
1.2	Interest on Loan	0.00	0.00	0.00	0.00	7.85	35.43
1.3	Return on Equity <sup>1</sup>	9,537.02	9,653.43	9,714.67	9,699.24	9,903.57	10,184.20
1.4	Interest on Working Capital	899.61	1,065.74	1,121.10	1,178.89	1,247.88	1,327.19
1.5	O & M Expenses	13,178.84	14,429.58	15,388.29	16,410.68	17,501.01	18,663.78
	<b>Total AFC</b>	<b>25,611.97</b>	<b>27,164.67</b>	<b>28,282.96</b>	<b>29,420.19</b>	<b>30,959.76</b>	<b>32,856.80</b>

Note

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

For Arora Mohra & Co.  
Chartered Accountants  
FRN No. 009847N

FRN. 009487N  
CA. Surinder Arora  
Partner

M. No. 085036

UDIN: 19085036AAAACF2028

For NHPC Limited

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

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : SALAL POWER STATION  
Place (Region/District/State) : NORTHERN / REASI / J&K

FORM-1(I)

Statement showing claimed capital cost

(Rs. Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Capital Cost	92,085.17	92,401.61	93,355.96	94,478.37	98,039.76
2	Add : Addition during the year / period	444.09	1,091.17	1,230.94	4,425.88	5,148.18
3	Less : De-capitalisation during the year / period	127.64	136.82	128.67	864.50	617.93
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	20.14	0.00	0.00
6	<b>Closing Capital Cost</b>	92,401.61	93,355.96	94,478.37	98,039.76	102,570.01
7	<b>Average Capital Cost</b>	92,243.39	92,878.79	93,917.17	96,259.06	100,304.88

FORM-1(II)

Statement showing Return on Equity

(₹ in Lakh)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Equity	48,680.14	48,775.07	49,061.38	49,398.10	50,466.52
2	Add : Increase due to addition during the year / period	133.23	327.35	369.28	1,327.77	1,544.45
3	Less : Decrease due to de-capitalisation during the year / period	38.29	41.05	38.60	259.35	185.38
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	0.00	0.00	6.04	0.00	0.00
6	<b>Closing Equity</b>	48,775.07	49,061.38	49,398.10	50,466.52	51,825.59
7	<b>Average Equity</b>	48,727.61	48,918.23	49,229.74	49,932.31	51,146.05
8	Rate of ROE	19.811%	19.859%	19.702%	19.834%	19.912%
9	<b>Return on Equity</b>	<b>9,653.43</b>	<b>9,714.67</b>	<b>9,699.24</b>	<b>9,903.57</b>	<b>10,184.20</b>

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (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 : SALAL 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	690			690		
2	Free power to home state	%	12			12		
3	Date of commercial operation							
	Unit-1		Nov-87			Nov-87		
	Unit-2		-do-			-do-		
	Unit-3		-do-			-do-		
	Unit-4		01.07.1993			01.07.1993		
	Unit-5		23.05.1994			23.05.1994		
	Unit-6		01.04.1995			01.04.1995		
4	Type of Station							
	a) Surface / underground		Surface			Surface		
	b) Purely ROR / Pondage/ Storage		Purely ROR			Purely ROR		
	c) Peaking / non-peaking		Non-Peaking			Non-Peaking		
	d) No. of hours of peaking		-			-		
	e) Overload capacity (MW) & period		Nil			Nil		
5	Type of excitation							
	a) Rotaing excitors on generator							
	b) Static excitation		Static			Static		
6	Design Energy (Annual) <sup>1</sup>	Gwh	3082			3082		
7	Auxiliary Consumption including Transformation losses	%	1			1		
8	Normative Annual Plant Availability Factor (NAPAF)	%	60			60		
9.1	Maintainance 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	%	15.00%	15.50%	15.50%	15.50%	15.50%	15.50%
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	Prime lending Rate of SBI as on 01.04.2014. <sup>3</sup>	%	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%

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.

\* Effective tax rate for 2014-15 will be known after financial year closure. Hence, effective rate of 2013-14 has been taken for calculation.

**For Arora Vohra & Co.  
Chartered Accountants**



**For NHPC Limited**

*(Signature)*  
**(M G Gokhale)  
GM (Comm.)**

## Salient Features of Hydroelectric Project

NAME OF COMPANY : NHPC LIMITED  
 NAME OF POWER STATION : SALAL POWER STATION

<b>1. Location</b>	
State/Distt.	Jammu and Kashmir, Reasi
River	Chenab
<b>2. Diversion Tunnel</b>	
Size, shape	Diameter 9.144
Length (M)	198.729 m
<b>3. Dam</b>	
Type	Rockfill Dam, Concrete Dam
Maximum dam height (M)	Rockfill = 117.28, Concrete = 112.91
<b>4. Spillway</b>	
Type	Ogee Profile
Crest level of spillway (M)	478.68
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	487.68 m
Minimum Draw Down Level (MDDL) (M)	-
Live storage (MCM)	ROR
<b>6. Desilting Chamber</b>	
Type	NA
Number and Size	
Particle size to be removed (mm)	
<b>7. Head Race Tunnel</b>	
Type	NA
Size and type	
Length (M)	
Design discharge (Cumecs)	
<b>8. Surge Shaft</b>	
Type	NA
Diameter (M)	
Height (M)	
<b>9. Penstock/Pressure shafts</b>	
Type	Steel Penstock
Diameter & Length (M)	5.23 m 265 m
<b>10. Power House</b>	
Installed capacity (No. of units x MW)	690 MW (6 x 115 MW)
Type of turbine	Vertical Shaft Francis
Rated Head (M)	94.5 m
Rated Discharge (Cumecs)	140 cumecs per unit
Head at Full Reservoir Level (M)	90.68
Head at Minimum Draw down Level (M)	---
MW Capability at FRL	690
MW Capability at MDDL	---
<b>11. Tail Race Tunnel / Channel</b>	
Diameter (M), shape	11 m, Horse shoe
Length (M)	Stage-I : 2.463 km, Stage-II : 2.527 km
Minimum tail water level (M)	391 m
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor, Air insulated switchgear with SF6 circuit breaker and MOCB
No. of generator bays	6
No. of Bus coupler bays	1
No. of line bays	6

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comm.)



**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 : **Salal Power Station**  
 Exchange Rate on date/s of 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
		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)
	<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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
GM (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

Capital Cost as admitted by CERC		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	Rs. 92085.17 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 12.05.2015 in Petition No.236/GT/2014
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	<b>Not Applicable</b>
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>	

**For Arora Vohra & Co.  
Chartered Accountants**



**For NHPC Limited**

*(Signature)*  
**(M G Gokhale)  
GM (Comml.)**

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

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Salal 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		
<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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
GM (Comm.)

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

Name of the Petitioner :  
Name of the Generating Station :NHPC Limited  
Salai 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 NHPC Limited

(M G Gokhale)  
GM (Comml.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal 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; Accessorles</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 equipmt. &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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

50



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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal 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					
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. 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 Arora Vohra & Co.**  
Chartered Accountants



**For NHPC Limited**

*(Signature)*  
(M G Gokhale)  
GM (Comm.)

In case there is cost over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

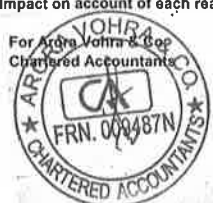
Salal Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (₹ Lakh) Total Cost	Actual / Estimated Cost as incurred / to be incurred (₹ Lakh) Total Cost	Difference Total Cost	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
1.0	<b>Cost of Land &amp; Site Development</b>					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	<b>Plant &amp; Equipment</b>					
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					
	<b>Total BOP Mechanical</b>					
2.4	<b>BOP Electrical</b>					
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					
	<b>Total BOP Electrical</b>					
2.5	<b>Control &amp; Instrumentation (C &amp; I) Package</b>					
	<b>Total Plant &amp; Equipment excluding taxes &amp; Duties</b>					
3	<b>Initial Spares</b>					
4	<b>Civil Works</b>					
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					
	<b>Total Civil works</b>					
5	<b>Construction &amp; Pre- Commissioning Expenses</b>					
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					
	<b>Total Construction &amp; Pre- Commissioning Expenses</b>					
6.0	<b>Overheads</b>					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	<b>Total Overheads</b>					
7.0	<b>Capital cost excluding IDC &amp; FC</b>					
8.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>					
9.0	<b>Capital cost including IDC, FC, FERV &amp; Hedging Cost</b>					

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 NHPC Limited

(M G Gokhale)  
GM (Comml.)

In case there is time over run

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal 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		<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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
GM (Comml.)

In case there is claim of additional RoE

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal 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					Not Applicable				
Unit 4									
....									
....									

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comml.)

## Financial Package upto COD

Name of the Company : NHPC LTD.  
 Name of the Power Station : SALAL POWER STATION  
 Project Cost as on COD<sup>1</sup> : 80341  
 Date of Commercial Operation of the Station<sup>2</sup> : 01/04/1995 \*

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD <sup>§</sup>		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
GOI			INR	31070		
BONDS						
C SERIES			INR	104		
D & E SERIES			INR	2278		
G SERIES			INR	1486		
K-1 SERIES			INR	6221		
LOAN -LIC						
LOAN L-2						
LOAN OTHERS						
Total Loans				41159		43405.03
Equity-						
Foreign						
Domestic			INR	46725	INR	48680.14
Total Equity			INR	46725	INR	48680.14
Debt : Equity Ratio				0.88 : 1		0.89 : 1

<sup>1</sup> Say US \$ 200m + Rs.400 Cr or Rs.1360 Cr including US \$200m at an exchange rate of 1US \$=Rs.48/-

<sup>2</sup> Date of Commercial Operation means Commercial Operation of the last unit.

<sup>3</sup> For example : US \$, 200M etc.etc

\* Date of Commercial Operation of last unit.

\*\* As on 31.03.2014 & approved by CERC in order dtd. 12.05.2015 in petition No.236/GT/2014. The equity and loan figures are normative.

<sup>§</sup> Figures taken for the year 1995-96 as disclosed in last tariff petition No.197/2004.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

Details of Project Specific Loans

Name of the Petitioner  
Name of the Generating Station

NHPC Limited  
Salal Power Station

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2014 / COD 3,4,5,13,15		<b>All actual loans have been repaid.</b>				
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>	Yes/No					
If above is yes,specify caps/floor						
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 hedged?						
If above is yes,specify details <sup>17</sup>						

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

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

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

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> 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.

<sup>8</sup> Margin means the points over and above the floating rate.

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

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

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

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

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

<sup>14</sup> 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.

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

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

<sup>17</sup> In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

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

<sup>19</sup> At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately

<sup>20</sup> 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.

<sup>21</sup> Call or put option, if any exercised by the generating company for refinancing of loan

<sup>22</sup> Copy of loan agreement

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

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## Details of allocation of corporate loans to various projects

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Salal Power Station**

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
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>		<b>All actual loans have been repaid.</b>				
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>	Yes/No					
If above is yes, specify caps/floor						
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 hedged?						
If above is yes, specify details <sup>17</sup>						
	Distribution of loan packages to various projects					
Name of the Projects						Total
Project 1						
Project 2						
Project 3 and so on						

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

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

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

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> 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.

<sup>8</sup> Margin means the points over and above the floating rate.

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

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

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

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

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

<sup>14</sup> 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.

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

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

<sup>17</sup> In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

<sup>18</sup> In case of foreign loans, provide details of exchange rate considered on date of each repayment of principal and date of Interest payment.

<sup>19</sup> At the time of truing up rate of Interest with relevant reset date (if any) to be furnished separately

<sup>20</sup> 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.

<sup>21</sup> Call or put option, if any exercised by the generating company for refinancing of loan

<sup>22</sup> Copy of loan agreement

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station  
 COD :  
 For Financial Year : 2014-15

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
<b>A. Addition against approved Add Cap - 2014-15</b>								
1	411505/ Fire Tender: Purchase of Two Nos. of Fire Tender	59.84	0.00	59.84	0	Regulation 14(3)(viii)	CERC has allowed purchase of two nos. fire tender for amount of Rs. 59.84 lakhs against replacement of old fire tender. Old fire tender actually not deleted in books, hence its assumed deletion indicated in Form-9B(i) (Ref: SI No.14).	59.84
2	411112/ Purchase of 08 Nos. VT Pumps.	100.40	0.00	100.40	0	Regulation 14(3)(viii)	CERC has allowed purchase of 8 nos. VT Pumps for amount Rs. 90.40 lakhs against replacement of pumps. Old VT actually not deleted in books, hence its assumed deletion indicated in Form-9B(i) during 2014-15 (Ref: SI No.15).	90.40
3	410807/Purchase of 245 KV SF6 Circuit Breaker at Generating Units, Feeder Bays of Stage-1 and Bus Coupler Bay	0.00	0.00	0.00	0	Regulation 14(3)(viii)	CERC has allowed purchase of 245 KV SF6 Circuit Breakers for amount Rs. 122.17 lakhs against replacement of old circuit breakers. Due to delay in tendering process, the assets capitalised during the FY 2015-16 ( SI No. B(1) of 9A)	122.17
4	410701/Microprocessor based Digital Governing System	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed for installation of Microprocessor based Digital Governing System for amount of Rs. 600.00 lakhs against replacement of old system. Due to delay in awarding of works, installation of Governor in all units has been completed during FY 2015-16 and FY 2017-18.The works has been capitalised during 2017-18 (Ref: SI No. B(2) of 9A).	600.00





Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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	410711/ Installation testing and Commissioning of numerical Generator Transformer protection Relay	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed for installation of Trasformer protection relay system against <b>New work</b> . The installation work has been completed in FY 2015-16 and have capitalised in <b>FY 2016-17</b> . The delay is due to late award of work. <b>Ref: SI No. B(2) of 9A-2016-17</b>	0.65
6	410301/ Automatic Sewerage Disposal System for Power House	16.85	0.00	16.85		Regulation 14(3)(viii)	CERC has allowed Automatic Sewerage Disposal System for amount Rs. 45.00 lakhs on projection basis. The projected amount was based on estimation basis. The price is acheived through open tendering process. Award was on the competitive rates as through open tender. there was some change in scope due to technological advancement which lead to reduction in scope of civil work.	45
7	411112/ Purchase of 10 no. 02 HP submersible pumps.	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed purchase of 10nos. 02 HP Submersible Pumps against replacement of old 02 Submersible Pumps. Due to delay in tendering the item amounting to Rs.4.37 Lakh capitalized in FY 2015-16. Ref: SI No. B(2) of 9A	5
8	411508/ Purchase of 2 Nos. TATA 407 along with Water Tank Fabrication.	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed purchase of 2 Nos. TATA 407 along with Water Tank Fabrication for amount Rs. 20.60 lakhs against replacement of old . The supply order was palced in the FY 2014-15 but supplier was not delivered item as per delivery schedule. Therefore the item was recieved in FY 2015-16 (Ref: SI No. B(3)) of 9A only and accordingly capitalized.	20.60
9	411508/ Purchase of New Escorts Make Crane	14.41	0.00	14.41		Regulation 14(3)(viii)	CERC has allowed Purchase of New Escorts Make Crane for amount Rs. 11.35 lakhs against replacement of old crane. The amount has been slightly increased due to imposition of <b>Entry tax</b> which was earlier not presumed by the power station while claiming the add cap. Old asset actually not deleted in books, hence considered in assumed deletion: ₹ 8.96 Lakh (Ref: SI No.16 of 9Bi).	11.35

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
10	411508/ Purchase of New Ashok Leyland Make Tipper.	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed purchase of Purchase of New Ashok Leyland Make Tipper, against replacement of old. The supply order was palced in the FY 2014-15 but supplier could not supplied the item as per delivery schedule. The item was recieved and capitalised in FY 2015-16 Ref: SI No. B(4).	16.57
11	410714/ Event logger for Power house	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed purchase of Event Logger for Power House against replacement of obsoleted event logger. The item was delivered by the supplier in the FY 2015-16 and accordingly it was capitalised in <b>FY 2015-16</b> for Rs.39.39 lakh. <b>Ref: SI No. B(5) of 9A-2015-16</b>	64.66
12	410712/Automatic weather Station	0.00	0.00	0.00		Regulation 14(3)(viii)	CERC has allowed for purchase of Automatic Weather Station against replacement of old. The item was delivered by the supplier in the FY 2015-16 only and accordingly it was capitalised in FY 2015-16 for Rs.3.08 lakh. (Ref. Sl. no. B(6) of 9A:2015-16) However, the old asset got deleted in books during FY 2014-15 itself and deletion claimed at <b>sl.no. 5 of 9Bi-2014-15</b> .	5
13	411603/ Motorized Boat	11.77	0.00	11.77		Regulation 14(3)(viii)	CERC has allowed for purchase of Motorized Boat for amount Rs. 12.00 lakhs against replacement of old. The asset has been capitalised in FY 2014-15 as per approved add cap. Aquisition cost / O&M gross block of old asset: ₹ 0.84 Lakh; Year of capitalization of old asset: 30/09/1999. Old asset actually not deleted in books during 2014-15, hence considered in assumed deletion.(Ref: SI No.17 of 9Bi-2014-15).	11.16

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
14	411201 / Proper Drinking Water System at Salal Power Station. Developing proper drinking water system.  1. Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) Approx. 4 KM  2. Upgradation of filtration plant at Jyotipuram.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The item no. 14(1) will be executed in FY 2018-19 only along with complete package of Drinking Water System. Accordingly item shifted to FY 2018-19. <b>Ref: SI No. B(1) of 9A-2018-19</b>	5
		0.00	0.00	0.00		Regulation 14(3)(viii)	<b>New Work.</b> The Item No.14(2) was capaitaled in the FY 2015-16, since the work was completed only in 2015-16 having financial implication of Rs.25.61Lakh. <b>Ref: SI No. A(12) of 9A 2015-16.</b>	20.00
15	410714/ Purchase of Motorized valve along with accessories for cooling water systems at various locations of Stage-I &II	23.92	0.00	23.92		Regulation 14(3)(viii)	Replacment is with mother plant.The book value of 6 valves is Rs 3.50 lakh in year 1987 and WDV of Rs 0.67 lakh on date of retrival Jan2015. Case of survey off is processed.The amount has been slightly increased due to imposition of Entry tax which was earlier not presumed by the power station while claiming the add cap.	21.00
16	410713/ Purchase of New Maintenance Scissor Platform (Truck Mounted.)	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>New work.</b> The supply order placed in FY 2014-15 but the item could not be supplied by the supplier in FY 2014-15. This is due to new BS norms issued by the J&K Govt for passing the vehicle and amendement in Motor vehicle act. The item was partially capitalised in FY 2016-17 for Rs.11.47 Lakh. however the scissors platform was fabricated and installed in 2017-18 <b>Ref: sl no.B(3) of Form 9A, 2016-17</b> .total F.I on the said asstes comes to Rs.19.51 Lakh The item will be capitalised in FY 2017-18. ( <b>Ref: SI No. A(16) of Form 9A, 2014-15</b> )	16.30
17	412005 / Purchase of hospital miscellaneous items, Physiotherapy items & Defibrillator with external Cardiac pacer	1.61	0.00	1.61		Regulation 14(3)(viii)	<b>New work.</b> The supply of respective items were recieved on lesser value against the original estimation as envised at the time of estimation. The balalnce amount is surrendered.Some of the items for phisiotherapy etc were not purchased due to non availability of Technicians/ para med staff.	10



Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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	410714/Complete Replacement of 11 KV Generator CT of better accuracy Class (0.2) in phases	10.47	0.00	10.47		Regulation 14(3)(viii)	<b>On replacement basis.</b> Newly purchased 18 out of 24 nos. 11KV CT were installed/ commissioned during maintenance period in Dec'15, the balance 06 nos. CT are kept as spares to meet eventuality. The case file for survey off of retrived items is under progress. The book value of 24 CT is Rs 86719 in year 1987 and WDV of Rs 15619 on date of retrival Dec 2015 Deletion data to be furnished ref 9Bi-2014-15	14.88
19	410714/Purchase of 48 V, 100 AH Battery Bank.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>New Work.</b> The item was capitalised in the FY 2015-16 amounting to Rs.2.57 lakh. Ref: SI No. B(7) of 9A-2015-16 Copy of NRPC report attached	3.35
20	411002/ Acoustic enclosure along with Air Duct & Raising of Chimney height as per licensing requirement for 7 nos. DG Sets installed for Salal Power Station	40.53	0.00	40.53		Regulation 14(3)(viii)	<b>New Work.</b> The asset has been capitalised in FY 2014-15 as per approved add cap.	40.53
21	412503/ Access Control System	2.97	0.00	2.97		Regulation 14(3)(iii)	<b>New Work.</b> The one item having Rs.2.97 lakh was capitalised in 2014-15, second item amounting to Rs.6.33 lakh capitalised in 2015-16 (SI No. B(8) of 9A-2015-16) and Rs.19.77 Lakh capitalised in FY 2016-17 (SI No. B(1) of 9A-2016-17).Copy of IB/ Security commitee report is enclosed	25.00
	<b>Sub Total</b>	<b>282.77</b>	<b>0.00</b>	<b>282.77</b>	<b>0.00</b>			

B. Addition against approved Add Cap - 2015-16 (Year shifted)



Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
1	411507/Replacement of Old Buses No. JK 02B 2338 & JK 02B 2397 (AIN : 9821230007 & 9821230008)	41.63	0.00	41.63		Regulation 14(3)(viii)	CERC has allowed purchase of Two Buses for amount Rs. 41.63 lakhs against replacement of Old Buses . The case was processed expecting capitalisation in 2015-16 but the Buses were received in 2014-15 itself and capitalised. (Ref: SI No. A(10) of 9A-2015-16). Old asset actually not deleted in books during 2014-15, hence considered as assumed deletion. Ref: SI No.19 of 9Bi-2014-15.	41.63
	<b>Sub Total</b>	<b>41.63</b>	<b>0.00</b>	<b>41.63</b>	<b>0.00</b>			

**C. New items to be considered in Truing up as per site requirements (2014-15)**

1	411112 / Horizontal multistage pump 75HP, MAXFLOW, 98HPB6	6.50	0.00	6.50		Regulation 14(3)(viii)	<b>On replacement basis.</b> The new item were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition. Further, it is purchased for augmenting of water supply so as to ensure fulfilment of requirement of fresh water to employees of Salal Power Station.	
2	411112 / Horizontal multistage pump 50HP/37KW, Make: MAXFLOW, 98HPB6	4.15	0.00	4.15		Regulation 14(3)(viii)	<b>On replacement basis.</b> The item has been purchased due to requirement at site (Drinking water system Pump) which were not envisaged earlier during the filling of Tariff Petition. Old asset actually was unservicable and was sold as scrap during 2014-15, hence considered in assumed deletion.	
3	411112 / Horizontal Split Casing (HSC) centrifugal pump 10 HP	1.09	0.00	1.09		Regulation 14(3)(viii)	<b>New asset.</b> The new item were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition. Further, it is purchased for augmenting of water supply so as to ensure fulfilment of requirement of fresh water to employees of Salal Power Station.	



Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
4	411511 / Motor cycle 125CC, SUPER SPLENDOR (02 Nos @ Rs. 53796/- each)	1.07	0.00	1.07		Regulation 14(3)(viii)	<b>On replacement basis.</b> The items were purchased as per requirement of CISF for patrolling due to security reasons which were not envisaged earlier during the filling of Tariff Petition. However, the gross value of old asset amounting to ₹ 0.37 Lakhs got deleted in books only in 2015-16. Accordingly, the deletion value has been shown under assumed deletion in 2014-15 & kept under exclusion in 2015-16. Year of capitalization of old asset: 30.06.1999. Ref: SI No. 18 of 9Bi-2014-15 & SI No. 17 of 9Bi-2015-16	
5	410714/ (2 nos.) SERVO MOTOR DRG NO. 51021000	57.63	0.00	57.63		Regulation 14(3)(viii)	<b>On replacement basis.</b> Items were purchased and capitalized in F.Y 2014-15 as the servo motor of U#3 were giving in problem in the working, the piston of the same was damaged/ leaking and the same was replaced with these for smooth functioning of Machine .The purchased items have been put in use and survey off of 02 set of servomotors is under progress. The book value of 02 servomotors is Rs 844229 in year 1987 and WDV of Rs 152872 on date of retrieval Nov2015	



Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
6	410714/ HEAVY DUTY HYDRAULIC POWER PACK FOR JACKING ALONG WITH (4 NO.)PUMP MOTOR SET FOR HS LUBRICATION SYSTEM MOUNTED ON WHEEL DRIVEN PLATFORM AND FITTED WITH COMPONENTS	19.65	0.00	19.65		Regulation 14(3)(viii)	<p><b>On replacement basis.</b>Items were purchased and capitalized in F.Y 2014-15 as power pack of Hydraulic Jacking arrangement of U#6 had gone non functional/was beyond economical repair and same was causing lot of problem.hence, the same was replaced with new one.Newly supplied 01 no. Hydraulic Power Pack &amp; 04 nos. trolley mounted pump motor sets for HS lub system are already installed during maitenance period of 15-16 . Here 04 nos. pump motor sets for HS lub system are being used as standby, so no items for HS Lub system shall be retrived/survey off. Further the survey off of retrived 01 nos. hydraulic power pack is under progress. The book value of power pack is Rs 15442 in year 1987 and WDV of Rs 2766 on date of retrival Jan 2016</p>	





Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				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
7	410605/ TRASH RACK FOR PENSTOCK INTAKE GATE AT SALAL	29.60	0.00	29.60		Regulation 14(3)(viii)	During the running, old trash rack requires major repairing / maintance for smooth operation of machine, since, the old trash racks were badly damaged by hitting of logs and bolders, etc. and the remaining structures were not in the condition to be continued in use. Hence new trash rack were purchased to suppliment the requirement and capitalized in F.Y 2014-15. The purchased Trash racks are kept spare to be used for interchanging the old damaged Trash racks and to be repaired for re use. If these are not replaced the trash enters macine and causes damage to under water parts and for repair they have to be removed.	
	<b>Sub Total</b>	<b>119.69</b>	<b>0.00</b>	<b>119.69</b>	<b>0.00</b>			
	<b>Grand Total</b>	<b>444.09</b>	<b>0.00</b>	<b>444.09</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 NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station  
 COD :  
 For Financial Year : 2015-2016

Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
<b>A. Addition against approved Add Cap - FY 2015-2016</b>								
1	410707/ New Bay for Captive Power 220 KV switchyard	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>New work.</b> The work relating to captive bay was proposed for capitalization during FY 2015-16, however, works for Rs.577.53 Lakh has been capitalized during the F.Y 2017-18. Remaining works for Rs.192.69 Lakh of captive bay are capitalized in FY 2018-19 as the works of supply , erection , testing and commissioning was awarded in different packages. The total costing of Captive Bay as per awarded contract is Rs.682.10Lakh. (Ref: SI No. A(1) of Form 9A, 2015-16). Earlier the amount Rs 518 lakhs had been projected on the basis of estimation which has increased after finalization of Tenders/ execution of work.	518.00
2	410713/ Purchase of 11 KV SF6 breaker Panel against replacement of old 11 KV MOCB Panel	0.00	0.00	0.00		Regulation 14(3)(viii)	Procurement of 11KV SF6 breaker panel was deferred as the same couldnt be purchased through tender as only one manufacturer was available thereafter the case has been reprocessed considering 11KV VCB Panels and likely to be completed in FY2018-19 Ref :C(9) of 9A-2018-19	80
3	411502/ Purchase of Two Nos. Campers/Tata Sumo.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> Supply order was placed on 20.02.2016, but due to non approval of BS norms by J&K Govt regarding passing of vehicle and changes made in Motor Vehicle Act, Mahindra Imperio Campers was supplied by the supplier in FY 2016-17 with FI of Rs.13.54 Lakh and capitalized on 23.12.2016 . Accordingly item shifted for FY 2016-17 (Ref: SI No. C(1) of 9A-2016-17). However, 2 nos. of old TATA Sumo amounting to Rs. 8.05 Lakhs got deleted in the books during FY 2014-15 and already claimed at sl.no. 1-2 of 9Bi-2014-15.	15.74



Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
4	411903 /Replacement of ITI Make Telephone Exchange 512 C-Dot with New One.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order dated 30.03.2016 with financial implication of Rs.58.09 lakh placed in the FY 2015-16. However, the work is completed & capitalized in FY 2016-17 only. Accordingly item shifted to FY 2016-17 (Ref: SI No. C(2) of 9A-2016-17).	63.6
5	410714/ Replacement of 220 V, 1000 AH Battery Bank for stage-1	30.17	0.00	30.17		Regulation 14(3)(viii)	<b>On Replacement Basis:</b> The asset has been capitalised in FY 2015-16 as per approved add cap for Rs. 44.80 Lakh on dated 01.11.2015. Aquisition cost / O&M gross block of old asset: ₹ 12.53 Lakh; Year of capitalization of old asset: 2001. Ref: SI No.1 of 9Bi-2016-17.	44.8
6	410714/ LP Compressor (250 cfm)	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order for LP compressor with financial implication of Rs.25.80 lakh has been placed in FY 2015-16. However, work is capitalized in FY 2016-17 (Jan 2017). (Ref: SI No. C(3) of 9A-2016-17).	41.5
7	412503/ Renovation and modernization of Stage II CO2 fire fighting system	55.08	0.00	55.08		Regulation 14(3)(viii)	<b>On replacement basis.</b> The asset has been capitalised in FY 2015-16 as per approved add cap. Aquisition cost / O&M gross block of old asset: ₹ 20.96 Lakh; Year of capitalization of old asset: 20-11-1987 with mother plant. Further, Old asset actually not deleted in books during 2015-16, hence considered in assumed deletion. Ref: SI No.15 of 9Bi-2015-16.	52.41
8	412503/ Supply, installation & commissioning of 1 No. Goods cum passenger Lift (2000Kg) at Dam top	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> Due to poor response from the vendor of Lift Manufacturer the tender cancelled in the month of Oct'2015. However, Power station has now awarded the work and same is expected to be completed and capitalized in 2018-19 thats why the item shifted to FY 2018-19. (Ref: SI No. C(2) of 9A-2018-19)	80.5
9	411507/ Tata Bus - Purchase of One no Tata Bus or Equivalent.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> Due to non approval of BS norms by J&K Govt regarding passing of vehicle and changes made in Motor Vehicle Act, vehicle could not be procured. Accordingly item shifted to FY 2018-19. (Ref: SI No. C(3) of 9A-2018-19)	26.5
10	411507/Replacement of Old Buses No. JK 02B 2338 & JK 02B 2397	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The case was processed expecting capitalisation in 2015-16 but the buses were recieved in 2014-15 itself and capitalized. (Ref: SI No. B(1) of 9A-2014-15).	41.63



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Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
11	411502/Inspection Vehicle - Purchase of Two nos Tata Sumo/ Bolero/ Xylo or equivalent.	14.15	1.42	12.74		Regulation 14(3)(viii)	<b>On replacement basis.</b> One vehicle INNOVA amounting to Rs.14.15lakh was capitalised in the <b>FY 2015-16</b> and other Vehicle XYLO capitalized on 03.06.2016 in the <b>FY 2016-17 (Ref:C(4) of Form 9A - 2016-17)</b> having financial implication of Rs.9.11 Lakh. However, 1 no. of old TATA Sumo amounting to Rs. 4.02 Lakhs got deleted in the books during FY 2014-15 and claimed at <b>sl.no. 13 of 9Bi-2014-15</b> . Aquisition cost / O&M gross block of old asset: ₹ 4.02 Lakh; Year of capitalization of old asset: 1999. The cost increase due to revision of Taxes & duties in J&K and pollution norms fee.	21.2
12	411201/ Proper Drinking Water System at Salal Power Station - Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) Approx. 4 KM	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The plan regarding drinking water system could not materialize till FY 2015-16. Therefore shifted for <b>FY 2018-19. (Ref: SI No. C(5) of 9A-2018-19)</b>	21.2
	411201/ Proper Drinking Water System at Salal Power Station - Developing proper drinking water system.Supply of multistage centrifugal pumps ( 3 Nos.@ approx. 20.00 Lacs per pump) and electric panels ( 3 Nos. @ approx. 5 lacs per panel )of about 400 m head & over 1500 Plum discharge for lifting water from Soo nallah Stage zero up to Bidda reservoir.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>New work.</b> The plan regarding drinking water system could not materialize till FY 2015-16. Order for construction of 1 Lakh Capacity Gallon Tanks placed for <b>Rs.38.35 Lakh</b> and capitalized the same in F.Y 2016-17 ( <b>Ref SI No.C(9) of 9A-2016-17</b> ) and <b>3 nos. Pump for Rs. 45.10 Lakh capitalized in F.Y 2017-18. (Ref SI No.C(2) of 9A-2017-18)</b> and <b>balance work FY 2018-19. (Ref: SI No. C(4) of 9A-2018-19)</b>	79.50
	411201/ Proper Drinking Water System at Salal Power Station - Developing proper drinking water system.	33.85	0.00	33.85		Regulation 14(3)(viii)	The plan regarding drinking water system including purchase of augmentation & Filtration System along with Installation works for <b>Rs.33.85 Lakh</b> capitalized in FY 2015-16 remaining works for Rs. 71.81 Lakhs will be capitalized in subsequent F.Y ( <b>Ref: SI No. C(7) of 9A-2018-19</b> )	160.00



Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
13	410713/ Purchase of 2 nos. of 10 KVA UPS, along with 100 AH Battery Bank.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> Supply Order placed in 2015-16 but material is recived & capitalized in FY 2016-17 amounting to Rs.6.34lakh and balance amount is surrendered. Accordingly, item shifted to <b>FY 2016-17. Ref: C(5) of Form 9A - 2016-17</b>	21.20
14	410713/ Replacement of Old and Obsolete Halon System of Salal Power Station	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The budget provision for Halon System is <b>surrendered.</b> Design E&M were consulted for the alternate arrangement and they advised not to use any such system As per TAC guidelines, latest Specifications of NHPC & Protoble type fire extinguishers be used.	53.1
15	412503 / Supplying and laying of 12 Core OFC cable from Jyotipuram to Power House Complex.	0.00	0.00	0.00		Regulation 14(3)(viii)	Case for said work has been clubbed with supply installaiton and commissioning of SCADA System of Power Station. The work awarded to M/s ABB Ltd Material Supplied in FY 2017-18 and Commissioning and capitalization will be in F.Y 2018-19 <b>Ref No.C(8) of Form 9A 2018-19</b>	37.10
16	410713 /Purchase of Penstock Flow meters.	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>New work.</b> Material received and installed in FY 2017-18. the order value is of Rs.178 Lakh. Capitalisation is expected to be done in <b>FY 2018-19. (Ref:C(7) of Form 9A - 2018-19).</b>	42.40
17	410714/Complete Replacement of 245 KV metering CT of better accuracy Class (0.2) at Power House	0.00	0.00	0.00		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order for 42 nos. Of CT placed on 07.03.2015 amounting to Rs.1.01 Crore and the the item capitalized on 29.06.2016 in the <b>FY 2016-17 (Ref:C(6) of Form 9A - 2016-17).</b>	245.08
18	410328/Construction of boundary wall around Jyotipuram township of Salal power Station	93.54	0.0	93.54		Regulation 14(3)(viii)	<b>New work.</b> The construction of First Phase of Boundry wall completed in FY 2015-16 and capitalised for Rs.93.54 lakh and second phase completed and capitalized for Rs.222.53 Lakh in FY 2016-17 <b>(Ref:C(7) of Form 9A - 2016-17). Directions received from appropriate Govt. authority is enclosed ,as directed by CERC in tariff order. IB report</b>	259.60
<b>Sub-Total</b>		<b>226.79</b>	<b>1.42</b>	<b>225.38</b>	<b>0.00</b>			

B. Addition against approved Add Cap for FY 2014-2015 (Year shifted)



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Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
1	410705/Purchase of 245 KV SF6 Circuit Breaker at Generating Units, Feeder Bays of Stage-1 and Bus Coupler Bay	121.30	9.61	111.69		Regulation 14(3)(viii)	<b>On replacement basis.</b> The 7 No. of SF6 CB amounting to Rs.121.30Lakh capitalised during the FY 2015-16 The year shifting of add cap necessitated due to delay in award of tender. (Ref: SI No. A(3) of Form 9A, 2014-15). Aquisition cost / O&M gross block of old asset: ₹ 38.12 Lakh; Year of capitalization of old asset:20.11.1987 with mother plant. Old asset already deleted in books during 2014-15. (Ref: SI No.6 to 12 of 9Bi-2014-15).	122.17
2	411112/ Purchase of 10 no. 02 HP submersible pumps.	4.37	0.70	3.67		Regulation 14(3)(viii)	<b>On replacement basis.</b> The item amounting to Rs.4.37 Lakh capitalized in FY 2015-16. (Ref: SI No. A(7) of Form 9A, 2014-15). Aquisition cost / O&M gross block of old asset: ₹ 3.43 Lakh; Year of capitalization of old asset: 08/03/2000. Old asset actually not deleted in books during 2014-15 or 2015-16, hence considered in assumed deletion. Ref: SI No.12 of 9Bi-2015-16	5
3	411508/ Purchase of 2 Nos. TATA 407 along with Water Tank Fabrication.	19.29	0.00	19.29		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order was palced in the FY 2014-15 but supplier was not delivered item as per delivery schedule. Therefore the item was recieved in FY 2015-16 and accordingly capitalised having financial implication of Rs.19.29Lakh. (Ref: SI No. A(8) of Form 9A, 2014-15). Aquisition cost / O&M gross block of old asset: ₹ 10.50 Lakh; Year of capitalization of old asset: 01/10/1998 Old asset actually not deleted in books during 2014-15 or 2015-16, hence considered in assumed deletion. Ref: SI No.13 of 9Bi-2015-16	20.60
4	411508/ Purchase of New Ashok Leyland Make Tipper.	14.51	0.00	14.51		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order was palced in the FY 2014-15 but supplier was not supplied the item as per delivery schedule. The item was recieved and capitalised in FY 2015-16 having financial implication of Rs.14.51Lakh. (Ref: SI No. A(10) of Form 9A, 2014-15). Aquisition cost / O&M gross block of old asset: ₹ 29.78 Lakh; Year of capitalization of old asset: 01/04/1996 Old asset actually not deleted in books during 2014-15 or 2015-16, hence considered in assumed deletion. Ref: SI No.14 of 9Bi-2015-16.	16.57



Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
5	410714/ Event logger for Power house	39.39	8.41	30.98		Regulation 14(3)(viii)	<b>On replacement basis.</b> The item was delivered by the supplier in the FY 2015-16 only and accordingly it was capitalised in FY 2015-16 for Rs.39.39 lakh. (Ref: <b>SI No. A(11) of Form 9A, 2014-15</b> ). Further, Old asset actually not deleted in books during 2014-15 or 2015-16 since it being a part of Mother Plant. Hence considered in assumed deletion. Ref: <b>SI No.16 of 9Bi-2015-16</b>	64.66
6	410714/ Automatic weather Station	3.08	0.00	3.08		Regulation 14(3)(viii)	CERC has allowed for purchase of Automatic weather station against replacement of old . The item was delivered by the supplier in the FY 2015-16 only and accordingly it was capitalised in FY 2015-16 for Rs.3.08 lakh. (Ref: <b>SI No. A(12) of Form 9A, 2014-15</b> ). However, the old asset got deleted in books during FY 2014-15 and claimed at <b>sl.no. 5 of 9Bi-2014-15</b> ; Year of capitalization of old asset: 30.06.2006. (The report of Dam safety team as directed by CERC is enclosed )	5.00
7	410714/ Purchase of 48 V, 100 AH Battery Bank.	2.57	0.00	2.57		Regulation 14(3)(viii)	<b>New Work.</b> The item was capitalised in the FY 2015-16 for Rs.2.57 lakh (Ref: <b>SI No. A(19) of Form 9A, 2014-15</b> ). Protection audit team of NRPC has opined for doubling of DC source/Supply for reliable and uninterrupted operation of the equipments installed in Power Station as per MOM dated 8/09/2012 ( <b>Copy enclosed</b> ). Therefore, for the compliance of observations of Protection Audit Team, an additional Battery Bank is purchased. Concerned page of Audit Report Attached.	3.35
8	412503-412801/ Access Control System	6.73	0.00	6.73		Regulation 14(3)(iii)	<b>New Work.</b> The one item having Rs.2.97 lakh was capitalised in 2014-15 ( <b>SI No. 2014-15 A-21</b> ), second item amounting to Rs.6.73 lakh capitalised in <b>2015-16</b> and Rs.19.77 Lakh capitalised in <b>FY 2016-17 (SI No. B(1) of 9A-2016-17)</b> . Copy of IB/ Security committee report is enclosed	25.00
<b>Sub-total</b>		<b>211.24</b>	<b>18.72</b>	<b>192.52</b>	<b>0.00</b>			

C. New items to be considered in Truing up as per site requirements (2015-16)

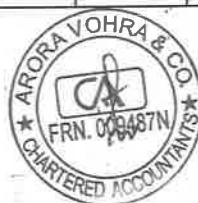


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Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
1	410714/ GENERATOR BRAKING PLANT ALONGWITH (16 NOS). BRAKE & JACK ASSEMBLY AS PER DRAWING NO.SH/020614 CONSISTING COMPLETE ELECTRICAL CONTROL PANEL	42.65	0.00	42.65		Regulation 14(3)(viii)	<b>On replacement basis.</b> The existing Brake jack assembly was single acting type having gravity release which caused sticking up of brake pads leading to unnecessary delay in machine start up and at time due to pad getting stuck up would get burnt causing unnecessary shut down. the same was scheduled for 2016-17 as approved by CERC but the Items were purchased and Capitalized in FY 2015-16 in U#6 and shifted from FY 2016-17. <b>Ref No.A(12) of 9A: 2016-17.The Aquisition cost / O&amp;M gross block of old asset: i.e. set of 6 was for 24.70 lakhs but only one is replaced so ₹ 4.2Lakh; Year of capitalization of old asset: 20-11-1987 . Ref: SI No.4 of 9Bi-2017-18.</b> Newly supplied 16 nos. Brake Jack Assembly is already installed during maintenance period in Feb'16 . The survey off of 16 nos. retrived Brake Jack Assembly is under progress.The book value of 16 Brake jack assembly is Rs 273438 in year 1987 and WDV of Rs 48986 on date of retrieval Jan16	
2	411903/ Digital EPBAX system 96 ports ext. up to 128ports, CORAL DX-2000	2.26	0.00	2.26		Regulation 14(3)(viii)	<b>On replacement basis.</b> The new item were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition. Gross value of old asset: ₹ 0.68lakh ; year of capitalization of old asset: 2003. <b>Ref: SI No.3 of 9Bi-2015-16.</b> The scheduled life of Electronic items like EPBAX as per IT disposal policy is 5 years and equipment has complted its useful life.	
3	412502 / Ultimate sampling system for moisture in oil measurement	5.73	0.00	5.73		Regulation 14(3)(viii)	<b>New work.</b> The 220 KV Generator Transformers at Salal Power Station are 20 to 30 years old now and require continous monitoring to ascertain their healthiness.To ensure this, a sampling system for moisture in oil measurement has been purchased.	
4	412503 / Design,supply,Installation, testing & commissioning of water proof CCTV system for power house	0.99	0.00	0.99		Regulation 14(3)(viii)	<b>New work-</b> For security point of view, new water proof CCTV cameras have been installed in power house. Further, IB has also suggested to install high resolution cameas with zooming function with proper monitoring system. Copy of IB report enclosed	



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Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
5	410714/ TB COLLAR BHEL DRAWING NO. 33/1-255-01-77002 WITH TB DISC, OUTER RING, LOCKING RING, OTHER ACCESSORIES	116.14	0.00	116.14		Regulation 14(3)(viii)	<b>On Replacement Basis.</b> Order for purchase of (2nos.) TB Collars were placed to BHEL as looseness in the liner of TB Collar which caused excessive temperature rise in thrust bearing in U#3 & U#5. The delivery of the same was given in 2013-14 but during installation of the same, the TB Collars were found to be defective. Hence, both were sent back to BHEL for rectification. After rectification both TB Collars installed in the F.Y 2015-16. However 1st TB Collar were capitalized in 12.10.2013 and second were capitalized on 24.10.2015. Both were put to use in F.Y 2015 16 Newly supplied TB Collar & TB disc along with its all accessories are already installed during maintenance period in Dec'15 . The survey off of 01 set retrieved TB Collar & TB disc along with its all accessories is under progress. The book value of one TB collar is Rs 1006500 in year 1987 and WDV of Rs 182256 on date of retrieval Nov 2015	
6	410101 / Capitalization of land as per award iro NHPC Vs. Kamail Singh & Others	53.52	0.00	53.52		Regulation 14(3)(i)	<b>New work.</b> The land was acquired for the submergence area for the construction of Salal Power Station. The payment has been disbursed by the NHPC Ltd. The Land compensation has been paid on persuasion of order of court. <b>Copy of award letter is enclosed.</b>	
7	410328/ Installation of Bio- Toilet at Kachhariya	7.57	0.00	7.57		Regulation 14(3)(viii)	<b>New work.</b> Installation of first time a BIO-TOILET near to water supply systems to Jyotipuram for day to day use by the employee posted at Kachhariya water pumping station. further, to keeping the environmental safeguard and Swachh Bharat Abhiyan requirement.	
9	410714/ (18 Nos.) MOTORISED GATE VALVE (125MM) CONFIRM TO API 600, CLASS -150 BOLTED BONNET, OS & Y RISING TYPE	31.24	0.00	31.24		Regulation 14(3)(viii)	<b>On replacement basis.</b> Manual operated valves installed previously were getting damaged/ stuck up due to ageing/ multi handling, which were needed to be replaced, For modernisation/ SCADA implementation even these were required to be replaced with Motorised Gate valves to have proper functioning & feed back. 17 Nos. MOTORISED GATE VALVE (125MM) were purchased & capitalised in FY 2015-16, The purchased items have been put in use and retrieve items is unserviceable. The book value of 18 valves is Rs 453334 in year 1987 and WDV of Rs 81213 on date of retrieval Jan 2016	



Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
10	410714/ Guide Vanes Drawing No.-02030154104 along with the templates (one set)	316.43	0.00	316.43		Regulation 14(3)(viii)	<b>On replacement basis.</b> The Guide Vane were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition. One set of Guide Vanes which was damaged and found beyond economical repair to replace the same in coming Maintenance. the new set up guide vane were purchased from M/s BHEL and the same have been installed in the Generating unit for which the capital maintenance were carried out 2015-16.The purchased items have been put in use and retrieved item is unserviceable and is being surveyed off. The book value of 24 nos. Of guide vanes is Rs 4635249 in year 1987 and WDV of Rs790128 on date of retrieval Oct 2016	
11	410714/ SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS	47.80	0.00	47.80		Regulation 14(3)(viii)	<b>On replacement basis.</b> The new item were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition.Old OPU Pumps were worn out which was causing problem and beyond economical repairable and got replaced for smooth functioning of Governor OPU System. Order for supply of (OPU) Pumps for Rs. 72.68 Lakh placed in F.Y 2015-16. out of which 4 set were supplied and capitalized in F.Y 2015-16 and remaining parts for Rs. 24.88 Lakh supplied and Capitalized in FY 2016-17. <b>Ref No. D(2) of 9A of 2016-17</b> The purchased item have been put in use and retrieved item is unserviceable. The book value of 04 nos screw pumps is Rs 681436(344678+168379+168379) in year 1987 and WDV of 02 nos is Rs 65075 on date of retrieval Mar 2015, WDV of remaining 01 Rs 30002 on date of retrieval Feb2016 & WDV of remaining 01 Rs 28377 on date of retrieval Dec 2016	



Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (Actual)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Actual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
13	411002/LT ELECTRC PANEL WITH 02 800 AMP. 4 POLE EDO MICRO PROCESSOR RELEASE TYPE ACBS & ATS CONTROLLER	14.04	0.00	14.04		Regulation 14(3)(viii)	The new item was purchased due to requirement of site and were not envisaged during the filling of Tarrif Petition. The Power Supply to Dam was fed from 2 seperate feeders and 2 nos of DG sets which operated in case of emergency. During the ememecy/flood conditions the power supply at Dam should be maintained for opeition of gates. There was no change over panel installed at Dari for change over of both the incomer supply and therefore there was chances for operator to Switch ON both the incomer supply at same time which can further lead to mishapening/accident. Hence ATS panel were purchased & installed in order to get secured uninterrupted power supply to the Dam Gates and to avoide any mishap/accident of both incomer supply mixing.	
14	410714/ (2nos.) CAPACITOR VOLTAGE TRANSFORMER, 245 KV RATION 220KV/V3 : 110V/V3	5.01	0.00	5.01		Regulation 14(3)(viii)	The new item were purchased against replacement of old due to requirement at site which were not envisaged during the filling of Tariff Petition. At present these 02 nos. CVT are kept as spares to meet eventuality. Hence no retrieved items received .	
16	410714/ SLIP RING ASSEMBLY DRAWING NO. 5555.023-C	6.67	0.00	6.67		Regulation 14(3)(iii)	<b>On replacement basis.</b> The new item were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition. These were purchased to replace the old worn out Slip ring assembly. Newly supplied 01 set Slip ring assembly is already installed during maintenance period in Jan'15 . The survey off of 01 set retrivedSlip ring assembly is under progress. The write off value is Rs.52,296/- . The book value of one sliping assembly is Rs 80872 in year 1987 and WDV of Rs 15581 on date of retrival Nov14	
17	410328/Fencing With Concertina Wire from Right Abutment of RF Dam to CISF Post and near Anchor Block	23.22	0.00	23.22		Regulation 14(3)(iii)	New Work: The said work was got executed as per the security committee/ IB instruction for security and safety of the major installation. The copy of IB letter is Enclosed	
	<b>Sub Total</b>	<b>673.27</b>	<b>0.00</b>	<b>673.27</b>	<b>0.00</b>			
	<b>Grand Total</b>	<b>1111.31</b>	<b>20.14</b>	<b>1091.17</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).



Rs. in Lakh

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

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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
<b>A. Projected addition against approved add cap - FY 2016-17</b>								
1	Inspection Vehicle - Car - Purchase of One no Car/ Innova or Equivalent.	0.00	0.00	0.00		14(3)(iii)		CERC has allowed ₹ 12.32 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	Inspection Vehicle - Purchase of One no Scorpio/Equivalent.	0.00	0.00	0.00		14(3)(iii)	The total O&M strength of vehicles & equipment is under review and in revision the hired vehicles strength is increased as per Corporate CEP Policy , therefore no new vehicles shall be purchased" Accordingly items surrendered".	CERC has allowed ₹ 12.32 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
3	411502/ Inspection Vehicle - Purchase of one no Tata Sumo/ Bolero/ Xylo or Equivalent.	0.00	0.00	0.00		14(3)(iii)		CERC has allowed ₹ 12.32 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
4	411201/ Proper Drinking Water System at Salal Power Station - Developing proper drinking water system.- Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (wherever required) Approx. 4 KM	0.00	0.00	0.00		14(3)(viii)	<b>On replacement basis.</b> The complete package of Drinking Water System will capitalized in the FY 2018-19. Ref: SI No.C(5) of 9A-2018-19.	CERC has allowed ₹ 26.50 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
5	Replacement of AC Plant at Power House	0.00	0.00	0.00		14(3)(viii)	<b>On replacement basis.</b> The SO placed on 25.05.2015 with FI of Rs.95.96lakh. The item capitalised in FY 2017-18. Ref: SI No. D(2) of 9 A 2017-18 Aquisition cost / O&M gross block of old asset: ₹ 11.44 Lakh; Year of capitalization of old asset: 26/06/2005 Ref: SI No.2 of 9Bi-2016-17.	CERC has allowed ₹ 112.00 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
6	Purchase of 03 Nos Single Phase 50 MVA 220/√ 3/11 KV against replacement of existing CGL make Transformers.	0.00	0.00	0.00		14(3)(viii)	<p><b>On replacement basis.</b>1. Condition monitoring and RLA studies for installed GSU has been conducted by Power Station through M/s. CPRI Banglore in the Year 2013-14. The RLA studies states that the insulation condition of transformer and HV bushing is healthy and recommended to repeat the tests after three years.</p> <p>2. The installed transformers are running on full loads.</p> <p>3. Routine Electrical tests of transformer and Transformer Oil Test reports are normal. <b>Therefore amount of Rs.1200/-lakh surrendered.</b></p>	CERC has allowed ₹1200 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
7	410713/ LT Distribution Panel for Dewatering and Drainage system	16.50	0.00	16.50		14(3)(viii)	New item was purchased for additional drainage dewatering pumps required for flood control as recommended by CEA Copy of notification & letter enclosed. The SO placed in Dec 2015 for Rs.16.50lakh in FY 2015-16 and capitalised in the FY 2016-17.	CERC has allowed ₹ 22.40 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
8	Purchase of 220 V DC Battery Charger for Stage-1	0.00	0.00	0.00		14(3)(viii)	The order for Rs.14.50 Lakh has been palced on 31.03.2017 but the firm has not supplied the material till date. The same needs to be retendered which is expected to be completed/capitalized in FY 2019-20	CERC has allowed ₹ 9.36 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
9	Purchase of 48 V DC Battery Charger	0.00	0.00	0.00		14(3)(viii)		CERC has allowed ₹ 4.48 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014





## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
10	Installation of new digital X-Ray plant	0.00	0.00	0.00		14(3)(viii)	Since the Technical Staff related to X-ray plant is not available at power station therefore this item is not required and accordingly <b>surrendered</b> .	CERC has allowed ₹ <b>10.00 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
11	Restoration of Installed Capacity	0.00	0.00	0.00		14(3)(viii)	<b>On replacement basis.</b> The one runner was installed in FY 2016-17 but capitalized on 17.04.2017 for <b>Rs.911Lakh</b> . Ref: <b>SI No. D(3) of 9A-2017-18</b> . Two More runners have also been installed and Capitalized for <b>Rs.1679.20 Lakh</b> in F.Y 2017-18 dated 20.01.2018 & 10.03.2018. Remaining Three runners are being replaced in FY 2018-19. Gross block of old runner was part of the cost of one complete generating machine hence was capitalised as part of Mother plant since commissioning <b>Ref: SI No. 6 of 9Bi-2015-16 for deletion</b>	CERC has allowed ₹ <b>1910.00 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
12	Modified brake jack assembly along with panel	0.00	0.00	0.00		14(3)(viii)	<b>On replacement basis.</b> The work relating to this item for one generating unit capitalized in <b>FY 2015-16, (Ref: SI No.C(1) of 9A-2015-16)</b> . The Aquisition cost / O&M gross block of old asset: ₹ 24.70Lakh; Year of capitalization of old asset: 20-11-1987 & 01-04-1995. Ref: SI No.4 of 9Bi-2017-18.	CERC has allowed ₹ <b>63.60 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
13	Automation of Drainage and Dewatering Pumps of the Salal Power House.	0.00	0.00	0.00		14(3)(viii)	<b>New work.</b> The work related to this item is under progress and will be capitalised in the FY 2018-19. The total value of work is Rs.87.32 Lakh. The cost has been increased due to changes made in specifications from the earlier specification taken at the time of estimation. Moreover the taxes & duties and levy also increased by the J&K govt. <b>Ref D(1) of 9A 2018-19</b>	CERC has allowed ₹ <b>53Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
14	411202/ Planning, design and construction of sewerage treatment plant along with laying of pipes, septic tank and manholes etc. wherever required at Salal Power Station.	36.75	0.00	36.75		14(3)(ii)	New work.In order to immediate compliance of Pollution control boards norms 3 STP are installed in Colony. for the remaining works of Laying Pipes, more STPs and other structural requirements estimate in consultation with specialized agency is being prepared. accordingly tendering and work shall be done in coming years and shall be claimed in 2019-24.	CERC has allowed ₹ 225Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
15	Purchase of (8 nos.)High Mast Lighting.	0.00	0.00	0.00		14(3)(iii)	<b>New work.</b> The SO was placed to M/s Bajaj Electrical Ltd on 20.12.2016 . Supply and installation were completed in FY 2017-18. Hence item has been capitalised in FY 2017-18. (Ref: SI No. D(1) of 9A-2017-18)	CERC has allowed ₹ 94.98Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>53.25</b>	<b>0.00</b>	<b>53.25</b>	<b>0.00</b>			

## B. Approved Add Cap for FY 2014-2015 shifted to FY 2016-17

1	412503-801/ Access Control System	19.77	0.00	19.77		Regulation 14(3)(iii)	<b>New Work.</b> The one item having Rs.2.97 lakh was capitalised in 2014-15 (SI No. 2014-15 A-21), second item amounting to Rs.6.33 lakh capitalised in 2015-16 (SI No. B(8) of 9A-2015-16) and Rs.19.77 Lakh capitalised in FY 2016-17 .Copy of IB/ Security committee report is enclosed	CERC has allowed ₹ 25 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	410714/ Installation testing and Commissioning of numerical Generator Transformer protection Relay	0.68	0.00	0.68		Regulation 14(3)(viii)	<b>New Work.</b> The supply portion of the asset has already been capitalized during 2009-14. The installation work has also been completed during FY 2015-16 and capitalised in FY 2016-17. The delay is due to late award of work. (Ref: SI No. A(5) of Form 9A, 2014-15)	CERC has allowed ₹ .65 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
3	410713/ FOUR CYLINDER MINI TRUCK CHASIS TATA LPT 909 EX/38 WITH CABIN BS IV along with (Maintenance Scissor Platform (Truck Mounted.))	11.47	0.00	11.47		Regulation 14(3)(viii)	<b>New work:</b> The supply order for vehicle was placed in FY 2014-15 but the item could not be supplied by the supplier in FY 2014-15. This was due to new BS norms issued by the J&K Govt for passing the vehicle and amendment in Motor vehicle act. The item was partially capitalised in FY 2016-17 however the scissors platform was fabricated and installed in 2017-18 with the F.I of Rs. 8.04 Lakh. Ref sl no.B(1) of <b>Form 9A, 2017-18</b> .total F.I on the said asstes comes to Rs.19.51 Lakh ( <b>Ref: Sl No. A(16) of Form 9A, 2014-15</b> )	CERC has allowed ₹ <b>16.30 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>31.92</b>	<b>0.00</b>	<b>31.92</b>	<b>0.00</b>			

## C. Approved Add Cap for FY 2015-2016 shifted to FY 2016-17

1	411502/ Purchase of Two Nos. Campers/Tata Sumo.	13.54	0.00	13.54		Regulation 14(3)(viii)	<b>On replacement basis.</b> Supply order was placed on 20.02.2016, but due to non approval of BS norms by J&K Govt regarding passing of vehicle and changes made in Motor Vehicle Act, vehicle was supplied by the supplier in FY 2016-17 with FI of Rs.13.54 Lakh. Accordingly item shifted for <b>FY 2016-17 from FY 2015, 16 (Ref: Sl No. A(3) of 9A-2016-17)</b> . However, 2 nos. of old TATA Sumo amounting to Rs. 8.05 Lakhs got deleted in the books during FY 2014-15 and already claimed at sl.no. 1-2 of <b>9Bi-2014-15</b> .	CERC has allowed ₹ <b>15.74 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
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## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
2	411903-412801 /Replacement of ITI Make Telephone Exchange 512 C-Dot with twin set with caller ID .	58.09	0.00	58.09		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order dated 30.03.2016 with financial implication of Rs.58.09 lakh placed in the FY 2015-16. However, the work has been completed & capitalized in FY 2016-17. (Ref: <b>SI No. A(4) of Form 9A, 2015-16</b> ). Obsolescence certificate from ITI as directed by CERC in tariff order is enclosed) Aquisition cost / O&M gross block of old asset: ₹ 32.37 Lakh; Year of capitalization of old asset: 31-03-2002. <b>Ref: SI No.5 of 9Bi-2016-17.</b>	CERC has allowed ₹ <b>41.50 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
3	410714/ LP Compressor (250 cfm)	25.80	0.00	25.80		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order for LP compressor with financial implication of Rs.25.80 lakh has been placed in FY 2015-16, However, work is capitalized in FY 2016-17. (Ref: <b>SI No. A(6) of Form 9A, 2015-16</b> ). For deletion of old asset Ref: <b>SI No.5 of 9Bi-2016-17.</b>	CERC has allowed ₹ <b>41.44 Lakh</b> (41.50-0.06) vide its order dated 12.05.2015 in petition no. 236/GT/2014
4	411502/Inspection Vehicle - Purchase of Two nos Tata Sumo/ Bolero/ Xylo or equivalent.	9.11	0.00	9.11		Regulation 14(3)(viii)	<b>On replacement basis.</b> One vehicle INNOVA amounting to Rs.14.15lakh was capitalised in the FY 2015-16 and other Vehicle XYLO has capitalised in the FY 2016-17 having Financial implication of Rs.9.11 Lakh. (Ref: <b>SI No. A(11) of Form 9A, 2015-16</b> ). Aquisition cost / O&M gross block of old asset: ₹ 4.02 Lakh; Year of capitalization of old asset: 01/03/1999 <b>Ref: SI No. 6 of 9Bi-2016-17.</b>	CERC has allowed ₹ <b>21.20 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
5	410713/ Purchase of 2 nos. of 10 KVA UPS, along with 100 AH Battery Bank.	6.34	0.00	6.34		Regulation 14(3)(viii)	<b>On replacement basis.</b> Supply Order placed in 2015-16 but material is received only in FY 2016-17 amounting to Rs.6.34lakh and balance amount is surrendered. Accordingly, item shifted to FY 2016-17 (Ref: SI No. A(15) of Form 9A, 2015-16). Aquisition cost / O&M gross block of old asset: ₹ 1 Lakh; Year of capitalization of old asset: 31/03/2008. Ref: SI No.6 of 9Bi-2016-17.	CERC has allowed ₹ 21.20 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
6	410714/Complete Replacement of 245 KV metering CT of better accuracy Class (0.2) at Power House	95.50	0.00	95.5		Regulation 14(3)(viii)	<b>On replacement basis.</b> The supply order for 42 nos.CT placed on 07.03.2015 amounting to Rs.1.01 Crore but was capitalised for Rs.95.50lakh on 29.06.2016 in the FY 2016-17 (Ref: SI No. A(17) of Form 9A, 2015-16). Aquisition cost / O&M gross block of old asset: ₹ 14.91 Lakh; Year of capitalization of old asset: 01/02/1990. Ref: SI No.7 of 9Bi-2016-17.Case file for survey off is Processed With WDV of Rs 305734/	CERC has allowed ₹ 245.08 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
7	410328/Construction of boundary wall around Jyotipuram township of Salal power Station	222.53	0.00	222.53		Regulation 14(3)(viii)	<b>New work.</b> The construction of First Phase of Boundry wall completed in FY 2015-16 and capitalised for Rs.93.54 lakh. second phase work is completed with having amount of Rs.222.53 Lakh capitalised in FY 2016-17 (Ref: SI No. A(18) of Form 9A, 2015-16). The amount has been slightly increased due to change in allignment of Boundary Wall keeping in view the geological conditions of soil which was not presumed earlier. Further, the height of boundry wall also extended. Directions received from appropriate Govt. authority (IB report) is enclosed as directed by CERC in tariff order.	CERC has allowed ₹ 259.60 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
9	411201/ Proper Drinking Water System at Salal Power Station - Developing proper drinking water system. Supply of multistage centrifugal pumps ( 3 Nos.@ approx. 20.00 Lacs per pump) and electric panels ( 3 Nos. @ approx. 5 lacs per panel )of about 400 m head & over 1500 Plum discharge for lifting water from Soo nallah Stage zero up to Bidra reservoir.	38.35		38.35		Regulation 14(3)(viii)	1lakh capacity of Gallon Tanks have been constructed and capitalized in F.Y 2016-17, The order for the Pumps was placed in 2016-17 for Rs 45.50 lakh but were delivered in 2017-18 accordingly capitalised in 2017-18 <b>Ref SI. C-2 of 9A 2017-18</b> , Supply & laying of Pipes & accessories along with construction of Pump house building completed in 2018-19 and accordingly will be capitalised in FY 2018-19 <b>Ref SI. C 5 of 9A 2018-19</b>	
	<b>Sub-Total</b>	<b>469.25</b>	<b>0.00</b>	<b>469.25</b>	<b>0.00</b>			
<b>D. New items to be considered in Truing up as per site requirements (2016-17)</b>								
1	410714/ (2NOS)70 KW SUBMERSIBLE PUMP SET 9000 LPM OR MORE AT 30 METER HEAD, KSB, KRTK 200-400/804UNG1-K	88.05	0.00	88.05		Regulation 14(3)(viii)	<b>New</b> The pumps were purchased as per the directions of CEA for flood control. 2 nos Submersible Pump for Rs.88.05 Lakh have been installed for Wall Protection Sump(Stage II) of Power House which is very critical for Power House and same has been capitalized in F.Y 2016-17. It has reduced the possibility of power house submersence and also mitigate the break down possibility of stage II generating units at power house. Copy of CEA notification is enclosed.	
2	410714/ SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS	24.88	0.00	24.88		Regulation 14(3)(viii)	Order for supply of (OPU )SCREW PUMP T3ST 60/46 WITH TEFC MOTOR,PRESSURE 40 KG/CM2,CAPACITY 540 LPM,2900 RPM WITH COUPLINGS for Rs. 72.68 Lakh placed in F.Y 2015-16. out of which 4 set were supplied and capitalized in F.Y 2015-16 and remaining parts for Rs. 24.88 Lakh supplied and Capitalized in FY 2016-17. kept as spare to be replaced later <b>Ref: C(11) of 9A:2015-16</b>	



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
3	412502/ DGA Analyser-GE-KELMAN	44.57	0.00	44.57		Regulation 14(3)(viii)	New asset. The new item were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition.The instrument has been bought for checking the health of Generator transformers and other transformers of power station. This is essentially required for power station as any damage to the transformer will lead to the major loss of Generation.	
4	410714/ MICRO PROCESSOR BASED DIGITAL VOLTAGE REGULATION PANEL ALONG WITH THYRISTOR PANEL FOR EXCITATION SYSTEM	344.53	0.00	344.53		Regulation 14(3)(viii)	<b>On replacement basis.</b> The new item were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition.Order for supply of complete Excitation System for three units comprising of (3 no.)DVR Panel along with (2no.)Thyristor Panel have been placed to M/s BHEL on 10.12.2014 for Rs. 305.64 Lakh but the supply was made by BHEL in 2015-16 . However, the Order price has been escalated due to Change in Tax Rate and comes to Rs.344.53 Lakh. The seperate order for the installation, testing commissioning was placed to BHEL for Rs 45.19 lakhs(Installation cost capitalised in 2017-18 <b>Ref.SI. B3 of 9A 2017-18</b> ) and work was completed in 2015-16 but the capitalisation of supply was made on 11.01.2017 due to some minor pending punch points .The book value/ gross block of old DVR along with thyristor panel is Rs 2496150 in year 1987 and WDV of Rs 447180 on date of retrival Dec 2015. <b>Ref.SI. C12 of 9A 2015-16 . Deletion of 3nos. Of AVR for Rs.24.96 Lakh in FY: 2017-18</b>	





## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
5	410714/ UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	77.26	0.00	77.26		Regulation 14(3)(viii)	On replacement basis. The new item were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition. One set of each UGB/LGB Oil Coolers was purchased to replace the old worn out coolers which got choked / damaged beyond technical and economical repair condition. Newly purchased UGB/LGB oil coolers were installed during maintenance period in year Mar'17 and the case file for survey off of retrieved items is under progress. The book value of 24 UGB/LGB coolers is Rs 815911 in year 1987 and WDV of Rs 137506 on date of retrieval Dec2016 Assumed deletion Ref. no.	
6	410714/ MICOM RELAY P343, P343/P442/P746	13.03	0.00	13.03		Regulation 14(3)(viii)	As per the Guidelines of CEA the old relays have been replaced with new Micom Relay as old have been become obsolete. Newly purchased Micom Relays were installed/ commissioned during FY: 15-16 & 16-17 and retrieved items already surveyed off in May'17. The book value of Micom relays is Rs 1091883 in year 1987 and WDV of Rs 2,37,760 on date of retrieval June 2016 Ref: SI No. 4 of 9Bi-2017-18 for deletion	
7	412503/ Wireless intelligent fire detection and alarm system admin 1,2 zorawar hospital, fire station 103/719	7.75	0.00	7.75		Regulation 14(3)(viii)	The new item were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition. As per guidelines of National Building Code 2005 considering occupancy & fire load inside buildings, the items were purchased and installed at admin 1,2 zorawar hospital & fire station for automatic detection & early communication of fire in initial stage so that quick action would be initiated for extinguishment.	



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
8	412502/ FULLY AUTO. CAPACITANCE AND TAN DELTA MEASURING KIT WITH COMPENSATING REACTORS,MEGGER, MODEL 4110	33.78	0.00	33.78		Regulation 14(3)(viii)	This is a measuring device, required for upkeeping & testing of aging transformers of power station. Tan- Delta kit was not available at Salal Power Station since commissioning. Since this kit is very usefule for inhouse testing of transformers and for better upkeeping and maintenance of Gen. Transformer. Otherwise M/C can go under forced outage resulting revenue losses due to fault in G.Ts.	
9	411806/ HP DL360 GEN 9 1U 2P 8-CORE RACK WINDOW SERVER	5.85	0.00	5.85		Regulation 14(3)(viii)	New asset. The new item were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition. HP DL360 GEN 9 1U 2P 8-Core Rack Window Server was purchased for providing authorized server based internet connectivity to Power station.	
11	411508/ TATA TIPPER LPK-1613/36 BS4, 8.5 CUM	20.52	0.00	20.52		Regulation 14(3)(viii)	TATA TIPPER LPK-1613/36 BS4, 8.5 CUM( ONE NO TIPPER WAS ALLOWED IN THE TARIFF PERIOD 2009-14 BUT THE PURCHASE OF SAME WAS COMPLETED WITH CAPITALIZATION IN 2015-16 FOR RS.14.51 LAKH. THE TIPPER WHICH WAS ALLOWED 2015-16 THE REPLACEMENT OF THE SAME WAS CAPITALIZED IN THE F.Y 2016-17 FOR RS.20.52 LAKH	
12	412201/ MICROSOFT OFFICE STD 2016 SNGL OLP C ALONGWITH SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEAR	16.30	0.00	16.30		Regulation 14(3)(viii)	Purchase is of an Intangible assest( Windows microsoft office with Anti virus Software) purchased for the safety security of the Tablets/ laptops from the virus and firmware attack , which are frequently used in our Local area network to access multiple applications . The said is an essential purchase and has to be upgraded.	



## Year wise Statement of Additional Capitalisation after COD

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in	Cash basis	IDC included in col.3			
1	2	3	4	5	6	7	8	9
	<b>Sub-Total</b>	<b>676.52</b>	<b>0.00</b>	<b>676.52</b>				
	<b>GRAND TOTAL</b>	<b>1230.94</b>	<b>0.00</b>	<b>1230.94</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 Arora Vohra & 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 Limited  
 Name of the Generating Station : Salal Power Station  
 COD :  
 For Financial Year : 2017-18

Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
<b>A. Projected addition against approved add cap - FY 2017-18</b>								
1	Automation of the plant for efficient operation and better control with real time monitoring of auxiliary systems (SCADA)	0.00	0.00	0.00		14(3)(viii)	<b>New work.</b> The work has been awarded in 2017-18 material was received and payment made of Rs 493.78 lakhs in 2017-18 work completion & commissioning will be in 2018-19. Hence, capitalization will be in FY 2018-19. Ref: SI No. A1.	CERC has allowed ₹ <b>404.30 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	Inspection Vehicle - Purchase of One no Tata Sumo/ Bolero/ Xylo or Equivalent.	0.00	0.00	0.00		14(3)(iii)	The total O&M strength of vehicles & equipment is under review and in revision the hired vehicles strength is increased as per Corporate CEP Policy , therefore no new vehicles shall be purchased" Accordingly items surrendered".	CERC has allowed ₹ <b>14.16 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
3	411511/ Motor Cycle - Purchase of Two nos Motor Cycle	2.83	0.00	2.83		14(3)(iii)	<b>On replacement basis.</b> The proposal is under administrative approval will be capitalized in FY 2017-18. Aquisition cost / O&M gross block of old asset: ₹ 0.48 Lakh; Year of capitalization of old asset: 31/03/2006 Ref: SI No.1 of 9Bi-2017-18.	CERC has allowed ₹ <b>2.83 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
4	Replacement of Tata P&H crane 670 TC (70 Ton Capacity) Truck mounted Crane	0.00	0.00	0.00		14(3)(viii)	<b>On replacement basis.</b> The proposal is under tendering and will be capitalized in FY 2019-20.	CERC has allowed ₹ <b>436.97 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
5	Purchase of 03 Nos Single Phase 50 MVA 220/√ 3/11 KV against replacement of existing CGL make Transformers.	0.00	0.00	0.00		14(3)(viii)	<p>1. Condition monitoring and RLA studies for installed GSU has been conducted by Power Station through M/s. CPRI Banglore in the Year 2013-14. The RLA studies states that the insulation condition of transformer and HV bushing is healthy and recommended to repeat the tests after three years.</p> <p>2. The installed transformers are running on full loads.</p> <p>3. Routine Electrical tests of transformer and Transformer Oil Test reports are normal. Therefore the item is <b>surrendered</b>.</p>	CERC has allowed ₹ <b>1200 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
6	410701/ Restoration of Installed Capacity(2 nos. of Runner)	1679.20	0.00	1679.20		14(3)(viii)	<p><b>On replacement basis:</b>Two (2Nos) runners for U# 4 &amp; U#5 have been installed and Capitalized for <b>Rs.1679.20 Lakh</b> in F.Y 2017-18 dated 20.01.2018 &amp; 10.03.2018. Remaining Three runners are being replaced in FY 2018-19. Gross block of old runner was part of the cost of one complete generating machine hence was capitalised as part of Mother plant since commissioning. For Assumed deletion of these the write off case file processed. The book value of old runners is Rs 17675823 &amp; Rs10866285 in year 1993 &amp; 1987 and WDV of Rs 16.85 lakh &amp; Rs 43.21 lakh on date of retrival Dec 2017 &amp; Feb 2018 respectively.</p>	CERC has allowed ₹ <b>1719Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
7	Flap type gate	0.00	0.00	0.00		14(3)(viii)	<p><b>New work.</b> The work has been awarded scheduled for 2019-20. Hence, capitalization will done during in <b>FY 2019-20</b>.</p>	CERC has allowed ₹ <b>200Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
8	Planning, design and construction of bachelor accommodation for executives at Salal Power Station.	0.00	0.00	0.00		14(3)(viii)	<p><b>New work.</b>After Designing and Drawing finalisation work was awarded in Dec 2017 for Rs 438 lakhs and now building is under costruction. Expected to be completed in FY 2019-20, Accordingly work will be capitalized in the FY 2019-20.</p>	CERC has allowed ₹ <b>318.50Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>1682.03</b>	<b>0.00</b>	<b>1682.03</b>				



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9

**B. Approved Add Cap for FY 2014-2015 shifted to FY 2017-18**

1	410713/ Purchase of MINI TRUCK CHASIS TATA LPT 909 EX/38 WITH CABIN BS IV (Maintenance Scissor Platform (Truck Mounted.))	8.04	0.00	8.04		Regulation 14(3)(viii)	<b>New work.</b> The supply order placed in FY 2014-15 but the item could not be supplied by the supplier in FY 2014-15. This is due to new BS norms issued by the J&K Govt for passing the vehicle and amendment in Motor vehicle act. The item was partially capitalised in FY 2016-17 for Rs.11.47 Lakh. however the scissors platform was fabricated and installed in 2017-18 <b>Ref: sl no.B(3) of Form 9A, 2016-17</b> .total F.I on the said asstes comes to Rs.19.51 Lakh The item will be capitalised in FY 2017-18. <b>(Ref: SI No. A(16) of Form 9A, 2014-15)</b>	CERC has allowed ₹ <b>16.30 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	410701/ Microprocessor based Digital Governing System/DVR	535.90	0.00	535.90		Regulation 14(3)(viii)	<b>On replacement basis.</b> Installation of Governor in four units was completed in FY 2015-16 whereas remaining two units were completed in FY2017-18 and accordingly capitalized in FY 2017-18.The delay is due to late award of work. <b>(Ref: SI No. A(4) of Form 9A, 2014-15)</b> . Aquisition cost / O&M gross block of old asset: ₹ 247.42 Lakh; Year of capitalization of old asset (3 units of Stage-1 & 3 units of Stage-2): 20-11-1987 & 01.04.1995 respectively alongwith Mother Plant <b>Ref: SI No.05 B of 9Bi-2017-18</b>	CERC has allowed ₹ <b>600 Lakh</b> vide its order dated 12.05.2015 in petition no. 236/GT/2014



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
3	410701/MICRO PROCESSOR BASED DIGITAL VOLTAGE REGULATION PANEL (AVR and DVR Installation BHEL)	45.19		45.19		Regulation 14(3)(viii)	On replacement basis. The new item were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition. Order for supply of complete Excitation System for three units comprising of (3 no.)DVR Panel along with (2no.)Thyristor Panel have been placed to M/s BHEL on 10.12.2014 for Rs. 305.64 Lakh but the supply was made by BHEL in 2015-16 . However, the Order price has been escalated due to Change in Tax Rate and comes to Rs.344.53 Lakh( Ref.SI. D4 of 9A 2016-17. The seperate order for the installation, testing commissioning was placed to BHEL for Rs 45.19 lakhs(Installation cost capitalised in 2017-18 Ref.SI. B3 of 9A 2017-18) and work was completed in 2015-16 but the capitalisation of supply was made on 11.01.2017 due to some minor pending punch points .The book value/ gross block of old DVR along with thyristor panel is Rs 2496150 in year 1987 and WDV of Rs 447180 on date of retrieval Dec 2015. Ref.SI. C12 of 9A 2015-16 . Deletion of 3nos. Of AVR for Rs.24.96 Lakh in FY: 2017-18	
	<b>Sub-Total</b>	<b>589.13</b>	<b>0.00</b>	<b>589.13</b>	<b>0.00</b>			

C. Approved Add Cap for FY 2015-2016 shifted to FY 2017-18





Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
1	410707/ New Bay for Captive Power 220 KV switchyard	577.53		577.53			<p><b>New work.</b> The work relating to captive bay was awarded for amount Rs. 682.10 lakh during 2015-16. As the works of supply, erection, testing and commissioning was awarded in different packages (Ref: SI No. A(1) of 9A-2015-16, work was completed in phased manner during FY 2017-18 and 2018-19. Accordingly, expenditure amounting to Rs. 577.53 Lakh was capitalization during FY 2017-18, however, the balance workshas been capitalized during the FY 2018-19(Ref: SI No. C(1) of 9A-2018-19). Reason for Price Variation:Technical sanction no TS 125 dt 24/12/2013 amounting to RS 518.72Lakh was issued for the whole package which includes 1 no. 10 MVA 3 Phase 220/11 KV Transformer, Sub station equipments like 245 KV CB, CT, LA, Isolators, 11 KV Distribution panels, Cable trenches, Control Room Building and its electrification. Further due to Complexity of work it was decided by the competent authority to divide the whole work into three packages (i) Supply,Testing and Commissioning of 220/11 KV, 3 phase,10 MVA Power Transformer (ii) Supply, Errection, Testing and Commissioning of EHV Equipments, Cables,11 KV Distribution Panel, SCADA based Control and Relat Panel of 220/11 KV Captive Bay and tender was floated accordingly. There was no response received against the tenders for the above package at the power station level and further it was decided to process the case for the Electrical package through Contract Division Corporate Office and installation, testing and commissioning shall be dealt dealt by the power station except for the autimation case. The package at sl no. 3 related to Civil work was retendered at project level after optimisation of the layout and space. The</p>	CERC has allowed ₹ 518 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
2	411201/ Proper Drinking Water System at Salal Power Station - Developing proper drinking water system. Supply of multistage centrifugal pumps ( 3 Nos.@ approx. 20.00 Lacs per pump) and electric panels ( 3 Nos. @ approx. 5 lacs per panel )of about 400 m head & over 1500 Plum discharge for lifting water from Soo nallah Stage zero up to Bidda reservoir.	33.46		33.46		Regulation 14(3)(viii)	The order for the Pumps was placed for RS. 45.50 lakh in 2016-17 but were delivered in 2017-18 accordingly capitalised in 2017-18 Ref SI. A-13 of 9A 2015-16, Supply & laying of Pipes & accessories along with construction of Pump house building completed in 2018-19 and accordingly the balance cost has been capitalised in FY 2018-19 Ref SI. C-5 of 9A 2018-19	CERC has allowed ₹ 91.22 Lakh (79.50+12.72 (21.20-8.48)) vide its order dated 12.05.2015 in petition no. 236/GT/2014
	<b>Sub-Total</b>	<b>610.99</b>	<b>0.00</b>	<b>610.99</b>	<b>0.00</b>			

**D. Approved Add Cap for FY 2016-2017 shifted to FY 2017-18**

1	412503/ Purchase of High Mast Lighting.	85.14	0.00	85.14		14(3)(iii)	<b>New work.</b> The supply order was placed to M/s Bajaj Electrical Ltd on 20.12.2016 . Supply and installation were completed in FY 2017-18. Hence item has been capitalised in <b>FY 2017-18. Ref: A(15) of 9A 2016-17</b>	CERC has allowed ₹ 94.98Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
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Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
2	410709/ Replacement of AC Plant at Power House	95.95	0.00	95.95		14(3)(viii)	On replacement basis. The supply order placed on 25.05.2015 with FI of Rs.95.96 lakh. The item capitalised in FY 2017-18. Ref: SI No.A5 of 9A 2016-17 Aquisition cost / O&M gross block of old asset: ₹ 10.83 Lakh; Year of capitalization of old asset: 26/06/2005 Ref: SI No.2 of 9Bi-2016-17. Newly purchased AC Plant was installed/commissioned in year June'17 and retrived items already surveyed off in Feb'18. The WDV is Rs2.38lakhs. Ref: SI No.05 of A of 9Bi-2017-18	CERC has allowed ₹ 112.00 lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
3	410701/ Restoration of Installed Capacity(U#6)	910.72	0.00	910.72		14(3)(viii)	On replacement basis. The one runer was installed in FY 2016-17 but capitalized on 17.04.2017 for Rs.911 Lakh and two more runners have also been installed and Capitalized for Rs.1679.20 Lakh on dated 20.01.2018 & 10.03.2018. Ref: SI No. A(11) of 9A:2016-17. Remaining Three runners are being replaced in FY 2018-19. Gross block of old runner was part of the cost of one complete generating machine hence was capitalised as part of Mother plant since commissioning Ref: SI No. 6 of 9Bi-2015-16 for assumed deletion case is processed for write off.The book value of runner is Rs 121.43 lakh in year 1987 and WDV of Rs 20.23 lakh on date of retrival Jan 2017	CERC has allowed ₹ 1910.00 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
	<b>Sub-Total</b>	<b>1091.82</b>	<b>0.00</b>	<b>1091.82</b>	<b>0.00</b>			
<b>E</b>	<b>New items to be considered in Truing up as per site requirements (2017-18)</b>							



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
1	410601/ TRASH RACK SCREEN SIZE 4360X2450 BOTTOM NON-INTERCHANGEABLE SECTION FOR PENSTOCK INTAKE D.NO. 21.1/3	51.96	0.00	51.96		14(3)(viii)	<b>On replacement basis.</b> The new (2sets)Trash Racks were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition.the old trash rack were damaged badly by hiting of bolders, logs, etc. and the remaining structures were not in the condition to be repaired economically for the use. the Old assets are being written off in 2018-19. Newly purchased 2sets of TrashRacks were installed/Commissioned during maintenance period in year Dec18 as the ones retrieved in previous maintenance (March 2018 were found to be beyond economical/ technical repair and the case file for survey off of retrived items is under progress. The book value of two sets of Trash rack is Rs 336254 in year 1987 and WDV of Rs 51800 on date of retrival March 2018	
2	410714/ TRANSFORMER OIL COOLER FOR 43.3 MVA, 220/11 KV GENERATOR TRANSFORMER-SN IND. DRG NO SNI/TC/90012	13.92	0.00	13.92		14(3)(viii)	<b>On replacement basis.</b> One new set of Transformer Oil Coolers for Generator Transformer were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition.the old set were damaged badly by hiting of bolders, logs, etc. and the remaining structures were not in the condition to be repaired economically for the use. the Old assets are being written off in 2018-19. Newly purchased 04 nos. Transformer Oil Coolers were installed/ commissioned during maintenance period in year Jan'18 and the case file for survey off of retrived items is under progress. The book value of 04 transformer oil coolers is Rs 104889 in year 1987 and WDV of Rs 16563 on date of retrival Jan2018	



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
3	410714/ (8 nos.)1600 AMP, 415 V ACB, MAKE C&S MODEL: AH16NRC SMP4.1ED	27.65	0.00	27.65		14(3)(viii)	<p><b>On replacement basis</b> The old ACBs installed had gone obsolete and spares for R&amp;M were not available which led to replacement of the same. Accordingly the work was awarded and Capitalised in the FY2017-18. Write off case for the same is being processed. Newly purchased 08 nos. LT ACB were installed/ commissioned during maintenance period in year Nov'17 and the case file for survey of retrieved items is under progress. The book value of 08 LT ACB is Rs 180640 in year 1987 and WDV of Rs 28176 on date of retrieval Nov 2017</p>	
4	410714/ SUBMERSIBLE PUMP MOTOR SET WITH CONTROL PANEL	104.10	0.00	104.10		14(3)(viii)	<p>As per the Guidelines of CEA flood dewatering pump provision in addition to the existing drainage &amp; dewatering system was to be created, hence 2 submersible pumps in each stage along with panels &amp; piping have been installed in power house. Order was placed in May 2017 and pumps were supplied &amp; commissioned by March 2018 Accordingly capitalised in 2017-18 Copy of guideline is attached.</p>	
5	410328/ CONSTRUCTION OF SHOPPING COMPLEX UNIT (12 NOS. SHOP)	100.86	0.00	100.86		14(3)(viii)	<p><b>On replacement basis</b> The old shopping complex for Jyotipuram was built in the initial days of the project under construction. The condition of the same building was in very critical and needed to be demolished. Being in remote this is the only option to meet the day to day requirements hence new shopping complex has been constructed after demolishing the old one. The old shopping complex building which was capitalised/ completed in 1972 had become unsafe with passage of time and was beyond economical repair, hence same was needed to be demolished and new shopping complex was constructed in its place. The gross book value of the old shopping complex at time of retrieval was Rs 518506/ and WDV was Rs 206448 and the value of sale/demolition was Rs 615001/-</p>	



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Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9
6	410328/ TOILET FOR CISF AT DHYANGARH	7.75	0.00	7.75		14(3)(viii)	Newly constructed toilets for CISF barracks was necessiated to meet the need of the security persons who were residing and facing hardship at site.	
6	412503/ PNEUMATIC & HYDRAULIC TORQUE WRENCH POWER PACK	21.44	0.00	21.44		14(3)(viii)	New purchase. The new items were purchased due to requirement at site for timely completion of works, which were not envisaged earlier during the filling of Tariff Petition.This items were purchased since new runner has been supplied from M/s Voith and various coupling bolts sizes are different from older, hence new pneumatic & hydraulic torque wrench alongwith power pack purchased. Accordingly purchased for Rs.21.44 lakh and Accordingly capitalised in 2017-18	
7	410714/ SERVO MOTOR DRG NO. 51021000	66.55	0.00	66.55		14(3)(viii)	Spare. The new one set of Servo motors were purchased due to requirement at site which were not envisaged earlier during the filling of Tariff Petition.The old servo motors were giving lot of leakage & slipping/ time delay in operation due to scoring/ pitting on the inner surface of the Cylinder & piston ring. Accordingly one set was purchased for Rs.66.55 lakh and was replaced in the consequent maintenance.Servomotor has been purchased as spare and kept for any emergent situation in future.	
8	412503/ 65/35 KWP SOLAR PV POWER PLANT ON GRID WITH ALL ACCESSORIES COMPLETE	57.67	0.00	57.67		14(3)(viii)	As per Govt. Of India, Ministry of Power initiative vide letter no.16/78/2014-Admin-III, 12.04.2016,to achieve India's target of 40,000 MW Solar roof top under National Solar Mission. An amount of Rs. 34.41 Lakh has ben capitalized in 2017-18 also. Beneficiaries will benefited in the forms of reduced electcity expences of the project which are booked under O&M expences for next 15 years. Cost benefit nanalysis	
	<b>Sub-Total</b>	<b>451.91</b>	<b>0.00</b>	<b>451.91</b>	<b>0.00</b>			
	<b>GRAND TOTAL</b>	<b>4425.88</b>	<b>0.00</b>	<b>4425.88</b>	<b>0.00</b>			



Sl. No.	Head of Work / Equipment	ACE Claimed (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	6	7	8	9

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 Arora Vohra & 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 Limited

Name of the Generating Station : Salal Power Station

COD : 01.04.1995

For Financial Year : 2018-19

Rs. in Lakh

Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
<b>A. Projected addition against approved add cap - FY 2018-19</b>							
1	Automation of the plant for efficient operation and better control with real time monitoring of auxiliary systems (SCADA)	887.74	0.00	887.74	14(3)(viii)	<b>New work.</b> The work has been awarded in 2017-18 partial material was received in 2017-18 and an amount of Rs 887.74 lakhs capitalised in 2018-19, Remaining works are scheduled to be completed & capitalised in 2019-20	CERC has allowed ₹ 620 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	Inspection Vehicle - Purchase of One no Tata Sumo/ Bolero/ Xylo or Equivalent.	0.00	0.00	0.00	14(3)(iii)	<b>On replacement basis.</b> The total O&M strength of vehicles & equipment is under review and in revision the hired vehicles strength is increased as per Corporate CEP Policy , therefore no new vehicles shall be purchased" Accordingly items surrendered". However, gross value of old asset amounting to Rs. 2.73 Lakhs got deleted in the books during FY 2015-16 and claimed at <b>sl.no. 5 of 9Bi-2015-16.</b> Year of capitalization of old asset: 2004 Aquisition cost / O&M gross block of old asset: ₹ 4.50Lakh; Year of capitalization of old asset: 31.03.2006 Ref: SI No.1 of 9Bi-2018-19. <b>Surrendered.</b>	CERC has allowed ₹ 24.80 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
3	Inspection Vehicle - Purchase of One no Innova or Equivalent.	0.00	0.00	0.00	14(3)(iii)		CERC has allowed ₹ 16.12 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
4	Purchase of 04 Nos Single Phase 50 MVA 220/√ 3/11 KV against replacement of existing CGL make Transformers.	0.00	0.00	0.00	14(3)(viii)	<b>On replacement basis.</b> 1. Condition monitoring and RLA studies for installed GSU has been conducted by Power Station through M/s. CPRI Bangalore in the Year 2013-14. The RLA studies states that the insulation condition of transformer and HV bushing is healthy and recommended to repeat the tests after three years.  2. The installed transformers are running on full loads.  3. Routine Electrical tests of transformer and Transformer Oil Test reports are normal. Therefore amount of Rs.1150.00lakh <b>Surrendered.</b>	CERC has allowed ₹ 1600 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014





Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
5	Restoration of Installed Capacity	2518.85	0.00	2518.85	14(3)(viii)	<p><b>On replacement basis:</b>Three (3Nos) runners for U# 1, U# 2 &amp; U#3 have been installed and Capitalized for <b>Rs.2518.85 Lakh</b> in F.Y 2018-19 dated 31/03/2019, 21/02/2019 &amp; 14/01/2019. Gross block of old runner was part of the cost of one complete generating machine hence was capitalised as part of Mother plant since commissioning. For Assumed deletion of these the write off case file processed. The book value of old runners is Rs 10556600, Rs18227730 &amp; Rs19776031 in year 1987, 1994&amp; 1995 and WDV of Rs 15.45 lakh, Rs 40.04 lakh &amp; Rs 44.97 lakh on date of retrival Nov 2018, Jan 2019 &amp; march 2019 respectively.</p>	CERC has allowed ₹ 1719Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
6	Modified brake jack assembly along with panel	0.00	0.00	0.00	14(3)(viii)	<p><b>On replacement basis.</b> Surrendered as the same is being repaired in R&amp;M.</p>	CERC has allowed ₹ 37.20 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>3406.58</b>	<b>0.00</b>	<b>3406.58</b>			

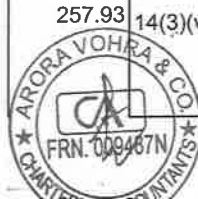
**B. Approved Add Cap for FY 2014-2015 shifted to FY 2018-19**

1	411201 / Proper Drinking Water System at Salal Power Station. Developing proper drinking water system.  1. Construction septic tank STP Platform sewerage line at Jyotipuram Colony	10.72	0.00	10.72	Regulation 14(3)(viii)	<p><b>On replacement basis.</b> The item no 14(1) will be executed in FY 2018-19 along with complete package of Drinking Water System. (Ref: <b>SI No. A(14) of Form 9A, 2014-15</b>) Aquisition cost / O&amp;M gross block of old asset: ₹ 2.06 Lakh; Year of capitalization of old asset: 20-11-1987. <b>Ref: SI No. 4 of 9Bi-2018-19</b></p>	CERC has allowed ₹ 5.00 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>10.72</b>	<b>0.00</b>	<b>10.72</b>			

**C. Approved Add Cap for FY 2015-2016 shifted to FY 2018-19**



Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
1	410707/ New Bay for Captive Power 220 KV switchyard	192.69	0.00	192.69	14(3)(viii)	<b>New work.</b> The work relating to captive bay was proposed for capitalization during FY 2015-16, however, works for Rs.577.53 Lakh has been capitalized during the F.Y 2017-18.Remaining works for Rs.192.69 Lakh of captive bay are capitalized in FY 2018-19 as the works of supply , erection , testing and commissioning was awrded in different packages. The total costing of Captive Bay as per awarded contract is Rs.682.10Lakh. (Ref: <b>SI No. A(1) of Form 9A, 2015-16</b> ). Earlier the amount Rs 518 lakhs had been projected on the basis of estimation which has increased after finalization of Tenders/ execution of work.	CERC has allowed ₹ 518 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	412503/ Supply, installation & commissioning of 1 No. Goods cum passenger Lift (2000Kg) at Dam top	84.96	0.00	84.96	Regulation 14(3)(viii)	<b>On replacement basis.</b> Due to poor response from the vendor of Lift Manufacturer the tender cancelled in the month of Oct'2015. However, Power station has completed and capitalized lift in 2018-19 therefore the item shifted for <b>FY 2018-19 (Ref: SI No. A(8) of Form 9A, 2015-16)</b> . Replacment is with the lift supplied along with the Dam/ mother plant.The book value of old lift worked out is Rs 1068231/ in year 1987 and WDV is of Rs 156315 on date of retrival i.e. Oct 2018. Case of survey off is processed.Ref: <b>SI No.2 of 9Bi-2018-19</b>	CERC has allowed ₹ 80.50 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
3	411507/ Tata Bus - Purchase of One no Tata Bus or Equivalent.	0.00	0.00	0.00	Regulation 14(3)(viii)	<b>On replacement basis.</b> Purchasing of New Bus has been discontinued in pursuance of Corporate CEP Policy (Ref: <b>SI No. A(9) of Form 9A, 2015-16</b> ). <b>Surrendered.</b>	CERC has allowed ₹ 26.50 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
4	411201/ Proper Drinking Water System at Salal Power Station - Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) Approx. 4 KM	257.93	0.00	257.93	Regulation 14(3)(viii)	<b>New items + replacement basis.</b> The work of drinking water system was awarded with Financial implication of Rs.208.50Lakh in FY 2016-17 for Construction of Pump House and providing & laying of pipe from soo nallah zero statge to Khachharia Reservoir but the completioncost as per site condition was of Rs.240.43 and shifting of Pump and assessories for Rs. 5.47 Lakh to M/s Sarvan Heavy . Total is capitalised inF.Y 2018-19. (Ref: <b>SI No. A(12) &amp; A(14) of Form 9A, 2015-16 &amp; A(4) of Form 9A-2016-17</b> ). Acquisition cost / O&M cross block of old asset: ₹ 18 77	CERC has allowed ₹ 12.72 Lakh (21.20-8.48) vide its order dated 12.05.2015 in petition no. 236/GT/2014
5	Proper Drinking Water System at Salal Power Station - Developing proper drinking water system. - Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) Approx. 4 KM				CERC has allowed ₹ 16.21Lakh (26.50-10.29) vide its order dated 12.05.2015 in petition no. 236/GT/2014		



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Si. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
6	411201/ Proper Drinking Water System at Salal Power Station - Developing proper drinking water system.				Regulation 14(3)(viii)	Lakh; Year of capitalization of old asset: 20.11.1987. Ref: <b>SI No.3 of 9Bi-2018-19</b>	CERC has allowed ₹ 160 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
7	410713 /Purchase of Penstock Flow meters.	145.03	0.00	145.03	Regulation 14(3)(viii)	New work. The said work is mandatory as per the latest CERC requirements/ guidelines to install flow meters in all penstocks by the generating station. Material received and installed in FY 2017-18. the order value is of Rs.178 Lakh. Capitalisation to be done in FY 2018-19. Ref: <b>A(16) of Form 9A - 2015-16)</b> Price escalation justification: Increase in CERC allowed amount from Rs. 42 lacs to incurred amount of Rs. 145.03 lcs are due to following reasons- (1) Initially one set of flowmeters were planned for installed but for accuracy of flow rates, 01 more set of redundant flowmeter was installed for each penstock so that actual discharge may be ascertained. (2) Initially CERC allowed amount were estimated 4-5 years ago but at the time finalization of the case through open tender, rates for flowmeter increased.	CERC has allowed ₹ 42.40 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
8	412503 / Supplying and laying of 12 Core OFC cable from Jyotipuram to Power House Complex.	0.00	0.00	0.00	Regulation 14(3)(viii)	Case for said work has been clubbed with supply installaiton and commissioning of Automation of Plant/SCADA System of Power Station. The work awarded to M/s ABB Ltd Material Supplied in FY 2017-18 and Commissioning and capitalization will be in F.Y 2018-19 Ref No. <b>A(15) of 9A of 2015-16</b>	CERC has allowed ₹ 37.10 Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
9	410713/ Purchase of 11 KV SF6 breaker Panel against replacement of old 11 KV MOCB Panel	0.00	0.00	0.00	Regulation 14(3)(viii)	Procurement of 11KV SF6 breaker panel was deferred as the same couldnt be purchased through tender as only one manufacturer was available thereafter the case was reprocessed considering 11KV VCB Panels and supply was recieved in 2018-19. but installation testing commissioning was completed in FY2019-20 Ref No. <b>A(2) of 9A-2015-16</b>	CERC has allowed ₹ 72.01 Lakh (80-7.99) vide its order dated 12.05.2015 in petition no. 236/GT/2014
	<b>Sub-Total</b>	<b>680.61</b>	<b>0.00</b>	<b>680.61</b>			

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Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9

**D. Approved Add Cap for FY 2016-2017 shifted to FY 2018-19**

1	Automation of Drainage and Dewatering Pumps of the Salal Power House.	87.32	0.00	87.32	14(3)(viii)	<b>New work.</b> The work was awarded in 2016-17 the material was supplied in 2017-18 & commissioning / Capitalised in the FY 2018-19. The total value of work is Rs.87.32 lakhs. The cost has been increased due to changes made in specifications from the earlier specification taken at the time of estimation. Moreover the taxes & duties and levy also increased by the J&K govt. <b>Ref A(13) of 9A 2016-17</b>	CERC has allowed ₹ 53 lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>87.32</b>	<b>0.00</b>	<b>87.32</b>			

**E. Approved Add Cap for FY 2017-2018 shifted to FY 2018-19**

1	Flap type gate	0.00	0.00	0.00	14(3)(viii)	<b>New work.</b> The work was awarded in July 2018 for Rs 400 lakhs, Installation of Flap type gate is completed, commissioning is completed in August 2019 / capitalisation is pending, to be capitalised in 2019-20. Payment of Rs 225.43 Lacs released in FY 2018-19. <b>Ref: SI No. A(7) of 9A-2017-18. Accordingly will be claimed in 2019-24</b>	CERC has allowed ₹ 200 lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
2	Planning, design and construction of bachelor accommodation for executives at Salal Power Station.	0.00	0.00	0.00	14(3)(viii)	<b>New work.</b> After Designing and Drawing finalisation work was awarded in Dec 2017 for Rs 438 lakhs and now building is under construction. Expected to be completed in FY 2019-20, Accordingly work will be capitalized in the FY 2019-20. <b>Ref: SI No. A(8) of 9A-2017-18. Payment released in 2018-19 of Rs 283.56 Lacs</b>	CERC has allowed ₹ 318.50Lakh vide its order dated 12.05.2015 in petition no. 236/GT/2014
<b>Sub-Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			

**F: New items to be considered in Truing up as per site requirements (2018-19)**



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Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
1	410713/ TRANSFORMER ANALYSER	52.98	0.00	52.98	14(3)(viii)	New asset. The new item was purchased due to requirement at site which were not envisaged during the filling of Tariff Petition.The <b>instrument</b> has been bought for checking the health of Generator transformers and other transformers of power station. This is essentially required for power station as any damage to the transformer will lead to the major loss of Generation.	
4	410701/ 2 no. Draft Tube Gate	108.98	0.00	108.98	14(3)(viii)	New asset. The Draft tube gates 02 nos were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition. <b>This has been purchased as per the directive of CEA vide Notification no.CEA/TETD/MP/R01/2010 dated 20.08.2010 Copy of notification is attached</b>	
5	11KV DG SET (2NOS.) NOT LESS THAN 1020KVA WITH STDD ACCESSORIES, MAKE: SUPERNOVA MODEL NO SP1020	304.68	0.00	304.68	14(3)(viii)	<b>On replacement basis.</b> The 02 DG sets were purchased due to requirement at site which were not envisaged during the filling of Tariff Petition.Order was placed to M/s Supernova for Rs. 304.68 Lakh Deletion of 2nos. 875KVA DG sets purchased in 1975 with the Gross block value of Rs 49.50 lacs for both, case for survey is processed, WDV is Rs 2.80lacs/ for the both as on 01/02/2019	



Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
7	410713/ 70 KW SUBMERSIBLE PUMP SET 9000 LPM OR MORE AT 30 METER HEAD, KSB, KRTK 200-400/804UNG1-K	44.96	0.00	44.96	14(3)(viii)	New asset. The pump was purchased due to requirement at site which were not envisaged during the filling of Tariff Petition. Submersible Pump have been installed for Wall Protection Sump (Stage II) of Power House which is very critical for Power House and same has been capitalized in F.Y 2016-17. It has reduced the possibility of power house submersence and also mitigate the break down possibility of stage II generating units at power house. This pump has been purchased to suppliment those 2 pumps and allow maintenance. As per the Guidelines of CEA flood dewatering pump provision in addition to the existing drainage & dewatering system was to be created, Copy of guideline is attached.	
8	410713/ (3nos) DESIGN & SUPPLY OF CARBON DUST COLLECTOR	153.29	0.00	153.29	14(3)(viii)	New asset. The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition.The system has been installed to minimise tripping of generating machines due to occurance of rotor earth fault created by carbon brush dust arising out of dust of carbon brushes of the excitation system.	
9	410713/ (6nos)BRAKE DUST COLLECTOR SYSTEM SCADA COMPATIBLE CONTROL PANEL FOR ST-I&II	55.14	0.00	55.14	14(3)(viii)	New asset. The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition.The system has been installed to minimise tripping of generating machines as brake dust fumes mixed with oil get stuck on stator & rotor helping improve the IR and reducing charges of Triffing due to Generator faults.This also helps reducing sticking up of brake pads due to accumulation of brake dust in the hydraulic oil which use to jam/ stuck up the brake.	



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Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
10	410713/SITC OF ELECTRICAL PANEL FOR OPERATION OF MOTORIZED VALVES FOR COOLING LINE AR TURBINE/AUXILRY FLOOR	42.59	0.00	42.59	14(3)(viii)	New asset. The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition.The system has been installed to minimise operating time for generator cooling line and back flushing line with minimum man power to avoid chokingof cooling water system and resulting in tripping of generating machine due to rise in temperature with minimum man power. Further due to reduction of regular man power since last two three year ,this system was essentialy required to avoid generation loss.	
11	410713/ RENOVATION & MODERNIZATION OF THE FIRE FIGHTING SYSTEM	66.23	0.00	66.23	14(3)(viii)	On replacement basis. The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition.The new system has been installed to replace old fire fighting system installed during commissioning,which had gone obselette and inventory/ spares for its maintenance were not available in market. The system had started to act wrongly due to malfunctioning which could have caused excessive loss. Case for survey off of Old one is processed where the book value of old assetts is Rs1797218 & WDV of Rs./- 359444/-	
12	(2nos.)MAIN 220V DC DISTRIBUTION BOARD - ABB MAKE, DIMENSIONS: 2850X2300X500with assessories	36.05	0.00	36.05	14(3)(viii)	New asset. The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition .DC system is the back bone of the protection system, the old system was insufficient and causing DC malfunction.The system has been installed to minimise generation loss. The same has been envisaged/ notified by CEA vide Notification no.CEA/TETD/MP/R01/2010 dated 20.08.2010 Copy of notification is attached	



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Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accural basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
13	410714/(45nos.)/198 KV,DISC. CL-III POLY. HOUSED METAL OXIDE SURGE ARR. WITH ACCS	35.63	0.00	35.63	14(3)(viii)	<p><b>On replacement basis.</b> The surge arrestors installed as per requirement at site which were not envisaged during the filling of Tariff Petition .<b>The old surge arrestors were showing higher leakage current and were causing mal trippings, same were pointed out by O&amp;M technical Inspection team even (copy of T135 enclosed).</b> Partial Surge arrestors have been replaced during maintenance, as shut down was not possible for complete replacement, remaining will be replaced in the consecutive maintenance. Old Surge arrestors are being surveyed off. The old were supplied along with the mother plant at time of commissioning the Old asset actually not deleted in books during 2018-19, hence considered in assumed deletion</p>	
14	410714/(6nos.)SITC of Generator Standstill Space Heater with SCADA compatible control Panel for stage I&II at SPS	50.01	0.00	50.01	14(3)(viii)	<p>On Replacement Basis:The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition.The system has been installed to minimise moisture in the generator barrel, as the moisture during standstill condition of machine reduces the IR value of generator winding which leads to excessive dry running of machine after maintenance to attain proper IR before synchronisation of Machine. The old space heaters were supplied with mother plant in 1987 which had lived out their life and were worn out and were not repairable even. Case for survey off of the old space heaters is processed. The book value of the old system supplied with mother plant is Rs 8.62 lacs &amp; WDV on the date of retrieval is Rs 1,69,877/-</p>	

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Sl. No.	Head of Work / Equipment	ACE Claimed (projected)			Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
		Accrual basis	Un-discharged Liability included in col.3	Cash basis			
1	2	3	4	5	7	8	9
15	410328/Construction of Boundry Wall at NHPC land in the area of Gadal Nai Basti Road	12.41	0.00	12.41	14(3)(viii)	New asset. The system installed as per requirement at site which were not envisaged during the filling of Tariff Petition . Wall made to secure the land of company in the market place	
	<b>Sub-Total</b>	<b>962.95</b>	<b>0.00</b>	<b>962.95</b>			
	<b>GRAND TOTAL</b>	<b>5148.18</b>	<b>0.00</b>	<b>5148.18</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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

Detail of Assets De-capitalized during the period (FY 2014-15)

PART-II  
FORM-9BI

Name of the Petitioner  
Name of the Generating Station  
Region

NHPC Ltd.  
Salal Power Station  
Region-I

Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks	
1	2	3	4	5	6	7	
<b>Decapitalization against Add Cap (Actual Deletion)</b>							
1	TATA Sumo 2400 JK 14-3724	Claimed	4.02	01-03-99	3.62	Ref: Sl No. C(1) of 9A-2016-17	
2	TATA Sumo 2400 JK 14-3725	Claimed	4.02	01-03-99	3.62		
3	D-Type Quarters at Jyotipuram (48 Nos. @ Rs.18,448/- each)	Claimed	8.86	01-10-80	8.86	Additional capitalisation will be claimed in future.	
4	E-Type Quarters at Jyotipuram (96 Nos. @ Rs.15,015/- each)	Claimed	14.41	01-08-78	14.41	Additional capitalisation will be claimed in future.	
5	Automatic Weather Station	Claimed	4.53	30-06-06	1.93	Ref: Sl No. B(6) of 9A-2015-16	
6	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90	Ref: Sl No. B(1) of 9A-2015-16	
7	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90		
8	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90		
9	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90		
10	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90		
11	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90		
12	220KV MOCB SUPPLIED S/O.NO.NH/CDC/EC/SL/03/82/73/83 DT.3.6.83	Claimed	5.45	20-11-87	4.90		
13	TATA SUMO -2400 JK 14- 3729	Claimed	4.02	01-03-99	3.62		Ref: Sl No. A(11) of 9A-2015-16
<b>Sub Total (A)</b>			<b>77.99</b>		<b>70.37</b>		
<b>Assumed Deletions - 2014-15 (Not balance sheet deletions)</b>							
14	Purchase of Two Nos. of Fire Tender	Claimed	6.27	01-04-80	5.96	Ref: Sl No. A(1) of 9A-2014-15 & 12 of 9B:2016-17 surveyed off	
15	Purchase of 08 Nos. VT Pumps.	Claimed	15.84	01-05-85	14.25	Ref: Sl No. A(2) of 9A-2014-15	
16	Escorts C-8000 Hyd.Mobile Crane	Claimed	8.96	01-02-03	8.06	Ref: Sl No. A(9) of 9A-2014-15	
17	Aluminium Boat With Accessories Fittings (Extra Band)-10 Persons Cap.(500 Kg	Claimed	0.84	30-09-99	0.76	Ref: Sl No. A(13) of 9A-2014-15	
18	HERO HONDA MOTOR CYCLECD100 S5 JK-14-4046 "CHASSISNO-99E12FO3870,ENG.	Claimed	0.37	30-06-99	0.37	Ref: Sl No. C(4) of 9A-2014-15	
19	Replacement of Old Buses No. JK 02B 2338 & JK 02B 2397	Claimed	11.92	01-04-05	10.73	Refer Sl.No.B(1) of 9A - 2014-15/Actual Deletion ref no.2 9BI 2016-17	
20	Horizontal multistage pump 50HP/37KW, Make: MAXFLOW, 98HPB6	Claimed	4.58	12-03-04	4.12	Refer Sl. No.C(2) of 9A - 2014-15, surveyed off as scrap	
21	11 KV Generator CT of better accuracy Class (0.2) in phases	Claimed	0.87	09-11-87	0.71	Refer Sl. No.A(18) of 9A - 2014-15 Case file processed	
<b>Sub Total (B)</b>			<b>49.65</b>		<b>44.96</b>		
<b>Deletions claimed under exclusions</b>							
21	DIRECT CR TEST APPRATUS (HORGE)	Exclusion	0.21	01-01-00	0.21	Pertains to Instruments category	
22	DIRECT SHEAR TEST APPARATUS MOTORISED.	Exclusion	0.46	06-04-76	0.46	Pertains to Instruments category	
23	UNIVERSAL TESTING MACHINE 100 TON CAPACITY. DHYANGARH W/SHOP	Exclusion	2.15	01-06-76	2.04	Pertains to Instruments category	
24	CORE CUTTING MACHINE	Exclusion	0.30	28-07-83	0.30	Belng tools & tackels	
25	WILD PRECISE TARGET SET FOR CST 90 TRIPED WITH ALL ACCESORIES COMPLETE	Exclusion	2.50	11-02-92	2.50	Belng tools & tackels	



Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
26	VOL-35 DRILLING MACHINE	Exclusion	2.29	01-04-92	2.17	Being tools & tackels
27	KIRLOSKER MAKE SIZE OPERATOR PANNEL MOTOR WELDING	Exclusion	0.28	01-06-79	0.28	Being tools & tackels
28	Notebook-dell (NM065) With Carry Case	Exclusion	0.37	29-04-10	0.00	ITEM OF IT
29	Calori Meter Fitter(J. mltra make)	Exclusion	0.09	31-01-00	0.09	Being tools & tackels
30	Water cooler 150Ltr	Exclusion	0.33	01-07-03	0.18	Misc Assets
31	Gluco Meter	Exclusion	0.07	31-01-00	0.07	Misc Assets
32	T.E.N.S Hospital	Exclusion	0.23	01-06-04	0.12	Misc Assets
33	Eureka Forbs Water Purifier	Exclusion	0.06	01-03-02	0.06	Misc Assets
34	Heat Convector	Exclusion	0.06	01-09-03	0.01	Misc Assets
35	Nokia Mobile 6303	Exclusion	0.04	26-03-10	0.03	mobiles
36	Sony Leptop	Exclusion	0.46	24-07-10	0.46	laptop
37	Notebook - HP Laptop Computer	Exclusion	0.51	09-06-08	0.37	laptop
38	WATER PURIFIER	Exclusion	0.06	01-03-03	0.06	Misc Assets
39	HEAT CONVECTOR	Exclusion	0.01	01-02-04	0.06	Being tools & tackels
40	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
41	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
42	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
43	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
44	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
45	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
46	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
47	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
48	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
49	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
50	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
51	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
52	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
53	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
54	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
55	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
56	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
57	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
58	COMPUTERS COMPAQ GR 10205 12/00 SPS/CPU/CPQ/02-03	Exclusion	0.63	31-03-01	0.57	computer

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Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
59	COMPUTERS COMPAQ GR 10205 12/00 SPS/CPU/CPQ/02-03	Exclusion	0.63	31-03-01	0.57	computer
60	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
61	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
62	HCL COMPUTER PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC."" P-4 1.6GHZ	Exclusion	0.48	01-04-03	0.48	computer
63	INTEL PENTIUM 4 @2.8 GHZ GR NO ELS 98 DT 04/05/2004 MI ELS227 29/12/04	Exclusion	0.45	31-12-04	0.45	computer
64	INTEL PENTIUM-IV 2.4 GHZ OR 256MB	Exclusion	0.45	01-08-04	0.45	computer
65	INTEL PENTIUM-IV 2.4 GHZ OR 256MB FINANCE DEPT. SPS/CPU/HP/022	Exclusion	0.45	01-08-04	0.45	computer
66	INTEL PENTIUM-IV 2.4 GHZ OR 256MB G.M.OFFICE SPS/CPU/HP/006	Exclusion	0.45	01-08-04	0.45	computer
67	INTEL PENTIUM-IV 2.4 GHZ OR 256MB SPS/CPU/HP/008	Exclusion	0.45	01-08-04	0.45	computer
68	INTEL PENTIUM-IV 2.4 GHZ OR 256MB T&ED SPS/CPU/HP/03-04	Exclusion	0.45	01-08-04	0.45	computer
69	INTEL PENTIUM-IV 2.4 GHZ OR 256MB T&ED SPS/CPU/HP/03-04	Exclusion	0.45	01-08-04	0.45	computer
70	DOT MATRIX PRINTER EPSON LQ GR NO ELS 02 DT 26/05/2004 ELS227 29/12/04 IT SECTION	Exclusion	0.14	31-12-04	0.13	printer
71	DOT MATRIX PRINTER-EPSON LQ 1150	Exclusion	0.14	01-08-04	0.13	printer
72	DOT MATRIX PRINTER-EPSON LQ 1150 FINANCE DEPT.	Exclusion	0.14	01-08-04	0.13	printer
73	DOT MATRIX PRINTER-EPSON LQ1150 DAM COMPLEX 2 SPS/PRN/EDM/040-042	Exclusion	0.14	01-08-04	0.13	printer
74	PRINTER EPSON LQ-300 GR 13682 07/03 FINANCE DEPT.	Exclusion	0.12	01-08-03	0.12	printer
75	PRINTER EPSON LQ-300 GR 13682 07/03 FINANCE DEPT.	Exclusion	0.12	01-08-03	0.12	printer
76	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
77	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
78	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
79	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
80	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
81	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
82	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
83	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
84	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
85	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
86	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
87	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
88	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer

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Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
89	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
90	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
91	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
92	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
93	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
94	PRINTER LQ-2180 EPSON "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." LQ-2180	Exclusion	0.44	01-05-03	0.44	printer
95	LEDGER PRINTER HP "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC." HP 1000	Exclusion	0.17	01-08-02	0.17	printer
96	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	Exclusion	0.20	01-08-02	0.20	printer
97	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	Exclusion	0.20	01-08-02	0.20	printer
98	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	Exclusion	0.20	01-08-02	0.20	printer
99	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	Exclusion	0.20	01-08-02	0.20	printer
100	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	Exclusion	0.20	01-08-02	0.20	printer
101	PRINTER HP DESLJET 1125 C SPS/PRN/HDJ/002-011	Exclusion	0.20	01-08-02	0.20	printer
102	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
103	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
104	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
105	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
106	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
107	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
108	PEINTER HP LESER JET "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
109	PEINTER HP LESER JET 1200 S "PROC,M&SC,P&P,T/SHIP,HRD,G.M".O,EGC,DISP,TRT ETC.	Exclusion	0.25	01-08-02	0.25	printer
110	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
111	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
112	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
113	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
114	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
115	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
116	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
117	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
118	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
119	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
120	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
121	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
122	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
123	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
124	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
125	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
126	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
127	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
128	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
129	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
130	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
131	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
132	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
133	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
134	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
135	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter

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Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
136	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
137	Mlcroteck UPS 800 VA	Exclusion	0.05	01-08-02	0.05	Inverter
138	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
139	UPS 650 VA NEXUS CYBER MAKE - IT & C SPS/UPS/NXS/013-044	Exclusion	0.05	01-08-02	0.05	Inverter
168	External Hard Disk 1TB Supports USB 3.0 (03 Nos. @ Rs.5,525/- each)	Exclusion	0.17	18-09-14	0.00	computer & hardware
169	PORTABLE HARD DISK CAPACITY 500 GB (03 Nos @ Rs 4650/- each)	Exclusion	0.14	25-08-12	0.14	computer & hardware
170	KINGSTON PEN DRIVE 1GB, (G.M <sup>n</sup> . OFFICE) LD JAMMU 1GB	Exclusion	0.02	30-06-06	0.02	computer & hardware
171	1 GB PEN DRIVE, SANDISK, FINANCE (2 Nos @ Rs 1800/- each)	Exclusion	0.04	31-10-06	0.04	computer & hardware
172	USB FLASH DRIVER PEN DRIVE TRANSCEND	Exclusion	0.02	30-06-06	0.02	computer & hardware
173	HARD DISK CAPACITY 500GB	Exclusion	0.04	21-07-10	0.04	computer & hardware
174	Inmarsat Mini- Mterminants Nera Make	Exclusion	1.80	31-12-07	1.62	computer & hardware
<b>Sub Total (C)</b>			<b>41.10</b>		<b>39.63</b>	
<b>Grand Total (A+B+C)</b>			<b>168.74</b>		<b>154.96</b>	

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



**Detail of Assets De-capitalized during the period. (FY 2015-16)**

**PART-II  
FORM-9BI**

Name of the Petitioner  
Name of the Generating Station  
Region

NHPC Ltd.  
Salal Power Station  
Region-I

Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of	Remarks
1	2	3	4	5	6	7
<b>Decapitalization against Add Cap</b>						
1	Magazine Road and Qtrs at Gram More (AIN 9903010052)	Claimed	0.29	07-11-75	0.00	
2	EPBAX System Tata LG LKD 8 DS	Claimed	0.68	01-12-03	0.37	Ref: SI No. C(2) of 9A-2015-16
3	IP Based EPABX having 96 Nos of Lines	Claimed	7.49	23-12-11	4.12	
4	CAR JK 14- 5772 GR 119893/10/2000 AMBASSDOR CLASSICCHA.NO-AHZ823948	Claimed	4.44	01-10-00	4.00	
5	JEEP CH.-411N-192920BR14H-IDA 3/2003-04 RECD.FROM KOELKARO REGD.BR14H 4466	Claimed	2.73	31-03-04	2.46	Ref: SI No. A(2) of 9A-2018-19
6	Microweb Link for Voice Data & Vedio Communication	Claimed	11.28	21-02-05	6.37	
7	UPGRADATION OF V-SAT ADDITION ON OLD ASSET	Claimed	2.35	01-04-02	2.23	
8	UPGRADATION OF V-SAT ADDITION ON OLD ASSET	Claimed	0.32	01-04-02	0.31	
9	V SAT TERMINAL TWO SITE CONSIST OUT DOOR UNIT 3.8 MTRS. ANTENNA EUS/COMM/VSAT/JPM/01	Claimed	8.32	01-06-00	7.90	
10	SCPC BAND FIXED EARTH STATION LDST EUS/COMM/LDST/JPM/01	Claimed	13.50	01-12-97	12.82	
<b>Sub Total (A)</b>			<b>51.39</b>		<b>40.58</b>	
<b>Assumed Deletions - 2015-16 (Not balance sheet deletions)</b>						
11	Purchase of 10 no. 02 HP submersible pumps.	Deletion against additional capital expenditure	3.43	08-03-00	3.43	Ref: SI No. B(2) of 9A-2015-16
12	Tata JK 14 -3061& 3062 Ambulance	Deletion against additional capital expenditure	10.50	01-10-98	9.45	Ref: SI No. B(3) of 9A-2015-16 A(6) of 9Bi-2018-19
13	Terex Rear Dumper/Tipper JKR 4335 Dhyangarh	Deletion against additional capital expenditure	29.78	01-04-96	28.29	Ref: SI No. B(4) of 9A-2015-16 actual deletion ref no.A(3) of 9Bi:2018-19
14	Stage II CO2 fire fighting system	Deletion against additional capital expenditure	20.96	20-11-87	13.72	Ref: SI No. A(7) of 9A-2015-16
15	Event logger for Power house	Deletion against additional capital expenditure	20.76	20-11-87	17.61	Ref: SI No. B(5) of 9A-2015-16
<b>Sub Total (B)</b>			<b>85.43</b>		<b>72.50</b>	
<b>Deletions claimed under exclusions</b>						
16	HERO HONDA MOTOR CYCLECD100 SS JK-14-4046 "CHASSISNO 99E12FO3870,ENG.	Exclusion	0.37	30-06-99	0.37	Already claimed in 2014-15 under assumed deletion. Hence kept under exclusion. (Ref: SI No.18 of 9Bi-2014-15)
17	RUNNER ALONG WITH ASSEMBLY(JV-434,7/99) 1. TURBINE RUMMEA GR.4501 DT.22/4/99,	Exclusion	505.09	01-04-87		Capital Spares
18	AC & 36V DC Battery Operated 350 Watt Power Powerfull Amplifier 8 Channer Mixer	Exclusion	0.16	31-08-99	0.16	Misc Assets
19	Residential Furniture	Exclusion	0.35	30-06-11	0.13	Misc Assets
20	Acquaguard Water Filter (02 Nos @ Rs. 6590/- each)	Exclusion	0.13	31-12-04	0.13	Misc Assets
21	Acquaguard Hi Flow Water Filter (11 Nos.)	Exclusion	0.95	14-09-05	0.50	Misc Assets
22	PA Driver Unit Model No. AU-60	Exclusion	0.01	15-09-10	0.01	Misc Assets
23	Heat Convectore (03 Nos @ Rs. 1454/- each)	Exclusion	0.04	31-03-05	0.04	Misc Assets
24	Heat Convectore (02 Nos @ Rs. 1120/- each)	Exclusion	0.02	01-12-03	0.02	Misc Assets
25	Heat piller (Rotary)	Exclusion	0.04	31-03-05	0.04	Misc Assets
26	Heat Piller Delux Model Make GOPI	Exclusion	0.03	13-11-10	0.03	Misc Assets

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Detail of Assets De-capitalized during the period. (FY 2015-16)

PART-II  
FORM-9BI

Name of the Petitioner  
Name of the Generating Station  
Region

NHPC Ltd.  
Salal Power Station  
Region-I

Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of	Remarks
1	2	3	4	5	6	7
27	Heat Piller Delux Model Make GOPI	Exclusion	0.03	13-11-10	0.03	Misc Assets
28	Wall Mounted Fan Orient	Exclusion	0.02	01-04-03	0.02	Misc Assets
29	Pedestral Fan oriental (03 Nos @ Rs. 1920)	Exclusion	0.06	01-09-01	0.06	Misc Assets
30	Voltage Stabilizer 4 KVA	Exclusion	0.04	31-07-99	0.04	Misc Assets
31	Table Lamp Philips Make (06 Nos. @ Rs.1000 each)	Exclusion	0.06	01-01-02	0.06	Misc Assets
32	Ballard Garden Light	Exclusion	0.03	11-03-11	0.03	Misc Assets
33	Mic & Speaker	Exclusion	0.05	31-03-08	0.05	Misc Assets
34	Mic & Speaker	Exclusion	0.05	31-03-08	0.05	Misc Assets
35	PA Microphone (04 Nos. @ Rs. 2700/- each)	Exclusion	0.11	15-09-10	0.11	Misc Assets
36	PA Microphone Stand (03 Nos. @ Rs. 875/- each)	Exclusion	0.03	09-06-10	0.03	Misc Assets
37	Geyser 35 Ltr Capacity PVC Body	Exclusion	0.05	31-03-05	0.05	Misc Assets
38	Instant Gyser 10 Ltr.	Exclusion	0.03	31-03-05	0.03	Misc Assets
39	Instant Gyser 06 Ltr. (07 Nos. @ Rs. 2860/- each)	Exclusion	0.20	20-03-04	0.20	Misc Assets
40	Water Geyser 35 Ltr	Exclusion	0.05	20-03-04	0.05	Misc Assets
41	Water Dezert Cooler Wheel Mounted (Windy) (09 Nos @ Rs. 4000/- each)	Exclusion	0.36	03-06-10	0.24	Misc Assets
42	Sofa	Exclusion	0.12	13-10-03	0.00	Misc Assets
43	Rocking Chair	Exclusion	0.03	13-10-03	0.03	Misc Assets
44	INVERTER 1400 VA BATTERY 150AMP LUMINOUS TROLLEY FOR 1400VA INVERTER	Exclusion	0.33	17-02-10	0.13	Misc Assets
45	HEAT CONVECTOR BAJAJ GR 100141 02/04 HUMANRESOURCE DEPT.	Exclusion	0.01	01-02-04	0.01	Misc Assets
Sub Total (C)			508.86		2.65	
Grand Total (A+B+C)			645.68		115.74	

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)



Detail of Assets De-capitalized during the period. (FY 2016-17)

PART-II  
FORM-9BI

Name of the Petitioner  
Name of the Generating Station  
Region

NHPC Ltd.  
Salal Power Station  
Region-I

Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
<b>Decapitalization against Add Cap</b>						
1	410714/ Replacement of 220 V, 1000 AH Battery Bank for stage-1	Deletion against additional capital	12.53	01/12/2001	6.83	Ref: SI No. A(5) of 9A-2015-16
2	411507/ (2 nos.) TATA BUS -1210/42 4225 MM TRANSPORT JK 02B 1207/2229	claimed	11.92	01.04.1995	10.73	
3	411806/ CYBEROAM CR501A APPLIANCE	claimed	1.28	29.09.2012	0.93	
4	411002/MICRO DIESEL GEN.SETS OF VARIOUS CAPACITIES "180KVA 2NOS,31KVA 2NOS,	claimed	5.59	07.11.1975	5.31	
5	410803/PLCC (OUTDOOR) DT.20.2,84	claimed	9.41	01.04.1987	8.47	
6	410803/ 245 KVCT OF RATIO 800/1A 5 CORES PHEMD - II TRANSFORMER	claimed	2.75	01.02.1999	1.39	
7	410804/ (2 nos.) 198KV LIGHTING ARRESTOR. DT.30.9.82	claimed	0.99	30.09.1982	0.89	
8	SUPERVISION OF ERRECTION OF LOW	claimed	9.65	01.04.1987	7.66	
9	411112/ 15/90 HP MOTOR CENTRIFUGAL PUMP	claimed	2.82			
10	411130/ HINDUSTAN SURFACING M/H WITH STD ACCESSORIES	claimed	2.45	31.03.2006	2.33	
11	411502/ MARUTI GYPSY JK-02B-7942 ,TRANSPORT	claimed	2.47	01.04.1995	2.22	
12	411505/2 nos of Fire Tender TATA LP-1210-E,JKQ - 2178	claimed	6.27	01.04.1980	5.96	Refer SI No.
<b>Sub Total (A)</b>			<b>68.15</b>		<b>52.72</b>	
<b>Assumed Deletions - 2016-17 (Not balance sheet deletions)</b>						
1	Telephone Exchange 512 C-Dot	Deletion against additional capital	32.37	31/03/2002	19.96	Refer SI. No. C(2) of Form 9A - 2016-17 A(12) of Form 9Bi:2017-18
2	LP Compressor	Deletion against additional capital	0.06	20/11/1987	0.06	Refer SI. No. C(3) of Form 9A - 2016-17
3	TATA SUMO	Deletion against additional capital expenditure	4.02	01/03/1999	3.62	Refer SI. No. C(4) of Form 9A - 2016-17 actual deletion ref sl.no.4&5 of 9Bi:2018-19
4	ON LINE UPS FOR POWER HOUSE MIN ELS2007200160 DT 04/12/2 ES2001 & ES2003	Deletion against additional capital expenditure	1.01	31/03/2008	0.33	Refer SI. No. C(5) of Form 9A - 2016-17
5	245 KV CT 5-CORE (current Transformer)	Deletion against additional capital expenditure	14.91	01/02/1990	11.86	Refer SI. No. C(7) of Form 9A - 2016-17 surveyed off case under process
6	UGB/LGB OIL COOLERS DRAWING NO.1-261-02-67000C	Deletion against additional capital	8.16	09.11.1987	6.78	Ref sl. No. D(5) of 9A: 2016-17 surveyed off case under process
<b>Sub Total (B)</b>			<b>60.53</b>		<b>42.61</b>	
<b>Deletions claimed under exclusions</b>						
1	410304/ (8 nos.)OFFICE SHED, JYOTIPURAM	Exclusion	7.96			
2	410325/ B-TYPE QUARTER AT JYOTIPURAM	Exclusion	0.38			
3	410325/ (23 nos.)C-TYPE QUARTER AT JYOTIPURAM	Exclusion	10.34			
4	410325/ C-TYPE QUARTER AT JYOTIPURAM	Exclusion	0.42			
5	410325/ (6 nos.)J-TYPE QUARTER AT JYOTIPURAM	Exclusion	0.33			
6	410325/ (24 nos.)J-TYPE QUARTER AT TALWARA	Exclusion	0.94			
7	412801/ (9 nos.)CEILING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	Exclusion	0.15			
8	412801/ (2nos.) DVD PLAYER, 370 SAMSUNG	Exclusion	0.06			
9	412801/ DUMBELLS 4 KG	Exclusion	0.02			
10	412501/(2 nos.) TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	Exclusion	0.91			
11	410713/ SUB-STANDARD ENERGY METER RSS METER TYPE RS4-2ECE	Exclusion	0.84			
12	412011/ DESERT COOLER SYMPHONY 3000 MODEL EUS/O&M/DC/01-10	Exclusion	0.05			
13	412801/ WATER DESERT COOLER WHEEL MOUNTED (WINDY)	Exclusion	0.16			
14	412007/ GYSER 135L - CROMPTON	Exclusion	0.08			
15	412505/REFRIGERATOR -290 LT TRANSFER FROM 411701 (IN MARCH 2006)	Exclusion	0.20			
16	412505/ REFRIGERATOR 65 LT.	Exclusion	0.09			
17	412801/ (8 nos.) HEAT CONVERTER	Exclusion	0.14			
18	412801/ DINNING TABLE	Exclusion	0.02			
19	412801/ GODREJ CHAIR CH-7, GR NO. GL5200B100043 OF 19-001-02-2009	Exclusion	0.02			
20	412801/ GODREJ VISITING CHAIR WITH ARM PCH-7003, GR NO. GL5200B100043 OF 19-001-02-2009	Exclusion	0.10			
21	412801/ (2 nos.)OFFICE TABLE WOODEN 2.5X4PIPE FRAME WITH SIDE DRAWER & CUP BOARDS TOP WITH MICA	Exclusion	0.09			
22	(2 nos.)PEDESTAL FANS CLASSIC MODEL	Exclusion	0.03			
23	HEAT CONVECTOR, 5855 12/03 BAJAJ GR 13762 12/03 T&ED	Exclusion	0.02			
24	412801/ (14 nos.) HEAT PILLARS DELUXE MODEL MAKE GOPI	Exclusion	0.42			

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Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
25	CEILING FAN "ORIENT 48""GR NO 10354 12/01, EUS/O&M/CF/501-520	Exclusion	0.03			
26	CEILING FAN 133 20-01-04 QTY.150 TRF.TO "SEWA-II,110832/31.3.06"USHA ELS	Exclusion	0.02			
27	PEDESRAL FAN ORIENT GR NO 10320 10/01, 04/PF/01/001-008/16	Exclusion	0.02			
28	PEDESTAL FAN "GR ELS 2004100129/15.03.05,"MIN-2004200323 3.2005, EUS/O&M/PF/17-26	Exclusion	0.02			
29	CROMPTON GREAVES EXHAUST FAN, MIN NO.ELS2005200046,GR/ELS2005100032 DT.20.07.05,	Exclusion	0.01			
30	EXHOUST FAN, "ORIENT 12""GR NO 10320 10/01, EUS/O&M/EP/28-33	Exclusion	0.01			
31	412801/ (2 nos.) EXAUST FAN 12 CROMPTON GREAVES MAKE SO-NH/SPS/CAMP JAMMU/23-06-09 GR ELS 200910008 MIN ELS200920046	Exclusion	0.03			
32	VOLTAGE STABILIZER AUTOMATIC, GK.NO.ELS100001 DT. 9.5.07 MIN.	Exclusion	0.01			
33	411116/ G.D.AIR MOTOR ONE NO SOLD QTY 3NOS.	Exclusion	0.49			
34	411130/ PULVISHER TWO DISH 175MM.	Exclusion	0.17			
35	CONCRETE MIXER 4 CFT	Exclusion	0.08			
36	411130/ CEMENT MORTAR	Exclusion	0.11			
37	411130/ JAW CRUSHER	Exclusion	0.12			
38	411130/ CABLE REEL	Exclusion	0.46			
39	411130/ CONNECTOR ON CABLE FOR SIMCER	Exclusion	0.06			
40	SHLDER BELI SOCKET	Exclusion	0.07			
41	PRILAR DRILL WITH 5 HP MOTOR 04-PILLAR DRILL M/C-TPT/BIDDA/003	Exclusion	0.13			
42	METERING UNIT (L&T/PM UNIT) S.NO.DS/L&T-085	Exclusion	0.12			
43	SICO DIGITAL PH METER	Exclusion	0.16			
44	SPECIFIC CONDUCTIVITY METER	Exclusion	0.11			
45	UNIVERSAL TRI-AXIAL CR TEST	Exclusion	0.36			
46	411130/ HEAVY DUTY SINGLE SHEAVE PUULY BLOCK 20 TON CAP. QTY. 14-6=8	Exclusion	0.27			
47	411130/ VIBRATING DEVICE	Exclusion	0.19			
48	411130/ PUMP ACY.	Exclusion	0.08			
49	411130/ ROYAL HI-SPEED PILLER MACH. MODEL RD406 SL NO 16040827	Exclusion	0.15			
50	411130/MECHNAICAL SCREEN SHAKER 18 Q	Exclusion	0.11			
51	411130/ABTM BROSS GRADE i PADESTAL GRINDER 2545138 B-146 WITH 3 HP MOTOR	Exclusion	0.20			
52	411130/ WALF ELECTRIC PORTABLE GRINDER	Exclusion	0.13			
53	411130/ GECO MAKE DOUBLE END PEDSTEL GRIN SPS/PHAMS/GDR/29	Exclusion	0.09			
54	411130/ SPARE PARTS WORKING TRAY	Exclusion	0.15			
55	411130/ TIPIPRIZED (GST) WITH ACCESORIES.	Exclusion	0.16			
56	PROPELLER SHAFT CROSS ASY 265141100105,MMS CODE - 982001037716, BIN - TA141.	Exclusion	0.04			
57	411514/ REAR AXLE SHAFT TAT 257435707904 MMS CODE- 982001021140, BIN TT-2247,D.O.P. 23.03.2004	Exclusion	0.04			
58	GEAR BORE HOUSING 251526103705, MMS-982001030490,BIN-TA490,D.O.P. 15.07.1999	Exclusion	0.06			
59	GEAR BOX HOUSING-250526103709/250526103723 MMS CODE-982001021842,	Exclusion	0.03			
60	GEAR CASE GBC-30 250626103704,MMS CODE-982001021843, BIN TT2125,D.O.P. 18.06.1994	Exclusion	0.03			
61	GEAR CASE TAT 250626103701, MMS CODE-982001021092,BIN - TT1643,D.O.P. 11.11.2002	Exclusion	0.01			
62	STEEL TABLE SM/SDC/CASH-6/AA/89/4404 OF 24.6.89	Exclusion	0.11			
63	411701/COMMON MOBILE ST UNIT-20 BODY EACH(WITH SHUTER) "GR GLS 2004100020/22.09.04	Exclusion	2.11			
64	411701/ HEAT CONVECTOR,ROOM HEATER,ELECT.KETTLE(2+12+1)	Exclusion	0.05			
65	411701/ MISC.ITEMS FLASH GUN CT 45/VITTER/PE/3875	Exclusion	0.16			
66	411701/ CARPET (3NOS) 1. 15 X 13, 2."12 X 13, 3. 13 X 17" ZOROWAR HOSPITAL	Exclusion	0.24			
67	411701/ CARPET 412*35 GM OFFICE GR NO 13396 12/01	Exclusion	0.14			
68	411701/ WOOLLEN CARPET 10X12 120 SQFT. "G.R NO-743,28/9/99	Exclusion	0.11			
69	411701/ SYNTHTIC CARPET 1971 SQ.FT. "G.R NO 330,DT 1/2/00	Exclusion	0.74			
70	411701/ MISC.ITEMS WOOLLEN CARPET	Exclusion	0.16			
71	412011/ (6 nos.)EXAUST FAN	Exclusion	0.11			
72	412011/ USHA WATER COOI FR NO.90.07.1.1498 HOSPITAL J'PURAM 04 USHA WATER COOLER-IPI-BIDDA-001	Exclusion	0.26			
73	412011/ DESERT WATER COOLER	Exclusion	0.26			
74	412502/ W.L.M SYSTEM SIGNAL CABLE 66 DT 13/05/03 2C*1 GR 13655 05/03	Exclusion	0.18			
75	412505/ REFRIGERATOR 286 LTR TRANSFER FROM 412005 (IN MARCH 2006)	Exclusion	0.05			
76	412505/ REFRIGERATOR/WATER COOLER REF.NO.2145-47 DT.12.7.89	Exclusion	0.23			



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Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
77	412801/ (4 nos.)CENTER PIECE CPR 530 1E J & K MOTORS PVT. LTD.	Exclusion	0.11			
78	412801/ (2 nos.) DESERT COOLER SUPER FITTED WITH MOKET/KIT (MOTOR & PUMP)	Exclusion	0.02			
79	412801/ (5 nos.) HEAT CONVECTOR	Exclusion	0.06			
80	412801/ (4 nos.)HEAT PILLARS DELUXE MODEL MAKE GOPI	Exclusion	0.16			
81	412801/ EXHAUST FAN 15 "" (380 MM) 14"00 RPM GR NO 4369 DT 26/11/98	Exclusion	0.04			
82	412801/ (8 nos.) BATTERY CHARGER	Exclusion	0.17			
83	412801/ (2 nos.)RE CHARGABLE BATTERIES 12 V, OLTS 7 AMP CAP, (CBB MAKE), INV-836 DT 1/1/2000,	Exclusion	0.04			
84	412801/ (16 nos.)BATTERY SECONDARY 2 VOLTS 120 AMP.COMPLETE WITH STAND CODE NO. 1036,	Exclusion	0.31			
85	EMERGENCY LIGHT	Exclusion	0.02			
86	GREASE GUN GR-PHS2005100002/17.8.05 IND - PHS/2005200015/3.9.05, MILL GREASE GUN	Exclusion	0.04			
87	412801/ (4 nos.) VUNADTY DIAMOND SEGMENT SAW, DIAMETER 500MM.	Exclusion	0.20			
88	HAMMER DRILL 10MM (BLACK & DECKER)	Exclusion	0.02			
89	412801/ (3nos.)HOT PLATE 1250W	Exclusion	0.04			
90	GAS CHULLAH SUNFLAME	Exclusion	0.02			
91	ASTRAWRITE BOARD SIZE 600X900MM (2"X3")	Exclusion	0.02			
92	PRESSURE COOKER 12 LTRS	Exclusion	0.02			
93	COIL STONE HOT PLATE SUNFLAME	Exclusion	0.02			
94	412801/ ELECTRIC KETTLE STAINLESS STEEL	Exclusion	0.02			
95	THERMOS 1 LTR (MILTON)	Exclusion	0.04			
96	BAJAJ WATER FILTER-20 LTR,IN" JAMMU" "GR-738,29/9/99	Exclusion	0.01			
97	412801/ (4 nos.)WATER DESERT COOLER WHEEL MOUNTED	Exclusion	0.16			
98	VACCUUM CLEANER EUROCLEAR TURBO	Exclusion	0.04			
99	412801/(14 nos.) COIR MATTRESSES 15""*30""*4""TOWNSHIP	Exclusion	0.38			
100	411801/ MOTOROLA OOM	Exclusion	0.35			
101	LAPTOP, DELL INS 7537,17,8GB,1TB,2GB,W-8,FULL HD TOUCH	Exclusion	0.79			
102	LAPTOP INSPIRON 5547,17 4510U,WIN 8.1 ,8GB RAM,1TB HDD 15.6" TOUCH FHD ,DELL MAKE	Exclusion	0.61			
103	SOFA SET (3+1+1)	Exclusion	0.23			
104	DIWAN	Exclusion	0.20			
105	DATA CARD	Exclusion	0.02			
106	XPERIA X1904/M/SS/WHITE	Exclusion	0.04			
107	MOBILE PHONE (NOKIA LUMIA 520)	Exclusion	0.04			
	Sub Total (C)		37.22		0.00	
	Grand Total (A+B+C)		165.89		95.33	

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

**Detail of Assets De-capitalized during the period. (FY 2017-18)**

**PART-II  
FORM-9BI**

Name of the Petitioner

NHPC Ltd.

Name of the Generating Station

Salal Power Station

Region

Region-I

Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
<b>A Decapitalization against Add Cap</b>						
1	SHOPPING CENTRE COMPLEX	Claimed	5.07	01.11.1975		410328
2	Vehicle BUS JK-14 - 5034 "GR 8768 DT 4/99 JV-1964,235, 2443- 1999-2000	Claimed	8.18			411507
3	BUS ENG697D28-COO108458 CH-359350-CQQ105725 IDA 3/2003-04 JK-14A-1520 (OLD NO.	Claimed	7.38			411507
4	TRANSFORMER PROTECTION RELAYS, DIFFERENTIAL PROTECTION RELAYS, EXCITATION	Claimed	10.92	09.11.1987	8.54	410701
5	AIR CONDITIONING PLANT SYSTEM IN POWER HOUSE.	Claimed	10.83		10.53	410713
6	KIRLOSKAR MAKE 400 AMP SINGLE MOTOR WELDING SET	Claimed	1.28			411114
7	AIR COMPRESSOR JS 702	Claimed	2.50			
8	OFFICE SHED, JYOTIPURAM	Claimed	11.94			
9	D-TYPE QUARTER(60 NOS.) AT JYOTIPURAM	Claimed	11.07			
10	E-TYPE QUARTER AT JYOTIPURAM	Claimed	5.41			
11	F-TYPE QUARTER AT JYOTIPURAM	Claimed	3.28			
12	TELEPHONE EXCHANGE C-DOT OLD TELEPHONE EXHANGE COMPLATE ON BYBACK OF	Claimed	32.37	31.03.2002	22.40421	
13	AVR(3 NOS.)	Claimed	24.96	01.04.1995	20.49	
14	(10 NOS.) ELECTRICAL SUBMERSIBLE SEVERAGE PUMP 2 HP	Claimed	3.43			
15	TATA SUMO,BIDDA TRANSPORT(2 NOS.)	Claimed	12.07			
16	TATA SUMO (SE+ 10 SEATER) 2 NOS.	Claimed	8.46			
17	JAMMU CHASSIS(JK-14-9299)	Claimed	4.83			
	Sub Total (A)		163.99		61.97	
<b>B. Assumed Deletions - 2017-18 (Not balance sheet deletions)</b>						
1	Three runners against Restoration of Installed Capacity	Deletion against additional capital expenditure (ref sr. no. 11 of 2016-17 for value assumed to be de-capitalised)	448.50	20/11/1987	385.14	Refer Sl. No.A(5) of Form 9A - 2018-19 (Deletion process is in progress)
1	HERO HONDA SPLENDER PLUS, JK-14A-4808 (COL. BLACK)" "CH.06B16C17514, EN.06B15	Deletion against additional capital expenditure	0.48	31/03/2006	0.48	Refer Sl. No.A(3) of Form 9A - 2017-18
2	Modified brake jack assembly along with panel	Deletion against additional capital expenditure	4.12	20-11-1987 & 01-04-1995	3.42	Refer Sl. No. C(1) of Form 9A - 2015-16
3	Digital Governing System	Deletion against additional capital expenditure	247.42	20-11-1987 (3units Sage-I) & 01.04.1995 (3 units Stage-II)	192.85	Refer Sl. No.B(2) of Form 9A - 2017-18
	Sub Total (B)		700.52		581.89	
<b>Deletions claimed under exclusions</b>						
23	TREADMILL	Exclusion	0.15			411701
24	MACBOOK PRO MC724 LAPTOP	Exclusion	0.95			Computer & Printers
25	AIR CONDITIONER	Exclusion	0.25			
26	CORDLESS PHONE	Exclusion	0.05			
27	COOLING TOWER 60 TR FRP EGC	Exclusion	0.61			
28	LAPTOP INTEL CORE I7 2.2GHZ,8GB DDR3 RAM,750 GB HDD,14" TFT,BT,W/LESS,WIN 8,SONY VAIO SVE14A27CN/H	Exclusion	0.79			Computer & Printers
29	COMPUTER INTEL P-4 IBM GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 IT SECTION	Exclusion	1.23			Computer & Printers
30	COMPUTER INTEL P-4 PROCESSOR 2.8GHZ GR NO ELS 77 DT 29/11/2004 MI ELS227 29/12/04	Exclusion	0.74			Computer & Printers
31	Laptop INTEL CENTRINO MOBILE TECH.P"ROCESSOR 750, 1.86GH" GR NO.ELS 11 DT.27.7.06 SO-2,IBM	Exclusion	0.71			Computer & Printers
32	INTEL PENTIUM 4 PROCESSOR WITH HT TECH AT 3.0 GHZ "256MB,DDR2RAM,80GB" IBM MAKE	Exclusion	1.31			Computer & Printers
33	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	Exclusion	2.99			Computer & Printers
34	INTEL PENTIUM 4PROCESSOR 915 GV CHIPSET 256MB "7200RPM,COMBO,SECURITY	Exclusion	0.52			Computer & Printers





Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
35	INTEL PENTIUM DUAL CORE 2.8G "HZ 512MB RAM 15" TFT" GR NO.GLS2007100002 DT.9.7.07	Exclusion	1.86			Computer & Printers
36	LAPTOP INTEL P-4 ZENITH GR NO ELS 77 DT-2911/2004 MI ELS227 29/12/04 ZENITH IT SECTION	Exclusion	0.65			Computer & Printers
37	LAPTOP INTEL P-IV "1.4 GHZ,30 GBHD T&ED" SPS/LAPTOP/IBM/002	Exclusion	2.05			Computer & Printers
38	LIPI PRINTER F&A T-61000 GRNO-13639-04/03 FINANCE DEPT.	Exclusion	2.93			Computer & Printers
39	TVSE 136601.24 PIN 300 LPS D01 MATRIX PRINTER "MODEL 345 MAKE, GR NO. ELS2008100069/	Exclusion	0.13			Computer & Printers
40	HP BUSINESS-1000 INJET PRINTER IT SECTION SPS/PRN/HIJ/001-003	Exclusion	0.18			Computer & Printers
41	HP OFFICE JET PRINT/SCAN/COPY/FAX/PHONE GR NO ELS 77 DT 2911/2004 MI ELS227 29/12/04 IBM	Exclusion	0.22			Computer & Printers
42	HP 1018 PRINTERS LEDGER PRINTERS IT SECTION	Exclusion	0.06			Computer & Printers
43	SCANNER HP ST 7400 - IT & C SPS/PRN/HSJ/001-002	Exclusion	0.66			Computer & Printers
44	HP CD WRITER - IT & C	Exclusion	0.10			Computer & Printers
45	PUSH BUTTON TELEPHONE(13),	Exclusion	0.18			Minor Item
46	A.C.VIDEOCON WITH STABILIZER FOR GUEST HOUSE RC155FW EUS/O&M/AC/06-07	Exclusion	0.68			Minor Item
47	SONY CD PLAYER (TRANS FR.412503 TO 412501 IN 2005-06) MHC/V-40 GR 10191 11/00	Exclusion	0.24			Minor Item
48	SINGLE UNIT BATTERY CHARGER FOR GP-900, GR 110/17-12-03 MIN ELS114/2-13	Exclusion	0.04			Minor Item
49	UPS"PROC,M&SC,P&P,T/SHIP,HRD,G.M""O,EGC,DISP,TRT ETC."650VA AVR 140-270,	Exclusion	0.71			Minor Item
50	CORDLESS PHONE PANASONIC ELS150/09-02-04 COMMUNICATION S/DIV.	Exclusion	0.05			Minor Item
51	INTER COM TELEPHONE SET ( BEETAL MAKE) "GR-10049,20/12/99" AVAILABLE IN	Exclusion	0.05			Minor Item
52	TELEPHONE PLANE (1+1)UNIT WITH 12 V ELEMINATOR, AVAILABLE IN COMMUNICATION WING	Exclusion	0.25			Minor Item
53	TELEPHONE SET BEETAL MARVEL CLIP GR 13657 06/03 COMMUNICATION S/DIV.1367 06/03	Exclusion	0.08			Minor Item
54	TELEPHONE SET CLI SPK MODEL BLUE CLIP, GR NO ELS2007100109 DT12/05/2008	Exclusion	0.36			Minor Item
55	TELEPHONE SET PANASONIC/TATA GR 10179 9/00, AVAILABLE WITH COMMUNICATION	Exclusion	0.30			Minor Item
56	TELEPHONE SET, BEETEL MAKE, GR 10127 5/00, AVAILABLE WITH COMMUNICATION WING	Exclusion	0.05			Minor Item
57	(48 NOS.) TELEPHONE SET, GR 10172 8/00, ALPHA EDT-90 ESP141AAF02SLO2, AVAILABLE WITH	Exclusion	0.37			Minor Item
58	CORDLESS PHONE, PANASONIC, SINGLE LINE PANASONIC CE RESID, KX 7C 1713	Exclusion	0.04			Minor Item
59	EXE.SECRETARY SYSTEM TELE.SE, T WITH BATTERY ELIMINA, "27,13/7/99	Exclusion	0.13			Minor Item
60	WEB-CAMERA	Exclusion	0.01			Minor Item
61	LAN WITH ACCESSORIES INCLUDING SERVER - IT & C EDP AND ALL OFFICE GR NO 10281-82 302 9	Exclusion	4.88			Minor Item
62	PHOTO COPIER MODI XEROX	Exclusion	3.15			Minor Item
63	PHOTO COPIER XEROX5821 MECH STORES GR 13729 10/03 JYOTIPURAM	Exclusion	0.92			Minor Item
64	PHOTOCOPY MEC./XEROX 5834 LV MODI CORP.	Exclusion	1.42			Minor Item
65	XEROX WORK CENTRE PRO 428(PHOTO COPIER) GR ELS 76 DT 25/11/2004 MI ELS 221/ 01/12/2004	Exclusion	2.27			Minor Item
66	DIWAN	Exclusion	0.23			Minor Item
67	LAPTOP, DELL INS 7537,I7,8GB,1TB,2GB,W-8,FULL HD TOUCH	Exclusion	0.77			Minor Item
68	SIDE TABLE	Exclusion	0.02			Minor Item
69	CENTRE TABLE	Exclusion	0.05			Minor Item
70	CENTRE TABLE	Exclusion	0.02			Minor Item
71	PANASONIC PHONE C/L KX-TG3811-AG ANSARI	Exclusion	0.04			Minor Item
	Sub Total (C)		36.42		0.00	
	GRAND TOTAL (A+B+C)		900.93		643.86	

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

**Detail of Assets De-capitalized during the period. (FY 2018-19)**

**PART-II  
FORM-9B1**

Name of the Petitioner **NHPC Ltd.**  
 Name of the Generating Station **Salal Power Station**  
 Region **Region-I**

Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
1	2	3	4	5	6	7
<b>Decapitalization against Add Cap</b>						
1	HYDRAULIC EXCAVATOR	Claimed	23.23	01.07.1993	22.07	
2	CRAWLER DOZER, KOMATSU MAKE	Claimed	16.85	01.10.1982	16.01	
3	TEREX REAL DUMPER/ TIPPER 4335	Claimed	29.78	01.04.1996	28.29	
4	TATA SUMO -2400 JK 14- 3721 "SD1,BIDDA TRANSPORT	Claimed	4.02	01.03.1999	3.62	
5	TATA SUMO -2400 JK 14- 3731 "SD1,BIDDA TRANSPORT	Claimed	4.02	01.03.1999	3.62	
6	TATA AMBULANCE JK 14 -3061-CHASIS-357012FRQ810983	Claimed	5.25	01.10.1998	4.72	Ref: Sl No. B(3) of 9A-2015
7	TATA AMBULANCE JK 14 -3062	Claimed	5.25	01.10.1998	4.72	16
	SUB TOTAL (A)		<b>88.41</b>			
<b>Assumed Deletions - 2017-18 (Not balance sheet deletions)</b>						
1	Three runners against Restoration of Installed Capacity	Deletion against additional capital expenditure (ref sr. no. 11 of 2016-17 for value assumed to be de-capitalised)	448.50	20-11-87	385.14	Refer Sl. No.A(5) of Form 9A - 2018-19 (Deletion process is in progress)
2	Supply, installation & commissioning of 1 No. Goods cum passenger Lift (2000Kg) at Dam top	Deletion against additional capital expenditure	10.68	20-11-87	9.12	Refer Sl. No.C(2) of Form 9A - 2018-19 (Deletion process is in progress)
3	Drinking Water System	Deletion against additional capital expenditure	18.77	20-11-87	17.84	Refer Sl. No.C(4) of Form 9A - 2018-19(Deletion process is in progress)
4	STP (Drinking water system)	Deletion against additional capital expenditure	2.06	20-11-87	1.85	Refer Sl. No.B(1) of Form 9A - 2018-19(Deletion process is in progress)
5	11KV DG SET (2NOS.) 875KVA	Deletion against additional capital expenditure	49.50	07-11-75	2.80	Refer Sl. No.F(5) of Form 9A - 2018-19(Deletion process is in progress)
	Sub Total (B)		<b>529.51</b>		<b>412.10</b>	
<b>Deletions claimed under exclusions</b>						
1	(STAINLESS STEEL BODY)	Exclusion	0.10		10299	
2	WATER STORAGE HEATER 25 LTRS METAL BODY	Exclusion	0.06			
3	KEN WATER PURIFIER	Exclusion	0.07			
4	(5 no.)AIR CONDITIONERS 1.5 TONNES	Exclusion	1.58			
5	(4 nos.)USHA LEXUS AIR COOLER+STAND	Exclusion	0.29			
6	ELS229/31-12-04 EGC	Exclusion	0.07			
7	CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	Exclusion	0.11			
8	(8 nos.) HEAT CONVERTER	Exclusion	0.14			
9	(2 nos.)HEAT COVERTER - BAJAJ	Exclusion	0.03			
10	(2 nos.) HELOGEN HEATER - WHITELINE	Exclusion	0.02			
11	(9 nos.) GODREJ CHAIR CH-7, GR NO. GLS2008100043	Exclusion	0.14			
12	(3 nos.) STEEL ALMIRAHS FULL SIZE	Exclusion	0.13			
13	VHF WIRELESS MICROPHONE	Exclusion	0.02			
14	PA DRIVER UNIT MODEL NO.AU-40	Exclusion	0.02			
15	PA DRIVER UNIT MODEL NO.AU-60	Exclusion	0.01			
16	BLOWER BAJAJ	Exclusion	0.02			
17	HEAT CONVECTOR	Exclusion	0.01			
18	(2 nos.) HEAT CONVECTOR	Exclusion	0.02			
19	HEAT PILLARS DELUXE MODEL MAKE GOPI	Exclusion	0.43			
20	(3 nos.) HEAT PILLARS DELUXE MODEL	Exclusion	0.10			
21	EUS/O&M/CF/501-520	Exclusion	0.01			
22	(12 nos.) CEILING FAN "USHA ELS	Exclusion	0.10			
23	CEILING FAN 1200MM MAKE BAJAJ DECO	Exclusion	0.01			
24	(5 nos.)PEDESRAL FAN ORIENT	Exclusion	0.10			
25	(2 nos.) PEDESTAL FAN	Exclusion	0.04			
26	EXHAUST FAN	Exclusion	0.01			
27	EXHOUST FAN	Exclusion	0.01			
28	(3 nos.)EXAUST FAN 9 CROMPTON GREAVES	Exclusion	0.03			

Furniture & Fixtures and Minor Item





Sr. No.	Name of the Asset	Nature of de-capitalization (Whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of capitalization.	Remarks
29	VOLTAGE STABILIZER AUTOMATIC	Exclusion	0.01			
30	(6 nos.) VOLTAGE STABILIZER 3KV90 TO220 VOLTS	Exclusion	0.21			
31	(16 nos.)BALLARD GARDEN LIGHT	Exclusion	0.55			
32	DVD PLAYER	Exclusion	0.03			
33	CENTRIFUGAL MACHINE ""REMI"" MAKE WITH EIGHT TUBE	Exclusion	0.03			
34	PA DRIVER UNIT MODEL NO.AU-60	Exclusion	0.02			
35	PA MICROPHONE	Exclusion	0.05			
36	PA MICROPHONE STAND	Exclusion	0.01			
37	GEASER 35 LTR PVC BODY	Exclusion	0.05			
38	INSTANT GEASER 10 LTR, "GR ELS 2004100121	Exclusion	0.14			
39	INSTANT GEYSER 6 LTR	Exclusion	0.06			
40	(2 nos.)WATER GEYSER 35 LTR	Exclusion	0.10			
41	FLY CATCHER (2 X 2 X 1.5) FT	Exclusion	0.14			
42	WATER DESERT COOLER WHEEL MOUNTED	Exclusion	1.00			
43	GEYSER 15L	Exclusion	0.05			
44	STEAM PRESS HEAVY	Exclusion	0.02			
45	(4 nos.) B.P. APPARATUS MERCURY FREE SPHTGIMOMIANO METER	Exclusion	0.13			
46	B.P. APPARATUS NON MERCURY, SHIV RAM MEDICAL DEVICES	Exclusion	0.06			
47	OXYGEN FLOW METER WITH HUMIDIFIER & ROTAMETER	Exclusion	0.05			
48	NEBULIZER	Exclusion	0.03			
	SUB TOTAL (C)		6.42			
	TOTAL (A+B+C)		624.34			

For Arora Vohra & 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 Limited  
**Name of the Generating Station :** Salal Power Station  
**COD :** 01.06.1997

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		<b>NOT APPLICABLE</b>			
2		<b>NOT APPLICABLE</b>			
3		<b>NOT APPLICABLE</b>			
4		<b>NOT APPLICABLE</b>			

**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 Arora Vohra & Co.  
Chartered Accountants**



**For NHPC Limited**

  
**( M G Gokhale )  
GM (Comml.)**



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

**PART-II  
FORM-9C**

Name of the Petitioner  
Name of the Generating Station  
COD

NHPC Ltd.  
Salal Power Station  
01.04.1995

Amount ₹ in Lakhs

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
	Closing Gross Block	98436.97	99072.00	100305.02	104643.54	109,824.93
	Less: Opening Gross Block	98010.99	98436.97	99072.00	100305.02	104643.54
	<b>Net Additions as per Books</b>	<b>425.98</b>	<b>635.03</b>	<b>1233.02</b>	<b>4338.52</b>	<b>5181.39</b>
	Less: Additions pertaining to other stages(Give Stage wise breakup)	0.00	0.00	0.00	0.00	0.00
	<b>Net Additions pertaining to instant project/Unit/Stage.</b>	<b>425.98</b>	<b>635.03</b>	<b>1233.02</b>	<b>4338.52</b>	<b>5181.39</b>
	Less: Exclusions in Additions (Form 9D)	100.99	84.45	107.47	113.10	128.08
	Less: Exclusions in Deletions (Form 9Bi)	-41.10	-508.86	-37.22	-36.42	-6.42
	<b>Net Additional Capital Expenditure</b>	<b>366.09</b>	<b>1059.43</b>	<b>1162.77</b>	<b>4261.85</b>	<b>5059.73</b>
	Less: Assumed Deletions	49.65	85.43	60.53	700.52	529.51
	<b>Net Additional Capital Expenditure (Accrual basis)</b>	<b>316.44</b>	<b>974.00</b>	<b>1102.25</b>	<b>3561.33</b>	<b>4530.22</b>
	Add:-Liability of previous tariff period discharged in current period.	0.00	0.00	0.00	0.00	0.00
	Less:Liability against Add Cap	0.00	20.14	0	0	0
	Add:-Liability for the Add Cap of FY 2014-15 discharged in FY 2015-2016.	0.00	0.00	20.14	0	0
	<b>Net Additional Capital Expenditure (Cash basis)</b>	<b>316.44</b>	<b>953.87</b>	<b>1122.39</b>	<b>3561.33</b>	<b>4530.22</b>

**For Arora Vohra & Co.  
Chartered Accountants**



**For NHPC Limited**

*(Signature)*  
**( M G Gokhale )  
GM (Comml.)**

## Statement showing items/assets/works claimed under Exclusions:

Name of the Petitioner  
Name of the Generating Station  
COD

NHPC Ltd.  
Salal Power Station

Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
<b>FY 2014-2015</b>						
1	411801/LAPTOP, MAKE: ACER, MODEL: ASPIRE E1- 571- 32342G50 MNKS	1.34	0.00	1.34		Being Computer & Peripherals.
2	411803 / (4 nos.)HP OFFICEJET PRO 3610 E-ALL-IN-ONE PRINTER	0.29	0.00	0.29		Being Computer & Peripherals.
3	411803/(11 nos.)H.P.LASER JET- P-1108 PRINTER	0.77	0.00	0.77		Being Computer & Peripherals.
4	412008 / (7 nos.)SPLIT 1.50 TON AIR CONDITIONER, HOT & COLD, VOLTAS, 18HXE	2.58	0.00	2.58		Being Tools & Tackels.
5	412503/ VOLTAGE STABILIZER 6KVA,SEICO	0.55	0.00	0.55	0.00	Being Minor Value Items.
6	411701/ (2 nos.)REVOLVING CHAIR EXECUTIVE HIGH BACK SICOP MAKE	0.13	0.00	0.13	0.00	Being Furniture items
7	411701/ EXECUTIVE TABLE SIZE 6'X3' SICOP MAKE	0.47	0.00	0.47	0.00	Being Furniture items
8	411701/(12 nos.) STEEL VISITOR BENCHES THREE SEATER SICOP MAKE	0.99	0.00	0.99	0.00	Being Furniture items
9	412801/ (24 nos.) OFFICE CHAIR SICOP MAKE	0.60	0.00	0.60	0.00	Being Furniture items
10	412801/ (40 nos.)VISITOR CHAIR SICOP MAKE	1.15	0.00	1.15	0.00	Being Furniture items
11	412801/ (6 nos.)WRITING TABLE SIZE 1220X760X760MM SICOP MAKE	0.17	0.00	0.17	0.00	Being Furniture items
12	412503/ ULTRASONIC THICKNESS GAUGE TESTER, MAKE UNELCO, MODEL: MEXTECHTM-8810	0.49	0.00	0.49	0.00	Being Minor Value Items.
13	412503/ MAGNETIC BASE VERTICAL BORING MACHINE, MAKE-UNENCO, MODEL- MB-300	5.21	0.00	5.21	0.00	Being Minor Value Items.
14	412503/ MAGNETIC BASE PORTABLE DRILLING MACHINE, MAKE-UNENCO, MODEL- MD-50	2.08	0.00	2.08	0.00	Being Minor Value Items.
15	412502/ LOOP CALIBREATOR FLUKE 707	0.56	0.00	0.56	0.00	Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
16	412801/ (12 nos.) AQUAGUARD (MIRACLE	0.23	0.00	0.23	0.00	Being Minor Value Items.
17	411801/(30 nos.) PERSONAL COMPUTER(DESKTOP),3.4 GHZ, TURBO SPEED 3.8 GHZ, INTEL CORE I5, DELL	16.13	0.00	16.13	0.00	Being Computer & Peripherals.
18	411903/ FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCL. FULL HD CAMERA INCL. ACCESORIES, CISCO SX20	3.67	0.00	3.67	0.00	Being Computer & Peripherals.
19	412503/ AC LEAKAGE CURRENT CLAMP METER, FLUKE 360	0.69	0.00	0.69	0.00	Being Minor Value Items.
20	411703/ (6 nos.) DINING TABLE SIZE 34X34X25 SICOP MAKE	0.38	0.00	0.38	0.00	Being Minor Value Items.
21	411705/ GARDEN CHAIRS(4NOS) WITH ROUND TABLE, CANE MAKE	0.13	0.00	0.13	0.00	Being Minor Value Items.
22	411902/ PANASONIC CORDLESS TELEPHONE, MODEL- KXTG 3821	0.06	0.00	0.06	0.00	Being Minor Value Items.
23	411902/ CORDLESS PHONE, PANOSONIC & KXTG2480BX	0.05	0.00	0.05	0.00	Being Minor Value Items.
24	Electric Kettle Stainless Steel (03 Nos @ Rs. 999/- each)	0.03	0.00	0.03	0.00	Being Minor Value Items.
25	412505/ Refrigerator 320 Litres	0.33	0.00	0.33	0.00	Being Minor Value Items.
26	411702/ (2 nos.)Wooden Bed Size 6-1/2'X3' (2 Nos.)	0.14	0.00	0.14	0.00	Being item of Furniture & Fixture Nature.
27	410714/ Locking Ring	4.21	0.00	4.21	0.00	Being item of Furniture & Fixture Nature.
28	412011/ KENT ELITE-II RO MINERAL(50LPH) WITH PREFILTER(Accessory)	0.57	0.00	0.57	0.00	Being Computer & Peripherals.
29	412801/ Mobile Phone Nokia Lumia	0.04	0.00	0.04	0.00	Being Minor Value Items.
30	Mobile Phone Samsung Galaxy Grand I9082 (2 Nos.)	0.34	0.00	0.34	0.00	Being Minor Value Items.
31	412011/ Aquaguard Hi-Flo (11 Nos. @ Rs. 10990/- each))	1.21	0.00	1.21	0.00	Being Minor Value Items.
32	412501/ (4 nos.)Led Tv 42, Make Sony, Model : Kdl-42W700V	2.56	0.00	2.56	0.00	Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
33	412501 (3 nos.)Led Tv 32, Make Samsung, Model : Ua32Hs550	1.26	0.00	1.26	0.00	Being Minor Value Items.
34	411804 (30 nos.) UPS 1KVA Offline (30 Nos @ Rs. 5119/- each)	1.54	0.00	1.54	0.00	Being Computer & Peripherals.
35	412801/ CIDEX BOX HEAVY DUTY S.S. 28 INCH X 6 INCH X 5 INCH	0.04	0.00	0.04	0.00	Being Minor Value Items.
36	412801/ (2 nos.)AUTOMATIC B.P. MONITOR, OMRON MAKE	0.06	0.00	0.06	0.00	Being Minor Value Items.
37	412801/ I.V. STAND FIVE LEGS BASE	0.06	0.00	0.06	0.00	Being Minor Value Items.
38	412801/ DRESSING DRUM HEAVY DUTY S.S. 9 INCH X 9 INCH	0.05	0.00	0.05	0.00	Being Computer & Peripherals.
39	412801/ BODY FAT & HYDRATION ELECTRONIC SCALE, EQUAL MAKE	0.05	0.00	0.05	0.00	Being Gym Equipments
40	(4 nos.)HEAT PILLAR	0.14	0.00	0.14	0.00	Being Minor Value Items.
41	412503/HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V,2800 RPM, RANGE 5 KM , HP-1	0.87	0.00	0.87	0.00	Being Minor Value Items.
42	412503/ HORIZONTAL DOUBLE MOUNTED,SIREN 6000 RPM , 50HZ AC , RANGE 3.25 KM ,HP-1/2	0.26	0.00	0.26	0.00	Being item of Furniture & Fixture Nature.
43	412502/ PORT. TEMP. CALIBRATOR ,TYPE:FLUID ,+200 DEG C ALONG WITH COMPLETE ST, MAKE DRAGO SITE,ISOTHERMAL	4.18	0.00	4.18	0.00	Being Minor Value Items.
44	411803/(15 nos.)HP OFFICEJET AIO PRINTER 2645	1.05	0.00	1.05	0.00	Being item of Furniture & Fixture Nature.
45	411803/(17 nos.) H.P.LASER JET- P-1108 PRINTER	1.05	0.00	1.05	0.00	Being item of Furniture & Fixture Nature.
46	412008/ (3 nos.)AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	1.10	0.00	1.10	0.00	Being Computer & Peripherals.
47	412020/ LED TV 55, LG MAKE MODEL NO. LFD 55	1.54	0.00	1.54	0.00	Being Minor Value Items.
48	412020/ PROJECTOR (WI-FI) WITH ACESSORIES, SONY MAKE MODEL NO. VPLEW246	1.04	0.00	1.04	0.00	Being Minor Value Items.
49	412503/ (3 nos.)STABLISER FOR AIR CONDITIONER, 4KVA, 230 VOLT	0.20	0.00	0.20	0.00	Being Minor Value Items.
50	412501/ LED TV 50 INCH	0.85	0.00	0.85	0.00	Being item of Furniture & Fixture Nature.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
51	411705/ (4 nos.)GARDEN BENCH 3 SEATER	0.27	0.00	0.27	0.00	Being item of Furniture & Fixture Nature.
52	411705/ SWING DOUBLE, AREA 4MX4M CAPACITY- 02 CHILDREN	0.12	0.00	0.12	0.00	Being item of Furniture & Fixture Nature.
53	411705/ SEA - SAW DOUBLE PLANK (2 NOS. SEA SAW PLANK OF 40 MM FOR 4 CHILDREN CAPACITY)	0.11	0.00	0.11	0.00	Being item of Furniture & Fixture Nature.
54	411705/ REVOLING WHIRL WITH PLATEFORM 2.25M DIA CAPACITY = 06 CHILDREN	0.20	0.00	0.20	0.00	Being item of Furniture & Fixture Nature.
55	411705/ ELEPHANT SLIDE, MILD STEEL, SIZE : 7 FEET HEIGHT	0.24	0.00	0.24	0.00	Being item of Furniture & Fixture Nature.
56	411701/ (4 nos.)EXECUTIVE CHAIR, MID BACK TYPE, MAKE- GODREJ MODEL- 9M02A 'LEOMA'	0.54	0.00	0.54	0.00	Being item of Furniture & Fixture Nature.
57	411701/ (7 nos.) STEEL ALMIRAH SIZE 78"X33"X19" GAUGE 20-22 SHEET	0.51	0.00	0.51	0.00	Being item of Furniture & Fixture Nature.
58	411701/ GODREJ HELIX CENTRE TABLE	0.15	0.00	0.15	0.00	Being item of Furniture & Fixture Nature.
59	411701/(3 nos.)OFFICE TABLE SIZE 6'X3'X2.5"WITH SIDE EXTENSION OF SIZE 1.5'X 3' WITH POST FORMING TOP	0.74	0.00	0.74	0.00	Being item of Furniture & Fixture Nature.
60	411701/ (9 nos.)STEEL VISITOR BENCHES THREE SEATER SICOP MAKE	0.69	0.00	0.69	0.00	Being item of Furniture & Fixture Nature.
61	411701/ MICRO PLUS 3ST IN SYN LTH (019, 012) (SOFA), STSFMP3XXX	0.23	0.00	0.23	0.00	Being item of Furniture & Fixture Nature.
62	411701/ MICRO PLUS 2ST IN SYN LTH (019, 012) (SOFA), STSFMP2XXX	0.18	0.00	0.18	0.00	Being item of Furniture & Fixture Nature.
63	411701/ BOOK CASE - 4 SHELVES, INDIVIDUAL LOCKING ARRANGEMENT BY A GLASS LINE SHUTTER 1675X840X305 MM	0.28	0.00	0.28	0.00	Being item of Furniture & Fixture Nature.
64	411801/ (11 nos.) HP ELITE 8300 BUSINESS PC CORE I7-3770	7.36	0.00	7.36	0.00	Being Computer & Peripherals.
65	411801/ LAPTOP I7, 3RD GEN HP 440 G1, INTEL 6 SERIES/4MB L3/4GB DDR3/500GBHDD35.6 CM (14) (With Projectr)	0.69	0.00	0.69	0.00	Being Computer & Peripherals.
66	411803/(16 nos.) HP LASERJET PRO MFP M128FN,MULTIFUNCTION PRINT,SCAN,COPY,FAX	2.62	0.00	2.62	0.00	Being Computer & Peripherals.
67	412006/CRAZY FIT MASSAGER	0.56	0.00	0.56	0.00	Being Gym Equipments
68	412006/T T TABLE STAGE CHAMPIONSHIP	0.36	0.00	0.36	0.00	Being Gym Equipments

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
69	412006/ COMMERCIAL MOTORISED TREADMILL, 5.5 HPAC MOTOR/8HP PEAK	3.35	0.00	3.35	0.00	Being Gym Equipments
70	412020/ PA SYSTEM MAKE AHUJA STANDARD SPEAKER 2 NO.,1 NO. AMPLIFIE,COLLAR MIC-02 NOS., CODELESS MIC. 02 NOS.	0.44	0.00	0.44	0.00	Being Minor Value Items.
71	412020/ PROJECTOR SONY MAKE VPL EX242	0.69	0.00	0.69	0.00	Being Minor Value Items.
72	412020/ PROJECTOR SCREEN STANDARD MAKE VISION WITH TRIPOD STAND 6'X4'	0.07	0.00	0.07	0.00	Being Minor Value Items.
73	412801/ (16 nos.)PVC CUSHIONED CHAIR (SUPREME ORNATE)	0.35	0.00	0.35	0.00	Being item of Furniture & Fixture Nature.
74	412801/CORNER TABLE 2' X 2' WITH TEAK VENEER WITH WALNUT POLISH AND 10MM THICK TOP GLASS	0.05	0.00	0.05	0.00	Being item of Furniture & Fixture Nature.
75	412801/ PRESENSTOR MOUSE WITH LASER POINTER MAKE I BALL(With Projectr)	0.04	0.00	0.04	0.00	Being Minor Value Items.
76	412801/ SCREW JACK 10T	0.03	0.00	0.03	0.00	Being Minor Value Items.
77	412503/ Microvave Oven 20 Ltr.	0.11	0.00	0.11		Being Minor Value Items.
78	411801/ Laptop, Dell Ins 7537,I7,8Gb,1Tb,2Gb,W-8,Full Hd Touch	0.79	0.00	0.79		Being Minor Value Items.
79	411804/ External Hard Disk 1Tb , Supports Usb 3.0 (3 Nos.)	0.17	0.00	0.17		Being Minor Value Items.
80	412502/ Digital Clamp Meter Model Fluke 381 (Old Oid 5202260001)	0.52	0.00	0.52		Being Minor Value Items.
81	412801/ Wireless Nano ( D Link)	0.01	0.00	0.01		Being Minor Value Items.
82	411801/ LAPTOP INSPIRON 5547, I7 4510U,WIN 8.1 ,8GB RAM,1TB HDD 15.6" TOUCH FHD ,DELL MAKE	0.61	0.00	0.61		Being Minor Value Items.
83	411804/ 5 KVA ONLINE UPS (02 Nos @ Rs. 256200/- each)	5.12	0.00	5.12		
84	411806/ (3 nos) 24-PORT GIGABIT L2+ STACKABLE MANAGEMENT SWITCH	1.92	0.00	1.92		
85	411806/ LAN EXTENDER (05 Nos @ Rs. 16320/- each)	0.82	0.00	0.82		Being Minor Value Items.
86	412801/ LAN SWITCH 8 PORT (04 Nos @ Rs. 2601/- each)	0.10	0.00	0.10		Being Minor Value Items.
87	411701/ Sofa Set (3+1+1)	0.23	0.00	0.23		Being Minor Value Items.
88	411701/ Diwan	0.20	0.00	0.20		Being Minor Value Items.
89	411801/ Notebook - Hp Laptop Computer (4510S) Part No. Vk129Av	0.51	0.00	0.51		Being Minor Value Items.
90	412801/ Xperia X1904/M/Ss/White	0.04	0.00	0.04		Being Minor Value Items.
91	411701/ Dinning Table With 6 Chairs	0.21	0.00	0.21		Being Minor Value Items.
92	411701/Sofa Set (10 Seater)	0.30	0.00	0.30		Being Minor Value Items.
93	411701/ Godrej Table T-104	0.10	0.00	0.10		Being Minor Value Items.
94	411701/Godrej Table T-104	0.13	0.00	0.13		Being Minor Value Items.



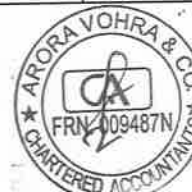
Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
95	412801/ (10 nos.) Wooden Single Bed 6'X3'	0.18	0.00	0.18		Being Minor Value Items.
96	412801/ Wooden Single Bed 6'X3'	0.02	0.00	0.02		Being Minor Value Items.
97	412801/(3 nos.)Godrej Computer Chair Sdo2R	0.10	0.00	0.10		Being Minor Value Items.
98	412801/(6 nos.) Plastic Chairs, Supreme	0.09	0.00	0.09		Being Minor Value Items.
99	412801/ Plastic Chairs, Supreme	0.06	0.00	0.06		Being Minor Value Items.
100	412801/(3 nos.) Wooden Centre Table	0.06	0.00	0.06		Being Minor Value Items.
101	412801/ Computer Table	0.04	0.00	0.04		Being Minor Value Items.
102	4125001/ COLOUR TV LG 15 FLATRON	0.19	0.00	0.19		Being Minor Value Items.
103	412501/ COLOUR TV FLAT 21 LG	0.29	0.00	0.29		Being Minor Value Items.
104	412501/ COLOUR TV FLAT 29 LG	0.17	0.00	0.17		Being Minor Value Items.
105	412501/ SANSUI COLOUR TV FLAT 21	0.16	0.00	0.16		Being Minor Value Items.
106	412505/ REFRIGERATOR	0.12	0.00	0.12		Being Minor Value Items.
107	REFRIGERATOR 65 LT.	0.09	0.00	0.09		Being Minor Value Items.
108	412007/ USHA LEXUS AIR COOLER + STAND	0.07	0.00	0.07		Being Minor Value Items.
109	412007/ INVERTER & BATTERY (SUKAM)	0.25	0.00	0.25		Being Minor Value Items.
110	412007/ INVERTOR	0.09	0.00	0.09		Being Minor Value Items.
111	412007/GYSER 135L - CROMPTON	0.08	0.00	0.08		Being Minor Value Items.
112	412007/ (2 nos.) KENT WATER PURIFIER	0.13	0.00	0.13		Being Minor Value Items.
113	412011/ (8 nos.) USHA LEXUS AIR COOLER+STAND	0.58	0.00	0.58		Being Minor Value Items.
114	411701/BED 6X6 WITH SIDE TABLE	0.13	0.00	0.13		Being Minor Value Items.
115	411701/ GODREJ OFFICE TABLE T-8	0.06	0.00	0.06		Being Minor Value Items.
116	411701/COMPUTER TABLE C 2	0.06	0.00	0.06		Being Minor Value Items.
117	411701/ GODREJ STOREWELL WITH 4 SHELVES	0.14	0.00	0.14		Being Minor Value Items.
118	412801/ (2 nos.)STEEL OFFICE TABLE 4 X 2.5	0.04	0.00	0.04		Being Minor Value Items.
119	412801/ ALMIRAH (SMALL)	0.03	0.00	0.03		Being Minor Value Items.
120	412801/CEILING FAN 48 POLAR	0.03	0.00	0.03		Being Minor Value Items.
121	412801/ (3 nos.)CEILING FAN BAJAJ 48 + PEDASTAL BAJAJ 16	0.11	0.00	0.11		Being Minor Value Items.
122	412801/ CEILING FAN BAJAJ 48 SWEEP	0.04	0.00	0.04		Being Minor Value Items.
123	412801/ CENTRE TABLE 1	0.02	0.00	0.02		Being Minor Value Items.
124	412801/ CENTRE TABLE GLASS TOP	0.05	0.00	0.05		Being Minor Value Items.
125	412801/ DRESSING TABLE 4"	0.08	0.00	0.08		Being Minor Value Items.
126	412801/ DTH (BIG TV)	0.03	0.00	0.03		Being Minor Value Items.
127	412801/(2 nos.) HEAT CONVERTER	0.04	0.00	0.04		Being Minor Value Items.
128	(13 nos.) HEAT CONVERTER	0.23	0.00	0.23		Being Minor Value Items.
129	HEAT CONVERTER	0.02	0.00	0.02		Being Minor Value Items.
130	HEAT COVERTER - BAJAJ	0.01	0.00	0.01		Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
131	HELOGEN HEATER - WHITELINE	0.02	0.00	0.02		Being Minor Value Items.
132	(8 nos.) PLASTIC CHAIRS,SUPREME	0.12	0.00	0.12		Being Minor Value Items.
133	STEEL OFFICE ALMIRAH LARGE	0.03	0.00	0.03		Being Minor Value Items.
134	STUDY CHAIR WOODEN	0.03	0.00	0.03		Being Minor Value Items.
135	STUDY TABLE WITH DRAWER	0.02	0.00	0.02		Being Minor Value Items.
136	TABLE WITH GLASS TOP	0.04	0.00	0.04		Being Minor Value Items.
137	412801/TATA SKY	0.02	0.00	0.02		Being Minor Value Items.
138	TV TROLLY	0.02	0.00	0.02		Being Minor Value Items.
139	412801/ UPS - LUMINOUS 800VA	0.03	0.00	0.03		Being Minor Value Items.
140	412801/ WOODEN BED 6X3	0.02	0.00	0.02		Being Minor Value Items.
141	412801/ WOODEN CENTRETABLE	0.04	0.00	0.04		Being Minor Value Items.
142	412801/WOODEN DOUBLE BED 6X6	0.10	0.00	0.10		Being Minor Value Items.
143	412801/ (4 nos.) WOODEN EASY CHAIR SHEESHAM WOOD	0.15	0.00	0.15		Being Minor Value Items.
144	412801/ WOODEN SINGLE BED 6'X3'	0.04	0.00	0.04		Being Minor Value Items.
145	412801/ WOODEN TV TROLLY	0.02	0.00	0.02		Being Minor Value Items.
146	412801/ CENTER TABLE	0.03	0.00	0.03		Being Minor Value Items.
147	412801/ HEAT CONVERTOR BAJAJ	0.01	0.00	0.01		Being Minor Value Items.
148	412801/ HEAT CONVERTOR	0.01	0.00	0.01		Being Minor Value Items.
149	412801/WOODEN TV -TROLLY	0.02	0.00	0.02		Being Minor Value Items.
150	412801/ DINNING TABLE	0.03	0.00	0.03		Being Minor Value Items.
151	412801/ STEEL - OFFICE ALMIRAH LARGE	0.03	0.00	0.03		Being Minor Value Items.
152	411804/ UPS 1 KVA (ONLINE)	0.08	0.00	0.08		Being Minor Value Items.
	<b>Total</b>	<b>100.99</b>	<b>0.00</b>	<b>100.99</b>	<b>0.00</b>	
<b>FY 2015-2016.</b>						
1	410714 / Pneumatic Grease Pump (02 Nos @ Rs. 161730/- each)	3.23	0.00	3.23		Tools & Tackel
2	410714 /(3nos.) HS LUB Pump (100 KG/CM2)	0.60	0.00	0.60		Tools & Tackel
3	412502 / Universal Relay Test Kit	25.06	0.00	25.06		Tools & Tackel
4	412503 / Single acting hollow ram spring return hyd. jack cap 30 t ram hole dia min 33 mm & close hight 180 mm	1.66	0.00	1.66		Tools & Tackel
5	412503 / Air/pneumatic hydraulic pump, capacity 700 KG/CM2 and operating pressure 5-7 KG/CM2.	0.85	0.00	0.85		Tools & Tackel
6	412503 / 2 speed hand pump of capacity 2.2 liters for hydraulic jack	0.13	0.00	0.13		Tools & Tackel
7	412503 / Wire rope pulley block, cap- 30 tonne with latched lock & shackle, make- UEC	2.37	0.00	2.37		Tools & Tackel

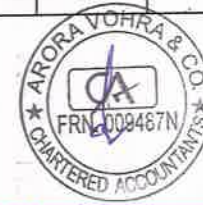
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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
8	411706/ Stainless Steel Full Fowler Bed With Abs Side Railing With Mattress, Surgitech Make	0.38	0.00	0.38	0.00	Being item of Furniture & Furnishings.
9	412502/ Master Level, 300Mm Rsk / Fsk, Japan (02 Nos @ Rs. 37300/- each)	0.75	0.00	0.75	0.00	Being Laboratory and testing items
10	412503/ Pneumatic Torque Wrench, Max Torque Output 1350 NM	5.03	0.00	5.03	0.00	Being Tools & Tackels.
11	(3 nos.) 25HP SQ. CAGE INDUCTION MOTOR	2.51	0.00	2.51	0.00	Being Tools & Tackels.
12	412503/(2 nos.)IMPACT WRENCH ( CORDLESS) – 1/2 " SQ/DRIVE WITH SOCKETS OF M-12 ,16,20 & 24 . - HILTI	1.53	0.00	1.53	0.00	Being Tools & Tackels.
13	412503/ HEAVY DUTY SOCKET FROM M-8 TO M-32, UNIVERSAL JOINT,EXTENSION ROD, TORQUE WRENCH- TAPARIA & S-14MXL	0.17	0.00	0.17	0.00	Being Tools & Tackels.
14	412503/ SMALL (AG 5) ANGLE GRINDER, GD DIA = 125 MM, PI = 1400 W - BOSCH & GWS-14 125CI	0.06	0.00	0.06	0.00	Being Tools & Tackels.
15	412503/ DRILLING MACHINE (ROTARY HAMMERS TYPE) WITH ATTACHMENTS FOR VARIOUS SIZE - BOSCH & GBH5-38D	0.57	0.00	0.57	0.00	Being Tools & Tackels.
16	412503/ 20MM TWO SPEED IMPACT DRILLING MACHINE (REVERSIBLE TYPE). WITH ATTACHMENTS - BOSCH & GBH2-22RE	0.17	0.00	0.17	0.00	Being Tools & Tackels.
17	412503/PNEUMATIC HYDRAULIC RIVET GUN MACHINERIVET UP TO 2.4MM TO 4.8 MM. - AKARI & AT-6015K	0.31	0.00	0.31	0.00	Being Tools & Tackels.
18	412503/ (5 nos.)ALUMINIUM SELF SUPPORTING TELESCOPIC LADDER ,CLOSED HEIGHT 8' FEET,EXTENDED HEIGHT 14' FEET	0.62	0.00	0.62	0.00	Being Tools & Tackels.
19	412503/ (3 nos.)ALUMINIUM TELESCOPIC WHEEL LADDER,CLOSED HEIGHT 12' FEET,EXTENDED HEIGHT 21' FEET	0.59	0.00	0.59	0.00	Being Tools & Tackels.
20	412503/ (3 nos.)ALUMINIUM WALL SUPPORTING HOOK LADDER 12' FEET	0.16	0.00	0.16	0.00	Being Tools & Tackels.
21	412503/ (2 nos.) PORTABLE WELDING SET 200AMP,3MTR.INPUT/OUTPUT CABLE WITH HOLDER MAKE	0.41	0.00	0.41	0.00	Being Tools & Tackels.
22	412503/HIGH GAIN PROJECTOR SCREEN SIZE 10'X8'	0.16	0.00	0.16	0.00	Being Tools & Tackels.
23	412801/ Basin Stand Single With Basin	0.03	0.00	0.03	0.00	Being Minor Value Items.
24	412801/Basin Stand Double With Basins	0.04	0.00	0.04	0.00	Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
25	411706/ Bio-Medical Bin Stand (4 In One)	0.15	0.00	0.15	0.00	Being Minor Value Items.
26	412801/ Foot Step ( Double Step ) - 02 Nos @ Rs. 2724/- each)	0.05	0.00	0.05	0.00	Being Minor Value Items.
27	412801/ Kick Bowl	0.02	0.00	0.02	0.00	Being Minor Value Items.
28	412801/ Kick Bucket	0.02	0.00	0.02	0.00	Being Minor Value Items.
29	411706/ Dressing Trolley Full Stainless Steel With S.S. Basin (02 Nos. @ Rs.25538/- each)	0.51	0.00	0.51	0.00	General Appliances
30	411706/ Bed Side Screen With Four Folding With Curtains With Coasters (02 Nos @ Rs. 9648/- each)	0.19	0.00	0.19	0.00	Being item of Furniture & Fixture Nature.
31	411706/ Examination Table (Two Section) With Mattress	0.22	0.00	0.22	0.00	Being item of Furniture & Fixture Nature.
32	411706/ Medicine Trolley (Cassette Type)	0.27	0.00	0.27	0.00	Being item of Furniture & Fixture Nature.
33	411706/ Monitor Trolley	0.36	0.00	0.36	0.00	Being Office equipments
34	412801/ Revolving Stool, Four Legs, Cushion Top Surgitech Make(03 Nos @ Rs. 3859/- each)	0.12	0.00	0.12	0.00	Being item of Furniture & Fixture Nature.
35	411706/ ABS Bed Side Locker	0.14	0.00	0.14	0.00	Being Minor Value Items.
36	412801/ Centre Table (Size-3' X 2') (04 Nos. @ Rs. 2850/- each)	0.11	0.00	0.11	0.00	Being item of Furniture & Fixture Nature.
37	412801/ Wooden Bed-6'X3' (08 Nos @ Rs. 3800/- each)	0.30	0.00	0.30	0.00	Being item of Furniture & Fixture Nature.
38	412801/ Exhaust Fan (04 Nos. @ Rs. 1499/- each)	0.06	0.00	0.06	0.00	Being Minor Value Items.
39	412801/ Plastic Chairs With Arms (08 Nos @ Rs. 780/- each)	0.06	0.00	0.06	0.00	Being item of Furniture & Fixture Nature.
40	411801/ Laptop Inspiron (03 Nos @ Rs. 65900/- each)	1.98	0.00	1.98	0.00	Being Computer & Peripherals.
41	411806/ Lan Extender (02 Nos @ Rs. 16320/- each)	0.33	0.00	0.33	0.00	Being Computer & Peripherals.
42	412503/ Wet and Dry Vaccum Cleaner (Single Motor 1350 Watt)	0.33	0.00	0.33	0.00	Being Furniture & Fixture Nature Item.

Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
43	412503/ Wet and Dry Vaccum Cleaner (Double Motor 2700 Watt)	0.64	0.00	0.64	0.00	Being Furniture & Fixture Nature Item.
44	412801/ Ceiling Fan (23 Nos @ Rs. 4247 each)	0.98	0.00	0.98	0.00	Being Minor Value Items.
45	412801/ Wall Mounted Fan (08 Nos @ Rs. 2270/- each)	0.18	0.00	0.18	0.00	Being Minor Value Items.
46	412801/ Lan Switch 16 Ports	0.03	0.00	0.03	0.00	Being Minor Value Items.
47	412801/ (9 nos.) STEEL OFFICE ALMIRAH(52X30X17) SMALL MADE OF 22G-6 Nos.	0.33	0.00	0.33	0.00	Being Furniture & Fixture Nature Item.
48	412801/ (5 nos.) CHESTER WITH 3 DRAWER OF LAMINATED BOARD-3 Nos.	0.20	0.00	0.20	0.00	Being Furniture & Fixture Nature Item.
49	412503/ TORQUE WRENCH, RACHET 135-275KGF 1" SQ. DRIVE 2 NOS SOCKET FOR M-42	0.52	0.00	0.52	0.00	Being Minor Value Items.
50	411701/(8 nos.)EXECUTIVE TABLE SIZE 6X3 WITH POST FOAMING TOP WITH DRAWER UNIT AND EXTENSION	2.18	0.00	2.18	0.00	Being item of Furniture & Fixture Nature.
51	411701/ STEEL BOOK SELF/ CASE WITH FOUR SELF(66X33X12) 22G	0.07	0.00	0.07	0.00	Being item of Furniture & Fixture Nature.
52	411701/ (5 nos.) FILING CABINET 4 DOOR	0.41	0.00	0.41	0.00	Being item of Furniture & Fixture Nature.
53	411701/ (2 nos.)NON EXECUTIVE TABLE 4X2.5WITH DRAWER UNIT	0.13	0.00	0.13	0.00	Being item of Furniture & Fixture Nature.
54	411701/ STEEL OFFICE ALMIRAH(78X33X17) MADE OF 22G WITH FOUR SHLEVES	0.14	0.00	0.14	0.00	Being item of Furniture & Fixture Nature.
55	411701/ STEEL BOOK SELF/ CASE WITH FOUR SELF(66X33X12) 22G	0.07	0.00	0.07	0.00	Being item of Furniture & Fixture Nature.
56	412801/ DOSA BHATTI WITH TAWA 3' SIZE	0.03	0.00	0.03	0.00	Being Minor Value Items.
57	412801/ MOMO STEAMER	0.03	0.00	0.03	0.00	Being Minor Value Items.
58	412503/ OUTSIDE MICROMETER 800-900 MM, MITITOYO MAKE	0.73	0.00	0.73	0.00	Being Minor Value Items.
59	412011/ EUREKA FORBES - RO SYSTEM 250LPH	2.75	0.00	2.75	0.00	Being Minor Value Items.
60	KENT ELITE-II RO MINERAL(50LPH) WITH PREFILTER(Accessory)	0.57	0.00	0.57	0.00	Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
61	412503/ IONIC AIR PURIFIER (XJ-3800-I)-CRUSADERS MAKE-4 Nos.	1.08	0.00	1.08	0.00	Being Furniture & Fixture Nature Item.
62	412801/ SMALL (AG 4) ANGLE GRINDER, GD DIA = 100 MM, PI = 850 W - BOSCH & GWS-8 100C	0.10	0.00	0.10	0.00	Being Minor Value Items.
63	412801/(6 Nos) ROOM HEATER - BAJAJ 2000W MODEL-DELUX-.	0.07	0.00	0.07	0.00	Being Minor Value Items.
64	412503/ GEYSER, 25 LTR, 5 STAR RATING, ORIENTMODEL WS2502M	0.08	0.00	0.08	0.00	Being General Appliances
65	412801/ (3 nos.)MIXER GRINDER	0.12	0.00	0.12	0.00	Being Minor Value Items.
66	412801/ (3 nos.)EXHAUST FAN	0.04	0.00	0.04	0.00	Being Minor Value Items.
67	412505/ DEEP FREEZER	0.28	0.00	0.28	0.00	Being General Appliances
68	412505/ REFRIGERATOR (230 LTRS. ), MODEL-25AC	0.20	0.00	0.20	0.00	Being General Appliances
69	412503/ GEYSER 35 LTR.	0.10	0.00	0.10	0.00	Being General Appliances
70	412503/(15 nos.) GYSER 25 LTR. CAPACITY	0.98	0.00	0.98	0.00	Being General Appliances
71	412503/ 28 LITRES CONVECTION MICROWAVE OVEN	0.41	0.00	0.41	0.00	Being General Appliances
72	411701/ (4 nos.)CENTER TABLE ALICE GODREJ MAKE	0.51	0.00	0.51	0.00	Being item of Furniture & Fixture Nature.
73	411701/ CONFERENCE TABLE SENATE GODREJ MAKE WITH 17 SEATS AND WIRE MANAGEMENT	1.50	0.00	1.50	0.00	Being item of Furniture & Fixture Nature.
74	411701/ (17 Nos)GODREJ CONFERENCE CHAIR KAREENA PCH-9P01TC-	2.21	0.00	2.21	0.00	Being item of Furniture & Fixture Nature.
75	412503/COFFEE VENDING MACHINE (3 OPTIONS)	0.11	0.00	0.11	0.00	Being General Appliances
76	412006/ WATER COOLER 120 LTR	0.42	0.00	0.42	0.00	Being Minor Value Items.
77	412801/ ELECTRIC KETTLE STAINLESS STEEL-10 Nos.	0.19	0.00	0.19	0.00	Being Minor Value Items.
78	412801/ JUICER, MAKE-GLEN , MODEL NO. GL4015 JU	0.09	0.00	0.09	0.00	Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
79	412503/(3 nos)KITCHEN CHIMNEY	0.46	0.00	0.46	0.00	Being General Appliances
80	412503/ MICROWAVE OVEN	0.17	0.00	0.17	0.00	Being General Appliances
81	412503/ INDUCTION COOKER WITH 03 STEEL UTENSILS, PHILIPS, MODEL: HD 4929/01	0.22	0.00	0.22	0.00	Being General Appliances
82	412801/ DVD PLAYER	0.04	0.00	0.04	0.00	Being Minor Value Items.
83	412801/ WOODEN STOOL (10 nos)	0.28	0.00	0.28	0.00	Being Minor Value Items.
84	411707/ (6 nos.)DINING TABLE 4 SEATER WITH CHAIRS-6 Nos.	1.68	0.00	1.68	0.00	Being item of Furniture & Fixture Nature.
85	411707/ (3 nos.)CAFETERIA UMBRELLA TABLE CHAIR SET	0.39	0.00	0.39	0.00	Being item of Furniture & Fixture Nature.
86	411707/ (3 nos.) TABULAR PIPE CHAIR	0.16	0.00	0.16	0.00	Being item of Furniture & Fixture Nature.
87	411707/ (5 nos.) GLASS TOP DINNING TABLE WITH FOUR CHAIR ( ROUND SHAPE)	1.45	0.00	1.45	0.00	Being item of Furniture & Fixture Nature.
88	412801/ (40 nos.) PLASTIC MOULDED VISITOR CHAIR	0.87	0.00	0.87	0.00	Being Minor Value Items.
89	411701/ (12nos.) MULTI SEATER THREE IN ONE BENCH(CHROME PLATED)	0.75	0.00	0.75	0.00	Being item of Furniture & Fixture Nature.
90	412003/ (2 nos.) XEROX MULTIFUNCTION PRINTER/COPIER MODEL WC 5330	3.63	0.00	3.63	0.00	Being Furniture & Fixture Nature Item.
91	412502/ (2 NOS.)ELECTRONIC WEIGHING MACHINE 1000 KG CAPACITY	0.43	0.00	0.43	0.00	Being Furniture & Fixture Nature Item.
92	412801/(4 nos.)PA MICROPHONE, SHM-1000 XLR (UNIDIRECTIONAL)	0.13	0.00	0.13	0.00	Being Minor Value Items.
93	412503/ (3 nos.)GAS CUTTER (CUTOGEN)	0.19	0.00	0.19	0.00	Being Minor Value Items.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
94	412014/ TWO ZONE BOOSTER AMPLIFIER, MAKE-AHUJA, MODEL-BTZ10000	0.41	0.00	0.41	0.00	Being Minor Value Items.
95	412014/ AUDIO MIXER PREAMPLIFIER WITH ECHO MODEL-AMX-1412 AHUJA	0.18	0.00	0.18	0.00	Being Minor Value Items.
96	412014/ (2 nos.)PA WALL SPEAKERSYSTEM, 400W, 8 OHM, AHUJA MAKE & MODEL NO.SRX-500	0.36	0.00	0.36	0.00	Being Minor Value Items.
97	412014/ (2 nos.)PA MICROPHONE, AWM-890UHF	0.24	0.00	0.24	0.00	Being Minor Value Items.
98	412014/ (2 nos.)CORDLESS MICROPHONE FOR VIDEO CONFERENCING	0.14	0.00	0.14	0.00	Being Minor Value Items.
99	412503/ (3 nos.)LED FLOOD LIGHT, 170W,COMPLETE FITTING INCLUDING LAMP AND OTHER ACCESSORIES, CROMPTON GREAVES	0.99	0.00	0.99	0.00	Being Minor Value Items.
100	412801/Study Table	0.03	0.00	0.03	0.00	Being Furniture & Fixture Nature Item.
101	411701/ Sofa	0.12	0.00	0.12	0.00	Being Furniture & Fixture Nature Item.
102	412801/ Office Chair	0.02	0.00	0.02	0.00	Being Furniture & Fixture Nature Item.
103	412801/ Rocking Chair	0.03	0.00	0.03	0.00	Being Furniture & Fixture Nature Item.
104	412801/ Table Fan	0.01	0.00	0.01	0.00	Being Furniture & Fixture Nature Item.
	<b>Total</b>	<b>84.45</b>	<b>0.00</b>	<b>84.45</b>	<b>0.00</b>	



Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
<b>FY 2016-2017.</b>						
1	411701 / GODREJ CHAIR PCH 7002 D	1.86		1.86		Being item of Furniture & Fixture Nature.
2	411701/ GODREJ HELIX CENTRE TABLE	0.23		0.23		Being item of Furniture & Fixture Nature.
3	411701/ CENTRE TABLE (SIZE-3' X 2')	0.25		0.25		Being item of Furniture & Fixture Nature.
4	411701/ MICRO PLUS 3ST IN SYN LTH (019, 012) (SOFA)	1.28		1.28		Being item of Furniture & Fixture Nature.
5	411701/ SOFA TWO/FOUR SEATER	1.21		1.21		Being item of Furniture & Fixture Nature.
6	411707/ DINING TABLE 4 SEATER WITH CHAIRS	0.56		0.56		Being item of Furniture & Fixture Nature.
7	412014/ SPX-400 PA SPEAKER 350W RMS 2-WAY (AHUJA)	0.38		0.38		Being Testing Instruments
8	412502/ INSULATION TESTER 10 KV OR MORE,MEASURING 1T OHM	5.21		5.21		
9	412502/ 100 KV MICROPROCESSOR/ MOTORISED OIL BREAKDOWN VOLTAGE TEST SET	7.93		7.93		
10	412801/ (80 nos) EXECUTIVE CHAIRS	3.92		3.92		Being item of Furniture & Fixture Nature.
11	412801/(51 nos.) FIRE EXTIGUISHER (WATER CO2 TYPE 9 LITRE CAPACITY)	0.78		0.78		
12	412801/(26 nos.) ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	0.31		0.31		
13	412801/ (17 nos.)AFFE MECHANICAL FOAM TYPE FIRE EXTINGUISHER B TYPE. CAPACITY 9 LTRS	0.29		0.29		
14	411702/ 10 Seater Sofa Set plus 1 No. Center Table	0.50		0.50		Being item of Furniture & Fixture Nature.
15	412502/ DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	0.79		0.79		Being Testing Instruments
16	412801/ DVD Player	0.15		0.15		Being Testing Instruments
17	412503/ FERRULE PRINTING MACHINE, MAKE:MAX LETATWIN, MODEL:LM-390A	0.61		0.61		
18	412503/ EXCERCISE CYCLE (LIFELINE)	0.57		0.57		Being General Appliances
19	412801/ (20 nos.)CEILLING FAN 1200MM, CORMPTON GREAVES, ENT1200EW	0.34		0.34		Being General Appliances

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
20	412801/ WALL MOUNTED FAN	0.06		0.06		Being General Appliances
21	412503/ WATER PURIFIER (KENT- RO), PRIDE	0.24		0.24		Being General Appliances
22	412201/ CYBEROAM CR50ING UTM APPLIANCE	0.62		0.62		Being General Appliances
23	412503/ SAMSUNG MICROWAVE OVEN, 20 LITER SOLO SAMSUNG, MW73AD-B	0.06		0.06		Being General Appliances
24	411801/ ALL-IN-ONE DESKTOP COMPUTER, HP AIO 23-Q141IN	0.66		0.66		software
25	412005/ STETOSCOPE LITTMAN CLASSIC 3M	0.16		0.16		Being General Appliances
26	412013/ REFRIGERATOR SAMSUNG, 192 LTR.(RR19J20A3RH)	0.12		0.12		Being General Appliances
27	412501/(5 nos.) LED TV 40, 40H4200	2.26		2.26		Being General Appliances
28	412801/ (10 nos.)LED 02 SEARCH LIGHT 3 WATT WITH RANGE OF 500 MTR. (APPROX).MAKE:DISL, MODEL:LED-02	0.44		0.44		Being General Appliances
29	412008/ (4 nos.)AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	1.30		1.30		General Appliances
30	412008/ (2 nos.)TOWER AIR CONDITIONER, 3 TON CAPACITY, MAKE-VOLTAS	1.61		1.61		General Appliances
31	412503/ GEYSER 15L	0.81		0.81		General Appliances
32	412801/ (43 nos.)SET TOP BOX	0.65		0.65		General Appliances
33	412801/ HEAT PILLAR	0.56		0.56		General Appliances
34	412503/ BRUSH CUTTER	0.61		0.61		Being tools & instrument
35	412503/ LAWN MOVER, HRJ 216 K2	0.57		0.57		General Appliances
36	412020/ MICROWAVE OVEN	0.10		0.10		General Appliances
37	410714/ 33KV OUTDOOR NEUTRAL CT -CGL MAKE 43.33 MVA GEN. TRANSFORMER	2.49		2.49		
38	411701/ DINING TABLE 4 SEATER WITH CHAIRS	0.99		0.99		Being item of Furniture & Fixture Nature.

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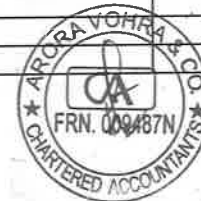
Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
39	410714/ 220V DC 1000AH TUBULAR LEAD ACID BATTERY BANK ALONG WITH COMPETE STANDARD RACK	2.09		2.09		
40	412006/ RUBBER WEIGHT PLATES ALONG WITH BENCH PRESS RO	0.47		0.47		General Appliances
41	412006/ CABLE CROSS OVER MACHINE - GYM VIVA FITNESS (WEIGHT: 220 LBS X 2	1.42		1.42		General Appliances
42	412006/(6 nos.) DUMBELLS	0.70		0.70		General Appliances
43	412006/ FLAT /INCLINE/ DECLINE BENCH PRESS	0.16		0.16		General Appliances
44	412006/ HOME GYM WITH COVER	0.34		0.34		General Appliances
45	412014/ PA SYSTEM, CONFERENCE SYSTEM & TRAINING ROOM EQUIPMENT ON POWER HOUSE 6X115 SPS	36.70		36.70		General Appliances
46	412801/ ELECTRONIC WEIGHING MACHINE & BENCH PRESS MACHINE	0.08		0.08		General Appliances
47	411115/ AIR COMPRESSOR ,RECEIVER CAPACITY 300 LITERS - 7.5HP	1.75		1.75		
48	411706/ LASER THERAPY UNIT (TOUCH SCREEN MODEL)	0.95		0.95		General Appliances
49	411801/ (24 NOS.) HP ELITE 800, DESKTOP MINI PC, INTEL CORE I7-6700 3.4 G 4C CPU, 4GB	14.99		14.99		Being Computer & Peripherals.
50	411903/ MULTIMODE MEDIA CONVERTER - MAKE : TECHROUTS MODEL:TD-MFMC-FE	0.20		0.20		Being Computer & Peripherals.
51	412201/ ZWCAD 2017 PROFESSIONAL SOFTWARE LICENSES (STAND ALONE/LAN VER.PERPETUAL LICENSES)	1.90		1.90		Being Computer & Peripherals.
52	412502/ NON-CONTACT TYPE VOLTAGE DETECTOR UPTO 220KV WITH REGULATORY SWITCH, INSULATING CAP AND AV ALARM	3.54		3.54		
53	412502/ DIGITAL SOUND LEVEL METER,MODEL - KM 926	0.12		0.12		
54	412502/DIGITAL LUX METER, MODEL KM - LUX- 99	0.07		0.07		
55	412801/ HYDRAULIC PRESSURE JACK 10 TON CAPACITY	0.18		0.18		Minor
56	41280/ ACCUCHEK ACTIVE GLUCOMETER	0.02		0.02		
57	412801/ 1 NO. CORDLESS TELEPHONE	0.04		0.04		
58	412801/ PAINTING SPRAY GUN, PNEUMATIC, OPERATING AIR PRESSURE-0-5KG/CM2	0.03		0.03		

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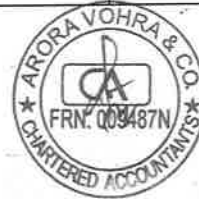
Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
59	412801/ B.P. APPARATUS NON MERCURY, SHIV RAM MEDICAL DEVICES. MODEL CE0197	0.06		0.06		
60	412801/ LAN SWITCH 8 PORT	0.02		0.02		
61	412801/ ELECTRONIC BALANCE 320 GRAM CAPACITY, LEAST COUNT 1M	0.08		0.08		
62	412801/ PANASONIC PHONE C/L KX-TG3811-AG ANSARI	0.04		0.04		
63	412801/ BENCH PRESS MACHINE - M1	0.06		0.06		
		<b>107.47</b>		<b>107.47</b>		
<b>FY 2017-2018.</b>						
1	411707/ Toughened Glass Partition with automatic sensor at VIP GH(Chandrabhaga)	3.53		3.53	0	General Appliances
2	412503/ NETWORK VIDEO RECORDER 16 CHANNEL CP PLUS UNR-4K4164-V2	1.14		1.14		
3	411707/ WOODEN BED-6'X3' (35nos)	2.45		2.45		Being item of Furniture & Fixture Nature.
4	412008/ WINDOW TYPE AIR CONDITIONER	1.28		1.28		General Appliances
5	412503/ PROJECTOR SCREEN (MOTERIZED)	0.33		0.33		General Appliances
6	410713/ (54 NOS.)CARBON FIRE EXTINGUISHER 4.5 KG	2.97		2.97		
7	412503/ KENWOOD VHF HAND HELD SETS TK-2000	0.68		0.68		General Appliances
8	411707/ DINING TABLE WITH GLASS TOP & 6 CHAIRS	0.40		0.40		Being item of Furniture & Fixture Nature.
9	411707/ WOODEN STUDY TABLE AND CHAIR	0.36		0.36		Being item of Furniture & Fixture Nature.
10	411707/ CENTER TABLE 4'X2' WITH GLASS TOP	0.16		0.16		Being item of Furniture & Fixture Nature.
11	411707/ DRESSING TABLE WOODEN.	0.10		0.10		Being item of Furniture & Fixture Nature.
12	411707/ DOUBLE BED SIZE (6 FT X 6 FT)	0.76		0.76		Being item of Furniture & Fixture Nature.
13	411707/ SOFA SET	0.74		0.74		Being item of Furniture & Fixture Nature.
14	411707/ OVEN - IFB 25BCSDD1	0.17		0.17		Being General Appliances
15	411707/ KITCHEN CHIMNEY	0.16		0.16		Being General Appliances
16	411707/ REFRIGERATOR 321 LITRE - SAMSUNG RT34M302358/HL	0.32		0.32		Being General Appliances
17	411707/ WASHING MACHINE 6 KG. MAKE IFB	0.25		0.25		Being General Appliances

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
18	411903/ LAN SWITCH, 24 PORTS, 10/100/1000 SPEED, 4 OFC INPUT PORTS	0.92		0.92		Being Computer & Peripherals.
19	411904/ I PHONE7, APPLE, 32 GB(2nos)	0.48		0.48		Being General Appliances
20	412008/ AIR CONDITIONER 1.5 TONNE,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOT	2.25		2.25		Being General Appliances
21	412503/ HD DISH TV WITH STB AND DISH	0.11		0.11		Being General Appliances
22	412503/ 4 TB SURVEILLANCE HARD DISK	0.40		0.40		Being General Appliances
23	412503/ ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	0.82		0.82		Being General Appliances
24	412801/ CEILING FAN	0.18		0.18		Being General Appliances
25	412801/ WALL MOUNTED FAN	0.14		0.14		Being General Appliances
26	412801/ EXHAUST FAN	0.09		0.09		Being General Appliances
27	412801/ WIRELESS COLLAR MIC - MAKE- AHUJA, MODEL- AWM-520VL	0.06		0.06		Being General Appliances
28	412801/ INSTANT GEYSER 3 LTR	0.07		0.07		Being General Appliances
29	412801/ FLY INSECT KILLER DOUBLE ROD	0.19		0.19		Being General Appliances
30	412801/ TRACTION KIT - PHYSITRAC	0.08		0.08		Being General Appliances
31	411801/ HP LAPTOP X360 13 AC059TU	1.53		1.53		Being Computer & Peripherals.
32	412011/ WATER COOLER SIZE 20/20	1.98		1.98		Being General Appliances
33	412008/ LG AC 2.0 TONNE INVERTER H&C	0.75		0.75		Being General Appliances
34	410428/ ELECTRIFICATION OF SHOPING COMPLEX	1.04		1.04		
35	411707/ WOODEN BED SIZE 6-1/2'X3'	0.81		0.81		Being item of Furniture & Fixture Nature.
36	411801/ APPLE LAPTOP MBA 13 1.8GHZ/DC I5 INTEL CORE/128GBSSD/8GB (MQD32HN/A)	0.63		0.63		Being Computer & Peripherals.
37	411801/ DELL XPS 13 CI7 7TH GEN 16 GB 515SSD INT WIN10 13.6 INCH QHD 1PRE+ADP	1.48		1.48		Being Computer & Peripherals.
38	411806/ CISCO ROUTER 1921 WITH 02 NOS GIGABIT ETHERNET PORTS	0.79		0.79		Being Computer & Peripherals.
39	411806/ DIGISOL DG-GS1024D-E 24 PORT 10/100/1000MBPS GIGABIT ETHERNET UN-MANAGED SWITCH	1.02		1.02		Being Computer & Peripherals.
40	411806/ 16 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1016D/E	0.87		0.87		Being Computer & Peripherals.
41	411806/ LAN EXTENDER	0.79		0.79		Being Computer & Peripherals.
42	412503/ TATA SKY PLUS HD AS A MULTI-TV CONNECTION	0.08		0.08		Being General Appliances
43	TELETWIN (1+1) TELEPHONE PLAN SET, BEETEL: M-78	0.04		0.04		Being General Appliances

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
44	412801/ 8 PORTS UNMANAGED GIGABIT LAN SWITCH - DIGISOL & DG-GS1008 DG	0.21		0.21		Being General Appliances
45	412801/ DG-MC 5123 10/100 MBPS TO 100 BASE-FX MEDIA CONVERTER	0.27		0.27		Being General Appliances
46	412801/ 8 PORT UNMANAGED SWITCH	0.54		0.54		Being General Appliances
47	CENTRIFUGAL PUMP .5 HP	0.04		0.04		Being General Appliances
48	412801/ HEAT PILLAR DOUBLE ROD 1500/1600W	0.23		0.23		Being General Appliances
49	411701/ RECEPTION COUNTER WITH GLASS TOP 7' X 2' X 2.5 FEET HIGH	0.80		0.80		Being General Appliances
50	411701/ SOFA SET 3 SEATER	0.29		0.29		Being General Appliances
51	412503/WELDING SET 200 AMP, (MODEL-ORIGO ARC-200) WITH 3 MTR. INPUT CABLE & 3 MTR. OUTPUT CABLE WITH HOLDER	0.44		0.44		Being General Appliances
52	412007/ DOSA BHATTI WITH TAWA 3' SIZE	0.08		0.08		Being General Appliances
53	412503/ HYDRAULIC CRIMPING TOOL, CRIMPING RANGE-50 SQ.MM-400 SQ. MM	0.29		0.29		Being General Appliances
54	412801/ PLASTIC CHAIR WITH CUSHION SEAT & BACK	0.24		0.24		Being General Appliances
55	410713/ DCP TYPE TROLLY MONTED FIRE EXTINGUISHER CAP-75 KG	1.01		1.01		
56	410713/ CLEAN AGENT(STORED PRESSUE) TYPE FIRE EXTINGUISHER,CAP-6 KG,FILLED WITH HFC236FA GAS	2.17		2.17		
57	411707/ GODREJ FIRE RESISTANT SAFE, CENTIGAURD	0.06		0.06		
58	412801/DRY CHEMICAL POWDER (DCP) FIRE EXTINGUISHER, 9 KG	0.31		0.31		
59	412801/ Side Table With Glass Top	0.64		0.64		Being item of Furniture & Fixture Nature.
60	412801/ (16 NOS.) Bed side Table With Glass Top	0.43		0.43		Being item of Furniture & Fixture Nature.
61	412801/ Peg Table with glass Top	0.50		0.50		
62	410714/ HS LUB PUMP( 100 KG/CM2)	0.66		0.66		
63	411701/ CAFETERIA UMBRELLA TABLE CHAIR SET	2.00		2.00		
64	411707/ DINING TABLE WITH 4 SEATER	2.25		2.25		Being item of Furniture & Fixture Nature.
65	411707/ CENTRE TABLE WITH GLASS TOP (2'X4')	0.69		0.69		Being item of Furniture & Fixture Nature.
66	411707/ WOODEN DOUBLE BED 6' X 6.5'	3.30		3.30		Being item of Furniture & Fixture Nature.

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
67	411707/ SOFA SET	2.07		2.07		Being item of Furniture & Fixture Nature.
68	411801/ NON TOUCH ALL IN ONE DESKTOP COMPUTER CORE I5 7TH GEN 8 GB RAM 1 TB HDD, HP MAKE, MODEL G205IN	9.99		9.99		Being Computer & Peripherals.
69	411801/ APPLE LAPTOP MBA 13 1.8GHZ/DC I5 INTEL CORE/128GBSSD/8GB	0.63		0.63		Being Computer & Peripherals.
70	412008/ WINDOW TYPE AIR CONDITIONER 1.5 TON	3.85		3.85		General Appliances/ furniture fixture
71	412008/ AUTOMATIC VOLTAGE STABILIZER V. GUARD 50	0.06		0.06		General Appliances/ furniture fixture
72	REFRIGERATOR 290 LITRES	0.33		0.33		General Appliances/ furniture fixture
73	412014/ SONY LED TV 32" MODEL KLV-32W672E	4.93		4.93		General Appliances/ furniture fixture
74	412503/ (25 NOS.) TRANSDUCER FOR JOINT METER RANGE 50 MM - AIMIL	2.83		2.83		General Appliances/ furniture fixture
75	412503/ CHAIN PULLEY BLOCK, CAPACITY- 5 TON, LIFT- 10 METER	1.13		1.13		General Appliances/ furniture fixture
76	412503/ PULLING AND LIFTING MACHINE, PULLING CAP. 5 TON	1.10		1.10		General Appliances/ furniture fixture
77	412503/ VW READOUT UNIT - AIMIL	1.67		1.67		General Appliances/ furniture fixture
78	412503/ MAGNETIC BASE PORTABLE DRILLING MACHINE, DRILL BIT SIZE UPTO 40 MM	1.87		1.87		General Appliances/ furniture fixture
79	412503/ ROTARY HAMMER DRILLING MACHINE, DRILL BIT UPTO 22 MM	0.43		0.43		General Appliances/ furniture fixture
80	412503/ POWER HACKSAW PORTABLE BATTERY OR PETROL OPERATED	0.43		0.43		General Appliances/ furniture fixture
81	412503/ STORAGE WATER HEATER 25 LTRS	1.09		1.09		General Appliances/ furniture fixture
82	412801/ STUDY TABLE	0.72		0.72		General Appliances/ furniture fixture
83	412801/ AUTOMATIC VOLTAGE STABILIZER	0.65		0.65		General Appliances/ furniture fixture
84	412801/ BI-REFLEX TARGET - AIMIL	1.10		1.10		General Appliances/ furniture fixture
85	412801/ PILLAR HEATER 2 ROD, 1500 WATT	0.11		0.11		General Appliances/ furniture fixture
86	412801/ IRON TABLE (LAUNDRY PRESS TABLE)	0.02		0.02		
87	412801/ EXHAUST FAN	0.01		0.01		
88	412801/ MR. LIGHT RX7 RECHARGABLE LED FLASH LIGHTS, X000MWP3B	0.03		0.03		
89	412801/ PLAN SET TELEPHONE	0.05		0.05		
90	MOTOROLA CORDLESS TELEPHONE C6021 TWIN BLACK	0.04		0.04		
91	412503/ GAS STOVE 4 BURNDER MAKE - SUNFLAME	0.09		0.09		General Appliances/ furniture fixture
92	412003/ XEROX C 7020 COLOR PHOTOCOPIER 02 TRAY	2.64		2.64		General Appliances/ furniture fixture
93	412003/ XEROX C 7020 COLOR PHOTOCOPIER SINGLE TRAY	2.07		2.07		General Appliances/ furniture fixture
94	412503/ 3 PHASE WELDING RECTIFIER WITH THYRISTOR	8.78		8.78		

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
95	410713/RECHARGEABLE BATTERY OPERATED PORTABLE WELDING MACHINE. MAKE - FRONIUS, MODEL-ACCUPOCKET 150	7.17		7.17		
96	412801/ DAY NIGHT VISION HD BINOCULARS BLUE COATING 20X50 ZOOM O/D TRAVEL TELESCOPE,SHOPEE XPEDITION XPERTS	0.01		0.01		
97	412801/ELECTRIC KETTLE STAINLESS STEEL	0.02		0.02		
98	412503/ (17 nos.) 3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY	2.68		2.68		
99	412503/ ADSL ROUTER WIFI, MAKE CISCO MODEL 1815I	1.41		1.41		
100	412503/ 10/100/1000 MBPS 8 PORT POE SWITCH	0.85		0.85		
101	412801/ INDUCTION COOK TOP(PRESTIGE)	0.03		0.03		
102	411701/ TREADMILL	0.15		0.15		
103	411801/ MACBOOK PRO MC724 LAPTOP	0.95		0.95		
104	412008/ AIR CONDITIONER	0.25		0.25		
105	412801/ CORDLESS PHONE	0.05		0.05		
		<b>113.10</b>		<b>113.10</b>		

**FY 2018-2019.**

1	LAVA A44 Mobile (Rakesh Goyal CE(C))	0.04		0.04		General Appliances
2	HP LAPTOP X360 13 AC059TU	0.77		0.77		Being Computer & Peripherals.
3	100 A, 1-6 WAY, OUTDOOR FEEDER PILLAR MAX. SIZE 750 X1500X300 MM ,MAKE SINTEXMODEL JB 10069	1.77		1.77		Being items of Testing & Laboratory
4	(10 nos.)COOLER WITH FAN MOTOR AND WATER PUMP, 240V, 50HZ, KHAITAN, MODEL:K51	0.81		0.81		Assets having minor value
5	STORAGE WATER COOLER CUM PURIFIER WITH UV TECHNOLOGY STORAGE CAPACITY 80 LTR	1.49		1.49		Assets having minor value
6	WATER COOLER SIZE 20/20, COOLING CAPACITY 20 LTR AND STORAGE 20 LTR	0.47		0.47		Assets having minor value
7	TRUE RMS AC/DC DIGITAL CLAMP METER 600AMP, MAKE : MEGGER, MODEL: DCM 1500	1.08		1.08		Assets having minor value
8	(5 nos)DIGITAL MULTIMETER AC VOLT-0-750 VOLT,DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	2.31		2.31		Testing Equipments
9	EARTH LEAKAGE CLAMP METER, 30MA, 300MA, 30 A&300 A, 3.5 DIGIT LCD/LED MAKE MEGGER.	0.70		0.70		
10	ANALOGUE 5 KV INSULATION TESTER	5.31		5.31		Being Tools and trackles
11	LED 43" SONY, KD43*8200E-For CCTV	0.77		0.77		Being Computer & Peripherals.



Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
12	(180 nos.)JUNCTION BOX WITH 6A SPN,CONNECTORS AND CLAMP FOR STREET LIGHT	3.10		3.10		Being minor value assets
13	(2nos.)GODREJ STOREWEL MODEL M3 WITH MIRROR	0.47		0.47		Being item of Furniture & Fixture Nature.
14	(8 nos) AIR CONDITIONER 2.0 TON,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	3.54		3.54		Being item of Furniture & Fixture Nature.
15	FLOOR STANDING AIR CONDITIONER 3.0/4.0 TON TOWER	1.00		1.00		Being item of Furniture & Fixture Nature.
16	LAWN MOVER, HRJ 216 K2	0.58		0.58		Being item of Furniture & Fixture Nature.
17	(22 nos.)GODREJ MID BACK REVOLVING CHAIRS MODEL-AVID MID BACK CHAIR	5.23		5.23		Being item of Furniture & Fixture Nature.
18	(10 nos.) SINGLE ACTING HOLLOW RAM SPRING RETURN HYD JACK	3.06		3.06		Being tools & Trackles
19	12 NO'S SHOPS (IN TWO BLOCKS) IN MARKET JYOTIPURAM(SHOPING COMPLEX)	2.65		2.65		
20	(7 nos.)HS LUB PUMP( 100 KG/CM2)	1.54		1.54		Minor
21	(2 nos.)CROCKERY ALMIRAH (CREDENZA) 4'11" X 6'4"X2' WITH GRANITE	0.96		0.96		Being item of Furniture & Fixture Nature.
22	(4 nos.) DOUBLE BED SIZE (6 FT X 6 FT)	1.12		1.12		Being item of Furniture & Fixture Nature.
23	STEEL ALMIRAH THREE DOOR 78X47X22	0.46		0.46		Being item of Furniture & Fixture Nature.
24	(4 nos.) ALMIRAH 4' 6"X6'6"X2' WITH LOOKING GLASS THREE LEAFS AND SITTING STOOL	1.04		1.04		Being item of Furniture & Fixture Nature.
25	RECEPTION COUNTER TABLE OF SIZE 4' 10" X 4' 2" WITH TAEK VENEER WITH WALNUT POLISH COMPLETE	0.36		0.36		Being item of Furniture & Fixture Nature.
26	(9 nos.)CENTRE TABLE WITH GLASS TOP (2'X4')	0.68		0.68		Being item of Furniture & Fixture Nature.
27	DOUBLE BED (6' X 6.5')	0.60		0.60		Being item of Furniture & Fixture Nature.
28	(6 nos.) SOFA SET (3+1+1)	2.10		2.10		Being item of Furniture & Fixture Nature.
29	(2nos.)DINING TABLE WITH GLASS TOP & 6 CHAIRS	0.99		0.99		Being item of Furniture & Fixture Nature.
30	(10 nos.) HP200G3 AIO I5 8250U WIN10P	5.89		5.89		Being Computer & Peripherals.

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Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
31	NVR 32 CHANNEL - MAKE- HIKVISION, MODEL-DS-7632 NI-K2	0.32		0.32		Being Computer & Peripherals.
32	NVR 16 CHANNEL MAKE- HIKVISION DS-7P16 I-K2	0.22		0.22		Being Computer & Peripherals.
33	(5 nos.) 10/100/1000 MBPS 8 PORT POE SWITCH	0.58		0.58		Being Computer & Peripherals.
34	ROUTER 1941/K9 WITH 02 NOS GIGABIT ETHERNET PORTS, CISCO ROUTER 1941/K9	0.54		0.54		Being Computer & Peripherals.
35	ADSL ROUTER WIFI, MAKE CISCO MODEL 1815I	0.88		0.88		Being Computer & Peripherals.
36	GAS BHATTI BIG WITH REGULATOR.	0.04		0.04		General Appliances
37	(8 nos.)AIR CONDITIONER 2.0 TON,SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	4.12		4.12		General Appliances
38	KENT RO WATER PURIFIER-PEARL	0.21		0.21		General Appliances
39	(6 nos.)REFRIGERATOR, 630 LTR CAPACITY, DOUBLE DOOR - MAKE LG, MODEL NO 812HLHU	3.51		3.51		General Appliances
40	(4 nos.)DEEP FREEZER	2.00		2.00		General Appliances
41	(4 nos.)SPEAKER, INBUILT AMPLIFIER MAKE BOSE MODEL L1	5.36		5.36		General Appliances
42	(4 nos.)WIRELESS MICROPHONE, SENNHEISER, MODEL: XS	0.84		0.84		Being Computer & Peripherals.
43	(2 nos.)DJ MIXER(10 CHANNEL, LED METER,4 MONO, 3 STEREO ), MAKE: YAMAHA MODEL:MG10XU	0.34		0.34		General Appliances
44	(5 nos.)50W WALL MOUNTED SPEAKERS MAKE: JBL	0.80		0.80		General Appliances
45	PA AMPLIFIER, 500 WATT, MAKE YAMAHA MODEL PX3	1.01		1.01		General Appliances
46	SUB WOOFER, 250 WATTS, MAKE YAMAHA	0.40		0.40		General Appliances
47	(15 nos.)SONY TV 32 INCHES, MAKE:SONY MODEL: 32R202F	3.23		3.23		General Appliances
48	(6 nos.)SONY SMART LED TV 43, MODEL NO. 43X7002F	3.96		3.96		General Appliances
49	(2 nos.)SONY TV MODEL:KD-55X8500F	2.66		2.66		General Appliances
50	DUMMY PROBE FOR INCLINOMETER SYSTEM - AIMIL (AIM 74118)	0.75		0.75		Being items of Testing & Laboratory
51	(8 nos.)DIGITAL MULTIMETER 600V, AUTO RANGING	1.49		1.49		Assets having minor value
52	AC/DC DIGITAL CLAMP METER WITH FLEXIBLE CURRENT PROBE - MAKE: FLUKE; MODEL: 376 WITH IFLEX	0.94		0.94		Assets having minor value
53	DIGITAL CLAMP METER CUM LOOP CALIBRATOR - FLUKE - 771	0.65		0.65		Assets having minor value
54	PHASE SEQUENCE INDICATOR , MAKE: FLUKE MODEL #: 9040	0.90		0.90		Assets having minor value
55	DIGITAL INSULATION TESTER , 5 KV, RANGE 10 KOHM - 10 TOHM, MIT-525, MAKE: MEGGER, MODEL: MIT-525	5.49		5.49		Being items of Testing & Laboratory
56	ELECTRIC OPERATED SIREN,HORIZ.DOUBLE MOUNTING, 3-PH,50 HZ 7.5 HP. RANGE-11 KM ,KHERAJ (HDT-1100)	1.50		1.50		General Appliances
57	(8 nos.)GRINDER AG-5	0.77		0.77		General Appliances
58	(4 nos.)RALLI WOLF WDH HEAVY DUTY DRILL MACHINE SINGLE PHASE CAPACITY 13-23 MM	0.61		0.61		General Appliances

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Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
59	(4 nos.)STRAIGHT GRINDER WITH BIT HOLDER COLLETS UP TO 8 MM DIAMETER - MAKE: BOSCH MODEL: GGS 28LCE	0.61		0.61		General Appliances
60	TATA SKY WITH 4 SET TOP BOXES/CONNECTIONS AND ACCESSORIES	0.47		0.47		General Appliances
61	HS MOTOR(3 PHASE SQUIRREL CAGE INDUC. MOTOR, 1455RPM, 11KW/15 HP)WEIGHT 125 KG, ABB, MODEL:HX160MLD4	1.53		1.53		General Appliances
62	(40 nos.)ELECTRIC GEYSER 40 LITERS, JAGUAR, MODEL VERSA	4.00		4.00		General Appliances
63	MAGNETIC BASE BORING MACHINE - SIZE 30 MM TO 125 MM, MAX. BORING DEPTH 350MM-MAKE UNENCO MODEL-625	5.76		5.76		
64	ELECTRIC OPERATED SIREN,HORIZ.DOUBLE MOUNTING, 3-PH,50 HZ 7.5 HP, RANGE-11 KM ,KHERAJ (HDT-1100)	4.17		4.17		Siren
65	(7 nos.) 3 MEGA PIXEL NETWORK DOME CAMERA WITH NIGHT VISION CAPABILITY, MAKE - HIKEVISION MODEL DS2CD2335	0.94		0.94		CCTV
66	(30 nos.) KV-HALF HEXAGONE TABLE 48 X 24 X 24	0.69		0.69		Being item of Furniture & Fixture Nature.
67	(75 nos.) KV-DESK FOR CLASS III & IV ( 16 X 42 TOP, 29 IN HEIGHT)	2.88		2.88		Being item of Furniture & Fixture Nature.
68	(150 nos.)KV-CHAIRS FOR CLASS III & IV ( 16 X 18 SEAT WITH 16 HIGH SEAT AND 31 IN HIGH BACK REST)	2.85		2.85		Being item of Furniture & Fixture Nature.
69	(50 nos)KV-JUNIOR DUAL DESK ( SEAT & WRITING TOP OF 42 X 12 X 1 AND BACKREST OF 42 X 6 X 1.	1.60		1.60		Being item of Furniture & Fixture Nature.
70	(14 nos.)KV-DISPLAY BOARD 8' X 4'	0.59		0.59		Being item of Furniture & Fixture Nature.
71	(90 nos.) KV-STUDENT CHAIR FOR CLASS I & II (BACK REST 14" X 6" SEAT 14" X 14")	1.34		1.34		Being item of Furniture & Fixture Nature.
72	(6 nos.)STUDY TABLE 2'X2'6" WITH GLASS TOP	0.27		0.27		Being item of Furniture & Fixture Nature.
73	(35 nos.)CHAIR CH- 7 WITH ARMS	1.75		1.75		Being item of Furniture & Fixture Nature.
74	EXHAUST FAN	0.15		0.15		General Appliances
75	ELECTRIC KETTLE STAINLESS STEEL	0.06		0.06		General Appliances
76	(13 nos.)HD SET TOP BOX, SURBHI MODEL NO. HBOX-2C	0.22		0.22		General Appliances
77	(10 nos.)DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	0.43		0.43		General Appliances
78	(4 nos.)HEAT PILLAR DOUBLE ROD 1500/1600W	0.21		0.21		General Appliances
79	(13 nos.)FIRE EXTINGUISHER-ABC POWDER-1 KG	0.55		0.55		Being safety items
80	(4 nos.)ANGLE GRINDER TYPE: AG-4 - RALLI WOLFMODEL : 35100	0.11		0.11		General Appliances

150



2

Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability included in Col.3	Cash Basis	IDC included in Col.3	Justification
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)
81	ROTARY DRILL MACHINE HAVING INPUT POWER 600 WATT, NO LOAD SPEED 0-2600RPM, - BOSCH.GBM 13 RE	0.21		0.21		Being Loose tools/Instruments
82	PAINTING SPRAY GUN, PNEUMATIC, OPERATING AIR PRESSURE-0-5KG/CM2	0.03		0.03		Being minor items
83	(28 nos.)QUEUE MANAGER STAINLESS STEEL, BELT LENGTH 2.5 TO 3 MTR	0.91		0.91		General Appliances
84	(7 nos.)STUDY TABLE CHAIR WITH LEATHER TOP	0.14		0.14		Being item of Furniture & Fixture Nature.
85	(10 nos.)ROUND ROOM TABLE 2'X2'WITH ROUND GLASS TOP	0.35		0.35		Being item of Furniture & Fixture Nature.
86	(7 nos.) FIRE EXTINGUISHER-ABC POWDER-1 KG	0.30		0.30		Being safety items
		<b>128.08</b>		<b>128.08</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 NHPC Limited

( M G Gokhale )  
GM (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 : Salal Power Station

(Amount in Lakhs)

Sl. No.	Particulars	As on relevant date <sup>1</sup>
<b>A</b>	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>B</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	
<b>C</b>	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	
<b>D</b>	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	
<b>E</b>	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 Arora Vohra & Co.**  
**Chartered Accountants**



**For NHPC Limited**

*(Signature)*  
**(M G Gokhale)**  
**GM (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 : Salal Power Station

(Amount in Rs. Lakhs)

Sl. No.	Particulars	As on relevant date <sup>1</sup>
A	a) Opening CWIP 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 CWIP during the period	
	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) Transferred to Gross Block Amount during the period	
	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 CWIP 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 CWIP 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 Arora Vohra & Co.**  
Chartered Accountants



**For NHPC Limited**

*(Signature)*  
**(M G Gokhale)**  
GM (Comml.)

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station  
 Date of Commercial Operation : 01.04.1995

(Amount In Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Actual / projected					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	316.44	954.35	1,122.41	3,561.38	4,530.25					
<b>Financing Details</b>										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
<b>Equity</b>										
Internal Resources	316.44	954.35	1,122.41	3,561.38	4,530.25					
Others (Pl. specify)										
<b>Total</b>	<b>316.44</b>	<b>954.35</b>	<b>1,122.41</b>	<b>3,561.38</b>	<b>4,530.25</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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)



## Calculation of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

(Amount in ₹ Lakhs)

Sl. No.	Name of the Assets <sup>1</sup>	Gross Block as on 31.03.2014 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2019	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation Amount for each year up to 31.03.2019
	1	2	3	4 = Col.2 X Col.3
1	Land*			
5	Buildings			
6	and so on			
7				
8				
9				
10		Power station has completed 12 years of commercial operation in FY 2009-10, therefore, depreciation rate is not applicable.		
11				
12				
13				
14				
15				
	<b>TOTAL</b>			
<b>Weighted Average Depreciation Rate (%) of depreciation</b>				

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

Note:

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

For Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 GM (Comml.)



## Statement of Depreciation

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Salal Power Station

(Amount in Rs. Lakh)

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	91,757.54	92,085.17	92,401.61	93,355.96	94,478.37	98,039.76
2	Closing Capital Cost	92,085.17	92,401.61	93,355.96	94,478.37	98,039.76	102,570.01
3	Average Capital Cost	91,921.36	92,243.39	92,878.79	93,917.17	96,259.06	100,304.88
4	Freehold land	600.20	600.20	600.20	600.20	600.20	600.20
	Land under reservoir	493.85	493.85	493.85	493.85	493.85	493.85
5	Rate of depreciation	NA	NA	NA	NA	NA	NA
6	Depreciable value	82,633.50	82,923.34	83,495.19	84,429.74	86,537.44	90,178.68
7	Balance useful life at the beginning of the period	17.00	16.00	15.00	14.00	13.00	12.00
8	Remaining depreciable value	33,940.45	32,254.78	30,883.49	29,839.26	29,892.84	31,754.39
9	<b>Depreciation (for the period)</b>	<b>1,996.50</b>	<b>2,015.92</b>	<b>2,058.90</b>	<b>2,131.38</b>	<b>2,299.45</b>	<b>2,646.20</b>
10	<b>Depreciation (annualised)</b>						
11	Cumulative depreciation at the end of the period	50,689.55	52,684.48	54,670.60	56,721.85	58,944.05	61,070.49
12	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	20.99	72.78	80.12	77.25	519.76	367.92
13	Net Cumulative depreciation at the end of the period	50,668.56	52,611.70	54,590.48	56,644.60	58,424.29	60,702.57

**Note:**

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comm.)

### Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Salal Power Station**

(Amount in ₹ Lakh)

Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Loan-1</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Loan-2</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening		Not Applicable				
Add: Drawal(s) during the Year		Not Applicable				
Less: Repayment (s) of Loans during the year		Not Applicable				
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Loan-3 and so on</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Total Loan</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Interest on loan						
<b>Weighted average Rate of Interest on Loans</b>						

**Note:**

1. In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculation in Original currency is also to be furnished separately in the same form.

**Note :** All the project specific loans & corporate loans allocated to Salal Power Station has been settled prior to 31.03.2014, therefore in terms of Regulations 66(5) of CERC (Terms & Conditions of Tariff) Regulations, 2014, weighted average rate of interest has been calculated in **Appendix to Form-13**.

For Arora Vohra & Co.  
 Chartered Accountants  


For NHPC Limited

  
 (M G Gokhale)  
 GM (Comml.)

## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station

(Amount in Rs. Lakh)

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	43,175.69	43,405.03	43,626.54	44,294.59	45,080.27	47,573.24
2	Cumulative repayment of Normative loan upto previous year	43,175.69	43,405.03	43,626.54	44,294.59	45,080.27	47,379.72
3	<b>Net Normative loan - Opening</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>193.52</b>
4	Add : Increase due to addition during the year / period	229.34	310.86	763.82	861.66	3098.12	3603.73
5	Less : Decrease due to de-capitalisation during the year / period		89.35	95.77	90.07	605.15	432.55
6	Less : Decrease due to reversal during the year / period		0	0	0.00	0	0
7	Add : Increase due to discharges during the year / period		0	0	14.09	0	0
	Less : Repayment during the year	229.34	221.51	668.05	785.69	2,299.45	2,646.20
8	<b>Net Normative loan - Closing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>193.52</b>	<b>718.50</b>
9	<b>Average Normative loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96.76</b>	<b>456.01</b>
10	Weighted average rate of interest	7.420%	8.55%	8.69%	8.49%	8.11%	7.77%
11	<b>Interest on Loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.85</b>	<b>35.43</b>

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

### Calculation of Interest on Working Capital

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Salal Power Station**

(Amount in ₹ Lakh)

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	1,098.24	1,202.47	1,282.36	1,367.56	1,458.42	1,555.32
2	Maintenance Spares	1,976.83	2,164.44	2,308.24	2,461.60	2,625.15	2,799.57
3	Receivables	4,268.66	4,527.44	4,713.83	4,903.36	5,159.96	5,476.13
4	Total Working Capital	7,343.72	7,894.35	8,304.43	8,732.52	9,243.53	9,831.02
5	Rate of Interest	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%
6	Interest on Working Capital	899.61	1,065.74	1,121.10	1,178.89	1,247.88	1,327.19

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comml.)

## Other Income as on actual / anticipated COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station

(Amount in ₹ Lakh)

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		<b>NOT APPLICABLE</b>				
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)						
...	...						
...	...						

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

(Amount in ₹ Lakh)

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	<b>NOT APPLICABLE</b>			
5	Power Charges				
6	Other Office and Administrative Expenses				
7	Others (Please Specify Details)				
8	Other pre-Operating Expenses				
	.....				
<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 Arora Vohra & Co.**  
Chartered Accountants



**For NHPC Limited**

  
(M G Gokhale)  
GM (Comml.)



Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Salal 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)
<b>1</b>	<b>Loans</b>									
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	<b>Total Foreign Loan</b>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	<b>Indian Loans</b>									
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	<b>Total Indian Loans</b>									
	Draw down Amount									
	IDC									
	Financing charges									
1	<b>Total Loans drawn</b>									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	<b>Equity</b>									
2.1	Foreign equity drawn									
2.2	Indian equity drawn									
	<b>Total equity deployed</b>									

**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 Arora Vohra & Co.  
 Chartered Accountants  


For NHPC Limited  
  
 (M G Gokhale)  
 GM (Comm.)



## Actual cash expenditure

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station

(Amount in ₹ Lakh)

	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
Payment to contractors/suppliers	<b>NOT APPLICABLE</b>			
% of fund deployment				

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

For Arora Vohra & Co.  
 Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 GM (Comml.)

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

Generating Company : **NHPC LTD.**  
 Name of Hydro-electric Generating Station : **Salal Power Station**  
 Installed Capacity : **6 X 115 MW = 690 MW**

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I		
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
<b>Total</b>			

Not Applicable

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

Note:

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

**For Arora Vohra & Co.**  
**Chartered Accountants**



**For NHPC Limited**

**(M G Gokhale)**  
**GM (Comml.)**

**FORM-15B**

**Design energy and MW Continuous (monthwise) - ROR type stations**

Generating Company : **NHPC LTD.**  
 Name of Hydro-electric Generating Station : **Salal Power Station**  
 Installed Capacity : **6 X 115 MW = 690 MW**

Month		Design Energy* (MUs)	MW continuous*
April	I	57.11	690 MW
	II	56.55	
	189.52	III	
May	I	70.75	
	II	81.09	
	324.94	III	
June	I	157.30	
	II	157.30	
	471.9	III	
July	I	158.31	
	II	158.30	
	487.70	III	
August	I	158.30	
	II	158.30	
	487.70	III	
September	I	158.30	
	II	159.71	
	424.30	III	
October	I	90.03	
	II	72.11	
	229.61	III	
November	I	47.97	
	II	42.36	
	128.63	III	
December	I	35.17	
	II	32.11	
	94.57	III	27.27
January	I	20.43	
	II	19.97	
	60.69	III	20.29
February	I	21.52	
	II	23.17	
	68.97	III	24.28
March	I	27.17	
	II	38.39	
	113.47	III	47.91
3082.00			
<b>Total</b>		<b>3082</b>	

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

For Arora Mohra & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
GM (Comml.)

## Liability Flow Statement

Name of the Petitioner : NHPC LTD

Name of the Generating Station : SALAL POWER STATION

(Amount ₹ in Lakhs)

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31st March	Discharges (Year wise)					Reversal (Year wise)
					2014-15	2015-16	2016-17	2017-18	2018-19	
(A) Liability pertaining to Add Cap claimed - 2014-15										
	Nil		0.00	0.00						
<b>Sub Total</b>				<b>0.00</b>						
(B) Liability pertaining to Add Cap claimed - 2015-16										
Astro India Automobiles Pvt Ltd.	Inspection vehicle-purchase of two no tata/sumo/bolero/xylo (Ref: SI No. A(11) of 9A-2015-16	2015-16	1.42	1.42	0.00	0.00	1.42			
BC Technomatic Pvt Ltd, Bhopal	Purchase of 10 no. 02 HP submersible pump (Ref: SI No. B(2) of 9A-2015-16)	2015-16	0.70	0.70	0.00	0.00	0.70			
Alstom T&D India Ltd	Event Logger for power house (Ref: SI No. B(5) of 9A-2015-16)	2015-16	8.41	8.41	0.00	0.00	8.41			
Sales & Service Corporation , New delhi.	purchase of 245KV SF6 circuit breaker at generating units (Ref: SI No. B(1) of 9A-2015-16)	2015-16	9.61	9.61	0.00	0.00	9.61			
<b>Sub Total</b>				<b>20.14</b>	<b>0.00</b>	<b>0.00</b>	<b>20.14</b>			
<b>Grand Total</b>				<b>20.14</b>	<b>0.00</b>	<b>0.00</b>	<b>20.14</b>			

For  
For Arora, Vohra & Co.  
Chartered Accountants



Partner

For NHPC LTD.

  
(M G Gokhale)  
GM (Comml.)

# **ANNEX-II**

## Summary Sheet

Name of the Petitioner : NHPC LIMITED  
 Name of the Generating Station : SALAL POWER STATION  
 Place (Region / District / State) : NORTHERN / REASI / J&K

(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
1.1	Depreciation	2,646.20	2,038.30	2,168.58	2,268.97	2,382.21	2,532.63
1.2	Interest on Loan	35.43	43.83	15.37	0.00	0.00	0.00
1.3	Return on Equity <sup>1</sup>	10,184.20	9,802.34	9,918.86	9,993.73	10,075.20	10,180.07
1.4	Interest on Working Capital	1,327.19	1,199.69	1,251.55	1,304.84	1,361.08	1,420.78
1.5	O & M Expenses	18,663.78	21,712.87	22,747.90	23,832.28	24,968.36	26,158.58
	<b>Total</b>	<b>32,856.80</b>	<b>34,797.01</b>	<b>36,102.26</b>	<b>37,399.82</b>	<b>38,786.85</b>	<b>40,292.06</b>

## Note

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 Arora Vohra & Co.  
 Chartered Accountants  
 FRN: 009487N

(CA. Surinder Arora)  
 M.No. 085036  
 Partner  
 UDIN: 19085036AAAACF2028

For NHPC Limited

(M G Gokhale)  
 GM (Comm.)  
 Commercial Division

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : SALAL POWER STATION  
Place (Region/District/State) : NORTHERN / REASI / J&K

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	1,02,570.01	1,05,010.07	1,06,781.70	1,07,839.58	1,09,780.11
2	Add : Addition during the year / period	2,538.74	1,989.31	1,255.72	2,146.53	2,019.32
3	Less : De-capitalisation during the year / period	98.68	217.68	197.85	206.00	237.57
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	Closing Capital Cost	1,05,010.07	1,06,781.70	1,07,839.58	1,09,780.11	1,11,561.86
7	Average Capital Cost	1,03,790.04	1,05,895.89	1,07,310.64	1,08,809.84	1,10,670.98

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	1,02,570.01	1,04,989.01	1,06,626.83	1,07,466.70	1,09,407.23
2	Add : Addition during the year / period	2,517.68	1,855.50	1,037.71	2,146.53	2,019.32
3	Less : De-capitalisation during the year / period	98.68	217.68	197.85	206.00	237.57
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	Closing Capital Cost	1,04,989.01	1,06,626.83	1,07,466.70	1,09,407.23	1,11,188.98
7	Average Capital Cost	1,03,779.51	1,05,807.92	1,07,046.77	1,08,436.96	1,10,298.10

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	21.06	154.87	372.88	372.88
2	Add : Addition during the year / period	21.06	133.81	218.01	0.00	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	Closing Capital Cost	21.06	154.87	372.88	372.88	372.88
7	Average Capital Cost	10.53	87.96	263.87	372.88	372.88

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)



Name of the Petitioner : NHPC LIMITED  
 Name of the Generating Station : SALAL POWER STATION  
 Place (Region/District/State) : NORTHERN / REASI / J&K

## Statement showing Return on Equity at Normal Rate

(Rs. in Lakh)

Sl. No.	Particulars	2019-20 3	2020-21 4	2021-22 5	2022-23 6	2023-24 7
1	Gross Opening Equity (Normal)	51,825.59	52,551.29	53,042.64	53,294.60	53,876.76
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)	51,825.59	52,551.29	53,042.64	53,294.60	53,876.76
5	Add : Increase in equity due to addition during the year/period	755.30	556.65	311.31	643.96	605.80
6	Less : Decrease due to de-capitilization during the year/period	29.60	65.30	59.35	61.80	71.27
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(Normal)	52,551.29	53,042.64	53,294.60	53,876.76	54,411.28
10	Average Equity (Normal)	52,188.44	52,796.97	53,168.62	53,585.68	54,144.02
11	Rate of ROE	18.782%	18.782%	18.782%	18.782%	18.782%
12	Total ROE	9802.03	9916.33	9986.13	10064.46	10169.33

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

Sl. No.	Particulars	2019-20 3	2020-21 4	2021-22 5	2022-23 6	2023-24 7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	0.00	6.32	46.46	111.86	111.86
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	6.32	46.46	111.86	111.86
5	Add : Increase in equity due to addition during the year/period	6.32	40.14	65.40	0.00	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)]	6.32	46.46	111.86	111.86	111.86
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	3.16	26.39	79.16	111.86	111.86
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	9.597%	9.597%	9.597%	9.597%	9.597%
12	Total ROE	0.30	2.53	7.60	10.74	10.74

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 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 : SALAL 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	690	690				
2	Free power to home state	%	12	12				
3	Free power under Local Area Development Fund (LADF)	%	NA	NA				
4	Date of commercial operation							
	Unit-1		Nov-87			Nov-87		
	Unit-2		-do-			-do-		
	Unit-3		-do-			-do-		
	Unit-4		01.07.1993			01.07.1993		
	Unit-5		23.05.1994			23.05.1994		
	Unit-6		01.04.1995			01.04.1995		
5	Type of Station							
	a) Surface / underground		Surface			Surface		
	b) Purely ROR / Pondage/ Storage		Purely ROR			Purely ROR		
	c) Peaking / non-peaking		Non-Peaking			Non-Peaking		
	d) No. of hours of peaking		-			-		
	e) Overload capacity (MW) & period		Nil			Nil		
6	Type of excitation							
	a) Rotaing exciters on generator							
	b) Static excitation		Static			Static		
7	Design Energy (Annual) <sup>1</sup>	Gwh	3082			3082		
8	Auxiliary Consumption including Transformation losses	%	1			1		
9	Normative Annual Plant Availability Factor (NAPAF)	%	60			64		
9.1	Maintainance Spares for WC	% of O&M	15			15		
9.2	Receivables for WC	in Months	2			1.5		
9.3	Base Rate of Return on Equity	%	15.50%	15.50%				
9.4	Base Rate of Return on Equity on Add. Capitalization*	%	7.77%	7.92%				
9.6	Tax Rate <sup>2</sup>	%	21.549%	17.472%				
9.6	Effective Tax Rate <sup>4</sup>	%	22.157%	17.472%				
9.7	Bank Rate (MCLR) + base points as on 01.04.2019 <sup>3</sup>	%	13.50%	12.05%				

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 31 i.e. actual tax (or advance tax) / gross income, where gross income refers the profit before tax.

\* Weighted Average Rate of Interest applicable to NHPC as a whole for the FY 2018-19 is considered for the tariff period 2019-24 for calculating ROE on Add. Capitalization.

For Arora Vohra & Co.  
Chartered Accountants

  
 (M G Gokhale)  
 GM (Comml.)  
 Commercial Division

## Salient Features of Hydroelectric Project

NAME OF COMPANY : NHPC LIMITED  
 NAME OF POWER STATION : SALAL POWER STATION

<b>1. Location</b>	
State/Distt.	Jammu and Kashmir, Reasi
River	Chenab
<b>2. Diversion Tunnel</b>	
Size, shape	Diameter 9.144
Length (M)	198.729 m
<b>3. Dam</b>	
Type	Rockfill Dam, Concrete Dam
Maximum dam height (M)	Rockfill = 117.28, Concrete = 112.91
<b>4. Spillway</b>	
Type	Ogee Profile
Crest level of spillway (M)	478.68
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	487.68 m
Minimum Draw Down Level (MDDL) (M)	-
Live storage (MCM)	ROR
<b>6. Desilting Chamber</b>	
Type	NA
Number and Size	
Particle size to be removed (mm)	
<b>7. Head Race Tunnel</b>	
Type	NA
Size and type	
Length (M)	
Design discharge (Cumecs)	
<b>8. Surge Shaft</b>	
Type	NA
Diameter (M)	
Height (M)	
<b>9. Penstock/Pressure shafts</b>	
Type	Steel Penstock
Diameter & Length (M)	5.23 m 265 m
<b>10. Power House</b>	
Installed capacity (No. of units x MW)	690 MW (6 x 115 MW)
Type of turbine	Vertical Shaft Francis
Rated Head (M)	94.5 m
Rated Discharge (Cumecs)	140 cumecs per unit
Head at Full Reservoir Level (M)	90.68
Head at Minimum Draw down Level (M)	---
MW Capability at FRL	690
MW Capability at MDDL	---
<b>11. Tail Race Tunnel / Channel</b>	
Diameter (M), shape	11 m, Horse shoe
Length (M)	Stage-I : 2.463 km, Stage-II : 2.527 km
Minimum tail water level (M)	391 m
<b>12. Switchyard</b>	
Type of Switch gear	Outdoor, Air insulated switchgear with SF6 circuit breaker and MOCB
No. of generator bays	6
No. of Bus coupler bays	1
No. of line bays	6

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comm.)  
Commercial Division

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**Details of Foreign loans**

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

Name of the Petitioner **NHPC Limited**  
 Name of the Generating Station **Salal Power Station**  
 Exchange Rate at COD  
 Exchange Rate as on 31.3.2014

Sl.	Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
		2	3	4	5	6	7	8	9	10	11	12	13
		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)
	Currency1 <sup>1</sup>												
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												
	Currency2 <sup>1</sup>												
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												
	Currency3 <sup>1</sup> & so on												
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 NHPC Limited  
 (M G Gokhale)  
 GM (Comm.)  
 Commercial Division

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**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 : **Salal Power Station**  
 Exchange Rate on date/s of 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)
	<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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comm.)  
Commercial Division

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

Capital Cost as admitted by CERC		
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	Rs. 92085.17 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 12.05.2015 in Petition No.236/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>Rs. 92085.17 Lakh</b>

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (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 :

Salal 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)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
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)	<b>NOT APPLICABLE</b>	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
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)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
<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 Arora Vohra & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
GM (Comml.)



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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal 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 NHPC Limited

  
(M G Gokhale)  
GM (Comm.)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal 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>				

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 NHPC Limited

(M G Gokhale)  
GM (Comm.)

Break-up of Construction/Supply/Service packages

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Salal Power Station

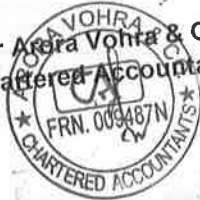
1	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	.....	Total Cost of all packages
2	Scope of works <sup>1</sup> (in line with head of cost break-ups as applicable)					
3	Whether awarded through ICB / DCB / Departmentally / Deposit Work					
4	No. of bids received					
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 Anura Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comm.)

In case there is cost over run

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (₹ Lakh)	Actual / Estimated Cost as incurred / to be incurred (₹ 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	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 Fresh Land/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 Arora, Sehra & Co.,  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
GM (Comm.)

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In case there is time over run

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal 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		<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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comm.)

In case there is claim of additional RoE

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal 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									
....									
.....									

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)



## Financial Package upto COD

Name of the Company : NHPC LTD.  
 Name of the Power Station : SALAL POWER STATION  
 Project Cost as on COD<sup>1</sup> : 80341  
 Date of Commercial Operation of the Station<sup>2</sup> : 01/04/1995\*

(Amount in lacs)

1	Financial Package as Approved		Financial Package as on COD <sup>§</sup>		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
GOI			INR	31070		
BONDS						
C SERIES			INR	104		
D & E SERIES			INR	2278		
G SERIES			INR	1486		
K-1 SERIES			INR	6221		
LOAN -LIC						
LOAN L-2						
LOAN OTHERS						
Total Loans				41159		43405.03
Equity-						
Foreign						
Domestic			INR	46725	INR	48680.14
Total Equity			INR	46725	INR	48680.14
Debt : Equity Ratio			0.88 : 1		0.89 : 1	

<sup>1</sup> Say US \$ 200m + Rs.400 Cr or Rs.1360 Cr including US \$200m at an exchange rate of 1US \$=Rs.48/-

<sup>2</sup> Date of Commercial Operation means Commercial Operation of the last unit.

<sup>3</sup> For example : US \$, 200M etc.etc

\* Date of Commercial Operation of last unit.

\*\* As on 31.03.2014 & approved by CERC in order dtd. 12.05.2015 in petition No.236/GT/2014. The equity and loan figures are normative.

§ Figures taken for the year 1995-96 as disclosed in last tariff petition No.197/2004.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comm.)

## Details of Project Specific Loans

Name of the Petitioner  
Name of the Generating Station

NHPC Limited  
Salal Power Station

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Package6
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2014 / COD 3,4,5,13,15		<b>All actual loans have been repaid.</b>				
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>	Yes/No					
If above is yes,specify caps/floor						
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 hedged?						
If above is yes,specify details <sup>17</sup>						

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

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

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

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> 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.

<sup>8</sup> Margin means the points over and above the floating rate.

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

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

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

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

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

<sup>14</sup> 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.

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

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

<sup>17</sup> In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

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

<sup>19</sup> At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately

<sup>20</sup> 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.

<sup>21</sup> Call or put option, if any exercised by the generating company for refinancing of loan

<sup>22</sup> Copy of loan agreement

For Arora Vohra & Co  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

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## Details of allocation of corporate loans to various projects

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Salal Power Station

(Amount in lacs)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks	
1	2	3	4	5	6	7	
Source of Loan <sup>1</sup>							
Currency <sup>2</sup>							
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>	<b>All actual loans have been repaid.</b>						
Fixed Interest Rate, if applicable							
Base Rate, if Floating Interest <sup>7</sup>							
Margin, if Floating Interest <sup>8</sup>							
Are there any Caps/Floor <sup>9</sup>						Yes/No	Yes/No
If above is yes,specify caps/floor							
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>15</sup>							
Are Foreign currency hedged?							
If above is yes,specify details <sup>17</sup>							
Distribution of loan packages to various projects							
Name of the Projects						Total	
Project 1							
Project 2							
Project 3 and so on							

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

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

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

<sup>4</sup> 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 seperately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed seperately for various units, details in the Form is to be given seperately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> 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.

<sup>8</sup> Margin means the points over and above the floating rate.

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

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

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

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

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

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished seperately.

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

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

<sup>17</sup> In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

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

<sup>19</sup> At the time of truing up rate of interest with relevant reset date (if any) to be furnished seperately

<sup>20</sup> 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.

<sup>21</sup> Call or put option, if any exercised by the generating company for refinancing of loan

<sup>22</sup> Copy of loan agreement

For Arora Vohra & Co.  
Chartered Accountants  
FRN: 000807  
CHARTERED ACCOUNTANTS

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For NHPC Limited

(M G Gokhale)  
GM (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner  
Name of the Generation Station  
COD  
For Financial Year

NHPC LTD  
SALAL POWER STATION  
01.04.1995  
2019-20

S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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</b>	<b>LEFT OVER ITEMS ALREADY ALLOWED BY CERC IN 2014-19</b>							
1	410711 Automation of Plant for efficient operation and better Control with real time monitoring of Auxiliaries System (SCADA)	1238.00		1238.00		26 (1)	The said works was allowed by CERC ( item no. 1, page no. 49 in 2017-18, 404.30 Lac & item no. 1 page 52 in 2018-19, 620 Lac). Salal Power station is one of the oldest, commissioned in 1987. The control protection system are ones installed during commissioning period. During that time SCADA was not available and all old systems of auxiliaries were not seamless and integrated to monitor centrally. Accordingly the proposal for upgradation for seamless intergartion in SCADA system took quite time and the same has been awarded in June '2017 and the works for the same is in progress and it is expected to be completed and commissioned by 2019-20. <b>Financial Implication increased due to inclusion of Generator Protection relays in the scope which were needed to communicate on IEC 61850.</b>	
2	410321 Planning, Deisgn and constuction of Bachlore accomadation for executives at Salal Power Station	495.00		495.00		26 (1)	The said work was allowed by CERC ( item no. 8, page no. 52 in 2017-18, 318.50 Lac) for construction of new bachelor accommodation for 24 officers in the first phase. Work was awarded in Dec. 2017, the finishing work is still in progress and is expected to be completed during 2019-20, with the completion cost of Rs. 495 Lakhs. <b>Financial implication increased due to deviations envisaged during construction stage/finishing works as per site condition &amp; requirement therof.</b>	
	<b>Sub Total A</b>	1733.00	0.00	1733.00	0			
<b>B.</b>	<b>REPLACEMENT OF ASSETS UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>							

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S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
1	410601 Flap Type Gate	500		500		25 (2) (d)	CERC had allowed ( item no.7 at page no. 52 in 2017-18, 200 Lac) for modification in existing gate for flap arrangement of Gate no. 11 for avoiding the loss of generation on account of chocking due to trash during peak season. But during the technical consultation with D&E div., CO, it was finalised to install the new Radial Gate with flap type arrangement for Gate no. 12. Accordingly, LOA amounting to Rs.398.28 Lakhs was placed on 28.04.2018. In due course old Radial gate was dismantled and new Radial Gate with flap type arrangement was installed for Gate no. 12 but not yet commissioned. For meeting all technical requirement as well as safety norms, several arrangement including replacement / modification in existing rope drum hoist was proposed / needed and accordingly the work is being taken up, resulting to increase in Financial Implication also.	
2	410608 Supply Installation and commissioning of panels for remote operation of radial, silt, penstock and dam gates at Salal Power Station.	195.00		195.00		25 (2) (c)	Salal Power station is the one of the oldest, commissioned in 1987. The control systems / panels of the Gates have been installed and commissioned at the time of commissioning of dam. Since these panels are obsolete and day by day manpower is also being reduced these control systems / panels are required to be replaced and to be updated for seamless communication & efficient operation with new SCADA System installed in Salal Power Station.	
3	410904 11 KV VCB Panels for Sub Station Bidda	89.68		89.68		25 (2) (b)	11 kV VCB Panels at Bidda were damaged due to fire incident. Accordingly new VCB Panels were purchased as these panel are the life line of power station and supplying electricity to all station loads as well as colony.	
<b>Sub Total B</b>		<b>784.68</b>	<b>0</b>	<b>784.68</b>	<b>0</b>			
C	ASSETS BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)							





S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
1	437517 X-ray Baggage machines security	21.06		21.06		26 (1)(d)	Salal power station is under security threat as per information received from IB, home ministry, power ministry etc. This is the requirement of the day as stressed by the IB and power ministry vide their OM. Hence, a x-ray baggage scanning machine has been asked by HR division of C.O. to install at all Power Station gate. This is a new gadget to be installed in power house and Admin block for security reasons.	
<b>Sub Total C</b>		21.06	0.00	21.06	0.00			
<b>Total A+B+C</b>		<b>2538.74</b>	<b>0.00</b>	<b>2538.74</b>	<b>0.00</b>			
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>2517.68</b>	<b>0.00</b>	<b>2517.68</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>		<b>21.06</b>	<b>0.00</b>	<b>21.06</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 9 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 2019-24.
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-capitalized during that year and original value of such asset to be shown at col. 3. In addition, 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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd.

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Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner **NHPC LTD**  
 Name of the Generation Station **SALAL POWER STATION**  
 COD **01.04.1995**  
 For Financial Year **2020-21**

S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
A	<b>LEFT OVER ITEMS ALREADY ALLOWED BY CERC IN 2014-19</b>							
1	Planning, design and construction of sewerage treatment plant along with laying of pipes, septic tank and manholes etc. wherever required at generating station.	230.16		230.16		26 (1)	The said work was allowed by CERC ( item no. 15, page no. 48 in 2016-17, 225 Lac) for the statutory compliance of pollution control as per the directions of the J&K state pollution control Board as regards connection of STP facility. Accordingly Planning, design and construction of sewerage treatment plant along with laying of pipes, septic tank and manholes etc. wherever required at generating station, complete treatment of sewerage was allowed. The same has not been completed due to non- finalisation of technical specifications. As of now the said work is under tendering stage and is expected to be completed / commissioned by 2020-21. Cost Justification : Based on NIT Value	
	<b>Sub Total A</b>	<b>230.16</b>	<b>0.00</b>	<b>230.16</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	411112 Replacement of Two nos. of submersible pumps for dam foundation & shear zone gallery	19.67		19.67		25 (2) (c)	These pumps which were installed in 1985 in dam gallery are facing frequent breakdown and are beyond economical repairwell as obsolete. Two nos. submersible pumps are to be purchased against the replacement of old VT pumps.	
2	411130 Replacement of Weighing bridge 60 Ton capacity (long span)	22.71		22.71		25 (2) (a)	A very old Weighing bridge was installed at Bidda stores during the construction stage in 1977, which is now under breakdown (completed its life) and is beyond the economical repair and the said weighing bridge was not certified by our local meterlogy department, J&K, hence the said bridge is no more of use. Thus, a new weighing bridge is essentially required to be purchased against the replacement of old weighing bridge.	



S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
3	410701 Replacement of 11kV Generator CT 54 nos. with CT Ratio of 7500/5Amp & 17 nos. with CT Ratio of 4000/5Amp	26.85		26.85		25 (2) (c)	The CTs are the ones that were installed with mother plant & are in use since commissioning and their insulation has aged. Further, the upgraded CT has higher accuracy than the old one. To match with the latest technology and replacement of less accuracy CT, new CT having high accuracy are proposed to be purchased.	
4	410712 Purchase of four nos. HP air compressors against replacement of existing four nos. HP air compressors in power house.	20.35		20.35		25 (2) (a)	All four HP compressors installed in power house for operation of Governing systems and Guide vane servomotor were installed with mother plant at time of commissioning and are now giving regular troubles, being very old. Hence four nos. compact efficient HP air compressors are required to be purchased against replacement of existing four nos. HP compressors for efficient operation of generating units.	
5	410601 Replacement of Instruments for concrete Dam & Rockfill dam against installed instruments.	120.00		120.00		25 (2) (c)	Various instruments such as Electric - peizometers, joints meters, earth pressure cells, twin tube peizometers, plumb lines are installed at different locations of Dam structure which are very old and most of the instruments are not in working condition. Installed instruments are mechanical in nature, hence the data is not accessible from remote end. Since SCADA has been implemented in Salal Power Station, instrumentations compatible with SCADA are necessary for installation against already installed instruments for smooth operation & maintenance of dam as well as maintaining proper records. The same has already been directed by Dam safety team in Inspection report.	
6	410711 10 KVA inverter along with ACDB (Main & standby)	10.15		10.15		25 (1) (a)	Control room at dam site was established by installing a dam controller for operation of 12 nos. of radial gate, 6. nos of silt excluder gate, 6 nos. of penstock gate and 4 nos. of Dam gate. In addition to this, some instrumentation like transmitter for measurement of Reservoir level, choking of trash rack, position transmitter in radial gate, penstock gate and silt gate have been installed. All these instruments and controller etc. require a reliable AC supply for efficient operation. Hence, industrial type inverter is required to be purchased for Dam site against replacement.	
7	412502 Compression Testing Machine	5.61		5.61		25 (2) (a)	Existing Machine, installed in quality control laboratory, is very old and is not reliable for testing of high strength concrete. Dam Safety Team has taken the note of the same and has recommended for purchase of new machine against the existing one.	



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S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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	410701 Restoration of installed capacity : Purchase of 2 nos. modified Spare runners	1400.00		1400.00		25 (2) (c)	The work of restoration of installed capacity including replacement of all the old runners with new modified runner was approved by Commission for the period 2014-19 (Item no. 11 on pg 46 of 65, Item no. 6 pg on 51 of 65, Item no. 5 on pg 54 of 65). Accordingly Salal Power Station has replaced all the runners with modified runners and achieved its installed capacity 690 MW. Old runners available at Salal PS are of no use and no modified spare runner is available at site. Salal PS is a run-off river and Silt prone area, so in order to carry out the Capital maintenance and to cater any exigency during monsoon season, two modified spare runners are required to be purchased against replacement of the existing ones.	
<b>Sub Total B</b>		<b>1625.34</b>	<b>0.00</b>	<b>1625.34</b>	<b>0.00</b>			
<b>C</b>	<b>ASSETS BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>							
1	410705 Single phase Capacitor Voltage Transformer, 220 kV, ratio 220 Kv/110 V	133.81		133.81		26 (1)(a)	As per the CEA/NRPC norms it is mandatory to instal CVT in each phase of the transmission line. There is provision for one no. CVT for each phase of the transmission line for voltage measurement in all six lines but presently there is only one CVT in each line. In case of failure of CVT in one phase, the voltage measuring function and protection of line shall be disabled . Further as per statutory requirement, all the CVTs are to be healthy round the clock so that real time data can be available to Grid controller. As such, 12 more CVT for six lines need to be purchased for efficient operation of generating station.	
<b>Sub Total C</b>		<b>133.81</b>	<b>0.00</b>	<b>133.81</b>	<b>0.00</b>			
<b>Total A+B+C</b>		<b>1989.31</b>	<b>0.00</b>	<b>1989.31</b>	<b>0.00</b>			
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>1855.50</b>	<b>0.00</b>	<b>1855.50</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>		<b>133.81</b>	<b>0.00</b>	<b>133.81</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 9 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 2019-24.
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.



S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)

4. Where any asset is rendered unserviceable, the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. In addition, 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 NHPC Ltd.

  
(M G Gokhale)  
GM (Commercial)

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner **NHPC LTD**  
 Name of the Generation Station **SALAL POWER STATION**  
 COD **01.04.1995**  
 For Financial Year **2021-22**

S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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</b>	<b>LEFT OVER ITEMS ALREADY ALLOWED BY CERC IN 2014-19</b>							
	<b>Sub Total A</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>B.</b>	<b>REPLACEMENT OF ASSETS UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>							
1	410713 Purchase of Goods Cum Passenger elevator against existing elevator in power house	61.00		61.00		25 (2) (c)	The existing elevator in power house installed in 2004 is not in working condition. The spares of the said elevator is not available in the market. Thus elevator is required to be purchased against replacement of existing elevator for easy movement of manpower and material for maintenance & daily monitoring of operating parameters of the unit for efficient operation of generating station.	
2	410707 220 V / 60 A Float cum 220 V / 120 A boost battery charger (Main & Standby)	15.34		15.34		25 (2) (c)	The existing Battery charger was installed in 2004 and has become obsolete as its spare parts are not available in the market. As the DC system is the life line of power station, it is required to purchase new Battery charger against replacement of the existing one.	



S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
3	410707 BATTERY CHARGER 48 VOLT, 200AH, 20+40 A FLOAT CUM BOOST CHARGER	8.85		8.85		25 (2) (c)	The existing Battery charger was installed in 2009 and its spare parts are not available in the market. As the 48 V DC system is used in PLCC and essential for protection system of lines, 1 no. Battery charger is required to be purchased against replacement of existing one.	
4	410712 Purchase of 10 nos. energy efficient submersible Pumps and Accessories for Salal Power Station and required Automation	709.80		709.80		25 (2) (c)	225 HP pumps (VT pumps) installed with mother plant for dewatering and drainage sumps at various locations of dam (2 nos.) and power house (8 nos.), are very old and not energy efficient which requires replacement with 10 nos. high energy efficient pumps.	
5	410711 Replacement of existing Vibration monitoring system	179.66		179.66		25 (2)	Old Vibration Monitoring system was installed and commissioned at Salal power station in 2004 and not giving desired results. The spares of said vibration monitoring system have been obsolete from the market. The vibration monitoring plays an very important role in identifying the healthiness of Generator and turbine. Accordingly, a new vibration system is required to be purchased against the replacement of the existing one .	
6	411603 Purchase of Two numbers of motor boat	37.29		37.29		25 (2) (a)	Old boats were purchased at Salal power station in 2004 and are not in working condition. These motor boats play an very important role in topographical survey of Dam & Plunge pool and cleaning of trash at penstock gates. Accordingly, 2 nos. motor boats are required to be purchased against replacement of existing boats for the power station.	



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S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
7	410705 Purchase of Motor Operating Mechanism (MOM) for 245 KV Isolators at Switchyard	25.77		25.77		25 (2) (a)	There are 32 nos. of 245kV isolators installed in switchyard for isolation of the circuits during normal and abnormal conditions for preventive and breakdown maintenance of 220kV switchyard equipments. Problem is being faced due to wear and tear, jam in MOM on account of ageing of isolator resulting in arcing / tripping of generator as well as feeders after implementation of SCADA and thereby causing generation losses. The alignment switches present in MOM are too old that proper alignment of isolators is not possible. Hence, new MOM for isolators are required to be purchased against replacement of old ones.	
<b>Sub Total B</b>		<b>1037.71</b>	<b>0.00</b>	<b>1037.71</b>	<b>0.00</b>			



S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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>C</b>	<b>ASSETS BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>							
<b>1</b>	411109 40 Ton Gantry crane for Draft Tube Gates.	218.01		218.01		26 (1)(a)	As per CWC norms, dedicated rope drum Hoist is required for each Draft Tube Gate. Since only one no. 45 Ton Gantry crane (35 years old) is installed for the operation of 12 nos. of Draft Tube gates, which is always very risky particularly during the Monsson season when the river discharge is high at Salal Power Station, one no. additional 45 Ton Gantry is required so as to provide smooth / reliable and risk free operation of generating units of power station.	
	<b>Sub Total C</b>	<b>218.01</b>	<b>0.00</b>	<b>218.01</b>	<b>0.00</b>			
	<b>Total A+B+C</b>	<b>1255.72</b>	<b>0.00</b>	<b>1255.72</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>1037.71</b>	<b>0.00</b>	<b>1037.71</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>	<b>218.01</b>	<b>0.00</b>	<b>218.01</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 9 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 2019-24.

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-capitalized during that year and original value of such asset to be shown at col. 3. In addition, 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:



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S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)

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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd.

  
(M G Gokhale)  
GM (Commercial)

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner **NHPC LTD**  
 Name of the Generation Station **SALAL POWER STATION**  
 COD **01.04.1995**  
 For Financial Year **2022-23**

S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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</b>	<b>LEFT OVER ITEMS ALREADY ALLOWED BY CERC IN 2014-19</b>							
1								
	<b>Sub Total A</b>	0	0	0	0			
<b>B.</b>	<b>REPLACEMENT OF ASSETS UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>							
1	411109 Replacement of Tata P&H crane 670 TC (70 Ton Capacity) Truck mounted crane.	436.97		436.97		25 (2) (c)	The said purchase was allowed by CERC ( item no. 4, page no. 50 in 2017-18, 436.97 Lac) for replacement of existing Tata P&H 670 TC having a capacity Crane of 70MT. After fixing of technical specification, the tender could not be finalised, therefore with consultation with CEP division, technical specification has been revised and again tender has been floated. Now, the said purchase proposal is under tendering stage & expected to be completed by 2020-21.	
2	410701 Replacement of existing Excitation System of Stage I (U # 1,2 &3) & stage II (U#4,5 &6)	331.06		331.06		25 (2) (c)	The existing excitation system was installed and commissioned in 1987 & its retrofitting / modification is essentially required due to product obsolescence & to avoid unit outage / generation loss due to lack of spares / ageing of electronic components of the existing excitation system.	



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S.No.	Head of Work/ Equipment	ACE Claimed 9Actual/ Projected)				Regulations 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)
3	410608 Complete refurbishment of Silt Excluder Gallery Gates (06 nos. service gates & 06 nos. Emergency gates)	768.19		768.19		25 (2) (a)	Salal Power Station is the one of the oldest as well as the biggest Power Station of NHPC i.e. 690 MW. The under Spillway sluice Gates of the Dam has been plugged because of the Indus water treaty. Now, due to plugging of the said gates, the performance of the power station totally depend upon the Silt Excluder Gallery Gates ( i.e. 6 nos. service gates & 6 nos. Emergency gates) during monsoon period. These Gates have been installed and commissioned at the time of commissioning of dam. Now the condition of these gates including hydraulic Cylinder, power packs and 2nd stage Embedded parts which is embedded in the concrete has deteriorated badly, which are not giving desired result as per the requirement of Site and gates are always not aligned at their position. To avoid the generation loss & for efficient operation of generating station, the replacment of 2nd embedded parts, Hydraulic cylinders, power packs, pipings and Skin plates of Gates are essentially required.	
4	411119 Renovation & modernization of EOT Cranes	610.31		610.31		25 (2) (c)	EOT cranes are required for capital maintenance and Annual maintenance of generating units. 2 nos. EOT cranes installed with the mother plant are totally engaged for 06 months for the said maintenance works. The control protection system / relays and control panels installed at the time of commissioning are not working properly. These cranes are facing frequent troubles and its spares parts are not available in the markets . The spares of said cranes are obsolete in nature. Hence, to avoid the generation loss and also to minimise the maintenance period, replacement of control protection system / relays and control panels is essentially required.	
<b>Sub Total B</b>		2146.53	0.00	2146.53	0.00			
<b>C</b>	<b>ASSETS BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>							
<b>1</b>								
<b>Sub Total C</b>		0	0	0	0			
<b>Total A+B+C</b>		<b>2146.53</b>	<b>0.00</b>	<b>2146.53</b>	<b>0.00</b>			
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>2146.53</b>	<b>0.00</b>	<b>2146.53</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				



S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)

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For Arora Verma & Co.  
Chartered Accountants



For NHPC Ltd.

  
(M G Gokhale)  
GM (Commercial)



Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner **NHPC LTD**  
 Name of the Generation Station **SALAL POWER STATION**  
 COD **01.04.1995**  
 For Financial Year **2023-24**

S.No.	Head of Work/ Equipment	ACE Claimed 9Actual/ Projected)				Regulations 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</b>	<b>LEFT OVER ITEMS ALREADY ALLOWED BY CERC IN 2014-19</b>							
	<b>Sub Total A</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>B.</b>	<b>REPLACEMENT OF ASSETS UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>							
1	410709 Replacement of old ventilation ducts & associated auxiliaries of ventilation system	121.37		121.37			Air ducts and its associated auxiliaries of ventilation system of Salal PS were installed at the time of commissioning of PS in 1987 and has got damaged due to its prolonged use, so replacement is required against existing one for proper ventilation.	
2	412503 Automatic Weather station	8.86		8.86		25 (2) (c)	Existing Automatic weather station is not working properly and is beyond repair. Moreover, data logger is only compatible with Windows Vista and incompatible with latest windows / systems due to old software / application. Dam safety team has also suggested for taking necessary action in this regard. Hence new automatic weather station is necessary for purchase against the existing one.	
3	410701 Retrofitting / Modification of existing Excitation System of Stage I (U # 1,2 &3) & stage II (U#4,5 &6)	331.06		331.06		25 (2) (c)	The existing excitation system was installed and commissioned in 1987 & its retrofitting / modification is essentially required due to product obsolescence & to avoid unit outage / generation loss due to lack of spares / ageing of electronic components of the existing excitation system.	



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S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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)
4	410608 Hydraulically operated Trash Rack cleaning Machine	1204.00		1204.00		25 (2) (c)	The old trash Rack cleaning Machine has been installed and commissioned at the time of commissioning of dam, which is not working as per the requirement of Site. To avoid the generation loss as well as for proper trash management, a modified Hydraulically operated Trash Rack Cleaning Machine is required against replacement.	
5	410712 Central Greasing and lubrication Systems for six Turbine	174.64		174.64		25 (2) (c)	The CGLS system of the generating units is most essential for smooth operation of generating units. Existing CGLS are facing frequent troubles and its spares parts are not available in the markets. The spares of said CGLS are obsolete in nature. Hence, CGLS is required to be purchased against replacement of existing one.	
6	410701 Purchase of 8 nos. of UGB & LGB Coolers each	7.93		7.93		25 (2) (a)	The tubes of UGB and LGB coolers installed with mother plant are choked due to calcification & aging and the repair is uneconomical. 8 nos. of UGB & LGB coolers each are required to be purchased against replacement of existing ones. Cost Justification : As per the budgetary offer received from M/s Hari Om Enterprises dated 15-07-2019	
7	410701 Stator Air Coolers	77.31		77.31		25 (2) (a)	The repair of existing coolers installed with mother plant is uneconomical as lot of tube are choked due to calcification & aging. One set comprising of 8 number stator coolers are required to be purchased against replacement of existing ones. Cost Justification : As per the budgetary offer received from M/s Hari Om Enterprises dated 15-07-2019	
8	411502 Inspection Vehicle - Purchase of two nos. Innova or equivalent- Electrically Operated	46.92		46.92		25 (2) (a)	The global automobile industry is seeing a major shift towards e-mobility over the past decade. There is a rapid increase in concept cars being turned into production cars over the years. Following the suit, India also has big plans for the emerging Electric Vehicles and its technologies in the country. Accordingly it is plan to purchase two no of Electric vehicle for the movement of VIP/HOP. These vehicle will be purchased against the replacement of old vehicles.	



S.No.	Head of Work/ Equipment	ACE Claimed 9Actual/ Projected)				Regulations 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)
9	410707 1000AH, 220V DC battery Bank	47.23		47.23		25 (2) (a)	Two nos 220 V DC battery banks were installed in 2012 and 2015 at Power house. Considering the approx. life of battery as 10 yrs, its failure cannot be ruled out in future. In case of Failure in both the battery bank, the Units cannot start and control system cannot be in functional mode. This will cause heavy generation loss to the power station. Hence, 1 No. Battery Bank is required to be purchased against replacement of one Battery Bank for efficient operation of generating station.	
<b>Sub Total B</b>		<b>2019.32</b>	<b>0.00</b>	<b>2019.32</b>	<b>0.00</b>			



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S.No.	Head of Work/ Equipment	ACE Claimed (Actual/ Projected)				Regulations 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>C</b>	<b>ASSETS BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 of CERC GUIDELINES 2019-24)</b>							
	<b>Sub Total C</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total A+B+C</b>	<b>2019.32</b>	<b>0.00</b>	<b>2019.32</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>2019.32</b>	<b>0.00</b>	<b>2019.32</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</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 9 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 2019-24.
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-capitalized during that year and original value of such asset to be shown at col. 3. In addition, 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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Ltd.

(M G Gokhale)  
GM (Commercial)

2023

Details of Assets De-capitalized during the period

Name of the Petitioner

NHPC LTD

Name of the Generation Station

SALAL POWER STATION

S.No.	Name of the Asset	Nature of de-capitalization (whether claimed unde exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	
<b>2019-20</b>						
1	Radial Gate No 12	Deletion against additional capital expenditure	62.88	01.04.1987	53.98	Refer Sl. No.B (1) of Form 9A - 2019-20
2	Local Control Panels of 12 nos Radial Gate, 6 Nos Penstock, 6 Nos Silt gate and Four nos. Dam II gates	Deletion against additional capital expenditure	24.52	01.04.1987	21.05	Refer Sl. No.B (2) of Form 9A - 2019-20
3	11 KV VCB Panels at Sub Station Bidda	Deletion against additional capital expenditure	11.28	01.04.1987	9.68	Refer Sl. No.B (3) of Form 9A - 2019-20
	<b>Total</b>		<b>98.68</b>		<b>84.71</b>	
<b>2020-21</b>						
1	Purchase of Two sets of submersible pumps for dam foundation & shear zone gallery (AIN no 8201010038 , 8201010039)	Deletion against additional capital expenditure	17.47	01.05.1985	16.68	Refer Sl. No.B (1) of Form 9A - 2020-21
2	Weighing bridge 60Ton capacity long span	Deletion against additional capital expenditure	2.86	01.04.1987	2.45	Refer Sl. No.B (2) of Form 9A - 2020-21





S.No.	Name of the Asset	Nature of de-capitalization (whether claimed unde exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	
3	54 Nos. of 11KV Geneartor CT CT Ratio : 7500/5A 17 Nos. of 11KV Geneartor CT CT Ratio : 4000/5A	Deletion against additional capital expenditure	2.61	01.04.1987	2.24	Refer Sl. No.B (3) of Form 9A - 2020-21
4	4 (Four) nos HP air compressors (02 nos. of each stage)	Deletion against additional capital expenditure	2.56	01.04.1987	2.20	Refer Sl. No.B (4) of Form 9A - 2020-21
5	Instrumentation such as Electric -pezometers, joints meters, earth pressure cells, twin tube pezometers, plumb lines are installed at different locations of Dam structure	Deletion against additional capital expenditure	15.09	01.04.1987	12.96	Refer Sl. No.B (5) of Form 9A - 2020-21
6	Inverter AIN No 9410010362 & 9410010363	Deletion against additional capital expenditure	0.34	16.11.2007	0.22	Refer Sl. No.B (6) of Form 9A - 2020-21
7	Compression Testing Machine	Deletion against additional capital expenditure	0.71	01.04.1987	0.61	Refer Sl. No.B (7) of Form 9A - 2020-21
8	2 (Two ) nos. of Runner	Deletion against additional capital expenditure	176.05	01.04.1987	151.31	Refer Sl. No.B (8) of Form 9A - 2020-21
	<b>Total</b>		<b>217.68</b>		<b>188.66</b>	

2021-22

1	Goods Cum Passenger elevator (having AIN no. 9902020018) at power house	Deletion against additional capital expenditure	18.27	01.03.2004	12.92	Refer Sl. No.B (1) of Form 9A - 2021-22
2	220 V/60 A Battery charger having AIN number 3525020005	Deletion against additional capital expenditure	4.84	31.03.2004	3.41	Refer Sl. No.B (2) of Form 9A - 2021-22





S.No.	Name of the Asset	Nature of de-capitalization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	
3	48 V/20 A Battery charger having AIN number 5801120017	Deletion against additional capital expenditure	1.65	12.11.2009	1.23	Refer Sl. No.B (3) of Form 9A - 2021-22
4	10 nos of 225 HP VT pumps installed for dewatering and drainage sumps of power house and Khoo Sump	Deletion against additional capital expenditure	89.26	01.04.1987	76.63	Refer Sl. No.B (4) of Form 9A - 2021-22
5	Old Vibration Monitoring system having AIN No 8115050013	Deletion against additional capital expenditure	78.99	18.06.2007	54.08	Refer Sl. No.B (5) of Form 9A - 2021-22
6	Old motor boats having AIN No 9845010001 & 9845010003	Deletion against additional capital expenditure	1.60	30.09.1999	1.44	Refer Sl. No.B (6) of Form 9A - 2021-22
7	MOM for 245 KV Isolators	Deletion against additional capital expenditure	3.24	01.04.1987	2.79	Refer Sl. No.B (7) of Form 9A - 2021-22
	<b>Total</b>		<b>197.85</b>		<b>152.50</b>	

2022-23

1	Tata P&H 670 TC having a capacity Crane of 70MT (AIN No.405010002)	Deletion against additional capital expenditure	36.23	01.01.1978	34.42	Refer Sl. No.B (1) of Form 9A - 2022-23
2	Excitation System Stage 1	Deletion against additional capital expenditure	41.63	01.04.1987	35.74	Refer Sl. No.B (2) of Form 9A - 2022-23
3	Silt Excluder Gallery Gates (06 nos. service gates & 06 nos. Emergency gates)	Deletion against additional capital expenditure	96.60	01.04.1987	82.93	Refer Sl. No.B (3) of Form 9A - 2022-23
4	EOT cranes having AIN number 6540020001 & 6540020002 respectively	Deletion against additional capital expenditure	31.53	01.04.1987	25.22	Refer Sl. No.B (4) of Form 9A - 2022-23
	<b>Total</b>		<b>206.00</b>		<b>178.32</b>	

2023-24



S.No.	Name of the Asset	Nature of de-capitalization (whether claimed unde exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	
1	Old ventilation ducts & associated auxilliary system of ventillation system	Deletion against additional capital expenditure	15.26	01.04.1987	13.10	Refer Sl. No.B (1) of Form 9A - 2023-24
2	Automatic weather station havinf AIN No 8115300011	Deletion against additional capital expenditure	3.08	23.03.2016	1.32	Refer Sl. No.B (2) of Form 9A - 2023-24
3	Excitation System Stage 2	Deletion against additional capital expenditure	41.63	01.04.1994	35.74	Refer Sl. No.B (3) of Form 9A - 2023-24
4	Old trash Rack cleaning Machine	Deletion against additional capital expenditure	151.41	01.04.1987	129.98	Refer Sl. No.B (4) of Form 9A - 2023-24
5	CGLS was having AIN number 2022030128	Deletion against additional capital expenditure	1.75	26.11.1999	1.66	Refer Sl. No.B (5) of Form 9A - 2023-24
6	8 number LGB, UGB Coolers	Deletion against additional capital expenditure	1.00	01.04.1987	0.86	Refer Sl. No.B (6) of Form 9A - 2023-24
7	8 number Stator Air Coolers	Deletion against additional capital expenditure	9.72	01.04.1987	8.35	Refer Sl. No.B (7) of Form 9A - 2023-24
8	Old vehicle ( INDIGO GLS, CH.NO.601203ATZP ""08856, JK14-A-5002) having AIN 9801100001	Deletion against additional capital expenditure	4.50	31.03.2006	4.05	Refer Sl. No.B (8) of Form 9A



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S.No.	Name of the Asset	Nature of de-capitalization (whether claimed unde exclusion or as additional capital expenditure)	Original Value of the Asset Capitalized	Year Put to use	Depreciation recovered till date of de- capitalization	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	
9	Old vehicle ( MAHINDRA DLX SCRPIO 7 STR, 4WD EURO-II,JK14-A-5003" CH.NO.MATA2BSC62B66003,) having AIN 9802170001	Deletion against additional capital expenditure	7.13	31.03.2006	6.42	Refer Sl. No.B (9) of Form 9A - 2023-24
10	Existing battery bank having AIN 8901010024	Deletion against additional capital expenditure	2.09	01.11.2015	1.02	Refer Sl. No.B (9) of Form 9A - 2023-24
	<b>Total</b>		<b>237.57</b>		<b>202.50</b>	

Note: Year wise detail need to be submitted.

For Arora Mohra & Co.  
Chartered Accountants  
FRN. 002487N  
Partner)



For NHPC Ltd.

(M G Gokhale)  
GM (Commercial)

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

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station  
 COD : 01.04.1995

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		NOT APPLICABLE			
2		NOT APPLICABLE			
3		NOT APPLICABLE			
4		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 Arora Vohra & 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 :

Salal Power Station

COD : 01.04.1995

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	Less Exclusions (items not allowable / not claimed)					
11	<b>Net Additions Capital Expenditure Claimed (on accrual basis)</b>					
	<b>12 Less: Un-discharged Liabilities</b>					
	<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 Arora Vohra & 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 Station : Salal Power Station  
 COD : 01.04.1995

Sl. No.	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
	Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing up of capital expenditure.					

**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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comml.)



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

**Name of the Petitioner : NHPC Ltd.**

**Name of the Generating Station : Salal 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 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	a) Addition in Gross Block amount during the period (Direct purchases)	
	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	
C	a) Addition in Gross Block amount during the period (Transfer from CWIP)	
	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	
D	a) Deletion in Gross Block Amount during the period	
	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	
E	a) Closing 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	

**NOT APPLICABLE**

**Note:**

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

**For Arora Vohra & Co.**  
Chartered Accountants



Partner

**For NHPC Ltd**

  
(M G Gokhale)  
GM (Comml.)

## Statement of Capital Woks in Progress

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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Salal Power Station

(Amount in Rs. Lakhs)

Sl. No.	Particulars	As on relevant date <sup>1</sup>
<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>B</b>	a) Addition in CWIP during the period	
	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 **Ajora Vohra & Co.**  
Chartered Accountants



Partner

For NHPC Ltd

(M G Gokhale)  
GM (Comml.)

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station  
 Date of Commercial Operation : 01.04.1995

(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	2,440.06	1,771.63	1,057.87	1,940.53	1,781.75					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
Equity										
Internal Resources	2,440.06	1,771.63	1,057.87	1,940.53	1,781.75					
Others (Pl. specify)										
Total	2,440.06	1,771.63	1,057.87	1,940.53	1,781.75					

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 NHPC Limited  
  
 (M G Gokhale)  
 GM (Comm.)  
 Commercial Division

## Calculation of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

(Amount in ₹ Lakhs)

Sl. No.	Name of the Assets <sup>1</sup>	Gross Block as on 31.03.2019 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2024	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation Amount for each year up to 31.03.2024
	1	2	3	4 = Col.2 X Col.3
1	Land*			
5	Buildings			
6	and so on			
7				
8				
9				
10				
11				
12				
13				
14				
15				
	<b>TOTAL</b>			
<b>Weighted Average Depreciation Rate (%) of depreciation</b>				

Power station has completed 12 years of commercial operation in FY 2009-10, therefore, depreciation rate is not applicable.

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

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal 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
1	Opening Capital Cost	98,039.76	102,570.01	105,010.07	106,781.70	107,839.58	109,780.11
2	Closing Capital Cost	102,570.01	105,010.07	106,781.70	107,839.58	109,780.11	111,561.86
3	Average Capital Cost	100,304.88	103,790.04	105,895.89	107,310.64	108,809.84	110,670.98
4	Freehold land	600.20	600.20	600.20	600.20	600.20	600.20
	Land under reservoir	493.85	493.85	493.85	493.85	493.85	493.85
5	Rate of depreciation	NA	NA	NA	NA	NA	NA
6	Depreciable value	90,178.68	93,315.32	95,210.58	96,483.86	97,833.15	99,508.17
7	Balance useful life at the beginning of the period	12.00	16.00	15.00	14.00	13.00	12.00
8	Remaining depreciable value	31,754.39	32,612.75	32,528.67	31,765.57	30,968.78	30,391.53
9	<b>Depreciation (for the period)</b>	<b>2,646.20</b>	<b>2,038.30</b>	<b>2,168.58</b>	<b>2,288.97</b>	<b>2,382.21</b>	<b>2,532.63</b>
10	<b>Depreciation (annualised)</b>						
11	Cumulative depreciation at the end of the period	61,070.49	62,740.87	64,850.49	66,987.26	69,246.58	71,649.27
12	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	367.92	58.96	132.20	122.90	129.94	152.58
13	Net Cumulative depreciation at the end of the period	60,702.57	62,681.91	64,718.29	66,864.36	69,116.64	71,496.69

## Note:

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

For Arora Verma & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 GM (Comml.)  
 Commercial Division



Calculation of Weighted Average Rate of Interest on Actual Loans<sup>1</sup>

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

(Amount in ₹ Lakh)

Particulars	Existing 2018-19	2019- 20	2020- 21	2021-22	2022- 23	2023- 24
<b>Loan-1</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Loan-2</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Loan-3 and so on</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Rate of Interest on Loan on annual basis						
Interest on loan						
<b>Total Loan</b>						
Gross loan - Opening						
Cumulative repayments of Loans upto previous year						
Net loan - Opening						
Add: Drawal(s) during the Year						
Less: Repayment (s) of Loans during the year						
Net loan - Closing						
Average Net Loan						
Interest on loan						
<b>Weighted average Rate of Interest on Loans</b>						

**Note:**

1. In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculation in Original currency is also to be furnished separately in the same form.

**Note :** All the project specific loans & corporate loans allocated to Salal Power Station has been settled prior to 31.03.2014, therefore in terms of Regulations 66(5) of CERC (Terms & Conditions of Tariff) Regulations, 2014, weighted average rate of interest has been calculated in **Appendix to Form-13**.

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comml.)

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## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Salal 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	Gross Normative loan - Opening	47,573.24	50,744.42	52,452.46	53,692.61	54,433.12	55,791.49
2	Cumulative repayment of Normative loan upto previous-year	47,379.72	50,025.92	52,064.22	53,692.61	54,433.12	55,791.49
3	<b>Net Normative loan - Opening</b>	<b>193.52</b>	<b>718.50</b>	<b>388.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4	Add : Increase due to addition during the year / period	3,603.73	1777.12	1392.52	879.00	1502.57	1413.52
5	Less : Decrease due to de-capitalisation during the year / period	432.55	69.07	152.37	138.49	144.20	166.30
6	Less : Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00	0.00
7	Add : Increase due to discharges during the year / period	0.00	0.00	0.00	0.00	0.00	0.00
	Less : Repayment during the year	2,646.20	2,038.30	1,628.39	740.51	1,358.37	1,247.22
8	<b>Net Normative loan - Closing</b>	<b>718.50</b>	<b>388.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Average Normative loan</b>	<b>456.01</b>	<b>553.37</b>	<b>194.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10	Weighted average rate of interest	7.77%	7.92%	7.92%	7.92%	7.92%	7.92%
11	<b>Interest on Loan</b>	<b>35.43</b>	<b>43.83</b>	<b>15.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For Arora Vohra & Co  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
GM (Comml.)

## Calculation of Interest on Working Capital

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Salal 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	8
1	O & M Expenses *	1,555.32	2,002.24	2,097.69	2,197.69	2,302.46	2,412.23
2	Maintenance Spares *	2,799.57	3,604.03	3,775.85	3,955.85	4,144.44	4,342.01
3	Receivables	5,476.13	4,349.63	4,512.78	4,674.98	4,848.36	5,036.51
4	Total Working Capital	9,831.02	9,955.90	10,386.32	10,828.52	11,295.26	11,790.75
5	Rate of Interest	13.50%	12.05%	12.05%	12.05%	12.05%	12.05%
6	Interest on Working Capital	1,327.19	1,199.69	1,251.55	1,304.84	1,361.08	1,420.78

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC LTD.

(M G Gokhale)  
GM (Comml.)

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## Other Income as on actual / anticipated COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal Power Station

(Amount in ₹ 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	Interest on Loans and advance							
2	Interest received on deposits		<b>NOT APPLICABLE</b>					
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)							
...	...							
...	...							

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
GM (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Salal Power Station

(Amount in ₹ Lakh)

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	<b>NOT APPLICABLE</b>		
5	Power Charges			
6	Other Office and Administrative Expenses			
7	Others (Please Specify Details)			
8	Other pre-Operating Expenses			
	.....			
<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 Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
GM (Comml.)

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Salal 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 pari-passu 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 Arora Vohra & Co.  
 Chartered Accountants

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For NHPC Limited  
  
 (M G Gokhale)  
 GM (Comm.)

**Actual cash expenditure**

**Name of the Petitioner :** NHPC Limited  
**Name of the Generating Station :** Salal Power Station

(Amount in ₹ Lakh)

	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
Payment to contractors/suppliers	<b>NOT APPLICABLE</b>			
% of fund deployment				

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

**For Arora Vohra & Co.**  
**Chartered Accountants**



**For NHPC Limited**

**(M G Gokhale)**  
**GM (Comml.)**



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

Generating Company : NHPC LTD.  
 Name of Hydro-electric Generating Station : Salal Power Station  
 Installed Capacity : 6 X 115 MW = 690 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I		
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
<b>Total</b>			

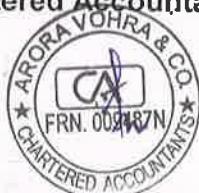
Not Applicable

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

Note:

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

*(Signature)*  
(M G Gokhale)  
GM (Comml.)

## Design energy and MW Continuous (monthwise) - ROR type stations

Generating Company : NHPC LTD.  
 Name of Hydro-electric Generating Station : Salal Power Station  
 Installed Capacity : 6 X 115 MW = 690 MW

Month		Design Energy* (MUs)	MW continuous*
April	I	57.11	690 MW
	II	56.55	
	189.52	75.86	
May	I	70.75	
	II	81.09	
	324.94	173.10	
June	I	157.30	
	II	157.30	
	471.9	157.30	
July	I	158.31	
	II	158.30	
	487.70	171.09	
August	I	158.30	
	II	158.30	
	487.70	171.10	
September	I	158.30	
	II	159.71	
	424.30	106.29	
October	I	90.03	
	II	72.11	
	229.61	67.47	
November	I	47.97	
	II	42.36	
	128.63	38.30	
December	I	35.17	
	II	32.11	
	94.57	27.27	
January	I	20.43	
	II	19.97	
	60.69	20.29	
February	I	21.52	
	II	23.17	
	68.97	24.28	
March	I	27.17	
	II	38.39	
	113.47	47.91	
	3082.00		
<b>Total</b>		<b>3082</b>	

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

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
GM (Comm.)

## Liability Flow Statement

Name of the Petitioner : NHPC LTD

Name of the Generating Station : SALAL POWER STATION

(Amount in Lakhs)

Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2019	Discharges/Reversal (Year wise)				
					2019-20	2020-21	2021-22	2022-23	2023-24
					Nil				

For NHPC LTD.

For Arora Vohra & Co.  
Chartered Accountants



*(Signature)*  
(M G Gokhale)  
GM (Comml.)

**Operation and maintenance Expense**

Name of the Petitioner : NHPC Limited  
 Name of the Generating Salal 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 Arora Vohra & 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 :Salal 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		19207.75	20123.29	21082.48	22087.39	23140.19
Additional O&M expenses due to 7th Pay Commission wage Revision	1896.67	1987.14	2081.92	2181.23	2285.28	2394.28
Additional O&M expenses due to Goods and Service Tax (GST)	438.74	459.66	481.59	504.56	528.63	553.84
Additional O&M Expenses due to pay revision of KV Staff	55.66	58.32	61.10	64.01	67.07	70.26
<b>Total O&amp;M Expences</b>		<b>21712.87</b>	<b>22747.90</b>	<b>23832.28</b>	<b>24968.36</b>	<b>26158.58</b>
Security Expences (estimated)*	2208.68	2314.03	2424.41	2540.05	2661.21	2788.15

For Arora Vohra & 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: Salal Power Station

Particulars	Unit Rate	No of Units	Amount Claimed
1	2	3	4
Electricity Duty	Not Applicable		
Water Cess / <i>Water Utilization charges</i>	As per Jammu & Kashmir State Water Resources Regulatory Authority order no. 39/JKSWRRA of 2019 dated 02.04.2019, the water cess is levied to the projects located in J&K. The same is recovered from the beneficiaries in line with Regulation 44(10) of CERC Tariff Regulations, 2019. The details of the same will be submitted at the time of truing up of tariff.		

For Arora Vohra & Co.  
Chartered Accountants



For NHPC Limited

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



## Summary of issue involved in the petition

1	<b>Petitioner: NHPC Limited</b>				
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>Salal Power Station</b> .				
3	<p><b>Prayer:</b></p> <ol style="list-style-type: none"> <li>Tariff of Salal 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).</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).</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).</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).</li> <li>The Annual Fixed Charges (AFC) of Salal Power Station for the period 2019-24 has been worked out as ₹34797.01 lakh, ₹36102.26 lakh, ₹37399.82 lakh, ₹38786.85 lakh &amp; ₹ 40292.06 lakh for the FY 2019-20, 2020-21, 2021-22, 2022-23 &amp; 2023-24 respectively, as mentioned in para-9 (Part-B) above. The difference between calculated AFC and that allowed by CERC vide order dated 30.08.2016 (for the period 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 and its subsequent amendments.</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).</li> <li>Allow reimbursement of filing fee of this petition as mentioned in para-11 (Part-B).</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).</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) above.</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	Punjab State Power Corporation Ltd			
	2	Haryana Power Purchase Centre			
	3	BSES Rajdhani Power Ltd.			
	4	BSES Yamuna Power Ltd			
	5	Tata Power Delhi Distribution Ltd.			
	6	Uttar Pradesh Power Corporation Ltd			
	7	Ajmer Vidyut Vitaran Nigam Limited			
	8	Jaipur Vidyut Vitaran Nigam Limited			
	9	Jodhpur Vidyut Vitaran Nigam Limited			
	10	Uttaranchal Power Corporation Ltd			
	11	UT Chandigarh			
	12	Power Development Department- Jammu & Kashmir			
	13	Himachal Pradesh State Electricity Board			
5	<b>Project Scope</b>	IC	690 MW		
		DE	3082 MU		
		FEHS	12%		
		AUX	1.00%		
		NAPAF	64%		
	<b>Cost</b>	Sanction Cost			
		Latest RCE			
	<b>Commissioning</b>	Unit/Station COD	01.04.1995		
<b>Claim</b>					
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>AFC (Rs in lakh)</b>	34,797.01	36,102.26	37,399.82	38,786.85
	<b>Capital cost (Rs in lakh)</b>	105,010.07	106,781.70	107,839.58	109,780.11
	<b>Initial Spare</b>	-	-	-	-
	<b>NAPAF</b>	64%			
	<b>Design Energy</b>	3082 MU			
	<b>Any Specific</b>				

For NHPC Limited



(M G Gokhale)  
General Manager (Comml.)

# **ANNEX-III**

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 236/GT/2014**

**Coram:**

**Shri Gireesh B. Pradhan, Chairperson**

**Shri A. K. Singhal, Member**

**Shri A.S. Bakshi, Member**

**Date of Hearing: 28.11.2014**

**Date of Order : 12.05.2015**

**IN THE MATTER OF**

Revision of Annual Fixed Charges for the period 2009-14 after truing-up exercise and Determination of annual fixed charges for the period 2014-19 in respect of Salal Hydroelectric Power Station

**AND**

**In the matter of**

NHPC Limited  
NHPC Office Complex,  
Sector-33, Faridabad,  
Haryana-121003

**...Petitioner**

**Vs**

1. Punjab State Power Corporation Limited  
The Mall, Secretariat Complex,  
Patiala – 147001

2. Haryana Power Purchase Centre,  
Shakti Bhawan, Sector, 6  
Panchkula – 134109

3. BSES Rajdhani Power Ltd  
BSES Bhawan, Nehru Place,  
New Delhi – 110019

4. BSES Yamuna Power Ltd  
BSES Bhawan, Nehru Place,  
New Delhi – 110 019

5. Tata Power Delhi Distribution Ltd  
33 kV Sub-station, Kingsway Camp,  
Delhi –110009

6. Himachal Pradesh State Electricity Board,  
Vidyut Bhawan, Kumar House,  
Shimla-171004



7. Uttar Pradesh Power Corporation Ltd  
Shakti Bhavan, 14, Ashok Marg,  
Lucknow – 226001

8. Rajasthan Rajya Vidyut Prasaran Nigam Ltd.  
Vidut Bhavan, Janpath,  
Jyoti Nagar, Jaipur-302005

9. Jaipur Vidyut Vitaran Nigam Ltd.,  
Vidut Bhavan, Janpath,  
Jaipur – 302005

10. Jodhpur Vidyut Vitaran Nigam Ltd.  
New Power House, Industrial Area,  
Jodhpur – 342003

11. Ajmer Vidyut Vitaran Nigam Ltd.  
Old Power House, Hatthi Bhatta,  
Jaipur Road, Ajmer – 305001

12. Uttaranchal Power Corporation Ltd,  
Urja Bhawan, Kanwali Road,  
Dehradun-248001

13. Engineering Department, UT Secretariat,  
UT Secretariat, Sector 9D  
Chandigarh-160009

14. Power Development Department,  
New secretariat,  
Jammu-180001 (J&K)

...Respondents

**Parties present:**

Shri. A.K Pandey, NHPC  
Shri S.K Meena, NHPC  
Shri Piyush Kumar, NHPC  
Shri. R.B Sharma, Advocate, BRPL

**ORDER**

This petition has been filed by the petitioner, NHPC Limited for revision of tariff of Salal Hydroelectric Power Station ("the generating station") for the period from 1.4.2009 to 31.3.2014 after truing-up exercise in terms of Regulation 6 of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2009



(the 2009 Tariff Regulations) and for Determination of annual fixed charges for the period from 1.4.2014 to 31.3.2019 in accordance with the provisions of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2014 (the 2014 Tariff Regulations).

2. The generating station is a run of river project having a capacity of 690 MW and is located in the State of Jammu & Kashmir (J&K) and was declared under commercial operation on 1.4.1995.

3. During the hearing of the petition on 13.10.2014, the respondent, BRPL raised preliminary objection as regards the clubbing of tariff petitions by the petitioner and submitted that the petitioner may be directed to file separate petitions, for truing-up of tariff for the period 2009-14 and for determination of tariff for 2014-19. The Commission after hearing the parties by interim order dated 12.11.2014 rejected the contentions of the respondent and held that the petition filed by the petitioner was maintainable. The relevant portion of the order is extracted as under:

*"17. In our view, clubbing of tariff petitions for truing-up for 2009-14 along with the tariff petitions for 2014-19 and disposing of the same through a single order would not only save time, but also bring about certainty in the recovery of cost by these generating stations of the petitioner and also safeguard the interest of consumers. In this background, the preliminary objections raised by the learned counsel for the respondent, BRPL as to the maintainability of these petitions stands rejected. Hence, we hold that the petitions filed by the petitioner in respect of the said generating stations are maintainable."*

4. Accordingly, the petition was heard on 28.11.2014 and the Commission, after directing the parties to complete the pleadings reserved orders in the petition. The respondents, UPPCL, JVVNL, JoVVNL, AVVNL and BRPL have filed replies to the petition and the petitioner has filed its rejoinder to the same. Based on the submissions of the parties and the documents available on record, we proceed to revise the tariff for the period 2009-14 based on truing-up exercise and also



determine the tariff for the period 2014-19 in respect of the generating station as stated in the subsequent paragraphs:

**Revision of annual fixed charges for 2009-14**

5. Petition No.104/2010 was filed by the petitioner for determination of tariff of the generating station for the period 2009-14 and the Commission by its order dated 27.6.2011 had determined the annual fixed charges for the generating station. Subsequently, the annual fixed charges determined by order dated 27.6.2011 was revised by Commission's order dated 20.6.2012 in Review Petition No.15/2011. Thereafter, the petitioner filed Petition No. 71/GT/2013 for revision of tariff for the period 2009-14 in accordance with Regulation 6(1) of the 2009 Tariff Regulations and the Commission by order dated 20.11.2013 considered the opening capital cost of ₹91159.37 lakh as on 1.4.2009 and revised the annual fixed charges of the generating station as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	11354.86	11242.17	11141.58	8531.56	8577.46
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Depreciation	1935.57	1912.71	1938.89	1981.49	2032.49
Interest on Working Capital	804.72	832.08	862.44	842.67	880.36
O & M Expenses	10549.90	11153.36	11791.33	12465.79	13178.84
<b>Total</b>	<b>24645.05</b>	<b>25140.32</b>	<b>25734.24</b>	<b>23821.51</b>	<b>24669.15</b>

6. The petitioner in this petition has claimed revision of tariff for the period 2009-14 based on the actual additional capital expenditure incurred during the years 2012-13 and 2013-14. The annual fixed charges claimed by the petitioner for the period 2009-14 in this petition are as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Depreciation	1935.57	1955.79	1982.02	1985.53	1997.59
Interest on loan	0.00	0.00	0.00	0.00	0.00
Return on Equity	11354.86	11242.17	11141.58	9411.63	9538.20
Interest on Working Capital	804.72	832.98	863.34	861.10	899.65
O&M Expenses	10549.90	11153.36	11791.33	12465.79	13178.84
<b>Total</b>	<b>24645.05</b>	<b>25184.30</b>	<b>25778.27</b>	<b>24724.04</b>	<b>25614.28</b>



7. The projected additional capital expenditure allowed for the period 2012-14 in order dated 20.11.2013 in Petition No.71/GT/2013 and the actual additional capital expenditure claimed in this petition are as under:

	(₹ in lakh)	
	2012-13	2013-14
Projected additional capital expenditure allowed in order dated 20.11.2013	1670.46	80.05
Actual additional capital expenditure claimed in this petition	106.38	339.92

### Capital cost

8. Regulation 7 (1) (a) of the 2009 Tariff Regulations provides as under:

*"7. Capital Cost. (1) Capital cost for a project shall include: (a) the expenditure incurred or projected to be incurred, including interest during construction and financing charges, any gain or loss on account of foreign exchange risk variation during construction on the loan - (i) being equal to 70% of the funds deployed, in the event of the actual equity in excess of 30% of the funds deployed, by treating the excess equity as normative loan, or (ii) being equal to the actual amount of loan in the event of the actual equity less than 30% of the funds deployed, up to the date of commercial operation of the project, as admitted by the Commission, after prudence check;"*

9. The Commission had considered the closing capital cost of ₹91159.37 lakh as on 31.3.2009 as the opening capital cost as on 1.4.2009 in order dated 27.6.2011 in Petition No. 104/2010 for approval of tariff for 2009-14. Accordingly, this capital cost of ₹91159.37 lakh was considered as the opening capital cost as on 1.4.2009 for revision of tariff in order dated 20.11.2013 in Petition No.71/GT/2013. However, the closing capital cost considered as on 31.3.2012 in order dated 20.11.2013 is ₹91669.59 lakh. Accordingly, this closing capital cost of ₹91669.59 lakh has been considered as the opening capital cost as on 1.4.2012, for the purpose of revision of tariff.

### Actual/ Projected Additional Capital Expenditure

10. 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-materialisation 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 kilometers of the power station if, the generating company does not intend to meet such expenditure as part of its Corporate Social Responsibility."

11. The re-conciliation of actual additional capital expenditure claimed in this petition with respect to additional capital expenditure as per books of accounts duly certified by auditor for the period 2012-13 and 2013-14 is as under:

		(₹ in lakh)	
Sl. No		2012-13	2013-14
<b>1</b>	<b>Additional Capital Expenditure</b>		
<b>1(a)</b>	<b>Additions</b>		
i	Capitalisation against works projected and allowed for additional capitalisation	51.27	56.89
ii	Additional capital expenditure not projected earlier but claimed on actual basis.	63.00	310.76
	<b>Total 1(a)</b>	<b>114.26</b>	<b>367.65</b>
<b>1(b)</b>	<b>Deletion / Deduction</b>		
i	Assets deducted on Replacement of New Assets covered under Category A	0.00	(-)4.02
ii	Deduction of Assets without any Replacement and not Covered under Exclusion Clause	(-)6.95	(-)21.14
	<b>Total 1(b)</b>	<b>(-) 6.95</b>	<b>(-)25.16</b>
	<b>Net Addition to be claimed 1(c)=1(a)+1(b)</b>	<b>107.31</b>	<b>342.49</b>
<b>2</b>	<b>Additional Capitalization (book entries to be excluded/ignored for the purpose of tariff)</b>		
<b>2 (a)</b>	<b>Additions (To be ignored for tariff purpose)</b>		
i	Other than Inter-unit addition (minor assets, capital spares etc. whose capitalization is not allowed after the cut-off date.)	2,834.38	444.17
ii	Addition on account of Inter-unit transfer	0.00	0.72
	<b>Total 2(a)</b>	<b>2834.3</b>	<b>444.89</b>
<b>2(b)</b>	<b>Deletions (To be ignored for tariff purpose)</b>		
i	Other than Inter-unit deletion	(-)161.00	(-)313.30
ii	Deletion on account of Inter-unit transfer	(-)3.30	(-)1.09
	<b>Total 2(b)</b>	<b>(-)164.30</b>	<b>(-)314.40</b>

	<b>Net Addition under Exclusion Category 2(c)=2(a)+2(b)</b>	<b>2670.08</b>	<b>130.50</b>
	Net additional capitalisation (including IUT) as per Books of accounts	<b>2777.40</b>	<b>472.98</b>
<b>3</b>	<b>Net additional capitalization claimed for tariff purpose</b>		
i	Net additional capital expenditure from 1(c)	107.32	342.49
ii	Un-discharged liabilities	0.00	0.00
iii	Assumed Deletions	(-) 0.94	(-) 2.56
	<b>Net additional capital expenditure claimed</b>	<b>106.38</b>	<b>339.92</b>

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

### Additions against works already approved

13. The petitioner has claimed the year-wise actual additional capital expenditure as against the projected capital expenditure on works allowed by the Commission as under:

(₹ in lakh)	
2012-13	2013-14
51.27	56.89

### 2012-13

14. No additional capital expenditure against the works approved by Commission has been undertaken by the petitioner during the year 2012-13.

### Works allowed in previous years but capitalized in 2012-13

15. The details of works/assets, the additional capital expenditure allowed for these works / actual additional capital expenditure against these works along with reasons for admissibility of the actual additional capital expenditure in terms of 2009 Tariff Regulations is as under:

(₹ in lakh)				
Sl. No	Assets/works	Amount allowed on projected basis	Actual expenditure incurred/ claimed	Justification for admissibility of expenditure
1	Micom P-442 Distance Protection Relay (3 nos.)	9.98-9.09 (de-capitalization of old asset) = 0.92	9.37	<b>Allowed</b> under Regulation 9(2) (iv) for works approved vide order dated 27.6.2011. The gross value of ₹9.09 lakh for the old asset as provided in earlier petition has been considered

				under "Assumed Deletions"
2	CCTV System Power House	44.02	41.89	<b>Allowed</b> under Regulation 9(2) (iv) as the work has been approved vide order dated 27.6.2011.
	<b>Total claimed</b>			<b>51.26</b>
	<b>Total allowed</b>			<b>51.26</b>

### 2013-14

16. No additional capital expenditure against the works approved by Commission has been undertaken by the petitioner during the year 2013-14.

### **Works allowed in previous years but capitalized in 2013-14**

17. The details of works, the additional capital expenditure allowed for these works, the actual additional capital expenditure incurred against these works along with justification for admissibility of the actual additional capital expenditure in terms of 2009 Tariff Regulations is as under:

(₹ in lakh)				
Sl. No	Assets/works	Amount allowed on projected basis	Actual expenditure incurred/ claimed	Remarks for admissibility
1	Installation Charges Of IP Based EPABX	7.12 (allowed on projected basis, 7.34 claimed for the new asset in 2011-12 on actual basis.)	0.14	<b>Allowed</b> under Regulation 9(2) (iv) as the work has been approved vide order dated 27.6.2011
2	TATA Sumo Gold X (2 Nos.)	12.62-8.05 (de-capitalization) =4.57(net allowed)	14.13	<b>Allowed</b> under Regulation 9(2) (iv) as the work has been approved vide order dated 27.6.2011. The total de-capitalization for old assets of ₹5.05 lakh on actual basis has been considered in 'Deletions' for the years 2012-13 (₹1.03 lakh) and 2013-14 (₹4.02 lakh).
3	Purchase of Ambulance	14.37-10.50 (de-capitalization)= 3.87 (net allowed)	13.17	<b>Allowed</b> under Regulation 9(2) (iv) for already approved works. The gross value of old asset amounting to ₹10.50 lakh has been considered under "Assumed Deletions"
4	LMG Post	1.88 for 3 LMG	9.83	The petitioner has submitted



	(5 Nos.)	posts		that the requirement was re-assessed during actual implementation. The increase in actual expenditure is due to increase in the number of LMG post from 3 to 5 and due to price escalation during actual implementation. In view of this, expenditure is <b>allowed</b> under Regulation 9(2) (iv) as the work has been approved vide order dated 27.6.2011.
5	Horizontal Multistage Pump (75Hp).	18.07-2.47(de-capitalization)= 15.60 (net allowed)	4.69	<b>Allowed</b> under Regulation 9(2) (iv) as the work has been approved vide order dated 27.6.2011. The gross value of old asset i.e ₹2.47 lakh has been considered and reduced under "Assumed Deletions"
6	Horizontal Multistage Pump 50Hp/37Kw (2 Nos.)		7.77	
7	Centrifugal Water Pump 120Hp Make	6.05	7.15	<b>Allowed</b> under Regulation 9(2) (iv) as the work has been approved vide order dated 27.6.2011. The gross value of old asset was considered and reduced during 2008-09.
	<b>Total</b>	<b>39.09</b>	<b>56.89</b>	Amount allowed <b>₹56.89 lakh</b> on gross basis. The corresponding reduction of gross value of old assets has been considered in Deletions and Assumed deletions.

18. The petitioner has clarified that the additional capital expenditure allowed was on projection basis and whereas the actual expenditure incurred is less/in excess, due to competitive rates quoted by the bidders and/or due to inflationary trend in material and labour cost.

**Capital expenditure not projected/allowed by the Commission, but incurred and claimed**

19. The details of the actual additional capital expenditure incurred against new works/ assets along with admissibility of the actual additional capital expenditure in terms of 2009 Tariff Regulations is as under:



Sl. No.	Assets/works	Actual expenditure incurred/ claimed	Justification of the petitioner	Remarks for admissibility
1.	Tail Race Tunnel	31.49	Arbitration case of M/s Karam Chand Thapar v/s NHPC was settled during the FY 2012-13 & necessary entries in accordance with arbitration award were made in the books of accounts. Copy of Arbitration award is attached for reference	In view of the submissions, the expenditure is <b>allowed</b> under Regulation 9(2) (i).
2.	High Rise Maintenance Platform	5.85	This item was purchased new. The maintenance work in Power House was done through ladders and other arrangements which might lead to accident of staff engaged in maintenance work. After purchase of this equipment the work can be executed safely.	<b>Allowed</b> under Regulation 9(2)(iv) for safe and successful operation of the generating station.
3.	Fully Automatic Star Delta Panel	1.23	This item was purchased against replacement.	As the assets are of minor nature, the capitalization of the asset is not allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations
4.	Lan Switch 24 Ports	0.26	With the implementation of ERP & other online System at Salal PS, it has become the necessity to provide computers to almost all the employees. For which the requirement for nos. of LAN port has been increased. Thus New 24 Port LAN Port has been purchased.	
5.	Cyberome CR50IA Appliance	1.28	The Cyberome Software was	

6.	VOIP 24 port FXS	2.25	<p>purchased as per the requirement of IT Security Policy of NHPC. With the increased use of IT resources &amp; internet in current working scenario, a number of threats like virus, malware, Phishing, Data theft etc have also been emerged. The security of sensitive data incl. financial credential from various threats is essential. Hence, this software has been installed at Salal PS to Strengthen the IT Security at Power Station to meet the IT Security requirements.</p> <p>This item was purchased to facilitate the efficient voice communication between different sites.</p>	
7.	E C G Machine (Single Chanel)	0.20	Earlier these hospital items were not available in Hospital.	<p><b>Allowed</b>, under Regulation 9(2)(iv) as the expenditure is in respect of assets which are for the benefit of employees working in remote areas and is necessary for successful and efficient operation of the generating station.</p>
8.	Pulse-Oxemeter	0.41	These Hospital equipments were purchased as per essential requirement of the Hospital at Salal PS.	
9.	Suction Machine	0.15		
10.	Ophthalmoscope	0.15		
11.	Battery Bank with Charger (3 Nos.)	4.25	<p>These items were newly purchased to enhance the efficiency of Control &amp; Protection System/DG Sets installed at Salal Power Station. Earlier there was temporary arrangement for this purpose. However, as per requirement new</p>	<p><b>Not allowed</b> as the asset is a new purchase and there is no sufficient justification for the same.</p>

			items were purchased.	
12.	Explosive Detector	14.46	This item is related to Security at Salal Power Station & purchase to Strengthen the security of Salal Power Station as per recommendation of IB (Refer appendix Page 114-117)	<b>Allowed</b> under the Regulation 9(2)(iv) as the asset is required for safe and efficient operation of the generating station.
<b>Total claimed</b>		<b>61.99</b>		
<b>Total allowed</b>		<b>52.72</b>		

**2013-14**

(₹ in lakh)				
Sl. No.	Assets/works	Actual expenditure incurred/ claimed	Justification submitted by the petitioner	Remarks for admissibility
1.	Spillways & Wiers, DAM Complex	32.12	The bill related to work of construction of drainage gallery (Contract No. NH/CPC/S-II Dt.06.01.1983 etc. was finalized in the FY 2013-14 and accordingly accounts for in the Books of Accounts.	<b>Allowed</b> under the Regulation 9(2)(iv) as the asset is required for safe and successful operation of the generating station.
2.	65 Hp, Submersible slurry Pump set (Pump +Motor), (2 Nos.)	17.58	Due to increase in seepage water of Wall Protection Stage - I at Power House, additional pumps were required.	<b>Allowed</b> under the Regulation 9(2)(iv) as the asset is considered necessary for successful and efficient operation of the generating station.
3.	Door Frame And Metal Detector (DFDM) (2 Nos)	3.23	This item is security equipment & installed at DAM/Power House for adequate security arrangements of DAM & Power House of Salal Power Station as per recommendation of IB (copy attached)	<b>Allowed</b> under the Regulation 9(2)(iv) as the asset is required for safe and successful operation of the generating station.
4.	Automatic Electrical Operated Barrier (2 Nos.)	2.60	This item is security equipment & installed at DAM/Power House for adequate security arrangements of DAM & Power House of Salal Power Station as per recommendation of IB (copy attached)	

5.	Electrical Operated Hump Spike Tyre Buster/Ripper (2 Nos.)	6.48	This item is security equipment & installed at DAM/Power House for adequate security arrangements of DAM & Power House of Salal Power Station as per recommendation of IB (copy attached)	
6.	Battery Bank 110 V, 100 Ah, Each cell 2V, 100Ah	2.27	This item was purchased under buy back scheme in place of old battery bank, which was capitalized earlier with its mother plant. The value of old asset was taken at ₹19,500/-. The value of new asset is already net of ₹19,500/-	<b>Allowed</b> under the Regulation 9(2)(iv) as the asset is considered necessary for successful and efficient operation of the generating station.
7.	EMU Submersible Pump-set for wet Sump Install Type	62.63	This item was transferred to Obsolete Asset & claimed in deletion in FY 2010-11, Refer Sl. No. B-8 of 2010-11. However, this item has been reinstated in FY 2013-14 {C(II) 48}.	Re-instatement of asset is allowed under the Regulation 9(2)(iv) as the asset considered necessary for successful and efficient operation of the generating station
8.	Submersible Centrifugal Pump	181.97	This item was transferred to Obsolete Asset and claimed in deletion in year 2010-11(Refer Sl. No. B-9 of 2010-11). However, this item has been reinstated in the year 2013-14 {C(II) 49}. The petitioner vide affidavit dated 7.10.2014 has submitted as under:  <i>"Based on the physical condition and performance of the pumps, they were declared obsolete during 2010-11. Accordingly, it was claimed under deletion. However, during further review, it was decided at higher level to continue with the installed pumps with required repair /overhaul instead of purchasing new pumps against these. Necessary repair/overhaul was carried out and these pumps were re-installed. In view of the above facts, the inclusion of cost has been requested in petition."</i>	Based on the justification submitted by the petitioner and as the asset is considered necessary for the successful operation of the generating station, the expenditure for re-instatement of the asset is allowed under the Regulation 9(2)(iv) of the 2009 Tariff Regulations.
9.	Voip Gateway With 08 Port Fxo(2 Nos.), Cisco Router 1921 with 2 Nos Gigabit Ethernet ports, 8 Port 10/100 Switch (3 Nos.), OFC Media	1.88	These items were purchased to facilitate the efficient voice & data communication between different sites for efficient working in current ERP Scenario.	As the expenditure is in respect of assets of a minor nature, the capitalization of the asset is not allowed under Regulation 9(2)(iv) of the 2009 Tariff Regulations.

	Converter (2 Nos.)			
	<b>Total amount claimed</b>		<b>310.76</b>	
	<b>Total amount allowed</b>		<b>308.88</b>	

### Deletions

20. The following year-wise expenditure has been de-capitalized by the petitioner on account of replacement of old assets or on assets becoming unserviceable/obsolete etc. The de-capitalized assets include lathe, vehicles, hydraulic press, GPS time synchronizer, drill, fire extinguisher, quarters, hotline washing equipment, BPL system & projectors, PLCC panels and other items.

(₹ in lakh)		
	2012-13	2013-14
<b>Deletions</b>	(-) 6.95	(-) 25.17

21. As the corresponding assets do not render any useful service in the operation of the generating station, the de-capitalization of the above said expenditure as affected in the books of accounts has been allowed for the purpose of tariff. Accordingly, the above said amounts have been deleted for the purpose of tariff.

### Exclusions in additions (incurred, capitalized in books but not to be claimed for tariff purpose)

22. The following year-wise expenditure has been incurred by the petitioner on replacement of minor assets, purchase of capital spares, purchase of miscellaneous assets, additions on inter-unit transfers etc.,

(₹ in lakh)		
	2012-13	2013-14
Exclusions in additions (incurred, capitalized in books but not to be claimed for tariff purpose)	2834.38	444.89



23. The expenditure incurred towards procurement/replacement of minor assets and procurement of capital spares after the cut-off date is not permissible for the purpose of tariff in terms of the 2009 Tariff Regulations. Accordingly, the petitioner has considered these additions under exclusion category. As such, the exclusions of the positive entries under the head are in order and is allowed.

**Exclusions in deletions (de-capitalized in books but not to be considered for tariff purpose)**

24. The petitioner has de-capitalized amounts in books of accounts pertaining to capital spares, minor assets such as computers, office equipment, power supply system, furniture, fixed assets of minor value less than ₹5000 etc., as these are not in use on account of their becoming unserviceable/obsolete and also deletion on account of inter-unit transfer of minor assets, as under :

	(₹ in lakh)	
	2012-13	2013-14
Minor assets de-capitalized	(-) 26.58	(-) 90.33
Capital spares de-capitalized on consumption	(-)134.41	(-) 222.98
Deletion on account of Inter-Unit Transfer	(-) 3.30	(-)1.09
Total Exclusions in deletions (de-capitalized in books but not to be considered for tariff purpose)	(-)164.30	(-) 314.40

25. 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."*

26. Accordingly, in line with the above decision of the Commission, the negative entries corresponding to the deletion of minor assets are allowed to be excluded/ ignored for the purpose of tariff.

27. The petitioner has excluded amounts of (-)₹134.41 lakh and (-)₹222.98 lakh for the years 2012-13 and 2013-14 respectively for de-capitalization of capital spares. As regards the prayer of the petitioner for exclusion of negative entries corresponding to de-capitalization of capital spares, it is observed that the expenditure on minor assets and capital spares are not allowed to be capitalized after the cut-off date in terms of the 2009 Tariff Regulations. While the recovery of expenditure on capital spares is allowed through O&M expenses on consumption, the recovery of additional expenditure on minor assets beyond the cut-off date is neither allowed to be capitalized nor permissible under O&M expenses. Hence, the observations of the Commission in order dated 7.9.2010 cannot be made applicable in respect of de-capitalization of spares. It has been noticed from the truing-up petition (Petition No.71/GT/2013) filed by the petitioner for the period 2009-12 and the present petition for the period 2012-14 that the capital spares de-capitalized in books of accounts during the period 2012-14 are the ones which were not allowed to be considered in the capital base for the purpose of tariff. In other words, positive entries arising out of their purchase were also excluded/ ignored for the purpose of tariff. Accordingly, the exclusion/ignoring of negative entries arising out of de-capitalization of capital spares for the purpose of tariff has been allowed. In view of this, the following amounts have been excluded/ ignored for the purpose of tariff as under:





	(₹ in lakh)	
	<b>2012-13</b>	<b>2013-14</b>
Exclusions in additions	2834.38	444.89
Exclusions in deletions	(-)164.30	(-) 314.40
<b>Total exclusions allowed</b>	<b>2670.08</b>	<b>130.49</b>

### **Assumed Deletions**

28. It is noticed that the petitioner has claimed capitalization of ₹9.37 lakh for replacement of protection relays during 2012-13 against an amount of ₹9.98 lakh allowed by the Commission on projected basis. However, as regards de-capitalization of gross value of old assets removed from service, the petitioner has submitted that the same is not available and hence the value of the old asset may be taken as 10% of the cost of new asset. Accordingly, the petitioner has suggested that assumed deletion of ₹0.94 lakh may be considered against these relays. We have examined the matter. It is noticed that the petitioner while claiming the projected additional capital expenditure of ₹9.98 lakh for replacement of relays for the year 2009-10, had submitted that the de-capitalization value representing the gross value of the old relays may be considered as ₹9.09 lakh. The petitioner has however not clarified the wide variation between these amounts and the justification for arriving at de-capitalized value as ₹9.09 lakh. In the absence of any justification or clarification based on records, we are constrained to consider the de-capitalization value of ₹9.09 lakh against replacement of relays in place of ₹0.94 lakh as submitted by the petitioner.

29. For the year 2013-14, the petitioner has claimed the expenditure of ₹13.17 lakh for replacement of ambulance and has suggested that the gross value of old asset may be taken as 10% of the cost of new asset as the deletion value is not available. Contrary to this, the petitioner while claiming the projected additional capital expenditure for the year 2012-13 had indicated that the gross value of the old



ambulance which has been removed from service is ₹10.50 lakh. For the present we consider the de-capitalization value of ₹10.50 lakh against replacement of ambulance instead of ₹1.32 lakh as suggested by the petitioner.

30. On similar lines, the assumed deletions of ₹2.47 lakh is considered during 2013-14 as gross value of the replaced old pumps in place of ₹1.25 lakh as suggested by the petitioner.

31. Accordingly, the Assumed deletions claimed and allowed for the purpose of tariff are as under:

	(₹ in lakh)	
	2012-13	2013-14
Assumed Deletion claimed	(-) 0.94	(-) 2.56
Assumed Deletion allowed	(-) 9.09	(-)12.97

#### Un-discharged and discharge of Liabilities

32. The petitioner has stated that there are no un-discharged/ discharged liabilities for the years 2012-13 and 2013-14.

33. Based on above discussions, the actual additional capital expenditure allowed for the period 2012-14 for the purpose of tariff is as under:-

	(₹ in lakh)	
	2012-13	2013-14
Additions against works already approved by Commission	51.27	56.89
Additions not projected earlier but incurred and claimed	52.72	308.88
<b>Total additions allowed (a)</b>	<b>103.99</b>	<b>365.77</b>
Deletions allowed (b)	(-) 6.95	(-) 25.17
Assumed deletions considered (c)	(-) 9.09	(-)12.97
<b>Total additional capital expenditure allowed before un-discharged/ discharged liabilities (d)=(a)+(b)+(c)</b>	<b>87.95</b>	<b>327.63</b>
<b>Less: Un-discharged liabilities in the additional capital expenditure allowed above</b>	<b>0.00</b>	<b>0.00</b>
<b>Additional Capital Expenditure allowed</b>	<b>87.95</b>	<b>327.63</b>

#### Capital cost for 2012-14

34. Accordingly, the capital cost considered for the purpose of the tariff is as under:



	(₹ in lakh)	
	<b>2012-13</b>	<b>2013-14</b>
Opening capital cost	91669.59	91757.54
Additional capital expenditure allowed	87.95	327.63
<b>Closing capital cost</b>	<b>91757.54</b>	<b>92085.17</b>

### Return on Equity

35. The petitioner has considered the rate of Return on Equity after grossing up with effective tax rate as under:

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Base Rate	<b>15.500%</b>	<b>15.500%</b>	<b>15.500%</b>	<b>15.500%</b>	<b>15.500%</b>
Tax Rate	30%	30%	30%	18.5%	18.5%
Surcharge	10%	7.50%	5%	5.0%	10.0%
Education cess	3%	3%	3%	3%	3%
Effective Tax Rate	<b>33.990%</b>	<b>33.218%</b>	<b>32.445%</b>	<b>20.008%</b>	<b>20.961%</b>
Rate of ROE (pre-tax)	<b>23.481%</b>	<b>23.210%</b>	<b>22.944%</b>	<b>19.377%</b>	<b>19.611%</b>

36. Considering the above rates after accounting for the admitted additional capital expenditure, the Return on Equity has been worked out as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Gross Notional Equity	48402.40	48311.72	48563.15	48555.46	48581.85
Addition due to additional capital expenditure	(-) 90.68	251.43	(-) 7.68	26.39	98.29
Closing Equity	48311.72	48563.15	48555.46	48581.85	48680.14
Average Equity	48357.06	48437.43	48559.31	48568.66	48630.99
<b>Return on Equity</b>	<b>11354.72</b>	<b>11242.33</b>	<b>11141.45</b>	<b>9411.15</b>	<b>9537.02</b>

### Interest on Loan

37. The normative loan in respect of the project has already been repaid. The normative loan on account of the admitted additional capital expenditure during the respective years of the tariff period 2009-14 have been considered as fully paid, as the admitted depreciation is more than the amount of normative loan in these years. As such, the Interest on loan during the period 2009-14 is worked out as 'Nil'.

### Depreciation

38. The date of commercial operation of the generating station is 1.4.1995. Since the station has completed 12 years of operation as on 31.3.2007, the remaining

depreciable value has been spread over the balance useful life of the assets. Assets amounting to ₹344.62 lakh, ₹270.17 lakh, ₹52.40 lakh, ₹16.04 lakh and ₹38.4 lakh have been de-capitalized during the years 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 respectively. As per the methodology consistently adopted by the Commission, the amount of cumulative depreciation allowed in tariff against those de-capitalized assets has been calculated on pro-rata basis. The same has been adjusted from the cumulative depreciation of the year of de-capitalization.

39. In Petition No. 104/2010, the petitioner had claimed the cost of land as ₹6000.20 lakh out of which ₹5400.00 lakh was projected as Stamp duty to be incurred in 2010-11. However, as the payment of stamp duty of ₹5400.00 lakh was not made by the petitioner, the additional capitalization of the same was not allowed in Commission's order dated 20.11.2013 in Petition No. 71/GT/2013. Accordingly, the value of land should have been taken as ₹6000.20 lakh in order dated 20.11.2013. It is noticed that the said amount was inadvertently overlooked by the Commission while calculating depreciation in order dated 20.11.2013. In view of this, this amount has been considered in the present order for the purpose of tariff. Accordingly, the depreciation has been computed as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Gross Block as on 31.3.2009	91159.37	90857.11	91695.20	91669.59	91757.54
Additional capital expenditure during 2009-14	(-) 302.26	838.09	(-) 25.61	87.95	327.63
Closing gross block	90857.11	91695.20	91669.59	91757.54	92085.17
Average gross block	91008.24	91276.16	91682.40	91713.57	91921.36
Depreciable Value	81811.71	82052.83	82418.44	82446.50	82633.51
Balance Useful life of the asset	21.00	20.00	19.00	18.00	17.00
Remaining Depreciable Value	40646.98	39115.39	37657.12	35729.93	33940.45
<b>Depreciation</b>	<b>1935.57</b>	<b>1955.77</b>	<b>1981.95</b>	<b>1985.00</b>	<b>1996.50</b>

## Operation & Maintenance Expenses

40. O&M expenses as allowed in order dated 20.11.2013 in Petition No. 71/GT/2013 has been considered as under:

(₹ in lakh)				
2009-10	2010-11	2011-12	2012-13	2013-14
10549.90	11153.36	11791.33	12465.79	13178.84

## 41. Interest on working capital

### a) Receivables

In terms of Regulation 18(1) (c) (i) of 2009 Tariff Regulations, receivables equivalent to two months of fixed cost has been considered as under:

(₹ n Lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19
Two months of annual fixed cost	4107.48	4197.41	4396.34	4120.5	4268.66

### b) Maintenance Spares

Regulation 18(1) (c) (ii) of 2009 Tariff Regulations, provides Maintenance spares @ 15% of operation and maintenance expenses as specified in Regulation 19, the same has been considered as under:

(₹ in Lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19
Cost of maintenance spares	1582.49	1673.00	1768.70	1869.87	1976.83

### c) O&M Expenses

Regulation 18(1) (c) (ii) of 2009 Tariff Regulations provides, operation and maintenance expenses for one month is permissible and has been considered in tariff.

(₹ in Lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19
O & M for 1 month	879.16	929.45	982.61	1038.82	1098.24

### Rate of interest on working capital

42. Regulation 18(3) of 2009 Tariff Regulations provides that the 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 or the transmission system, as the case may be, is declared under commercial operation, whichever is later.

43. In accordance with Regulation 18(3) of the 2009 Tariff Regulations, 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 or the transmission system, as the case may be, is declared under commercial operation, whichever is later.

44. The SBI PLR as on 1.4.2009 was 12.25% has been considered for computation of the interest on working capital.

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

	2009-10	2010-11	2011-12	2012-13	2013-14
Maintenance Spares	1582.49	1673.00	1768.70	1869.87	1976.83
O & M expenses	879.16	929.45	982.61	1038.82	1098.24
Receivables	4107.48	4197.41	4296.34	4120.50	4268.66
<b>Total</b>	<b>6569.13</b>	<b>6799.86</b>	<b>7047.66</b>	<b>7029.19</b>	<b>7343.72</b>
<b>Interest on Working Capital @ 12.25%</b>	<b>804.72</b>	<b>832.98</b>	<b>863.34</b>	<b>861.08</b>	<b>899.61</b>

### Annual Fixed charges for 2009-14

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

	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	11354.72	11242.33	11141.45	9411.15	9537.02
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Depreciation	1935.57	1955.77	1981.95	1985.00	1996.50
Interest on Working Capital	804.72	832.98	863.34	861.08	899.61
O & M Expenses	10549.90	11153.36	11791.33	12465.79	13178.84
<b>Annual Fixed Charges</b>	<b>24644.91</b>	<b>25184.44</b>	<b>25778.07</b>	<b>24723.01</b>	<b>25611.97</b>

47. The difference between the annual fixed charges already recovered by the petitioner and the annual fixed charges determined by this order as above 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**

48. 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	2031.09	2127.34	2307.66	2584.83	2891.13
Interest on Loan	0.00	0.00	6.67	23.65	23.62
Return on Equity	9572.02	9648.53	9805.18	10029.10	10259.18
Interest on Working Capital	1064.21	1121.15	1185.54	1257.70	1334.28
O & M Expenses	14429.58	15388.29	16410.68	17501.01	18663.78
<b>Annual Fixed Charges</b>	<b>27096.90</b>	<b>28285.31</b>	<b>29715.74</b>	<b>31396.30</b>	<b>33172.00</b>

49. In response to the directions of the Commission the petitioner has submitted additional information and has served copies of the same on the respondents. The respondents UPPCL, the discoms of Rajasthan (JVNL, JoVVNL and AVVNL) and BRPL have filed replies to the petition and the petitioner has filed its rejoinder to the said replies filed by the respondents. Based on the submissions of the parties and the documents available on record, we proceed to determine the tariff of the generating station for the period 2014-19 as stated in the subsequent paragraphs.

**Capital Cost**

50. 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*

51. The closing capital cost considered by the Commission as on 31.3.2014 in this order is ₹92085.17 lakh. This amount has been considered as the opening capital cost as on 1.4.2014 for computation of tariff for the period 2014-19.

#### **Actual/ Projected Additional Capital Expenditure during 2014-19**

52. The petitioner in the truing-up petition has submitted that it has not been able to incur some projected additional capital expenditure allowed by the Commission against the works/ assets allowed in order dated 27.6.2011 in Petition No. 104/2010. Accordingly, the petitioner has prayed that Commission may allow the capitalization of these approved works/ assets during the period 2014-19. This prayer of the petitioner is accepted. However, the capitalization of the expenditure on this count is subject to the admissibility of the expenditure in terms of 2014 Tariff Regulations.

53. 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.

54. 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."*

55. The year-wise breakup of the projected additional capital expenditure claimed by the petitioner is as under:

(₹ in lakh)				
2014-15	2015-16	2016-17	2017-18	2018-19
1209.30	1958.06	3824.28	4295.76	4017.12

56. Before proceeding, we examine some of the general issues raised by the respondent, UPPCL and BRPL as regards the claim for additional capitalization of assets/items by the petitioner during 2014-19. The petitioner in this petition has claimed additional capital expenditure for assets/items for the period 2014-19 under Regulation 14(3) (viii) of the 2014 Tariff Regulations. The respondent UPPCL has submitted that the claim of the petitioner for purchase of assets/items for 2014-19 may be charged against the O&M expenses allowed to the generating station. It has also submitted that the petitioner may be directed to clarify as to whether the expenditure for purchase of 3 nos. single phase 50 MVA transformer for ₹12 crore for 2017-18 was approved by the Board of Directors of the petitioner company. The respondent, BRPL has submitted that the claim of the petitioner for projected additional capital expenditure under Regulation 14(3)(viii) shall be read with Regulation 14(3)(vii) which require that the claim for expenditure for replacement of assets which are necessary for 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. Accordingly, it has been submitted the claim may be rejected as the same has not been submitted

in this case. The respondent has added that the expenditure on procurement of minor assets may not be allowed.

57. In response to the submissions of respondent UPPCL, the petitioner has clarified that the projected additional expenditure on account of assets like replacement of crane, event logger, automatic weather station, motorized boat & upgradation of filtration system and purchase of motorized valve, truck mounted maintenance scissor platform & physiotherapy machine, etc. are of capital nature and hence cannot be charged to O&M expenses. The petitioner has further stated that the expenditures have been claimed strictly as per Regulation 14(3)(viii) of 2014 Tariff Regulations as the same are required for successful & efficient operation of the generating station and all assets proposed for capitalization are of capital nature and therefore may be allowed by the Commission. The petitioner has further stated that the approval of the Board of Directors and the resolution of the Board giving item-wise details as approved by the Board has enclosed as Annexure-VI to the petition. In response to the submissions of the respondent, BRPL the petitioner has stated that the production of test results carried out by independent agency is neither required nor economically advisable for such small and essential requirements as the hiring of independent agency for such small items will be cost prohibitive and be shall be an additional burden on the beneficiaries. The petitioner has clarified that Regulation 14(3)(vii) is not applicable in respect of the assets indicated by the respondent BRPL as these are being replaced on account of expiry of their useful life. It has further pointed out that Regulation 14(3)(vii) is only applicable in case of damage due to natural calamities and degradation.

58. 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, UPPCL that assets/works claimed by the petitioner should be considered under O&M expenses cannot be accepted as the expenditure claimed for capitalization is in respect of works of capital nature and are not in the nature of revenue expenses. Moreover, the contention 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 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 and accordingly additional capitalization has been sought on the grounds that they are necessary for successful and efficient operation of the plant. Since the capital expenditure incurred or projected to be incurred are admitted after prudence check, in terms of the 2014 Tariff Regulations, only those expenditures which are necessary for efficient and successful operation of the plant are only serviced through tariff by the respondents. This will adequately take care of the apprehensions of the respondents. In response to the directions of the Commission, the petitioner vide affidavit 7.10.2014 has submitted the additional information. 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	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	Purchase of Two Nos. of Fire Tender	59.84	Purchase of this item has already been approved by the Commission for the period 2009-14. Two nos. of fire tenders have been purchased and will be capitalized in year 2014-15. Against the sanctioned amounts of ₹35.99 lakh for 2009-10, purchase has been made for ₹ 59.84 lakh.	<b>Allowed</b> under Regulation 14(3) (viii) after reduction of the gross value of the old asset, as the expenditure on this asset has already been approved. The gross value of old asset is ₹6.27 lakh	<b>53.57</b> (59.84 -6.27)
2	Purchase of 08 Nos. VT Pumps.	90.40	The said purchase has been approved for the period 2009-14. 08 nos. of VT Pumps have already been purchased and are in the process of installation. The said pumps are capitalized in 2014-15. Against the sanctioned amounts of ₹76.71 lakh for 2011-12 and ₹81.09 lakh for 2012-13, the price has been reduced due to competitive price obtained through tender.	<b>Allowed</b> under Regulation 14(3) (viii) after reduction of the gross value of the old asset, as the expenditure on this asset has already been approved. The gross value of old asset is ₹15.84 lakh	<b>74.56</b> (90.40-15.84 )
3	Purchase of 245 KV SF <sub>6</sub> Circuit Breaker at Generating Units, Feeder Bays of Stage-1 and Bus Coupler Bay	122.17	The Commission has already approved an amount of ₹48.92 lakh during 2012-13 and ₹68.96 lakh during 2013-14. The requisite Breakers have already been purchased and are in the process of installation and commissioning. The said Breakers will be capitalized in 2014-15.	<b>Allowed</b> under Regulation 14(3) (viii) after reduction of the gross value of the old asset, as the expenditure on this asset has already been approved. The gross value of old asset is ₹38.12 lakh	<b>84.05</b> (122.17 -38.12)
4	Microprocessor based Digital Governing System	600.00	Commission has already approved amount of ₹946.89 lakh in 2011-12 & ₹ 1001.05 lakh in 2012-13. This is a retrofitting work in which new governor system shall work in tandem with existing plant set up of hydraulic and	<b>Allowed</b> under Regulation 14(3) (viii) after reduction of the gross value of the old asset, as the expenditure on this asset has already been approved. The	<b>352.58</b> (600 -247.42)



			control system. The finalization of technical specifications, scope of work etc took time and work could not be completed during 2009-14 period. The work is under advance stage of award. Accordingly provision has been proposed in 2014-15. The price is as per lowest bid received for the work.	gross value of old asset is ₹247.42 lakh	
5	Installation testing and Commissioning of numerical Generator Transformer protection Relay	0.65	Commission has already been approved this amount for the year 2009-10 and 2010-11. Accordingly the Generator Transformer Protection relays have been purchased. The installation is not complete, therefore, only the supply part has been capitalized and the amount for installation is pending for capitalization. Hence amount of ₹65,000 has been kept in 2014-15 for completing the installation work. Thus item is shifted to 2014-15 in additional capitalization for the period 2014-19.	<b>Allowed</b> under Regulation 14(3) (viii) as the works are already approved.	<b>0.65</b>
6	Automatic Sewerage Disposal System for Power House	45.00	The expenditure is already approved by the Commission during 2012-13 for amount ₹53.70 lakh. Automatic Sewerage Disposal System for Power House is must to suffice current stringent environment pollution norms and is already under tendering stage. The delay is due to finalization of design and detailed specification of the work.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset/work is already approved.	<b>45.00</b>
7	Purchase of 10 no. 02 HP submersible pumps.	5.00	This item has already been approved by the Commission during 2009-10. The purchase of 02 HP submersible pumps is replaced by old 02 HP submersible pumps which are beyond economical repair.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset/work is already approved. The gross value of old asset is indicated as ₹3.43 lakh	<b>1.57</b> (5.00 - 3.43)



8	Purchase of 2 nos. TATA 407 along with water tank fabrication.	20.60	These assets/ work were approved by the Commission during 2012-13. The purchase order for the said vehicles has already been placed in March, 2014. Therefore, both the purchase and fabrication works will be capitalized in the year 2014-2015.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset/work is already approved. The gross value of old asset is indicated as <b>₹10.50 lakh</b>	<b>10.10</b> (20.60-10.50)
9	Purchase of New Escorts Make Crane	11.35	This purchase is against replacement of existing 08 MT capacity crane and is under tendering stage. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹8.96 lakh</b>	<b>2.39</b> (11.35-8.96 )
10	Purchase of New Ashok Leyland Make Tipper.	16.57	This Item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹29.78 lakh</b>	<b>(-) 13.21</b> (16.57-29.78)
11	Event logger for Power house	64.66	Existing event logger installed at the generating station has become obsolete. Presently, this item is under tendering stage and was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹20.76 lakh</b>	<b>43.90</b> (64.66-20.76)
12	Automatic weather station	5.00	The old asset is not working and has been surveyed off. The Dam Safety Team also pointed to establish a new weather station. The budget provision shall be kept in RE 2014-15. This Item was separately capitalized,	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross	<b>0.47</b> (5.00-4.53) The petitioner is directed to submit the report of the dam safety team at the time of truing-

			hence proposed for replacement under additional capitalization.	value of old asset is indicated as <b>₹4.53 lakh</b>	up in terms of Regulation 8 of the 2014 Tariff Regulations
13	Motorized Boat	12.00	The existing boat is 1990 model which is very difficult to operate in the run of river and is beyond economical repair, hence it is proposed for purchase new motorized boat and its price bid is opened. The budget shall be utilized in BE 2014-15. This Item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹0.84 lakh</b>	<b>11.16</b> (12.00 - 0.84)
14	Proper Drinking Water System Developing proper drinking water system.	5.00	The existing water supply line has developed cracks & leakages and needs to be essentially replaced for water supply arrangement to residential colony.	<b>Allowed</b> under Regulation 14(3) (viii) since the assets are considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹2.06 lakh</b>	<b>2.94</b> ( 5.00-2.06)
	1. Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) approx. 4 km  2. Up-gradation of filtration plant at Jyotipuram.		20.00	The water supplied to the Township has lot of calcium content & turbidity. Chlorination is not sufficient. Hence up-gradation of filtration plant to the latest standards is required.	<b>Allowed</b> under Regulation 14(3) (viii) since the assets are considered necessary for efficient operation of the generating station.
15	Purchase of Motorized valve along with accessories for cooling water systems at various locations of Stage-I & II	21.00	The generating station is having an open loop cooling system. Further, presently, during every start sequence/ stopping sequence of the generating units, each valve has to be opened / closed manually by four number persons posted at respective floors of stages-I & II which makes it difficult for a real time monitoring from the control room. At the same	<b>Allowed</b> under Regulation 14(3) (viii) in view of the submissions of the petitioner and since the asset is considered necessary for efficient operation of the generating station.	<b>21.00</b>

			time, due to superannuation /shortage of employees with every coming year, it is necessary to upgrade the system so that the same could be operated from remote location i.e. from the control room. It is therefore proposed to provide additional motorized valves (300mm). The work has already been awarded.		
16	Purchase of New Maintenance Scissor Platform (Truck Mounted)	16.30	A number of street lights have been installed in and around Power House, Switchyard and Dam Areas for proper Illumination and security reasons. A Truck Mounted Maintenance Scissor Platform is required for quick and proper maintenance of these lights as manual works take a long time. This will also cater to decreasing strength of such staff. It has also been approved in the sanctioned strength of equipments for O&M Stage of power station. The case is under tendering stage.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for safe and efficient operation of the generating station.	<b>16.30</b>
17	Purchase of hospital miscellaneous items, Physiotherapy items & Defibrillator with external Cardiac pacer	10.00	Physiotherapy machines are required for managing of joints pains and defibrillator equipment is required for management of Cardiac vascular complications.	<b>Allowed</b> under Regulation 14(3) (viii) since expenditure is for the benefit of employees working in remote areas of the project. This will contribute to efficient operation of the plant.	<b>10.00</b>
18	Complete Replacement of 11 KV metering CTs of better accuracy Class (0.2) in phases	14.88	As per CEA Guidelines the "Energy accounting and Audit meters shall be of accuracy class of 0.2 and the accuracy Class of CT & VT shall not be inferior to that of associated meters". The associated meters (SEMs) installed at Generators and Feeders of generating station are of	<b>Allowed</b> under Regulation 14(3) (viii) since the assets are considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as	<b>11.28</b> (14.88-3.60)

			accuracy class 0.2. Hence C.T of 0.2 Class is required to adhere to the guidelines of CEA. Accuracy Class of our existing CT is 1. Therefore it is proposed to purchase new CTs (24 nos) with better accuracy Class to adhere to the guidelines of CEA. This Item was separately capitalized, hence proposed for replacement under additional capitalization.	₹3.60 lakh	
19	Purchase of 48 V, 100 AH Battery Bank.	3.35	Protection audit team of NRPC has opined for doubling of DC source/ supply for reliable and uninterrupted operation of the equipments installed in power station as per MOM dated 8/9/2012. Therefore, for the compliance of observations of protection audit team an additional battery bank is being proposed for purchase. Purchase case is under tendering stage.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station.	<b>3.35</b> The petitioner is directed to furnish the report of the audit team of NRPC team at the time of truing-up.
20	Acoustic enclosure along with Air Duct & Raising of Chimney height as per licensing requirement for 7 nos. DG Sets installed for Salal Power Station	40.53	As per the Government Pollution Control Bureau, it is mandatory to adhere to latest pollution norms to avoid damage to the surrounding environment and other litigation actions. With regards to the sound (measured in decibels) emitted while during the operation of the DG sets, it should not be more than 75 decibels at a perimeter of 01 Mtr from the wall of the DG. In this regard, a compliance letter dated 1/11/2012 has been issued by Regional Director, State Pollution Control Board, Jammu. Therefore, to comply as per above, acoustic enclosure along with raising of chimney height is must for the generating station. Case has already been awarded.	It is observed that the pollution norms were notified by the J&K Pollution Control Board during 2007. The petitioner was directed to file the compliance report vide letter dated 1.11.2012 and 17.4.2013. Though the expenditure is not covered under Regulation 14(3), the same is <b>allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for meeting the pollution norms	<b>40.53</b>



				thereby contributing to the efficient operation of the generating station.	
21	Access Control System	25.00	Generating station is situated in the Reasi District of Jammu & Kashmir having mountainous regions and dense forest areas around it. These areas may facilitate the infiltration of Terrorists/ unscrupulous elements in and around power house/ dam area which has also been pointed out in the reports of the IB, Police and Other security agencies. Additionally, proximity of the generating station to tourist/ religious places, there is an essential need to have a control over the access of power house. Therefore, it is both essential and statutory for the power station to have an access control system.	<b>Allowed</b> under the Regulation 14(3) (iii) for safe and successful operation of the generating station.	<b>25.00</b> However, the petitioner is directed to furnish the documents as regards the advice / directions received from Appropriate /Government authority.
<b>Total Amount claimed</b>		<b>1209.30</b>		<b>Total amount allowed</b>	<b>817.19</b>

**2015-16**

(₹ in lakh)					
Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	New bay for Captive Power 220 KV switchyard	518.00	Asset/ work was approved by the Commission for ₹264.35 lakh in 2012-13 for the period 2009-14. The case is under tendering process and likely to be completed in 2015-16. The estimate is based upon the technical sanction granted to this work. The work gets delayed due to delay in finalization of technical specifications of the work and segregation of complete proposal in different packages involving civil and E&M	<b>Allowed</b> under Regulation 14(3) (viii) as the asset/ work is already approved. The asset is considered necessary for efficient operation of the generating station.	<b>518.00</b>



			work.		
2	Purchase of 11 KV SF6 breaker Panel against replacement of old 11 KV MOCB Panel	80	Asset/ work was approved by Commission for the period 2009-14 (i.e 2012-13), but due to prolonged procurement period, item could not be finalized in the said period. Thus, the item has been shifted to 2014-15 in additional capitalization for period 2014-19.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset/ work is already approved and is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹7.99 lakh</b>	<b>72.01</b> (80-7.99)
3	Purchase of Two Nos. Campers/ Tata Sumo	15.74	Subsequent to retirement of emergency/ maintenance staff posted at various locations, the remaining staff had to be stationed at a centralized place from where they have to carry different works. Commission had allowed an amount of ₹13.34 for the period 2012-13. However, the proposal was later on rejected by the corporate office. But due to changing needs and requirements of the generating station, instead of 02 Nos. Departmental Sumos, purchase of 2 Nos. Bolero Campers is being proposed. Previous sanctioned amount has been duly escalated @ 6% per annum from its allotted year 2012-2013.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is already approved and is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹8.05 lakh</b>	<b>7.69</b> (15.74-8.05)
4	Replacement of ITI Make Telephone Exchange 512 C-Dot with New One.	63.6	The existing item has become obsolete due to non-manufacturing of spares and components by manufacturers. This Item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹31.23 lakh</b>	<b>31.23</b> (63.60-32.37) This is however, subject to the petitioner furnishing obsolescence certificate from ITI at the time of true-up
5	Replacement of 220 V, 1000 AH	44.8	Existing battery bank of HBL was installed in	<b>Allowed</b> under Regulation 14(3)	<b>32.27</b> (44.80-

	Battery Bank for stage-1		Stage-I and was purchased in year 2002. Most of its cells are damaged and not in working condition. Therefore, for reliable operation of equipment, it is proposed to purchase a new set of this asset.	(viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹32.27 lakh</b>	12.53)
6	LP Compressor (250 cfm)	41.5	The asset installed at power house is more than 25 years old and thus has become obsolete and unreliable for operation. It is therefore proposed to replace the old LP compressors with new 250 CFM capacity compressor. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹0.06 lakh</b>	<b>41.44</b> (41.50-0.06)
7	Renovation and modernization of Stage II CO2 fire fighting system	52.41	The existing CO <sub>2</sub> fire fighting system installed at Stage II is more than 25 year old and is very old and obsolete. Considering the potential fire hazards & safety of the personnel, it is proposed to renovate the complete fire fighting system of with modern features. The case is under tendering stage. This Item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹20.96 lakh</b>	<b>31.45</b> (52.41-20.96)
8	Supply, installation & commissioning of 1 No. Goods cum passenger Lift (2000Kg) at Dam top	80.50	The existing OTIS make lift is out of order and unserviceable. Supply and installation of new lift under buyback scheme is under tendering process. The new lift is necessary for smooth operation & maintenance of Dam.	<b>Allowed</b> under Regulation 14(3)(viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹15.46 lakh</b>	<b>65.04</b> (80.50-15.46)
9	Tata Bus - Purchase of One no. Tata Bus or Equivalent.	26.50	The asset/ work is to be processed against replacement of TATA Bus. The said vehicles are a	<b>Allowed</b> under Regulation 14(3)(viii) since the asset is	<b>18.39</b> (26.50-8.11)



			part of the sanctioned strength of generating station.	considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹8.11 lakh</b>	
10	Replacement of Old Buses No. JK 02B 2338 & JK 02B 2397	41.63	The asset/ work is to be processed against replacement of TATA Bus. The said vehicles are a part of the sanctioned strength of generating station.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹11.92 lakh</b>	<b>29.71</b> (41.63-11.92)
11	Inspection Vehicle - Purchase of Two nos. Tata Sumo/ Bolero/ Xylo or equivalent.	21.20	The asset/ work is to be processed against replacement of TATA Sumo. The said vehicles are a part of the sanctioned strength of generating station.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹8.04 lakh</b>	<b>13.16</b> (21.20-8.04)
12	Proper Drinking Water System at generating station - providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) Approx. 4 Km	21.20	The existing water supply line has developed cracks & leakages and needs to be essentially replaced for water supply arrangement to residential colony.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹8.48 lakh</b>	<b>12.72</b> (21.20-8.48)
	Proper Drinking Water System at generating station - Developing proper drinking water system. Supply of multistage centrifugal pumps (3 Nos. @ approx. 20.00 lakh per pump) and electric panels (3 Nos. @ approx. 5 lakh per	79.50	These high capacity pumps are proposed to be installed at Soo nallah Stage Zero pumping station to increase the pumping capacity and shall eliminate the need of intermediate pumping station.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station.	<b>79.50</b>



	panel) of about 400 m head & over 1500 Plum discharge for lifting water from Soo nallah Stage zero up to Bidda reservoir.				
	Proper Drinking Water System at generating station - Developing proper drinking water system.	160	Construction of an overhead reservoir of 1.00 Lac Gallon capacity	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station.	<b>160.00</b>
13	Purchase of 2 nos. of 10 KVA UPS, along with 100 AH Battery Bank.	21.20	Presently, small separate UPSs are being used for different equipments, which in turn make their maintenance practice complex. Due to shortage of manpower, it has become impossible to attend the scattered equipments. In addition to this, reliable supply is also required for newly installed Digital Display Board and reservoir level display meters. Thus integrated online UPS system is required for supplying reliable power to the systems. Hence it is proposed to purchase 02 of 10 KVA online UPS along with 100AH battery bank to resolve above problem. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹1.00 lakh</b>	<b>20.20</b> (21.20-1.00)
14	Replacement of Old and Obsolete Halon System of Salal Power Station	53.10	The Halon system is obsolete and has already been banned by the Government of India. In view of this, replacement of this system is required/ essential. The case file is to be initiated. This item was separately capitalized, hence proposed for replacement	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹23.67 lakh</b>	<b>29.43</b> (53.10-23.67)

			under additional capitalization.		
15	Supplying and laying of 12 Core OFC cable from Jyotipuram to Power House Complex.	37.10	The only communication media available for the Power Station is the OFC Cable. For augmenting the existing 6-core OFC Communication cable, which is already worn out at many points. For up-gradation of IT and Communication Hardware System, a parallel 12-Core OFC Cable laying is being proposed. Efficient, Trouble-Free and uninterrupted IT and Communication capabilities are a must for communicating with various agencies for regulated and required operation of the Power House. It is also important for communications in emergent conditions like Power Failure, hazards etc.	<b>Allowed</b> under Regulation 14(3)(viii) as the asset is considered necessary for successful and efficient operation of the generating station.	<b>37.10</b>
16	Purchase of Tan Delta and capacitance Test Kit and insulation tester.	53	Presently, generating station is lacking reliable Testing Kits for testing of Generator Transformers and other associated instruments. These instruments are of utmost importance with regards to regular inspection for ensuring healthiness of the instruments. In view of above, it is proposed to purchase Tan Delta and Capacitance Test Kit for an amount ₹47.00 lakh and insulation tester for an amount ₹6.00 lakh.	<b>Not Allowed</b> as the assets is of minor nature.	0.00
17	Purchase of Penstock Flow meters.	42.40	The generating station is most prestigious and one of the oldest power Station of NHPC. Presently, there are no flow meters installed to measure the flow of incoming water through the Penstocks. Due to this, there is no availability of Real-Time data of Water Flow.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for successful and efficient operation of the generating station.	<b>42.40</b>

			Moreover, Penstock Flow meters are a must to know the performance of the machines.		
18	Complete Replacement of 245 KV metering CT of better accuracy Class (0.2) at Power House	245.08	As per CEA Guidelines the "Energy accounting and Audit meters shall be of accuracy class of 0.2 and the accuracy Class of CT & VT shall not be inferior to that of associated meters". The associated meters (SEM) installed at Generator and Feeder of generating station is of accuracy class of 0.2. Hence C.T of 0.2 Class is required to adhere the guidelines of CEA. Accuracy class of our existing CT is 1. Therefore it is proposed to purchase 42 nos. CT with better accuracy Class. This will improve our energy accounting. (AIN no 2022030189-94). The Case is under tendering Stage. WDV: Rs 140105. This Item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) after reduction of gross value of old asset, as the asset is considered necessary for successful and efficient operation of the generating station. The gross value of old asset is indicated as ₹15.63 lakh	<b>229.45</b> (245.08-15.63)
19	Construction of boundary wall around Jyotipuram township of Salal power Station	259.60	Road leading to Arnas, Gool area was passing through colony area, thus the compound walling could not be done early. Security of colony has always remained at threat due to and fro movement of the vehicular traffic through colony. After much persuasion BRO agreed to realign the road outside colony area and is under construction. Now it has become necessary to construct compound wall around colony from security point of view. Number of correspondence from security agencies including IB has been	<b>Allowed</b> under the Regulation 14(3) (iii) for safe and successful operation of the generating station.	<b>259.60</b> However, the petitioner is directed to furnish the necessary documents as regards the advice/directions revived from appropriate Government authority.

			received for the same.		
<b>Total Amount claimed</b>		<b>1958.06</b>		<b>Total amount allowed</b>	<b>1730.79</b>

**2016-17**

(₹ in lakh)					
Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	Inspection Vehicle - Car - Purchase of One no. Car/ Innova or Equivalent.	12.32	The asset is to be processed against the replacement of car. The said vehicles are a part of the sanctioned strength of generating station.	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful operation of the generating station. The gross value of old asset is indicated as <b>₹4.44 lakh</b>	7.88 (2.32-4.44)
2	Inspection Vehicle - Purchase of One no. Scorpio/Equivalent.	12.32	The asset is to be processed against replacement of Scorpio utilized for the purpose of providing conveyance facilities to the worthy head of the project.	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful operation of the generating station. The gross value of old asset is indicated as <b>₹7.13 lakh</b>	5.19 (12.32-7.13)
3	Inspection Vehicle - Purchase of one no. Tata Sumo/ Bolero/ Xylo or Equivalent.	12.32	The asset is to be processed against replacement of TATA Sumo. The said vehicles are a part of the sanctioned strength of power station. The respective models and kilometers clocked are 2003 and 240921 Kms.	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful operation of the generating station. The gross value of old asset is indicated as <b>₹4.23 lakh</b>	8.09 (12.32-4.23)
4	Proper Drinking Water System at Salal Power Station -	26.50	The existing water supply line has developed cracks & leakages and needs to be essentially replaced for water supply arrangement	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for	16.21 (26.50-10.29)



	Developing proper drinking water system. - Providing and laying 4"/ 6" pipe line from Soo nallah to Jyotipuram Reservoir (where ever required) Approx. 4 KM		to residential colony.	successful and efficient operation of the generating station. The gross value of old asset is indicated as <b>₹10.29 lakh</b>	
5	Replacement of AC Plant at Power House	112.00	The existing AC plant is very old and is obsolete model. Its spares are not readily available in market. So, it has been proposed to replace this old AC plant with new air cooled or water cooled AC plant as per latest pollution norms. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹11.44 lakh</b>	100.56 (112-11.44)
6	Purchase of 03 Nos. Single Phase 50 MVA 220/√ 3/11 KV against replacement of existing CGL make Transformers.	1200.00	10 Nos. CGL make transformers were purchased in the year 1978. With the gradual process of ageing and owing to continuous usage of these generator transformers, they have started giving problems. Their useful life of 35 years is also over. In this regard, advice of the OEM was taken, which suggested the replacing of these transformers with new ones. Additionally, a case for Up rating of generating station is under tendering stage at Corporate Office, which will ensure more efficient runners/ turbines i.e. generating Rated Power (115 MW) at Lower Heads (85 Mtr instead of 94.5 Mtr.), for which generator transformers of higher capacity is required. Therefore, it is suggested	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for successful and efficient operation of the generating station. The gross value of old asset is indicated as <b>₹183.96 lakh</b>	<b>1016.04</b> (1200.00-183.96)



			to purchase transformers of little higher capacity i.e. 50 MVA in place of existing 43.3 MVA capacity. This Item was separately capitalized, hence proposed for replacement under additional capitalization.		
7	LT Distribution Panel for Dewatering and Drainage system	22.40	Eight numbers of 225 HP additional pumps, starter panels have been purchased for drainage and dewatering system of power station. Out of them some are new and some are replacement of 225 HP pumps. Existing LT panels at stage 1 and stage 2 have no provision to accommodate these new pumps and a temporary arrangement has been made for supply to these pumps which are not only highly unreliable but also possess additional safety hazards. Therefore it is proposed to purchase new LT panel against temporary arrangement. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as ₹25.68 lakh <b>(18.71+6.97)</b>	(-) 3.28 (22.40-25.68)
8	Purchase of 220 V DC Battery Charger for Stage-1	9.36	Existing 220 V DC Battery Charger installed at Power Station was purchased in year 2002. With the passage of time and continuous wear and tear, equipment has begun giving frequent problems. As the battery charger is the lifeline of Control Protection System of Power House. Therefore, for reliable operations of equipments in generating station it is proposed to purchase a new 220 volt DC battery Charger. This item was separately capitalized, hence	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for successful and efficient operation of the generating station. The gross value.of old asset is indicated as <b>₹4.83 lakh</b>	4.53 (9.36-4.83)



			proposed for replacement under additional capitalization.		
9	Purchase of 48 V DC Battery Charger	4.48	Existing 48 V DC Battery Charger installed in Power Station was purchased in year 2002. With the passage of time and continuous wear and tear, Equipment has begun giving frequent problems. As the Battery Charger is the lifeline of Protection System/ PLCC of Power House. Therefore, for reliable operations of equipments in Power Station it is proposed to purchase a new 48 volt DC battery Charger. WDV: Rs 108000. This Item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for successful and efficient operation of the generating station. The gross value of old asset is indicated as <b>₹1.65 lakh</b>	2.83 (4.48-1.65)
10	Installation of new digital X-Ray plant	10.00	The existing X-Ray plant is 20 years old it is proposed to replace this with of latest model like digital X-Ray plant. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) as the expenditure is in respect of asset which is for the benefit of employees. This is necessary and contributes to the successful and efficient operation of the generating station. The gross value of old asset is indicated as <b>₹4.16 lakh</b>	5.84 (10.00-4.16)
11	Restoration of Installed Capacity	1910.00	Since commissioning, generating station could deliver maximum of around 650 MW continuously against installed capacity of 690 MW (6 x115) due to existing reduced net head conditions. Accordingly, a restoration of installed capacity has been proposed which has been concurred by CEA vide its	<b>Allowed</b> under Regulation 14(3) (viii) since the work is considered necessary for successful and efficient operation of the generating station. An amount of ₹ 897.00 lakh is de-capitalized on account of 6 nos. of old runners (de-	1013.00 (1910.00-897.00)



			<p>letter no. 13/2-General/ HE &amp;R M/ 2012/882 dated 23/8/2012 to achieve the station output of 690 MW. The proposal on implementation shall result in excess generation and improved PAF. It is estimated that around 274 MU additional generation can be made after execution of work. At present the proposal is under tendering and financial bid has been opened. The work is in advance stage of award. The complete proposal shall be implemented in a span of 4 years.</p>	<p>capitalized value obtained from truing-up Petition No. 71/GT/2013 filed for the year 2009-12).</p>	
12	Modified brake jack assembly along with panel	63.60	<p>The present Brake-Jack system of generating units is of single acting type having gravity release, due to which sometimes, the pads remain stuck to the liner, even after releasing of brake and subsequently are released with manual lever and thus contribute to delay in smooth and timely start-up of machine. It is therefore proposed to procure modified Brake-Jack system having support for release through spring stiffness to ensure reliable operation. These will do away unnecessary delay at the time of Start-Up procedure of the Machine.</p>	<p><b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as ₹24.70 lakh</p>	38.90 (63.60-24.70)
13	Automation of Drainage and Dewatering Sumps of the Salal Power House.	53.00	<p>There are various sumps at generating station which ensure efficient collection of seepage water from the dam. Routine and timely dewatering of these sumps is a must to avoid flooding/ submergence of the generating station. Therefore, efficient and trouble free dewatering of these sumps is very critical. Presently, these sumps are being</p>	<p><b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for successful and efficient operation of the generating station.</p>	<b>53.00</b>

			dewatered through manual monitoring. With the subsequent decrease in experienced/ sufficient manpower, it is imperative to go for automation of drainage and dewatering system of the generating station for reliable and trouble-free operation.		
14	Purchase of portable DGA Test Kit and Partial Discharge Test Kit	56.00	Presently, generating station is lacking reliable testing kits for testing of generator transformers and other associated instruments. These instruments are of utmost importance with regards to regular inspection for ensuring healthiness of the Instruments. Purchase of these mandatory test kits will ensure more authentic and timely prediction of test results. This will also forgo unnecessary wastage of time, money and man days in transporting oil to various test labs and getting delayed results. In view of above, it proposed to purchase portable DGA test kit for amount ₹28.00 lakh and Partial Discharge Test Kit for amount ₹ 28.00 lakh.	<b>Not allowed</b> since the assets are minor in nature	<b>0.00</b>
15	Planning, design and construction of sewerage treatment plant along with laying of pipes, septic tank and manholes etc. wherever required at generating station.	225.00	The STP along with laying of pipes etc. is being proposed to comply the observations raised by the Pollution Control Board of J&K.	<b>Allowed</b> in terms of Regulation 14(3) (ii) as the expenditure is in compliance with the directions of the J&K State Pollution Control Board as regards connection of STP facility and complete treatment of sewerage.	<b>225.00</b>
16	Purchase of High Mast Lighting.	94.98	Generating station lies in the vicinity of high mountainous and densely forested areas. These areas provide potential hide-outs for terrorists and	<b>Allowed</b> under the Regulation 14(3) (iii) for safe and successful operation of the generating station.	<b>94.98</b> The petitioner is directed to furnish documents in

		are extremely critical from security point of view. To facilitate watch and security and tracking of any unwanted movement at critical areas at night, it is required to have optimum level of illumination at identified places. High mast type area lighting has more coverage per watt of installation, ease of maintenance due to centralization and aesthetic appeal. It is proposed to purchase 8 nos. high masts.		regard to the advice/ directions received from Appropriate Government authority, at the time of truing-up
<b>Total amount claimed</b>	<b>3824.28</b>		<b>Total amount allowed</b>	<b>2588.77</b>

**2017-18**

Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	(₹ in lakh) Amount allowed
1	Automation of the plant for efficient operation and better control with real time monitoring of auxiliary systems (SCADA)	404.30	This asset/work is already been approved by the Commission for amount ₹311 lakh in 2012-13 for the period 2009-14. Being an old generating station, various sub systems of power house like cooling water system, drainage dewatering system, brakes, governors etc were not compatible for overall integration in Plant SCADA. As up gradation of these systems for seamless integration in SCADA system took too much time, the work could not be capitalized in 2009-14. However, now the technical specification and scope of work has been finalized by the generating station and case has been put up for approval and the work shall be capitalized in 2017-18.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is already approved and is necessary for efficient operation of the project.	<b>404.30</b>
2	Inspection Vehicle - Purchase of One no. Tata	14.16	The said asset is to be processed against the replacement of TATA Sumo. The said vehicles	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful	<b>9.93</b> (14.16-4.23)



	Sumo/ Bolero/ Xylo or Equivalent.		are a part of the sanctioned strength of generating station.	operation of the generating station. The gross value of old asset is indicated as <b>₹4.23 lakh</b>	
3	Motor Cycle - Purchase of Two nos Motor Cycle	2.83	The purchase case is to be processed against replacement of existing 02 Nos. motor cycles, as part of sanctioned strength for O&M stage of the generating station.	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful operation of the generating station. The gross value of old asset is indicated as <b>₹0.48 lakh</b>	<b>2.35</b> (2.83-0.48)
4	Replacement of Tata P&H crane 670 TC (70 Ton Capacity) Truck mounted Crane	436.97	In lieu for replacement of Tata P&H 670 TC having a capacity of 60MT which has to be phased out owing to its obsolescence and unavailability of spares in NHPC Stores and market as OEM has closed its production. The said crane caters to the needs of cleaning of the trash racks of the reservoir and penstock Inlets, loading & unloading of heavy underwater components like runner, shafts, top cover and lifting beams as well as placing of concrete tetra pod structures as and when required on tail race tunnel outlets to prevent its erosion etc. Often these activities have to be carried out at/ from odd/ difficult locations/ positions which require a Crane of higher capacity to have enhanced load lifting capabilities at various operating radii of the Crane. Therefore, a crane of a higher capacity i.e. 70 MT is being proposed so as to have better factor of safety, flexibility and ease in carrying out the above mentioned activities which are very important and critical for smooth Operation and maintenance of the generating station. This	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for successful and efficient operation of the generating station. The gross value of old asset is indicated as <b>₹36.23 lakh</b>	<b>400.74</b> (436.97-36.23)

			Item was separately capitalized, hence proposed for replacement under additional capitalization.		
5	Purchase of 03 Nos. Single Phase 50 MVA 220/√ 3/11 KV against replacement of existing CGL make Transformers.	1200.00	10 Nos. CGL make transformers were purchased in the year of 1978. With the gradual process of aging and owing to continuous usage of these Generator Transformers, they have started giving problems. Their useful life of 35 years is also over. In this regard, advice of the OEM was taken, which suggested the replacing of these generator transformers with new ones. Additionally, a Case for up rating of generating station is under tendering stage at corporate office, which will ensure more efficient runners/ turbines i.e. generating rated power (115 MW) at lower heads (85 Mtr, instead of 94.5 Mtr.), for which also require generator transformers of higher capacity. Therefore, it is suggested to purchase transformers of little higher capacity i.e. 50 MVA in place of existing 43.3 MVA capacity. This item was separately capitalized, hence proposed for replacement under additional capitalization.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for successful and efficient operation of the generating station. The gross value of old asset is indicated as <b>₹183.96 lakh</b>	<b>1016.04</b> (1200.00-183.96)
6	Restoration of Installed Capacity	1719.00	Since commissioning, generating station could deliver maximum of around 650 MW continuously against installed capacity of 690 MW (6X115) due to existing reduced net head conditions. Accordingly, a restoration of installed capacity has been proposed which has been concurred by CEA vide its letter no. 13/2-General/ HE & RM/ 2012/882 dated 23/8/2012 to achieve the station output of 690 MW. The proposal	<b>Allowed</b> under Regulation 14(3) (viii) as the work is considered necessary for successful and efficient operation of the generating station.	<b>1719.00</b>



			on implementation shall result in excess generation and improved PAF. It is estimated that around 274 MU additional generations can be made after execution of work. At present the proposal is under tendering and financial bid has been opened. The work is in advance stage of award. The complete proposal shall be implemented in a span of 4 years.		
7	Flap type gate	200.00	Loss of generation is occurring for cleaning of trash deposited during peak season. It is proposed that the design of radial gate no. 11 is modified to flap gate type so that trash can be flushed out from the reservoir easily by operating this gate and generation loss on account of trash choking can be minimized.	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for efficient operation of the generating station.	<b>200.00</b>
8	Planning, design and construction of bachelor accommodation for executives at Salal Power Station.	318.50	Maximum bachelor officer's have been accommodated in Salal sadan and there has become scarcity of appropriate accommodations for visitors. It is anticipated that such type of additional accommodation shall be required in near future. Thus it has been proposed to construct bachelor accommodation for 24 officers in first phase, wherein executives from the level E-1 to E-6 shall be accommodated.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for the benefit of employees at remote station. This will also contribute to the efficient operation of the generating station.	<b>318.50</b>
<b>Total amount claimed</b>		<b>4295.76</b>		<b>Total amount allowed</b>	<b>4070.86</b>

**2018-19**

Sl. No	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks on admissibility	Amount Allowed
1	Automation of the plant for efficient operation and	620.00	Asset/ work has already been approved by the Commission for amount ₹311 lakh in 2012-13 for the	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is already approved	<b>620.00</b>





	better control with real time monitoring of auxiliary systems (SCADA)		tariff period 2009-14. Being an Old Power Station, various sub systems of Power House like cooling water system, drainage dewatering system, brakes, governors etc were not compatible for overall integration in Plant SCADA. As up gradation of these systems for seamless integration in SCADA system took too much time, the work could not be capitalized in 2009-14. However, now the technical specification and scope of work has been finalized by the Power Station and case has been put up for approval and the work shall be capitalized in year 2017-18.	and id necessary for efficient operation of the generating station.	
2	Inspection Vehicle - Purchase of Two nos Bolero/ Xylo/ Equivalent.	24.80	The asset/ work is to be processed against replacement of Maruti Gypsy. The said vehicles are a part of the sanctioned strength of Power Station.	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful operation of the generating station. The gross value of old asset is indicated as <b>₹2.73 lakh</b>	22.07 (24.80-2.73)
3	Inspection Vehicle Purchase of one no. Innova or equivalent.	16.12	The asset/ work is to be processed against replacement of Indigo car utilized for the purpose of providing conveyance facilities to the worthy head of the project	<b>Allowed</b> under Regulation 14(3) (iii) for safe and successful operation of the generating station. The gross value of old asset is indicated as <b>₹4.50 lakh</b>	11.62 (16.12-4.50)
4	Purchase of 04 Nos. Single Phase 50 MVA 220/√3/11 KV against replacement of existing CGL make Transformers.	1600.00	10 Nos. CGL Make Transformers were purchased in the year of 1978. With the gradual process of ageing and owing to continuous usage of these Generator Transformers, they have started giving problems. Their useful life of 35 years is also over. In this regard, advice of the OEM was taken, which suggested the	<b>Allowed</b> under Regulation 14(3) (viii) as the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹245.28 lakh</b>	1354.72 (1600.00-245.28)

			replacing of these Generator Transformers with new ones. Additionally, a Case for Up rating of Salal Power Station is under Tendering Stage at Corporate Office, which will ensure more efficient Runners/ Turbines i.e. generating Rated Power (115 MW) at Lower Heads (85 mtr instead of 94.5 mtr), for which also require Generator Transformers of higher capacity. Therefore, it is suggested to purchase Transformers of little higher capacity i.e. 50 MVA in place of existing 43.3 MVA capacity. This Item was separately capitalized, hence proposed for replacement under additional capitalization.		
5	Restoration of Installed Capacity	1719.00	Since commissioning, Salal Power Station could deliver maximum of , around 650 MW continuously against installed capacity of 690 MW (6X115) due to existing reduced net head conditions. Accordingly, a Restoration of Installed Capacity has been proposed which has been concurred by CEA vide its letter no. 13/2-General/HE&RM/2012/882 dated 23/08/2012 to achieve the station output of 690 MW. The proposal on implementation shall result in excess generation and improved PAF. It is estimated that around 274 MU additional generation can be made after execution of work. At present the proposal is under tendering and financial bid has been opened. The work is in advance stage of award. The complete proposal shall be implemented in a span of 4 years.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station.	1719.00



6	Modified brake jack assembly along with panel	37.20	The present Brake-Jack system of Generating Units of Salal Power Station is of single acting type having gravity release, due to which sometimes, the pads remain stuck to the Liner, even after releasing of Brake and subsequently are released with manual Lever and thus contribute to delay in smooth and timely start-up of machine. It is therefore proposed to procure modified Brake-Jack system having support for release through spring stiffness to ensure reliable operation. These will do away unnecessary delay at the time of Start-Up procedure of the Machine. The case is to be initiated.	<b>Allowed</b> under Regulation 14(3) (viii) since the asset is considered necessary for efficient operation of the generating station. The gross value of old asset is indicated as <b>₹13.65 lakh</b>	23.55 (37.20-13.65)
<b>Total amount claimed</b>		<b>4017.12</b>		<b>Amount allowed</b>	<b>3750.96</b>

59. Based on the above, the 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
817.19	1730.79	2588.77	4070.86	3750.96

#### Capital Cost for 2014-19

60. As stated, the closing capital cost arrived at in para 34 of this order as on 31.3.2014 is ₹92085.17 lakh. The same has been considered as the opening capital cost as on 1.4.2014. Accordingly, the capital cost considered for the purpose of tariff for the period 2014-19 is as under:

(₹ in lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	92085.17	92902.36	94633.15	97221.92	101292.78
Additional Capitalization allowed	817.19	1730.79	2588.77	4070.86	3750.96
<b>Capital Cost as on 31<sup>st</sup> March of the year</b>	<b>92902.36</b>	<b>94633.15</b>	<b>97221.92</b>	<b>101292.78</b>	<b>105043.74</b>

## Debt-Equity

61. 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.

*Explanation.-The premium, if any, raised by the generating company or the transmission licensee, as the case may be, while issuing share capital and investment of internal resources created out of its free reserve, for the funding of the project, shall be reckoned as paid up capital for the purpose of computing return on equity, only if such premium amount and internal resources are actually utilised for meeting the capital expenditure of the generating station or the transmission system.*

(2) The generating company or the transmission licensee shall submit the resolution of the Board of the company or approval from Cabinet Committee on Economic Affairs (CCEA) regarding infusion of fund from internal resources in support of the utilization made or proposed to be made to meet the capital expenditure of the generating station or the transmission system including communication system, as the case may be.

(3) In case of the generating station and the transmission system including communication system declared under commercial operation prior to 1.4.2014, debt-equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2014 shall be considered.

(4) In case of the generating station and the transmission system including communication system declared under commercial operation prior to 1.4.2014, but where debt: equity ratio has not been determined by the Commission for determination of tariff for the period ending 31.3.2014, the Commission shall approve the debt-equity ratio based on actual information provided by the generating company or the transmission licensee as the case may be.

(5) Any expenditure incurred or projected to be incurred on or after 1.4.2014 as may be admitted by the Commission as additional capital expenditure for determination of tariff, and renovation and modernisation expenditure for life extension shall be serviced in the manner specified in clause (1) of this regulation."

62. The petitioner has submitted that the additional capital expenditure has been proposed to be financed through internal resources and others. Accordingly, in terms of the above regulations, the debt-equity ratio of 70:30 has been considered on the admitted additional capital expenditure, for the purpose of tariff.

### **Return on Equity**

63. 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% may be 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.

64. 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."

65. The petitioner has considered the Rate of Return on Equity as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Base Rate	15.500%	15.500%	15.500%	15.500%	15.500%
Tax Rate (MAT)	18.5%	18.5%	18.5%	18.5%	18.5%
Surcharge	10.0%	10.0%	10.0%	10.0%	10.0%
Education cess	3%	3%	3%	3%	3%
Effective Tax Rate	20.961%	20.961%	20.961%	20.961%	20.961%
<b>Rate of ROE (pre-tax)</b>	<b>19.611%</b>	<b>19.611%</b>	<b>19.611%</b>	<b>19.611%</b>	<b>19.611%</b>

66. Based on the above, Return on Equity has been computed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Notional Equity	48680.14	48925.30	49444.53	50221.16	51442.42
Addition due to additional capital expenditure	245.16	519.24	776.63	1221.26	1125.29
Closing Equity	48925.30	49444.53	50221.16	51442.42	52567.71
Average Equity	48802.72	49184.91	49832.85	50831.79	52005.07
<b>Return on Equity</b>	<b>9570.70</b>	<b>9645.65</b>	<b>9772.72</b>	<b>9968.62</b>	<b>10198.71</b>

## Interest on Loan

67. 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 upto the date of de-capitalisation 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 re-financing.*

(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."*





68. The actual loan for the project has already been repaid. The normative loan on account of the admitted additional capital expenditure during the period 2014-17 have also been considered as fully paid, as the admitted depreciation is more than the amount of normative loan in these years. During the years 2017-18 and 2018-19, the addition in the amount of normative loan due to additional capital expenditure is more than the admitted depreciation. In accordance with the first proviso to Regulation 26 (5) of the 2014 Tariff Regulations the last available weighted average rate of interest considered for this generating station is 7.42% and the same has been considered for the purpose of tariff. Accordingly, Interest on normative loan for the period 2014-19 is as worked out as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Normative Loan	43405.04	43977.07	45188.62	47000.76	49850.36
Cumulative repayment upto previous year	43405.04	43977.07	45188.62	47000.76	49550.85
Net Loan-opening	0.00	0.00	0.00	0.00	299.51
Repayment during the year	572.03	1211.55	1812.14	2550.09	2854.23
Additions due to additional capital expenditure	572.03	1211.55	1812.14	2849.60	2625.67
Net Loan-Closing	0.00	0.00	0.00	299.51	70.95
Average Loan	0.00	0.00	0.00	149.76	185.23
Weighted Average Rate of Interest on Loan	7.42%	7.42%	7.42%	7.42%	7.42%
<b>Interest on normative loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.11</b>	<b>13.74</b>

### Depreciation

69. 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 upto 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) alongwith 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."

70. The COD of the generating station is 1.4.1995. Since the generating station has completed 12 years of operation as on 31.3.2007, the remaining depreciable value

has been spread over the balance useful life of the assets. Accordingly, the depreciation has been computed as follows:

	(₹ In lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Gross	92085.16	92902.35	94633.14	97221.91	101292.77
Additional capital expenditure	817.19	1730.79	2588.77	4070.86	3750.96
Closing gross block	92902.35	94633.14	97221.91	101292.77	105043.73
Average gross block	92493.76	93767.75	95927.53	99257.34	103168.25
Depreciable Value	83148.67	84295.26	86239.06	89235.90	92755.71
Balance Useful life of the asset	16.0	15.0	14.0	13.0	12.0
Remaining Depreciable Value	32480.11	31818.18	31741.13	33151.17	34250.80
<b>Depreciation</b>	<b>2030.01</b>	<b>2121.21</b>	<b>2267.22</b>	<b>2550.09</b>	<b>2854.23</b>

### O&M Expenses

71. 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
14429.58	15388.29	16410.68	17501.01	18663.78

### Interest on working capital

72. 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.

73. Accordingly, the following receivables are allowed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Two months of annual fixed cost	4515.74	4712.68	4939.06	5214.34	5510.38

74. Accordingly, the following maintenance spares are allowed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Cost of maintenance spares (15% of O & M)	2164.44	2308.24	2461.60	2625.15	2799.57

75. Accordingly, the following O&M Expenses for one month are allowed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
O & M for one month	1202.47	1282.36	1367.56	1458.42	1555.32

#### Rate of interest on working capital

76. 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."*

77. 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

78. Necessary computations in support of interest on working capital are appended below:

	(₹ In lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Maintenance Spares	2164.44	2308.24	2461.60	2625.15	2799.57
O & M expenses	1202.47	1282.36	1367.56	1458.42	1555.32
Receivables	4515.74	4712.68	4939.06	5214.34	5510.38
Total	7882.64	8303.28	8768.21	9297.91	9865.26
<b>Interest on Working Capital</b>	<b>1064.16</b>	<b>1120.94</b>	<b>1183.71</b>	<b>1255.22</b>	<b>1331.81</b>

79. Accordingly, the annual fixed charges approved for the generating station for the period from 1.4.2014 to 31.3.2019 is summarized as under:

	(₹ In lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	9570.70	9645.65	9772.72	9968.62	10198.71
Interest on Loan	0.00	0.00	0.00	11.11	13.74
Depreciation	2030.01	2121.21	2267.22	2550.09	2854.23
Interest on Working Capital	1064.16	1120.94	1183.71	1255.22	1331.81
O & M Expenses	14429.58	15388.29	16410.68	17501.01	18663.78
<b>Annual Fixed Charges</b>	<b>27094.44</b>	<b>28276.10</b>	<b>29634.33</b>	<b>31286.05</b>	<b>33062.28</b>

### Normative Annual Plant Availability Factor

80. 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 60% has been considered for this generating station.

### Design Energy

81. The Commission in its order dated 27.6.2011 in Petition No.104/2010 had approved the annual Design Energy (DE) of 3082.00 Million Units for the period 2009-14 in respect of this generating station. This DE has been considered for this generating station for the period 2014-19 as per month wise details hereunder:

Month	Design Energy (MUs)
April	189.52
May	324.94
June	471.9
July	487.70
August	487.70
September	424.30
October	229.61
November	128.63
December	94.57
January	60.69
February	68.97
March	113.47
<b>Total</b>	<b>3082.00</b>

### **Application Fee and Publication Expenses**

82. 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 the filing fees for the period 2014-19 in terms of the provisions of the Central Electricity Regulatory Commission (Payment of Fees) Regulations, 2012. The petitioner vide affidavit dated 13.10.2014 has also submitted that an amount of ₹366088/- has been incurred towards publication of the tariff petition 2014-19 in the newspapers. Accordingly, in terms of Regulation 52 of the 2014 Tariff Regulations, we direct that the petitioner shall be entitled to recover the filing fees and the expenses incurred on publication of notices for the period 2014-19 directly from the respondents.

83. 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.

84. Petition No. 236/GT/2014 is disposed of in terms of the above.

*Sd/-*  
**(A.S. Bakshi)**  
Member

*Sd/-*  
**(A.K.Singhal)**  
Member

*Sd/-*  
**(Gireesh B. Pradhan)**  
Chairperson



**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 236/GT/2014**

**Coram:**

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

**Date of Order : 24.09.2015**

**IN THE MATTER OF**

Corrigendum to order dated 12.5.2015

**IN THE MATTER OF**

Revision of Annual Fixed Charges for the period 2009-14 after truing-up exercise and Determination of annual fixed charges for the period 2014-19 in respect of Salal Hydroelectric Power Station

**AND IN THE MATTER OF**

NHPC Limited  
NHPC Office Complex,  
Sector-33, Faridabad,  
Haryana-121003

**...Petitioner**

Vs.

1. Punjab State Power Corporation Limited
2. Haryana Power Purchase Centre,
3. BSES Rajdhani Power Ltd
4. BSES Yamuna Power Ltd
5. Tata Power Delhi Distribution Ltd
6. Himachal Pradesh State Electricity Board,
7. Uttar Pradesh Power Corporation Ltd
8. Rajasthan Rajya Vidyut Prasaran Nigam Ltd. (RRVPL)
9. Jaipur Vidyut Vitaran Nigam Ltd., (JVVNL)
10. Jodhpur Vidyut Vitaran Nigam Ltd. (JdVVNL)
11. Ajmer Vidyut Vitaran Nigam Ltd. (AVVNL)
12. Uttaranchal Power Corporation Ltd.
13. Engineering Department, UT Secretariat
14. Power Development Department

**...Respondents**





## Corrigendum

The Commission by order dated 12.5.2015 had revised the tariff of the generating station for the period 2009-14 and approved the tariff for the period 2014-19 in respect of Salal Hydroelectric Power Station.

2. Certain inadvertent typographical error has crept in the order and the same is corrected as under.

*"In the table under para 58, page no. 37 and 38 for the period 2015-16 at Sl. No. 5 (Replacement of 220V, 1000AH Battery Bank for stage-1), the gross value of old asset indicated as ₹32.27 lakh under 'Remarks on admissibility' shall be substituted and read as ₹12.53 lakh."*

3. All other terms of the order remain unchanged.

**-Sd/-**  
**(A.S. Bakshi)**  
**Member**

**-Sd/-**  
**(A.K. Singhal)**  
**Member**

**-Sd/-**  
**(Gireesh B. Pradhan)**  
**Chairperson**



# **ANNEX-IV**

## Annex-IV

## Details Gain on Auxiliary Consumption shared with beneficiaries during 2014-19

## Salal Power Station

(Amount in Rs.)

SI.No	Beneficiaries	2014-15	2015-16	2016-17	2017-18	2018-19
Net Gain		4545648	6030082	6175303	3552695	6990757
Gain Shared (40%)		1818259	2412033	2470121	1421078	2796303
Sharing of Gain						
1	AVVN	17343	24086	23787	13446	26113
2	BRPL	104647	99275	189538	146995	277185
3	BYPL	60520	0	0	0	94372
4	HPPC	311932	437969	432561	244530	480274
5	HPSEB	20550	28853	28494	16107	31656
6	J&K	457797	634507	622908	352952	698380
7	JdVVN	19606	27526	27185	15367	30422
8	JVVN	24319	34408	33982	19209	37793
9	TPDDL	74039	103956	102840	42180	0
10	PSEB	552433	775631	766048	433047	850552
11	UPCL	25139	35297	34864	19709	38691
12	UPPCL	144335	202657	200150	113145	222231
13	UTC	5600	7866	7766	4391	8633
	<b>Total</b>	<b>1818259</b>	<b>2412033</b>	<b>2470121</b>	<b>1421078</b>	<b>2796303</b>





**NHPC Ltd.**  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>	
DY. CHIEF ENGINEER / ISB PUNJAB STATE POWER CORPORATION LTD. SHED NO.T- 1A, THERMAL DESIGNS, PSPCL PATIALA - PUNJAB	<b>BILL FOR</b> FY 2014 - 2015 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201503 <b>BILL NO</b> 103B0012017964 <b>BILL DATE</b> 22-Mar-2018 <b>HSN NO. :</b> 27160000
<b>Beneficiary GST No. :</b> 03AAFCP5120Q1ZC	Acc. Rev. 12
<b>PROJECT</b> SALAL	<b>IMS/COM/F01 Rev. No. : 00 Date : 27.06.08</b>

**SALAL POWER STATION,PO JYOTIPURAM VIA REASI, DISTT. RIASI 182312 - REASI JK IN - INDIA**  
**PROJECT GST No. :** 01AAACN0149C3ZB

Date of Commercial Operation	COD	19950401	*	Normative Plant Availability Factor	NAPAF	60.000	%
Project age	P_AGE	19	year	Saleabe Annual design energy	SLDE	2685.038400	MU
Annual DE	ADE	3082.000000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	0.506	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge Rate - AC-Actual	ECR_ACT	0.505	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	0.700	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	3082.000000	MU	Saleable Design Energy for the month	SLDEM	2685.038400	MU
Annual Fixed Charges Billed	AFC	271.943000	Cr	No of days for the month	NDM	365	Days
Saleabe Annual design energy-AC-Actual	SLDE_ACT	2693.174880	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	3235.188650	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	3270.155064	MU				
				Plant Availability Factor for the Month	PAFM	67.386	%
				Saleable Capacity Share	CS	26.600	%

(A) Power Station-wise Energy Calculation for FY				2014 - 2015 ( Figures in Rs. )			
Scheduled Energy	PSCH	3396.316647	MU	Project Energy Charges @ECR	PEC_DE_ECR	1358629430	Rs
Free Energy	PFP	419.363174	MU	Project Energy charges beyond DE	PEC_DE_PLUS	147709027	Rs
Saleable Energy	PSLE	2976.953473	MU	Capacity Charges	PCC	1527095917	Rs
Project Saleable Energy upto DE	PSLE_DE	2685.038400	MU	Misc. Charges	PMISC	3036000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2685.038400	MU	Project deferred tax materialized	PDTAX	118501570	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	291.915073	MU	Water Usage Charges Apr - Sep	PWATER	2730040200	Rs
				Water Usage Charges Oct - March	PWATER_2013	987600384	Rs
				RLDC Charges	PRLDC	6437894	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>6879050422</b>	<b>Rs</b>

(B) Beneficiary-wise Power Calculation in (MU)					
Description		Upto Previous Bill	Upto Current Bill	Current Bill	
Beneficiary Scheduled Energy	BSCH	903.434598	903.434598	0.000000	
Saleable Energy	BSLE	903.434598	903.434598	0.000000	
Benif Saleable Energy @ECR	BSLE_DE_ECR	814.845314	814.845314	0.000000	
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	88.589284	88.589284	0.000000	

(C) Bill Details for FY					
2014 - 2015 ( Figures in Rs. )					
Description		Upto Previous Bill	Upto Current Bill	Current Bill	
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	412,311,729	412,311,729	0	
Benif Energy charges beyond DE	BEC_DE_PLUS	44,826,178	44,826,178	0	
Beneficiary Capacity Charges	BCC	461,599,448	461,599,448	0	
Beneficiary Misc	BMISC	917,700	917,700	0	
Beneficiary deferred tax materialized	BDTAX	35,819,793	35,819,793	0	
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/P)	BWATER	988,908,125	988,908,125	0	
Benef RLDC Charges	BRLDC	2,010,877	1,946,000	-64,877	
Gain on Actual Aux. Consumption	GAIN_ON_AC	-552,433	-552,433	0	

<b>Total Charges</b>	1,945,841,417	1,945,776,540	-64,877
<b>Amount Due In This Bill</b>			-64,877

  
**AJAY KUMAR SINGH**  
 DM ( FINANCE ) - COMMERCIAL  
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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>	<b>BILL FOR</b> FY 2015 - 2016	
DY. CHIEF ENGINEER / ISB PUNJAB STATE POWER CORPORATION LTD. SHED NO.T- 1A, THERMAL DESIGNS, PSPCL PATIALA - PUNJAB	<b>BILL TYPE</b> SUPPLEMENTARY	
<b>Beneficiary GST No. :</b> 03AAFCP5120Q1ZC	<b>MONTH</b> 201603	Acc. Rev. 7
	<b>BILL NO</b> 103B0012018976	
	<b>BILL DATE</b> 14-Jun-2018	
	<b>HSN NO. :</b> 27160000	

<b>PROJECT</b> SALAL	<b>IMS/COM/F01 Rev. No. :</b> 00 <b>Date :</b> 27.06.08
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**SALAL POWER STATION,PO JYOTIPURAM VIA REASI, DISTT. RIASI 182312 - REASI JK IN - INDIA**  
**PROJECT GST No. :** 01AAACN0149C3ZB

Date of Commercial Operation	COD	19950401	*	Normative Plant Availability Factor	NAPAF	60.000	%
Project age	P_AGE	20	year	Saleable Annual design energy	SLDE	2685.038400	MU
Annual DE	ADE	3082.000000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	0.529	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge Rate - AC-Actual	ECR_ACT	0.527	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	0.600	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	3082.000000	MU	Saleable Design Energy for the month	SLDEM	2685.038400	MU
Annual Fixed Charges Billed	AFC	284.008800	Cr	No of days for the month	NDM	366	Days
Saleable Annual design energy-AC-Actual	SLDE_ACT	2695.887040	MU	No of days in year	NDY	366	Days
Project Scheduled Energy prev year	PSCH_PY1	3396.316647	MU				
Project Scheduled Energy prev to prev year	PSCH_PY2	3235.188650	MU				
				Plant Availability Factor for the Month	PAFM	70.871	%
				Saleable Capacity Share	CS	26.600	%

**(A) Power Station-wise Energy Calculation for FY 2015 - 2016 ( Figures in Rs. )**

Scheduled Energy	PSCH	3425.516882	MU	Project Energy Charges @ECR	PEC_DE_ECR	1420385314	Rs
Free Energy	PFP	432.499550	MU	Project Energy charges beyond DE	PEC_DE_PLUS	162920855	Rs
Saleable Energy	PSLE	2993.017332	MU	Capacity Charges	PCC	1677332305	Rs
Project Saleable Energy upto DE	PSLE_DE	2685.038400	MU	Misc. Charges	PMISC	3402088	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2685.038400	MU	Project deferred tax materialized	PDTAX	123726373	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	307.978932	MU	Water Usage Charges Apr - Sep	PWATER	2839374432	Rs
				Water Usage Charges Oct - March	PWATER_2013	983876112	Rs
				RLDC Charges	PRLDC	5295000	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>7216312479</b>	<b>Rs</b>

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	910.889898	910.889898	0.000000
Saleable Energy	BSLE	910.889898	910.889898	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	817.160104	817.160104	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	93.729794	93.729794	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	432,277,695	432,277,695	0
Benif Energy charges beyond DE	BEC_DE_PLUS	49,583,061	49,583,061	0
Beneficiary Capacity Charges	BCC	506,894,880	507,011,810	116,930
Beneficiary Misc	BMISC	1,028,358	1,028,358	0
Beneficiary deferred tax materialized	BDTAX	37,399,108	37,399,108	0
Water Use Chrg (PWATER+PWATER_2013)*(BSCH/P:	BWATER	1,016,652,499	1,016,652,499	0
Benef RLDC Charges	BRLDC	1,600,534	1,600,534	0
Gain on Actual Aux. Consumption	GAIN_ON_AC	-775,631	-775,631	0

<b>Total Charges</b>	<b>2,044,660,504</b>	<b>2,044,777,434</b>	<b>116,930</b>
<b>Amount Due In This Bill</b>			<b>116,930</b>

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C. Prakashant  
NHPC LIMITED  
FARIDABAD  
300







**NHPC Ltd.**  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office Complex, Sector 33, Faridabad - 121003

<b>Address of Beneficiary</b>  AGM, POWER MANAGEMENT GROUP TATA POWER DELHI DISTRIBUTION LTD POWER MANAGEMENT GROUP, 1ST FLOOR, CENNET SCADA BLDG., NEAR PP-3 GRID PITAMPURA, DELHI - 110009 DELHI  Beneficiary GST No. : 07AABCN6808R1ZV	BILL FOR                    FY 2017 - 2018 BILL TYPE                SUPPLEMENTARY MONTH                    201803 BILL NO                    103B0312019678                    Acc. Rev.    3 BILL DATE                22-Aug-2019 HSN NO. :                27160000
PROJECT                    SALAL	IMS/COM/F01 Rev. No. : 00 Date : 27.06.08

SALAL POWER STATION, PO JYOTIPURAM VIA REASI, DISTT. RIASI 182312 - REASI JK IN - INDIA  
 PROJECT GST No. : 01AAACN0149C3ZB

Date of Commercial Operation	COD	19950401	*	Normative Plant Availability Factor	NAPAF	60.000	%
Project age	P_AGE	22	year	Saleable Annual design energy	SLDE	2685.038400	MU
Annual DE	ADE	3082.000000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	0.585	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge Rate - AC-Actual	ECR_ACT	0.583	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	0.700	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	3082.000000	MU	Saleable Design Energy for the month	SLDEM	2685.038400	MU
Annual Fixed Charges Billed	AFC	314.020100	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actu	SLDE_ACT	2693.174880	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	3235.747407	MU				
Project Scheduled Energy prev to prev y	PSCH_PY2	3425.516882	MU				
				Plant Availability Factor for the Month	PAFM	76.529	%
				Saleable Capacity Share	CS	1.514	%

**(A) Power Station-wise Energy Calculation for FY 2017 - 2018 ( Figures in Rs. )**

Scheduled Energy	PSCH	3082.956126	MU	Project Energy Charges @ECR	PEC_DE_ECR	1570747464	Rs
Free Energy	PFP	391.844744	MU	Project Energy charges beyond DE	PEC_DE_PLUS	3552694	Rs
Saleable Energy	PSLE	2691.111382	MU	Capacity Charges	PCC	2002637019	Rs
Project Saleable Energy upto DE	PSLE_DE	2685.038400	MU	Misc. Charges	PMISC	3036000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2685.038400	MU	Project deferred tax materialized	PDTAX	126833108	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	6.072982	MU	Water Usage Charges Apr - Sep	PWATER	2784897072	Rs
				Water Usage Charges Oct - March	PWATER_2013	672473664	Rs
				RLDC Charges	PRLDC	4253732	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>7168430753</b>	<b>Rs</b>

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	79.877227	79.877227	0.000000
Saleable Energy	BSLE	79.877227	79.877227	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	79.581991	79.696970	0.114979
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	0.295236	0.180257	-0.114979

**(C) Bill Details for FY 2017 - 2018 ( Figures in Rs. )**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	46,555,465	46,622,727	67,262
Benif Energy charges beyond DE	BEC_DE_PLUS	172,713	105,450	-67,263
Beneficiary Capacity Charges	BCC	34,454,460	34,454,460	0
Beneficiary Misc	BMISC	52,233	52,233	0
Beneficiary deferred tax materialized	BDTAX	2,182,106	2,182,106	0
Water Use Chrg (PWATER+PWATER_2013)*(BSC	BWATER	89,585,674	89,578,046	-7,628
Benef RLDC Charges	BRLDC	64,402	64,402	0

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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>  DY. CHIEF ENGINEER / ISB PUNJAB STATE POWER CORPORATION LTD. SHED NO.T- 1A, THERMAL DESIGNS, PSPCL PATIALA - PUNJAB  <b>Beneficiary GST No. :</b> 03AAFCP5120Q1ZC	<b>BILL FOR</b> FY 2018 - 2019 <b>BILL TYPE</b> SUPPLEMENTARY <b>MONTH</b> 201903 <b>BILL NO</b> 103B00120191000 <b>BILL DATE</b> 19-Jun-2019 <b>HSN No. :</b> 27160000 Acc. Rev. 1
<b>PROJECT</b> SALAL	<b>IMS/COM/F01 Rev. No. : 00 Date : 27.06.08</b>

**SALAL POWER STATION, PO JYOTIPURAM VIA REASI, DISTT. RIASI 182312 - REASI JK IN - INDIA**  
**PROJECT GST No. :** 01AAACN0149C3ZB

Date of Commercial Operation	COD	19950401	*	Normative Plant Availability Factor	NAPAF	60.000	%
Project age	P_AGE	23	year	Saleable Annual design energy	SLDE	2685.038400	MU
Annual DE	ADE	3082.000000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	0.619	Rs/Kwh
Auxilliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge Rate - AC-Actual	ECR_ACT	0.616	Rs/Kwh
Auxilliary Consumption-Actual	AC_ACT	0.600	%	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Design Energy upto the month	DE	3082.000000	MU	Saleable Design Energy for the month	SLDEM	2685.038400	MU
Annual Fixed Charges Billed	AFC	332.224100	Cr	No of days for the month	NDM	365	Days
Saleable Annual design energy-AC-Actu	SLDE_ACT	2695.887040	MU	No of days in year	NDY	365	Days
Project Scheduled Energy prev year	PSCH_PY1	3082.956126	MU				
Project Scheduled Energy prev to prev y	PSCH_PY2	3235.747407	MU				
				Plant Availability Factor for the Month	PAFM	84.051	%
				Saleable Capacity Share	CS	26.600	%

**(A) Power Station-wise Energy Calculation for FY 2018 - 2019 ( Figures in Rs. )**

Scheduled Energy	PSCH	3224.816776	MU	Project Energy Charges @ECR	PEC_DE_ECR	1662038770	Rs
Free Energy	PFP	404.681941	MU	Project Energy charges beyond DE	PEC_DE_PLUS	83624693	Rs
Saleable Energy	PSLE	2820.134835	MU	Capacity Charges	PCC	2326980652	Rs
Project Saleable Energy upto DE	PSLE_DE	2685.038400	MU	Misc. Charges	PMISC	3036000	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	2685.038400	MU	Water Usage Charges Apr - Sep	PWATER	2608812576	Rs
Project saleable energy beyond DE	PSLE_DE_PLUS	135.096435	MU	RLDC Charges	PRLDC	4392897	Rs
				<b>Total Charges</b>	<b>PTC</b>	<b>6688885588</b>	<b>Rs</b>

**(B) Beneficiary-wise Power Calculation in (MU)**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	857.801322	857.801322	0.000000
Saleable Energy	BSLE	857.801322	857.801322	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	816.708996	816.708996	0.000000
Beneficiary Saleable Energy beyond DE	BSLE_DE_PLUS	41.092326	41.092326	0.000000

**(C) Bill Details for FY 2018 - 2019 ( Figures in Rs. )**

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	503,092,742	505,542,869	2,450,127
Benif Energy charges beyond DE	BEC_DE_PLUS	25,312,873	25,436,150	123,277
Beneficiary Capacity Charges	BCC	699,992,526	703,382,788	3,390,262
Beneficiary Misc	BMISC	917,700	917,700	0
Water Use Chrg (PWATER+PWATER_2013)*(BSC	BWATER	693,944,193	693,944,193	0
Benef RLDC Charges	BRLDC	1,168,511	1,168,511	0
Gain on Actual Aux. Consumption	GAIN_ON_AC	-850,552	-854,695	-4,143

<b>Total Charges</b>	<b>1,923,577,993</b>	<b>1,929,537,516</b>	<b>5,959,523</b>
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**AJAY KUMAR SINGH**  
**DM ( FINANCE ) - COMMERCIAL**  
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# **ANNEX-V**

**Details of Consumption of Spares for the period 2014-19  
Salal Power Station**

FY	Description of Item	Account Head	Date of Capitalization	Acquisition Value	Date of Put to Use
2014-15	<b>NIL</b>				
2016-17	DESIGN, MANUFACTURE, TESTING, SUPPLY AND SUPERVISION OF ERRECTION OF (AIN:2022030158)	410713	01.04.1987	482,746	27.02.2017
	DESIGN, MANUFACTURE, TESTING, SUPPLY AND SUPERVISION OF ERRECTION OF LOW (AIN:2022030159)	410713	01.04.1987	482,747	27.02.2017
	220 V 1000 AH Battery Bank (AIN:2022030233)	410713	01.12.2001	1,252,707	05.12.2016
	SUPPLY OF SUB-STANDARD ENERGY METER RSS METER TYPE RS4-2ECE S/O.NH/CPG/EC/TL/CK (AIN:5202080002)	410713	01.04.1987	42,227	26.11.2016
	SUPPLY OF SUB-STANDARD ENERGY METER RSS METER TYPE RS4-2ECE S/O.NH/CPG/EC/TL/CK (AIN:5202080003)	410713	01.04.1987	42,226	26.11.2016
	<b>Total</b>			<b>2,302,653</b>	
2017-18	AIR CONDITIONING PLANT SUPPLIED. S/O.NO.NH/CONT/EC/SL/42/80/13/85.DT.5.11.85.(AIN:3312010044)	410713	01.04.1988	108,000	03.08.2017
	AIR CONDITIONING PLANT SUPPLIED. S/O.NO.NH/CONT/EC/SL/42/80/13/85.DT.5.11.85.(AIN:3312010045)	410713	01.04.1988	108,000	03.08.2017
	SUPPLY AND INSTT. OF AIR CONDITIONING SYSTEM IN POWER HOUSE.(AIN:3312010046)	410713	01.04.1987	433,687	03.08.2017
	SUPPLY AND INSTT. OF AIR CONDITIONING SYSTEM IN POWER HOUSE.(AIN:3312010047)	410713	01.04.1987	433,687	03.08.2017
	<b>Total</b>			<b>1,083,374</b>	
2018-19	<b>NIL</b>				



# **ANNEX-VI**

# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohrace@gmail.com

Residency Road, Jammu

Mobile: +91 9419142005

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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 8th 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 Salal 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, Arora Vohra & Co., Chartered Accountants (Firm's ICAI Registration No.009487N), 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 7th July 2017 to 31<sup>st</sup> March 2018 (GST became applicable in the state of J & K from 8<sup>th</sup> July 2017) and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018" ("the Statement") in respect of Salal 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 - I and Annexure -II), 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 8th 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

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# ARORA VOHRA & CO.

Chartered Accountants



Chaitnya Complex, Prem Bhawan,

Email: aroravohraca@gmail.com

Residency Road, Jammu

Mobile: +91 9419142005

J & K

Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

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 (referred to as Annexure - I and Annexure -II), 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.

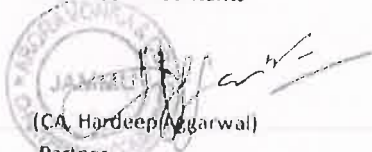
#### Restriction on use

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.
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 Arora Vohra & Co.  
Chartered Accountants

Place: Jammu

Date: 05.04.2019

  
(CA, Hardeep Aggarwal)  
Partner  
Membership No. 088243

UDIN:19088243AAAAAG2653

**Note: The authenticity of this certificate can be verified by visiting at <https://udln.lca.org/search-udln> with UDIN mentioned above.**

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Notes to Accounts annexed with annexure-I and Annexure-II of our auditors Certificate with respect to impact of Goods and services Tax(GST) due to change in Law for the period 8th July 2017 to 31st March 2018 and from 1st April 2018 to 31st December 2018 in respect of Salal Power Station.

Notes

1. In view of below mentioned facts, It is impractical to compare taxes which have been abolished visa-vis GST. Hence, no impact has been undertaken for supplies awarded on post-GST regime.
2. The additional impact on supplies awarded on post-GST basis can be made only on the basis of various assumption like:
  - a. Rate of excise duty (purchase from registered manufacturer under excise and not from exempted unit like SSI, MSME etc.);
  - b. Rate of entry tax and CST (Supplier can be Inter-State or Intra-State);
  - c. Rate of VAT (Supplier can be Inter-State or Intra-State);
  - d. In case of trader, there is also a component of profit for supplier which is hidden so as create difficulty in calculation of Excise duty;
  - e. In addition to above, Tax structure varies from State to State. Hence, Change in Tax structure as above can also make a difference in L1 bidder in Pre-GST vis-a-vis Post-GST.

For Salal Power Station

DGM (Finance)

For Arora Vohra & Co.  
Chartered Accountants

(Hardeep Aggarwal)  
Partner Mno. 088243



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Summary of Additional Impact on account of GST			
Name of Power Station: SALAL POWER STATION			Annexure-I (Amount in Rs.)
Sl. No.	Particulars	2017-18	Remarks
1	Additional GST Impact on Security Services		
	-CISF (Including RCM & Other)	23137893	ANNEXURE-III
	-Other than CISF	Nil	
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	1094030	ANNEXURE-V
	-Other work Incl. Vehicles	34359	No money on account of GST has been paid till date pending undertaking from contractor (except hired vehicle contracts)
3	Additional GST Impact on Supply order awarded in pre-GST period but executed in post-GST period forming part of O&M Exps.	59937	ANNEXURE-VII
4	Additional GST impact on work awarded & execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&M Exps.		
	-R&M/ Manpower WORK	290040	ANNEXURE-VI
	-Other work Incl. Vehicles	Nil	It is not possible to compare taxes which have been abolished vis-a-vis GST
5	Additional GST Impact on Supply order awarded & execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&M Exps. *	Nil	It is not possible to compare taxes which have been abolished vis-a-vis GST
6	Additional GST Impact on RO/CO Management exps., if any	1277915	These exps. Are based on closing entry of COME, actual GST Impact on services/work/supply at CO/RO is not available with Power Station (ANNEXURE-XVII)
7	Additional GST Impact on other Services of Insurance, Internet lease line, MPLS lease line, Advertisement, legal expenses	2208221	ANNEXURE-VIII, ANNEXURE-X, ANNEXURE-XII, ANNEXURE-XV, ANNEXURE-XVIII
	<b>Total</b>	<b>28102396</b>	

\* The quoted price in post GST Period for the Contract allotted in Post GST Period, has been considered for calculating additional benefit/loss had the same been allotted in pre GST period.

*[Signature]*  
4/11/17  
(HOP)

*[Signature]*  
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*[Signature]*  
(HOF)



Summary of Additional Impact on account of GST			
Name of Power Station: SALAL POWER STATION			
		Annexure-II (Amount in Rs.)	
Sl. No.	Particulars	2018-19 (till Dec-18)	Remarks
1	Additional GST Impact on Security Services		
	-CISF (Including RCM & Other)	25567686	ANNEXURE-IV
	-Other than CISF	Nil	
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	347985	ANNEXURE-IV
	-Other work Incl. Vehicles	47337	No money on account of GST has been paid till date pending undertaking from contractor (except hired vehicle contracts)
3	Additional GST Impact on Supply order awarded in pre-GST period but executed in post-GST period forming part of O&M Exps.	NIL	
4	Additional GST Impact on work awarded & execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&M Exps.		
	-R&M/ Manpower WORK	1742525	ANNEXURE-VI
	-Other work Incl. Vehicles	Nil	It is not possible to compare taxes which have been abolished vis-a-vis GST
5	Additional GST Impact on Supply order awarded & execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&M Exps. *	Nil	It is not possible to compare taxes which have been abolished vis-a-vis GST
6	Additional GST impact on RO/CO Management exps., if any	1771622	These exps. Are based on closing entry of COME, actual GST impact on services/work/supply at CO/RO is not available with Power Station (ANNEXURE-XVII)
7	Additional GST Impact on other Services of Insurance, Internet lease/line, MPLS lease/line ; Advertisement, legal expenses	2855407	ANNEXURE-IX, ANNEXURE-XI, ANNEXURE-XIV, ANNEXURE-XVI, ANNEXURE-XIX
	Total	32332566	

\* The quoted price in post GST Period for the Contract allotted in Post GST Period, has been considered for calculating additional benefit/loss had the same been allotted in pre GST period.

*[Signature]*  
(HOP)

*[Signature]*

*[Circular Stamp]*

*[Signature]*  
(HOP)



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 from 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 in respect of Salal 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, Arora Vohra & Co., Chartered Accountants (Firm's ICAI Registration No.009487N), 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> January 2019 to 31<sup>st</sup> March 2019" ("the Statement") in respect of Salal 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 – C), 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 from 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019.
6. The financial results for the year 31<sup>st</sup> March 2019 were audited in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone Ind AS financial statements are free from material misstatement.
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.

H.O. : Chaitanya Complex, Prem Bhawan, Residency Road, Jammu-180001 Mobile : +91 9419142005  
E-mail : hardeep\_aggarwal@yahoo.co.in  
Branches : Ludhiana, Khanna & Pathankot

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**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 (referred to as Annexure - C), 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.
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 Arora Vohra & Co.  
Chartered Accountants

  
(CA. Hardeep Aggarwal)  
Partner  
Membership No. 088243  
UDIN: 19088243AAAAAP8557

Place: Jammu  
Date: 18.07.2019

**Note: The authenticity of this certificate can be verified by visiting at <https://udin.icaa.org/search-udin> with UDIN mentioned above.**

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Summary of Additional Impact on account of GST			
Name of Power Station: SALAL POWER STATION			
		ANNEXURE- "C"	
		(Amount in Rs.)	
Sl. No.	Particulars	Q4 2018-19	Remarks
<b>1</b>	<b>Additional GST Impact on Security Services</b>		
	-CISF (Including RCM & Other)	8091106	ANNEXURE-I
	-Other than CISF	Nil	
<b>2</b>	<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		
	Other work incl. Vehicles	18777	ANNEXURE-II No money on account of GST has been paid till date pending undertaking from contractor (except hired vehicle contracts)
<b>3</b>	<b>Additional GST Impact on Supply order awarded in pre-GST period but executed in post-GST period forming part of O&amp;M Exps.</b>	NIL	
<b>4</b>	<b>Additional GST Impact on work awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps.</b>		
	-R&M/ Manpower WORK	1695500	ANNEXURE-III
	-Other work incl. Vehicles	Nil	It is not possible to compare taxes which have been abolished vis-a-vis GST
<b>5</b>	<b>Additional GST Impact on Supply order awarded &amp; execution in post-GST period vis-a-vis in case work would have been awarded in pre-GST period forming part of O&amp;M Exps. *</b>	Nil	It is not possible to compare taxes which have been abolished vis-a-vis GST
<b>6</b>	<b>Additional GST Impact on RO/CO Management exps., if any</b>	659320	These exps. Are based on closing entry of COME, actual GST impact on services/work/supply at CO/RO is not available with Power Station (ANNEXURE-IV)
<b>7</b>	<b>Additional GST Impact on other Services of Insurance, Internet lease line, MPLS lease line, Advertisement, legal expenses</b>	1075260	ANNEXURE-V, ANNEXURE-VI, ANNEXURE-VII, ANNEXURE-VIII
	<b>Total</b>	<b>11539963</b>	

\* The quoted price in post GST Period for the Contract allotted in Post GST Period, has been considered for calculating additional benefit /loss had the same been allotted in pre GST period.



*H. S. Sultana*  
HoP  
Salal Power Station

*[Signature]*  
DGM(FIN)  
Salal Power Station





CIST GST UNDER REVERSE CHARGE FY 2018-19 Jan to Mar								
Vou Type	Vou No	Voucher Date	Text	Amount	Account	Identity	Account Description	Reference Number
	2018001894	26-02-2019	AO RECOVERY CISF,NEW DELHI	1368087	312211	S003658	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL JAN 19
	2018002054	22-03-2019	AO RECOVERY CISF,NEW DELHI	1327435	312211	S003658	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL FEB.2019
	2018002360	31-03-2019	AO RECOVERY CISF,NEW DELHI	1350031	312211	S003658	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	LIABILITY FOR 201903 CISF
				4045553				
	2018001894	26-02-2019	AO RECOVERY CISF,NEW DELHI	1368087	312213	S003658	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL JAN 19
	2018002054	22-03-2019	AO RECOVERY CISF,NEW DELHI	1327435	312213	S003658	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL FEB.2019
	2018002360	31-03-2019	AO RECOVERY CISF,NEW DELHI	1350031	312213	S003658	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	LIABILITY FOR 201903 CISF
				4045553				
				0				

Total CISF for Q4 FY 2018-19

80911.06



*m. k. m*



## ANNEXURE-II

Vou Type	Vou No	Voucher Date	Text	Amount	Account	Identity	Account Description	Reference Number
I	2018001593	08-01-2019	SHIVA TRAVELLING AGENCY	80357	921105	5031693	HIRING OF VEHICLES OTHER THAN CAR/JEEP	10TH RA BILL
I	2018001593	08-01-2019	SHIVA TRAVELLING AGENCY	28282	921701	5031693	POL EXPENSE ON CARS/JEEPS	10TH RA BILL
I	2018001780	06-02-2019	SHIVA TRAVELLING AGENCY	101558	921105	5031693	HIRING OF VEHICLES OTHER THAN CAR/JEEP	11TH RA BILL
I	2018001953	07-03-2019	SHIVA TRAVELLING AGENCY	83035	921105	5031693	HIRING OF VEHICLES OTHER THAN CAR/JEEP	12 TH RA BILL
I	2018001953	07-03-2019	SHIVA TRAVELLING AGENCY	7398	921105	5031693	HIRING OF VEHICLES OTHER THAN CAR/JEEP	12 TH RA BILL
I	2018002198	31-03-2019	SHIVA TRAVELLING AGENCY	74999	921105	5031693	HIRING OF VEHICLES OTHER THAN CAR/JEEP	13TH RA BILL
I	2018002198	31-03-2019	SHIVA TRAVELLING AGENCY	18684	921105	5031693	HIRING OF VEHICLES OTHER THAN CAR/JEEP	13TH RA BILL
				394313				
			Inclusive of GST @ 5%	18777				





Vou Type	Vou No	Voucher Date	Text	Amount	Account	Identity	Account Description	Reference Number
NB	2018002376	18-01-2019		2501374	312211		CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	20534
NB	2018002376	18-01-2019		2501374	312213		SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	20534
I	2018001776	05-02-2019	R.K. SHARMA, ADVOCATE	-3663	312211	S014062	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	6175 DT:15.01.2019
I	2018001776	05-02-2019	R.K. SHARMA, ADVOCATE	-3663	312213	S014062	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	6175 DT:15.01.2019
I	2018001894	26-02-2019	AO RECOVERY CISF, NEW DELHI	-1368087	312211	S003658	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL JAN 19
I	2018001894	26-02-2019	AO RECOVERY CISF, NEW DELHI	-1368087	312213	S003658	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL JAN 19
I	2018002000	15-03-2019	A.P.SINGH	-2021	312211	S023026	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	29/2018 11-02-2019
I	2018002000	15-03-2019	A.P.SINGH	-2021	312213	S023026	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	29/2018 11-02-2019
NB	2018002907	18-03-2019	PAYMENT OF GST FOR OUTWARD TAXABLE SUPPLIES AND REVERSE CHARGE	1371750	312211		CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	20873
NB	2018002907	18-05-2019	PAYMENT OF GST FOR OUTWARD TAXABLE SUPPLIES AND REVERSE CHARGE	1371750	312213		SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	20873
I	2018002054	22-03-2019	AO RECOVERY CISF, NEW DELHI	-1327435	312211	S003658	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL FEB.2019
I	2018002054	22-03-2019	AO RECOVERY CISF, NEW DELHI	-1327435	312213	S003658	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SALARY BILL FEB.2019
I	2018002066	23-03-2019	M/S TATA MOTORS LIMITED	-973	312211	S047161	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	MH1001014499/18
I	2018002066	23-03-2019	M/S TATA MOTORS LIMITED	-973	312213	S047161	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	MH1001014499/18
I	2018002223	30-03-2019	SAPAN KUMAR MISHRA	-6290	312215	S044677	IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SKM/18-19/139 DT:19.02.2019
I	2018002360	31-03-2019	AO RECOVERY CISF, NEW DELHI	-1350031	312211	S003658	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	LIABILITY FOR 201903 CISF
M	2018000412	31-03-2019	Rectification of I-2018002017 reverse charge wrongly taken to output gst	-4500	312211		CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	
I	2018002360	31-03-2019	AO RECOVERY CISF, NEW DELHI	-1350031	312213	S003658	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	LIABILITY FOR 201903 CISF
M	2018000412	31-03-2019	Rectification of I-2018002017 reverse charge wrongly taken to output gst	-4500	312213		SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	



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V. Wise details of Post-GST award impacts						ANNEXURE-III	
Supplier ID	Name	Invoice No	Sub Contract Reference	GST 2018-19	Voucher Date	Voucher No	
5007646	RATTAN LAL SHARMA & SONS	9TH RA BILL	103/001525	51920	03-01-2019	2018001514	Up-keeping of Salal Power House Stage I & II, including toilets & Urinals etc. for a period of one year
5000051	ABAK LTD	1ST AND FINAL BILL 1261	103/001761	9900	03-01-2019	2018001512	Onsite testing and overall assessment of instruments (as per list attached) installed in Concrete and Rockfill Dam of Salal Power Station.
5036401	PARAS RAM	8TH RA BILL	103/001524	73188	03-01-2019	2018001510	R & M of Jyotsuman Dhyangarh and Talwara road from Concrete Dam left CSF post to Dabai Bridge by way of clearing of drains, removal of grass at Salal Power Station for the period of one year.
5000894	R K HOSPITALITY SERVICES PVT. LTD	9TH RA BILL 1651	103/001651	78127	03-01-2019	2018001508	R&M, housekeeping & catering for VIP Guest House, Annex, A-4, A-3, Officer club, B-13, Salal Sajan and Cafeteria at Salal Power Station Jyotsuman (for one year)
5000051	ABAK LTD	FIRST AND FINAL BILL 1760	103/001760	7200	03-01-2019	2018001504	Onsite testing and inspection of inclinometer system in Concrete Dam of Salal Power Station.
5031401	K. K. INDUSTRIES	8TH RA BILL NO. 0875 DATED 06.12.18	103/001512	141841	04-01-2019	2018001567	Day to Day R&M works PHMMMS
5048353	K R ENTERPRISES	1ST AND FINAL BILL	103/001768	3826	02-01-2019	2018001613	Revising of Eureka Forbes Commercial RO drinking water plants at Salal Power House, Dhyangarh
5017765	VIACHOSPATI SHARMA CONTRACTOR	1ST RA BILL ADARSH 11	103/001723	190706	08-01-2019	2018001616	Roof treatment of Administrative Block II and shops behind Administrative Block II
5031993	SH BALWAN SINGH	FINAL BILL	103/001318	18756	09-01-2019	2018001624	General upkeeping & cleaning of the D/S area of left and right abutment of Concrete Dam and different galleries of Concrete Dam for Salal Power Station for the year 2016-17
5025585	DEV CONSTRUCTION & DIVING SERVICES	5TH RA BILL	103/001526	42637	09-01-2019	2018001620	Yearly Rate contract of Diving team
5034883	DEV ENGINEERING WORKS PVT. LTD	11 RA BILL	103/001523	106207	01-01-2019	2018001618	RO&M of Diesel Power House
5047388	DEV RAJ GOVT CONTRACTOR	3RD RA BILL 1540	103/001540	216432	15-01-2019	2018001569	Providing round the clock assistance in dam control room for operation of various gates (Penstock and Radial gates etc.) installed in dam of Salal Power Station, recording hydrological data and to maintain communication with Power House Control Room through
5026213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	DIFF MIN WAGES 1305	103/001305	26756	18-01-2019	2018001608	TROUBLE SHOOTING SUPPORT AND SUPPORT SERVICES FOR 11 KV HT LINES AND STREET LIGHTS AT DHYANGARH AREA
5037267	BUREAU VERITAS INDIA PVT. LTD	3RD RA BILL-3	103/001408	15336	19-01-2019	2018001704	Providing services for assessment and providing recertification for integrated management system (operationally certified ISO 9001:2015, ISO14001:2015 and BS OHSAS-18001:2007) to Salal Power Station
5027613	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	3RD RA BILL	103/001475	14210	22-01-2019	2018001700	Routine Maintenance/Operation support I
5015825	HITECH ENVIRO ENGINEERS & CONSULTANTS PVT. LTD.	3RD AND FINAL BILL	103/001472	34650	22-01-2019	2018001702	Running and maintenance of 3 no sewage treatment plant (STP) at Jyotsuman colony
5033481	K. K. INDUSTRIES	5TH RA BILL 980 DATED 17.01.2019	103/001513	141843	24-01-2019	2018001781	Day to Day R&M works PHMMMS
5000894	R K HOSPITALITY SERVICES PVT. LTD	10TH RA BILL 1651	103/001651	80273	28-01-2019	2018001742	R&M, housekeeping & catering for VIP Guest House, Annex, A-4, A-3, Officer club, B-13, Salal Sajan and Cafeteria at Salal Power Station Jyotsuman (for one year)
5027466	PREES MACHINERY TOOLS	4TH RA BILL T/28-18/00071 AND 00072	103/001542	122995	30-01-2019	2018001748	Repair and HP-SP/OT Coating work of two nos Top Covers & Two nos Lower Rings
5030513	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	1 AND FINAL BILL	103/001742	26416	30-01-2019	2018001746	REWORKING & REPAIR OF AC AND REPAIR OF C
5025213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	FIRST RA BILL INV 50 DT. 15.01.2019	103/001735	38326	30-01-2019	2018001744	Requirement for "Providing seven (07) nos. Helpers for day to day activities & to assist during Break down"
5007301	ASHOK KUMAR	FINAL BILL 1267	103/001267	137258	02-02-2019	2018001753	Maintenance of machines at Salal Power Station
5030010	SEA-COMPUTER SERVICES	KTR0A1508	103/001508	12390	05-02-2019	2018001724	R&M of power House Control at Dhyangarh
5034883	DEV ENGINEERING WORKS PVT. LTD	3RD RA BILL 1666	103/001666	166034	07-02-2019	2018001788	AMC for the year 2017-18 of Connectors a
5017957	D H ASSOCIATES	1ST RA BILL INV. NO. 054, 059	103/001685	251908	07-02-2019	2018001790	Providing assistance for operation of PH Rehabilitation, Machining & Rectification
5007802	DIBESHANA KUMARI	4TH RA BILL 1534	103/001534	173286	08-02-2019	2018001796	Up-keeping of exterior of Salal Power House Stage-I & II, Yot/Kahon, Switchyard & Diesel Power House Dhyangarh, including toilets & Urinals etc.
5033481	K. K. INDUSTRIES	28TH RA BILL 1049 DATED 06.02.2019	103/001512	141841	13-02-2019	2018001814	Day to Day R&M works PHMMMS
5026213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	5TH RA BILL (DCE 18 AND JAN 19)	103/001628	171628	18-02-2019	2018001820	Requirement of highly skilled and experienced in-plant personnel for Power House Operation and Maintenance of Ex-115 MW Hydro Generation Unit of Salal Power Station
5002672	AMU REFRIGERATION WORKS	3RD RA AMU BILL	103/001449	49551	20-02-2019	2018001821	R & M of Zorawar hospital by hiring of services of paramedical staff for the period of one year 2017-18
5036401	PARAS RAM	8TH RA BILL	103/001524	78127	20-02-2019	2018001835	R & M of Jyotsuman Dhyangarh and Talwara road from Concrete Dam left CSF post to Dabai Bridge by way of clearing of drains, removal of grass at Salal Power Station for the period of one year.
5022646	RATTAN LAL SHARMA & SONS	FINAL BILL 1525	103/001525	12846	23-02-2019	2018001849	Up-keeping of Salal Power House Stage-I & II, including toilets & Urinals etc. for a period of one year
5031993	SH BALWAN SINGH	1ST RA BILL 1681	103/001681	83896	27-02-2019	2018001910	Up-keeping of Power House Stage-I & II, including toilets and urinals etc for a period of one year of Salal Power Station Dhyangarh
5022002	SH BHARAT BUSHAN	6TH RA BILL	103/001523	24256	01-03-2019	2018001934	General upkeeping & cleaning of the D/S area of left and right abutment of Concrete Dam and different galleries of Concrete Dam, clearing of grass / jungle from rockfill dam both faces, clearing silt / muck from drains along road over Rockfill Dam & Chox
5008293	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	VIETH AND FINAL BILL	103/001494	78514	02-03-2019	2018001920	Operation of water supply system at Suro nallah zero stage, stage-I & Kachharwan pumping station including inspection & fault removal of electrical installation and welding works of water supply system (up to Suro nallah stage up to Reservoir Jyotsuman)
5000894	R K HOSPITALITY SERVICES PVT. LTD	10TH RA 1661	103/001661	80272	02-03-2019	2018001913	R&M, housekeeping & catering for VIP Guest House, Annex, A-4, A-3, Officer club, B-13, Salal Sajan and Cafeteria at Salal Power Station Jyotsuman (for one year)
5008208	RAJA PARVATI KHAN	1ST RA BILL 1278	103/001718	87954	04-03-2019	2018001982	Up-keeping of non-residential building of Jyotsuman colony including sweeping, cleaning of bathrooms/toilets, reworking of offices and their hostels, clearance of drains and disposal of waste of all above.



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5007801	ASHOK KUMAR	HRD AND FINAL BILL	103/001539	92734	05-03-2019	2018001916	Up-keeping of Concrete dam from CSF barrier of left bank to CSF barrier on rock fill dam, offices, toilets/ bath rooms and other buildings at Dam site and quality control lab at Dhyangarh for the Year 2017-18
5007481	R. K INDUSTRIES	11TH RA BILL 1350, DATED 04.03.2019	103/001512	141841	05-03-2019	2018001910	Day to Day R&M works PHRAMS
5007549	DEV CONSTRUCTION & DIVING SERVICES	5TH RA BILL	103/001526	41918	06-03-2019	2018001918	Yearly Rate contract of Diving team
5004881	SEW ENGINEERING WORKS PVT. LTD.	4 TH RA BILL	103/001579	62478	09-03-2019	2018001583	Re-Strengthening of 23KV Line No 1 & 2
5004883	SEW ENGINEERING WORKS PVT. LTD.	SECOND RA BILL	103/003644	38995	11-03-2019	2018001909	Upkeeping & Breakdown run of 23 KV/11KV
5007471	HARI OM ENTERPRISES	12 RA BILL	103/001573	106201	12-03-2019	2018001975	OG&T of Diesel Power House
5004889	SEW ENGINEERING WORKS PVT. LTD.	FIRST AND FINAL BILL 18-19/04, DT 22-12-2018	103/001687	58698	14-03-2019	2018001994	Repair / reconditioning of one set TOR Cooler (2 nos.) of Sabr PS
		4TH RA BILL JAN19 (1666)	103/001666	83237	14-03-2019	2018001989	Providing assistance for operation of PV
5007811	DAASHANA KUMAR	DIFFERENCE MINIMUM WORKS	103/001785	122848	15-03-2019	2018002001	Operation of water supply system at Soa nallah stage - I & Zero stage including inspection & fault removal of Electrical insulation and welding works of water supply from Soa Nallah stage zero to Reservoir hydropurum
5007676	K.M BOLLER ENGG WORKS	FINAL BILL	103/001792	1888	19-03-2019	2018002013	EQUIPMENT WORTHINESS TESTING / EXAMINATION
5007815	BHUSHAN KUMAR	FIRST RA 1227	103/001727	189594	19-03-2019	2018002025	Up-keeping of residential building of hydropurum colony including sweeping of roads, Open spaces, door to door garbage collection, grass cutting, clearance of drains and disposal of waste of all above
5042769	DEV RAJ GOVT CONTRACTOR	4TH RA BILL 1540	103/001540	112648	20-03-2019	2018002045	Providing round the clock assistance in dam control room for operation of various gates (Penstock and Radial gates etc.) installed in dam of Salal Power Station, recording hydrological data and to maintain communication with Power House Control Room Shibal
5042789	DEV RAJ GOVT CONTRACTOR	1ST RA BILL 1793	103/001793	311288	20-03-2019	2018002047	Carrying out assistants in day to day R&M works by providing manpower in PHRAMS duration for one year at PHRAMS DPS
5026213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	FINAL EXTENSION RA BILL	203/001352	11926	26-03-2019	2018002082	Requirement of supervisor and helpers for attending routine/breakdown maintenance and carrying out other day to day activities pertaining to power house electrical maintenance wing
5026213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	6TH RA BILL (28 2019)	103/001478	60814	26-03-2019	2018002075	Requirement of highly skilled and experienced support personnel for Power House Operation and Maintenance of 4x115 MW Hydro Generation Unit of Salal Power Station
5007901	ASHOK KUMAR	3RD RA BILL	103/001537	840234	28-03-2019	2018002137	Annual Maintenance of Hydro Mechanical E
5007801	ASHOK KUMAR	2ND RA BILL SER-DIC-18	103/001532	143730	28-03-2019	2018002115	Service Contracts for R&M of Power House Canteen at Salal Power Station, Dhyangarh
5026441	PARAS RAMA	10TH RA BILL	103/001524	27430	29-03-2019	2018002165	R & M of hydropurum-Dhyangarh and Talwara road from Concrete Dam left CSF post to Sabr bridge by way of cleaning of drains, removal of grass at Salal Power Station for the period of one year.
5008209	BAM FARVAZ KHAN	2ND RA BILL 1719	103/001719	43600	29-03-2019	2018002163	Up-keeping of non-residential building of hydropurum colony including sweeping, cleaning of bathrooms/toilets, scrubbing of offices and field hostel, clearance of drains and disposal of waste of all above.
5041542	SHINE POWER PRIVATE LIMITED	1ST RA BILL	103/001734	41815	29-03-2019	2018002261	Up-keeping of Concrete dam CSF barrier of left bank to CSF barrier on rockfill dam, offices, toilets/bathrooms and other buildings at dam site and quality control Lab, Dhyangarh for one year.
5000834	R. K HOSPITALITY SERVICES PVT. LTD.	12TH RA 1691 RHM	103/001691	79428	29-03-2019	2018002176	R&M, housekeeping & catering for VIP Guest House, Amnest, A-4, A-3, Officer club, B-12, Staff Sajan and Coletaria at Salal Power Station hydropurum (for one year)
5006213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	7TH AND FINAL RA BILL	103/001475	12140	31-03-2019	2018002238	Routine Maintenance/Operation support I
5007801	ASHOK KUMAR	4TH RA BILL	103/001337	82216	31-03-2019	2018002229	Annual Maintenance of Hydro Mechanical E
5026213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	1ST RA BILL 1718	103/001718	116280	31-03-2019	2018002211	Operation of water supply system at Soa nallah zero stage, Catchment pumping station & Reservoir hydropurum, including inspection & fault removal of Electrical installation work related to water supply system from Soa Nallah zero stage to Reservoir
5007905	SUNIL SINGH	3RD RA 1562	103/001562	73457	31-03-2019	2018002242	Maintenance of Inlets at various locations at hydropurum colony
5026213	SARWAN HEAVY ELECTRICAL SERVICES OPC PRIVATE LIMITED	1ST RA BILL	103/001733	12870	31-03-2019	2018002240	Routine Maintenance/Operation support
5021993	SHIBALWAN SINGH	2ND RA BILL 1681	103/001681	27424	31-03-2019	2018002217	Up-keeping of Power House Stage-1 & II, including toilets and urinals etc for a period of one year of Salal Power Station Dhyangarh
5026213	K.M BOLLER ENGG WORKS	1ST AND FINAL RA BILL	103/001763	15316	31-03-2019	2018002217	Testing / Certification of various pressure vessel/ lifting Chain pulley block & cranes etc.
Total GST paid				565168			
Pre-GST WCI was charged at 12.6% now GST @ 18% difference is calculated by GST/1.18*0.04				1493800.4			





## ANNEXURE-V

## RCM other than CISF 2018-19

Vou Type	Vou No	Voucher Date	Text	Amount	Account	Identity	Account Description	Reference Number
I	2018001776	05-02-2019	R.K. SHARMA, ADVOCATE	3663	312211	S014062	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	6175 DT:15.01.2019
I	2018001776	05-02-2019	R.K. SHARMA, ADVOCATE	3663	312213	S014062	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	6175 DT:15.01.2019
I	2018002000	15-03-2019	A.P.SINGH	2021	312211	S023026	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	29/2018 11-02-2019
I	2018002000	15-03-2019	A.P.SINGH	2021	312213	S023026	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	29/2018 11-02-2019
I	2018002066	23-03-2019	M/S TATA MOTORS LIMITED	973	312211	S047161	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	MH1001014499/18
I	2018002066	23-03-2019	M/S TATA MOTORS LIMITED	973	312213	S047161	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	MH1001014499/18
I	2018002223	30-03-2019	SAPAN KUMAR MISHRA	6290	312215	S044677	IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	SKM/18-19/139 DT:19.02.2019
M	2018000412	31-03-2019	Rectification of I-2018002017 r	4500	312211		CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	
M	2018000412	31-03-2019	Rectification of I-2018002017 r	4500	312213		SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	
			Total Others for Q4 FY 2018-19	28604				



2019.3.7/2

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## ANNEXURE-VI

Vou Type	Vou No	Voucher Date	Text	Amount	Account	Identity	Account Description	Reference Number
I	2018001584	07-01-2019	CHIRANJIN ADVERTISING	78204	922102	S002084	ADVERTISEMENT TENDERS	S/323
I	2018001586	07-01-2019	THE GROUP ADVERTISING CONSULTANTS	66595	922102	S038035	ADVERTISEMENT TENDERS	GAC/288/18-19
I	2018001821	18-02-2019	ALAKNANDA ADVERTISING PVT. LTD.	332170	922102	S000068	ADVERTISEMENT TENDERS	JMU/18-19/66
I	2018001893	26-02-2019	THE GROUP ADVERTISING CONSULTANTS	78204	922102	S038035	ADVERTISEMENT TENDERS	GAC/373/18-19
I	2018002024	19-03-2019	CHIRANJIN ADVERTISING	80875	922102	S002084	ADVERTISEMENT TENDERS	S/410
I	2018002060	22-03-2019	VENTURES ADVERTISING PVT. LTD.	53558	922102	S002085	ADVERTISEMENT TENDERS	M0020070
I	2018002062	22-03-2019	VENTURES ADVERTISING PVT. LTD.	109486	922102	S002085	ADVERTISEMENT TENDERS	M0020096
I	2018002090	27-03-2019	M/S BEAUTEX ADVERTISING MEDIA	58397	922102	S038274	ADVERTISEMENT TENDERS	BAM/18-19/1064
I	2018002092	27-03-2019	ALAKNANDA ADVERTISING PVT. LTD.	105752	922102	S000068	ADVERTISEMENT TENDERS	JMU/18-19/71
I	2018002358	30-03-2019	CHIRANJIN ADVERTISING	50870	922102	S002084	ADVERTISEMENT TENDERS	S/508
				1014111				
			Pre-GST Tax was NIL now GST@ 5% FORMULA (AMOUNT PAID/1.05*0.05)	48291				



Vou Type	Vou No	Voucher Date	Text	Amount	Account	Identity	Account Description	Reference Number
	2018001647	11-01-2019	BHARTI AIRTEL LTD	7632	922004	5008319	TELEPHONE CHARGES	AMTXX BILL AGAINST NO.709293
	2018001648	11-01-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	10555	922004	5007090	TELEPHONE CHARGES	MOBILE BILL (BSNL) DEC.18
	2018001649	11-01-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	6714	922004	5007090	TELEPHONE CHARGES	LL BILL DEC.2018
	2018001837	20-02-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	7196	922004	5007090	TELEPHONE CHARGES	MOBILE BILL JAN 2019
	2018001838	20-02-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	23449	922004	5007090	TELEPHONE CHARGES	LL BILL JAN 2019
	2018001839	20-02-2019	BHARTI AIRTEL LTD	7065	922004	5008319	TELEPHONE CHARGES	AIRTEL BILL NO.785899680
	2018002019	18-03-2019	BHARTI AIRTEL LTD	6947	922004	5008319	TELEPHONE CHARGES	AIRTEL BILL NO.834680857
	2018002020	18-03-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	6592	922004	5007090	TELEPHONE CHARGES	LL BILL FEB. 2019
	2018002021	18-03-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	6831	922004	5007090	TELEPHONE CHARGES	MOBILE BILL (BSNL) FEB.19
	2018002133	28-03-2019	AO (CASH) BSNL O/o GMTD FARIDABAD	404505	922006	5000103	SATELLITE COMMUNICATION EXPENSES	NDCJK0002036675
	2018002347	31-03-2019	M/S TRIPPLE S CABLE TELEVISION NETWORK REASI	38232	922001	5039306	TELEX AND POSTAGE	LIABILITIES
	2018002348	31-03-2019	AO (Cash), O/o The TDM, BSNL UDHAMPUR	40000	922004	5007090	TELEPHONE CHARGES	LIA MARCH 2019
	2018002349	31-03-2019	BHARTI AIRTEL LTD	10000	922004	5008319	TELEPHONE CHARGES	LIA MARCH 2019
NB/PAY			Employees reimbursement	213812	922004			
				789530				
			Pre-GST tax was NIL and Post-GST (GST @ 18%) difference 18% by {(amount paid /1.18)*0.18}	120437				
	2018001735	25-01-2019	POWER GRID CORPORATION OF INDIA LTD	117111	922001	5002174	TELEX AND POSTAGE	E0100000497
	2018001737	25-01-2019	POWER GRID CORPORATION OF INDIA LTD	189124	922001	5002174	TELEX AND POSTAGE	E0100000480
				306235				
			Pre-GST Service Tax @ 15% and Post-GST (GST @ 18%) difference 3% by {(amount paid /1.18)*0.03}	7786				
	2018001794	07-02-2019	BSNL LTD. BANGLORE	410484	922006	5001861	SATELLITE COMMUNICATION EXPENSES	NDCXA0000136687, 137091
	2018001840	20-02-2019	BSNL LTD. BANGLORE	38008	922006	5001861	SATELLITE COMMUNICATION EXPENSES	BALANCE Q3
	2018002345	31-03-2019	BSNL LTD. BANGLORE	850000	922006	5001861	SATELLITE COMMUNICATION EXPENSES	LIABILITIES 01.10.18 TO 31.03.19 KU BAND
				1298492				
			Pre-GST WCT @ 12.5% and Post-GST (GST @ 18%) difference 5.4% by {(amount paid /1.18)*0.054}	59423				
			Total for FY 2017-18	187645				



2019.3.22

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## ANNEXURE-IV

Vou Type	Vou No	Voucher Date	Text	Amount	Account	Account Description
M		31-03-2019		659320	921216	GOODS & SERVICE TAX ON ALLOCATION OF CO/RO MANAGEMENT EXPENDITURE
				659320		

20709051  
1579503.89



31.3.19



ANNEXURE-VII

**SALAL POWER STATION  
DETAILS OF PREMIUM PAID ON INDUSTRIAL ALL RISK POLICY IN FY 2018-19**

Sl No.	Particulars	Period	Amount Paid	Expenditure during Qtr Ended 30.06.2018	Prepaid as on 30.06.18	Expenditure during Qtr Ended 30.09.2018	Prepaid as on 30.09.18	Expenditure for the period 01.10.2018 to 29.10.2018	Amount Paid	Expenditure during Qtr Ended 31.12.2018	Prepaid as on 01.01.2019 (650701)	Expenditure during Qtr Ended 31.03.2019	Prepaid as on 01.04.2019 (650701)
1	ADDITIONAL PREMIUM PAID ON SUM INSURED (mega)	30.10.2017 to 29.10.2018 (365 Days)	137082281	22810886	43627288	33771182	18489127	18489127	12,78,43,488	1,25,22,264	10,57,77,253	3,15,23,062	7,42,54,301
2	ADDITIONAL PREMIUM PAID ON SUM INSURED (CPM)	30.10.2017 to 29.10.2018 (365 Days)	18,34,958	422577	501887	427220	134887	134887	14,81,388	3,08,384	12,25,672	3,65,287	8,59,408
	Total		13,32,97,931	3,32,33,163	4,41,89,177	3,35,86,383	1,98,90,794	18598714	129324890	32912618	107003027	3188319	75114708

3,18,88,319      810720



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Notes to Accounts annexed with annexure-I and Annexure-II of our 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 31st March 2019 in respect of Salal Power Station.

Notes


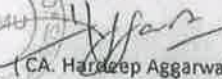
1. In view of below mentioned facts, It is impractical to compare taxes which have been abolished visa-vis GST. Hence, no Impact has been undertaken for supplies awarded on post-GST regime.

2. The additional impact on supplies awarded on post-GST basis can be made only on the basis of various assumptions like:

- a. Rate of excise duty (purchase from registered manufacturer under excise and not from exempted unit like SSI, MSME etc.);
- b. Rate of entry tax and CST (Supplier can be Inter-State or Intra-State);
- c. Rate of VAT (Supplier can be Inter-State or Intra-State);
- d. In case of trader, there is also a component of profit for supplier which is hidden so as create difficulty in calculation of Excise duty.
- e. In addition to above, Tax structure varies from State to State. Hence, Change in Tax structure as above can also make a difference in L1 bidder in Pre-GST vis-a-vis Post-GST.

For Salal Power Station

  
DGM(Finance)

  
For Arora Vohra & Co.  
Chartered Accountants  
  
(CA. Hardeep Aggarwal)  
Partner Mno. 088243 DGM (Finance)



# **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.

For HUMS & Associates  
Chartered Accountants

FRN- 022230N



*[Signature]*

Partner

M.No. 505140

Place: New Delhi.  
Date: 18.12.2015





(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
	Profit Before Tax (PBT)	28,261,704,421	22,439,574,070	5,822,130,351
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	253,509,697	253,225,778	283,919
	Diminution in value of assets and spares	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>29,598,198,699</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>1,752,739,268</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

NHPG 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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Particulars	As Per Assessment	As Per Demand	As Per Demand
Net Profit as per Profit & Loss account	31,90,67,25,11.9	29,42,67,55,720	29,42,67,55,720
<b>Add:</b>			
<u>Disallowance of Provisions</u>			0
Provision for Project Expenses	3,59,68,74,023	0	3,59,68,74,023
Provision for bad and doubtful claims and advances	23,64,96,537	3,31,11,339	20,27,83,198
Provision for doubtful debts created	52,94,486	26,06,186	26,88,300
Provision for fixed assets provided for	6,29,30,554	4,65,45,516	1,63,85,038
Diminution in value of assets and spares	60,26,809	64,65,447	4,37,362
Provision for Others	10,36,095	5,50,986	4,85,109
Interest to beneficiary states	27,58,01,282	27,58,01,282	0
<b>Total Addition</b>	<b>4,18,53,59,785</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>Less:</b>			
<u>Deductions</u>			
Tax Free bond / LTA Income	19,04,28,520	0	19,04,28,520
Tax free Dividend income	1,20,92,55,600	0	1,20,92,55,600
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
	1,82,00,73,590	10,54,49,608	1,71,46,23,982
			0
Book Profit for MAT	34,33,20,11,233	29,42,67,55,720	4,90,52,65,513
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>
Demand Payment	33,02,08,380	3,35,60,140	29,66,48,240
Intt. On Demand	5,36,72,396	54,64,898	4,82,17,498
<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>
<b>Revised Effective Tax Rate</b>		21.948%	
Already intimated vide certificate dated 03.08.2016		21.90%	



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# 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	-
	<b>OCI - Adjustment</b>			
	Remeasurements of the defined benefit plans	(557,832,173)	(132,496,553)	(425,335,620)
	Opening - Retention 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>
	<b>Book Profit for MAT</b>	<b>33,107,103,419</b>	<b>29,958,536,871</b>	<b>3,148,566,548</b>
	<b>MAT @ 21.3416%</b>	<b>7,065,585,583</b>	<b>6,393,631,105</b>	<b>671,954,478</b>
	<b>Effective Rate of Tax (in %)</b>		<b>21.328</b>	





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*



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



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COMPARATIVE STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR 2015-16

Particulars	Total	Total of O & M	Corp Offices and others
PROFIT BEFORE TAX	35,28,22,26,161	24,94,48,05,307	7,33,74,20,854
<b>Add:</b>			
Provisions			
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	76,26,65,854	6,75,01,149	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 - Retention 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>70,18,96,349</b>	<b>32,24,73,373</b>
<b>Total</b>	<b>36,30,65,95,883</b>	<b>28,64,67,01,656</b>	<b>7,65,98,94,227</b>
<b>Less:</b>			
Exempt and Tax Free Income			
- Dividend	6,32,11,73,400		6,32,11,73,400
<b>Less:</b>			
Provisions utilised/Reversed during the period			
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>29,76,40,52,028</b>	<b>28,61,15,13,339</b>	<b>1,15,25,38,689</b>
MAT @ 21.3416%	6,35,21,24,928	6,10,61,54,731	24,59,70,197
Add: Interest u/s 234			
<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>
Effective Rate of Tax		21.851%	



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# KUMAR KASERA & COMPANY

## CHARTERED ACCOUNTANT

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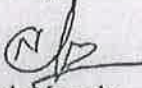
Certificate No. :- 001/Jun/2019-20

### 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: [Murarkanitesh@yahoo.com](mailto:Murarkanitesh@yahoo.com), Mobile No. : 7827480102

# **ANNEX-VIII**



एन एच पी सी लिमिटेड  
(भारत सरकार का उद्यम)

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

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2014/1113

The Secretary,  
Central Electricity Regulatory Commission,  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Chanderlok Building, 36,  
Janpath, New Delhi – 110 001.

फोन/Phone : \_\_\_\_\_  
दिनांक/Date : 29.04.2012  
क. वि. वि. आयोग  
दिनांक 30/4/2014  
प्राप्त हुआ  
30/4/2014  
30/4/2014

Sub.: Payment of yearly installment of filing fees for tariff petitions for 18 power stations of NHPC Limited for the tariff period 2014-15.

Sir,

We are in process of filing tariff petitions for our 18 projects. The requisite filing fee for the financial year 2014-15 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2014-15	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN814118286640
2	Uri-II	240	Yet to be filed	10,56,000	SBIN814118286543
3	Nimoo Bazgo	45	Yet to be filed	1,98,000	SBIN714118978586
4	TLDP-III	132	Yet to be filed	5,80,800	SBIN814118294515
5	Chutak	44	Yet to be filed	1,93,600	SBIN814118286623
6	Chamera-III	231	Yet to be filed	10,16,400	SBIN814118294517
7	Sewa-II	120	Yet to be filed	5,28,000	SBIN814118294514
8	Teesta-V	510	Yet to be filed	22,44,000	SBIN814118286637
9	Dulhasti	390	Yet to be filed	17,16,000	SBIN814118286619
10	Dhauliganga	280	Yet to be filed	12,32,000	SBIN814118286565
11	Chamera-II	300	Yet to be filed	13,20,000	SBIN814118294436
12	Rangit	60	Yet to be filed	2,64,000	SBIN814118286782
13	Uri-I	480	Yet to be filed	21,12,000	SBIN814118286627
14	Chamera-I	540	Yet to be filed	23,76,000	SBIN814118286779
15	Tanakpur	94.2	Yet to be filed	4,14,480	SBIN814118286787
16	Salal	690	Yet to be filed	30,36,000	SBIN814118286785
17	Loktak	105	Yet to be filed	4,62,000	SBIN814118294513
18	Bairasiul	180	Yet to be filed	7,92,000	SBIN814118294516
Total filing fee to be paid for FY 2014-15				2,18,29,280	

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Contd.2



- 2 -

Details of remittance through RTGS/NEFT are provided in enclosed **Form-I** as per CERC (Payment of Fees) Regulations, 2012 for each project.

Kindly acknowledge receipt.

**Encl.:** Form-I (18 sheets).

Thanking you,

Yours sincerely,

*A.K. Pandey*  
29/14/14

(A. K. Pandey)

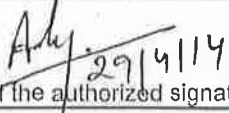
**Chief Engineer (Comml.)**  
**Telefax No.0129-2256558**

*o/c*



334

## Form-I

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2014-15 ) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Salal Power Station</b> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	
5	Details of generation assets	
(a)	generating station/units	Salal / 6 units
(b)	Capacity in MW	690 MW (6 x 115 MW)
(c)	Date of commercial operation	01.04.1995
(d)	Period for which fee paid	01.04.2014 to 31.03.2015
(e)	Amount of fee paid	₹ 30,36,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN814118286785
(b)	Date of remittance	28.04.2014
(c)	Amount remitted	₹ 30,36,000 /-
<b>Note :</b> While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.		
 Signature of the authorized signatory with date		

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एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2015/757

फोन/Phone :

दिनांक/Date : 28.04.2015

The Secretary,  
Central Electricity Regulatory Commission,  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Chanderlok Building, 36,  
Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of filing fees for tariff petitions of 18 power stations of NHPC Limited for the tariff period 2014-19-Regg.

Sir,

We have filled tariff petitions for our 17 projects and filing of tariff petition for Parbati-III project is in process. The requisite filing fee for the financial year 2015-16 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2015-16	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN215117557088
2	Uri-II	240	250/GT/2014	10,56,000	SBIN215117557124
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN215117557415
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN215117557164
5	Chutak	44	252/GT/2014	1,93,600	SBIN215117557414
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN215117557121
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN215117557411
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN215117557161
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN215117557435
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN215117557131
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN215117557420
12	Rangit	60	232/GT/2014	2,64,000	SBIN215117557440
13	Uri-I	480	238/GT/2014	21,12,000	SBIN215117557463
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN215117557111
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN215117557035
16	SalaI	690	236/GT/2014	30,36,000	SBIN215117557156
17	Loktak	105	228/GT/2014	4,62,000	SBIN215117557416
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN215117557099
Total filing fee to be paid for FY 2015-16				2,18,29,280	

Contd.2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लैक्स, सैक्टर-33, फरीदाबाद - 121003, हरियाणा  
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana  
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :  
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500



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Continuation Sheet No. ....2.....

Details of remittance through RTGS/NEFT are indicated in enclosed **Form-I** as per CERC (Payment of Fees) Regulations, 2012.

**Encl.:** Form-I (18 sheets).

Thanking you,

Yours sincerely,

*A.K. Pandey*  
28/4/15

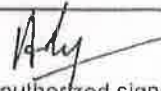

(A. K. Pandey)  
Chief Engineer (Comml.)  
Telefax No.0129-2256558

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Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	NHPC LIMITED
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2015-16) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Salal Power Station</u> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	236/GT/2014
5	Details of generation assets	
	(a) generating station/units	Salal / 6 units
	(b) Capacity in MW	690 MW (6 x 115 MW)
	(c) Date of commercial operation	01.04.1995
	(d) Period for which fee paid	01.04.2015 to 31.03.2016
	(e) Amount of fee paid	₹ 30,36,000 /-
	(f) Surcharge, if any	Nil
6	Details of transmission assets	
	(a) Transmission line and sub-stations	NOT APPLICABLE
	(b) Date of commercial operation	
	(c) Period for which fee paid	
	(d) Amount of fee paid	
	(e) Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	(a) Generation asset	NOT APPLICABLE
	(b) Transmission asset	
8	Application fee for licence	
	(a) Trading licence	NOT APPLICABLE
	(b) Transmission licence	
	(c) Period for which paid	
	(d) Amount of fee paid	
9	Fees paid for Miscellaneous Application	
10	Fees paid for Interlocutory Application	
11	Fee paid for Regulatory Compliance petition	
12	Fee paid for Review Application	
13	Licence fee for inter-State Trading	
	(a) Category	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee paid	
	(d) Surcharge, if any	
14	Licence fee for inter-State Transmission	
	(a) Expected/Actual transmission charge	NOT APPLICABLE
	(b) Period	
	(c) Amount of fee calculated as a percentage of transmission charge.	
	(d) Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
	(a) Period	NOT APPLICABLE
	(b) Amount of turnover	
	(c) Fee paid	
	(d) Surcharge, if any	
16	Details of fee remitted	
	(a) UTR No.	SBIN215117557156
	(b) Date of remittance	27.04.2014
	(c) Amount remitted	₹ 30,36,000 /-
Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.		
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">             Signature of the authorized signatory with date         </div> <div style="text-align: center;">  </div> </div>		



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**एनएचपीसी लिमिटेड**  
(भारत सरकार का उद्यम)

**NHPC Limited**

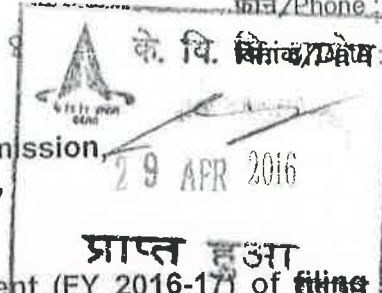
(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2016/1049

फोन/Phone :

29.04.2016

The Secretary,  
Central Electricity Regulatory Commission,  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Chanderlok Building,  
36-Janpath, New Delhi – 110 001.



Sub.: Payment of yearly installment (FY 2016-17) of filing fees in respect of tariff petitions of 18 power stations of NHPC Limited-Regg.

Sir,

We have already filled tariff petitions for our 17 power stations and filing of tariff petition for Parbati-III power station for the period 2014-19 is in process. The requisite filing fee for the financial year 2016-17 has been paid by us through RTGS/NEFT as detailed below:

Sl. No.	Name of Project	Installed Capacity (MW)	Petition No.	Filing fee @ ₹4400/MW/Annum for FY 2016-17	UTR No.
1	Parbati-III	520	Yet to be filed	22,88,000	SBIN316119888222
2	Uri-II	240	250/GT/2014	10,56,000	SBIN316119888095
3	Nimoo Bazgo	45	229/GT/2014	1,98,000	SBIN316119888194
4	TLDP-III	132	248/GT/2014	5,80,800	SBIN316119888257
5	Chutak	44	252/GT/2014	1,93,600	SBIN316119888147
6	Chamera-III	231	249/GT/2014	10,16,400	SBIN316119888070
7	Sewa-II	120	251/GT/2014	5,28,000	SBIN316119888262
8	Teesta-V	510	234/GT/2014	22,44,000	SBIN316119888200
9	Dulhasti	390	231/GT/2014	17,16,000	SBIN316119888124
10	Dhauliganga	280	230/GT/2014	12,32,000	SBIN316119888099
11	Chamera-II	300	233/GT/2014	13,20,000	SBIN316119888121
12	Rangit	60	232/GT/2014	2,64,000	SBIN316119888209
13	Uri-I	480	238/GT/2014	21,12,000	SBIN316119888206
14	Chamera-I	540	237/GT/2014	23,76,000	SBIN316119888224
15	Tanakpur	94.2	226/GT/2014	4,14,480	SBIN316119888250
16	Salal	690	236/GT/2014	30,36,000	SBIN316119888210
17	Loktak	105	228/GT/2014	4,62,000	SBIN316119888236
18	Bairasiul	180	235/GT/2014	7,92,000	SBIN316119888215
Total filing fee to be paid for FY 2016-17				2,18,29,280	

Contd.2/.....

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सैक्टर-33, फरीदाबाद -- 121003, हरियाणा  
Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana  
CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :  
webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500





(52)



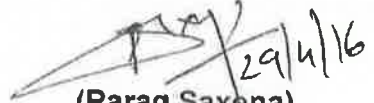
Continuation Sheet No. 2

Details of remittance through RTGS/NEFT are indicated in enclosed Form-I separately for 18 Power Stations as per CERC (Payment of Fees) Regulations, 2012.


Encl.: Form-I (18 sheets).

Thanking you,

Yours sincerely,

  
29/4/16

(Parag Saxena)  
Chief Engineer (Comml.)  
Telefax No.0129-2256035

%   
29/4/16



Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2016-17) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Salal Power Station</b> for the period 01.04.2014 to 31.03.2019.	
4	Petition No., if any	236/GT/2014	
5	Details of generation assets		
	(a) generating station/units	Salal / 6 units	
	(b) Capacity in MW	690 MW (6 x 115 MW)	
	(c) Date of commercial operation	01.04.1995	
	(d) Period for which fee paid	01.04.2016 to 31.03.2017	
	(e) Amount of fee paid	₹ 30,36,000 /-	
	(f) Surcharge, if any	Nil	
6	Details of transmission assets		
	(a) Transmission line and sub-stations	<b>NOT APPLICABLE</b>	
	(b) Date of commercial operation		
	(c) Period for which fee paid		
	(d) Amount of fee paid		
	(e) Surcharge, if any		
7	Fee paid for Adoption of tariff for		
	(a) Generation asset	<b>NOT APPLICABLE</b>	
	(b) Transmission asset		
8	Application fee for licence		
	(a) Trading licence	<b>NOT APPLICABLE</b>	
	(b) Transmission licence		
	(c) Period for which paid		
	(d) Amount of fee paid		
9	Fees paid for Miscellaneous Application		<b>NOT APPLICABLE</b>
10	Fees paid for Interlocutory Application		<b>NOT APPLICABLE</b>
11	Fee paid for Regulatory Compliance petition		<b>NOT APPLICABLE</b>
12	Fee paid for Review Application		<b>NOT APPLICABLE</b>
13	Licence fee for inter-State Trading		
	(a) Category	<b>NOT APPLICABLE</b>	
	(b) Period		
	(c) Amount of fee paid		
	(d) Surcharge, if any		
14	Licence fee for inter-State Transmission		
	(a) Expected/Actual transmission charge	<b>NOT APPLICABLE</b>	
	(b) Period		
	(c) Amount of fee calculated as a percentage of transmission charge.		
	(d) Surcharge, if any		
15	Annual Registration Charge for Power Exchange		
	(a) Period	<b>NOT APPLICABLE</b>	
	(b) Amount of turnover		
	(c) Fee paid		
	(d) Surcharge, if any		
16	Details of fee remitted		
	(a) UTR No.	SBIN316119888210	
	(b) Date of remittance	28.04.2016	
	(c) Amount remitted	₹ 30,36,000 /-	
Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.			
Signature of the authorized signatory with date <span style="float: right;">29/04/16 341</span>			





एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2017/363

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 28.04.2017

Secretary,  
Central Electricity Regulatory Commission,  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Chanderlok Building,  
36-Janpath,  
New Delhi – 110 001.

**Sub.: Payment of yearly installment (FY 2017-18) of filing fees in respect of tariff petitions of 19 power stations of NHPC Limited-Regg.**

Sir,

We have submitted tariff petitions for our 19 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year **2017-18** works out to ₹ 2,08,02,694/- as per the details enclosed at **Annexure-I**. We had earlier remitted filing fee in respect of our Parbati-III & TLDP-IV Power Stations based on anticipated COD of different units. However, the actual COD of units have been changed subsequently. Accordingly, the excess / shortfall in filing fee for the previous years in respect of above two power stations have also been adjusted this time. The details of computations of the same are enclosed at **Annexure-II** and **Annexure-III** for Parbati-III & TLDP-IV Power Stations respectively.

The total filing fee of ₹ 2,08,02,694/- (Rs. Two Crore Eight Lakhs Two Thousand Six Hundred Ninety Four only) has been remitted in CERC account (A/c no. 209914801140001, Corporation Bank, KG Marg, New Delhi) with UTR No. SBIN317115658067 on 25.04.2017. Details of remittance through RTGS/NEFT are indicated in enclosed **Form-I (Annexure-IV)** separately for 19 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

**Encl.:** As above.

Thanking you,

Yours sincerely,

(A K Pandey)

Chief Engineer (Comml.)  
Telefax No.0129-2256558

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद – 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com; E-mail :

webmaster@nhpc.nic.in; Fax : 0129-2277941; EPABX No. : 0129-2588110/2588500



**Tariff Filing Fee for FY 2017-18 - NHPC Power Stations**

SI No.	Name of project	Installed Capacity (MW)	Filing Fee @ ₹ 4400/MW/annum
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta-V	510	22,44,000
12	Sewa -II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III *	520	5,45,359
19	TLDP-IV ^	160	7,16,055
<b>Total (Amount in ₹)</b>			<b>2,08,02,694</b>

**Note:**

\* Amount of (-) ₹ 17,42,641/- has been adjusted (Ref: Annexure-II)

^ Amount of (+) ₹ 12,055/- has been adjusted (Ref: Annexure-III)

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Aly





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**Annexure-II**

**I. Amount based on actual COD of units - Parbati-III Power Station**

SI No.	Financial Year	Amount		
1	FY 2013-14	28,208		
2	FY 2014-15	21,84,570		
3	FY 2015-16	22,88,000		
4	FY 2016-17	22,88,000		
<b>Total</b>		<b>67,88,778</b>	<b>(A)</b>	

**II. Amount already paid to CERC - Parbati-III Power Station**

SI No.	Financial Year	Amount	UTR No.	Date
1	FY 2013-14	16,67,419	SBINH13087359587	28.03.2013
2	FY 2014-15	22,88,000	SBIN814118286640	28.04.2014
3	FY 2015-16	22,88,000	SBIN215117557088	28.04.2015
4	FY 2016-17	22,88,000	SBIN316119888222	29.04.2016
<b>Total</b>		<b>85,31,419</b>	<b>(B)</b>	

III. Difference (A-B)

**-17,42,641**

*Ady*



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Annexure-III

**I. Amount based on actual COD of units - TLDP-IV Power Station**

SI No.	Units	Capacity (MW)	COD	Upto	No. of days (2015-16)	No. of days (2016-17)	Filling Fee @ ₹ 4400/MW
1	Unit#1	40	11.03.2016	31.03.2017	21	365	1,86,098
2	Unit#2	40	31.03.2016	31.03.2017	1	365	1,76,481
3	Unit#3	40	17.07.2016	31.03.2017		258	1,24,405
4	Unit#4	40	19.08.2016	31.03.2017		225	1,08,493
<b>Total (Amount in ₹)</b>							<b>5,95,478</b>

II. Amount already remitted In CERC alongwith petition No. 107/GT/2016 (UTR No. SBIN816180083064)

5,83,423

III. Balance amount to be paid to CERC

12,055

*Ady*



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## Form-I

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Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2017-18) of filing fee for Tariff Petition regarding approval of generation tariff of <u>Salal Power</u> <u>Station</u> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	236/GT/2014
5	Details of generation assets	
(a)	generating station/units	Salal / 6 units
(b)	Capacity in MW	690 MW (6 x 115 MW)
(c)	Date of commercial operation	01.04.1995
(d)	Period for which fee paid	01.04.2017 to 31.03.2018
(e)	Amount of fee paid	₹ 30,36,000 /-
(f)	Surcharge, if any	Nil
6	Details of transmission assets	
(a)	Transmission line and sub-stations	NOT APPLICABLE
(b)	Date of commercial operation	
(c)	Period for which fee paid	
(d)	Amount of fee paid	
(e)	Surcharge, if any	
7	Fee paid for Adoption of tariff for	
(a)	Generation asset	NOT APPLICABLE
(b)	Transmission asset	
8	Application fee for licence	
(a)	Trading licence	NOT APPLICABLE
(b)	Transmission licence	
(c)	Period for which paid	
(d)	Amount of fee paid	
9	Fees paid for Miscellaneous Application	NOT APPLICABLE
10	Fees paid for Interlocutory Application	NOT APPLICABLE
11	Fee paid for Regulatory Compliance petition	NOT APPLICABLE
12	Fee paid for Review Application	NOT APPLICABLE
13	Licence fee for inter-State Trading	
(a)	Category	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee paid	
(d)	Surcharge, if any	
14	Licence fee for inter-State Transmission	
(a)	Expected/Actual transmission charge	NOT APPLICABLE
(b)	Period	
(c)	Amount of fee calculated as a percentage of transmission charge.	
(d)	Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
(a)	Period	NOT APPLICABLE
(b)	Amount of turnover	
(c)	Fee paid	
(d)	Surcharge, if any	
16	Details of fee remitted	
(a)	UTR No.	SBIN317115658067
(b)	Date of remittance	25.04.2017
(c)	Amount remitted	₹ 30,36,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

346  
28/4/17





**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

संदर्भ सं./Ref. No. NH/Comml/Tariff/315/2018/785

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 27.04.2018

Secretary,  
Central Electricity Regulatory Commission,  
3<sup>rd</sup> & 4<sup>th</sup> Floor, Chanderlok Building,  
36-Janpath,  
New Delhi – 110 001.

**Sub.: Payment of yearly installment (FY 2018-19) of filing fee in respect of tariff petitions of 20 power stations of NHPC Limited-Regg.**

Sir,

We have submitted tariff petitions for our 20 power stations for the period 2014-19 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year 2018-19 works out to ₹ 2,37,83,680/- as per the details enclosed at Annexure-I. We had remitted filing fee in respect of our Kishanganga HEP for FY 2017-18 (petition no. 43/GT/2018) based on anticipated COD of different units. As the COD of units are yet to be declared, the excess filing fee for the previous year has been adjusted this time (details enclosed at Annexure-II).

The total filing fee of ₹ 2,37,83,680/- (Rs. Two Crore Thirty Seven Lakhs Eighty Three Thousand Six Hundred Eighty only) has been remitted in CERC account (A/c no. 520143000000051, Corporation Bank, KG Marg, New Delhi) with UTR No. SBIN718116392141 on 26.04.2018. Details of remittance through RTGS/NEFT are indicated in enclosed Form-I (Annexure-III) separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,

Yours sincerely,

*A.K. Pandey*  
27/4/18  
(A K Pandey)

Chief Engineer (Comml.)  
Telefax No.0129-2256558

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Annexure -I

Tariff Filing Fee for FY 2018-19 - NHPC Power Stations.

Sl. No.	Name of Project	Installed Capacity (MW)	Filing Fee Rs. 4400/MW/Annum
1	Bairasiul	180	792000
2	Loktak	105	462000
3	Salal	690	3036000
4	Tanakpur	94.2	414480
5	Chamera-I	540	2376000
6	Uri-I	480	2112000
7	Rangit	60	264000
8	Chamera-II	300	1320000
9	Dhauliganga	280	1232000
10	Dulhasti	390	1716000
11	Teesta-V	510	2244000
12	Sewa-II	120	528000
13	Chamera-III	231	1016400
14	Chutak	44	193600
15	TLDP-III	132	580800
16	Nimoo Bazgo	45	198000
17	Uri-II	240	1056000
18	Parbati-III	520	2288000
19	TLDP-IV	160	704000
20	Kishanganga*	330	1250400
<b>Total (Amaount Rs.)</b>			<b>23783680</b>

\* Amount of Rs.201600/- has been adjusted (Ref Annexure 2)

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20/2/2018

**Calculation of Tariff Filing Fee of Kishanganga HEP for 2018-19**

Sr. No.	Description	Amount
1	Tariff Filing Fee	1452000
2	Petition Fee Paid in 2017-18 alongwith the Tariff Petition dated 18.01.2018	201600
	Net Fee to be Paid	1250400

27/2/18





**Form-I**

Sl. No.	Particulars	
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)
3	Subject Matter	Payment of yearly installment (i.e. for FY 2018-19) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Salal Power Station</b> for the period 01.04.2014 to 31.03.2019.
4	Petition No., if any	236/GT/2014
5	Details of generation assets	
	(a) generating station/units	Salal / 6 units
	(b) Capacity in MW	690 MW (6 x 115 MW)
	(c) Date of commercial operation	01.04.1995
	(d) Period for which fee paid	01.04.2018 to 31.03.2019
	(e) Amount of fee paid	₹ 30,36,000 /-
	(f) Surcharge, if any	Nil
6	Details of transmission assets	
	(a) Transmission line and sub-stations	<b>NOT APPLICABLE</b>
	(b) Date of commercial operation	
	(c) Period for which fee paid	
	(d) Amount of fee paid	
	(e) Surcharge, if any	
7	Fee paid for Adoption of tariff for	
	(a) Generation asset	<b>NOT APPLICABLE</b>
	(b) Transmission asset	
8	Application fee for licence	
	(a) Trading licence	<b>NOT APPLICABLE</b>
	(b) Transmission licence	
	(c) Period for which paid	
	(d) Amount of fee paid	
9	Fees paid for Miscellaneous Application	
10	Fees paid for Interlocutory Application	
11	Fee paid for Regulatory Compliance petition	
12	Fee paid for Review Application	
13	Licence fee for inter-State Trading	
	(a) Category	<b>NOT APPLICABLE</b>
	(b) Period	
	(c) Amount of fee paid	
	(d) Surcharge, if any	
14	Licence fee for inter-State Transmission	
	(a) Expected/Actual transmission charge	<b>NOT APPLICABLE</b>
	(b) Period	
	(c) Amount of fee calculated as a percentage of transmission charge.	
	(d) Surcharge, if any	
15	Annual Registration Charge for Power Exchange	
	(a) Period	<b>NOT APPLICABLE</b>
	(b) Amount of turnover	
	(c) Fee paid	
	(d) Surcharge, if any	
16	Details of fee remitted	
	(a) UTR No.	SBIN718116392141
	(b) Date of remittance	26.04.2018
	(c) Amount remitted	₹ 30,36,000 /-

Note : While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

*Ady* 27/4/18

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**एनएचपीसी लिमिटेड**  
(भारत सरकार का उद्यम)

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

फोन/Phone : \_\_\_\_\_

दिनांक/Date : 29.04.2019

संदर्भ सं./Ref. No. NH/Comml/Tariff/357/2019/318

Secretary,  
Central Electricity Regulatory Commission,  
~~3<sup>rd</sup> & 4<sup>th</sup> Floor, Chanderlok Building,~~  
36-Janpath, New Delhi – 110 001.

Sub.: Payment of yearly installment of petition filing fee for FY 2019-20 in respect of 20 power stations of NHPC Limited - Reg.

Sir,

We are in the process of filing tariff petitions for our 20 power stations for the period 2019-24 in CERC. In compliance to Regulation 3 of CERC (Payment of Fees) Regulations, 2012, the requisite filing fee (@ ₹4400/MW) for the financial year 2019-20 works out to ₹2,37,82,398/- (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) as per the details enclosed at Annexure-I. We had remitted filing fee in respect of our Kishanganga HEP for the full year during FY2018-19 in petition no. 43/GT/2018. As the COD of units were declared on 18.05.2018 (unit#1) & 24.05.2018 (unit#2&3) only, the excess filing fee paid for the previous year has been adjusted in the filing fee for the FY 2019-20 (details enclosed at Annexure-II).

The total filing fee of ₹2,37,82,398/- (Rs. Two Crore Thirty Seven Lakhs Eighty Two Thousand Three Hundred Ninety Eight only) has been remitted in CERC account (A/c no. 520143000000051, Corporation Bank, KG Marg, New Delhi) with UTR No. SBIN219116877156 on 26.04.2019. Details of remittance through RTGS/NEFT are indicated in enclosed Form-I (Annexure-III) separately for 20 Power Stations as per CERC (Payment of Fees) Regulations, 2012.

Encl.: As above.

Thanking you,



Yours sincerely,

*A.K. Pandey*  
29/4/19

(A K Pandey)  
General Manager Comml.)  
Telefax No.0129-2256558

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद - 121 003, हरियाणा

Regd. Office : NHPC Office Complex, Sector-33, Faridabad - 121 003, Haryana

CIN : L40101HR1975GOI032564; Website : www.nhpcindia.com

E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500

बिजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity



Annexure-I

Details of filing fee 2019-20

Amount in ₹

SI No.	Power Station	Installed capacity (MW)	Filing Fee @ 4400/MW
1	Bairasiul	180	7,92,000
2	Loktak	105	4,62,000
3	Salal	690	30,36,000
4	Tanakpur	94.2	4,14,480
5	Chamera-I	540	23,76,000
6	Uri-I	480	21,12,000
7	Rangit	60	2,64,000
8	Chamera-II	300	13,20,000
9	Dhauliganga	280	12,32,000
10	Dulhasti	390	17,16,000
11	Teesta - V	510	22,44,000
12	Sewa-II	120	5,28,000
13	Chamera-III	231	10,16,400
14	Chutak	44	1,93,600
15	TLDP-III	132	5,80,800
16	Nimoo Bazgo	45	1,98,000
17	Uri-II	240	10,56,000
18	Parbati-III	520	22,88,000
19	TLDP-IV	160	7,04,000
20	Kishanganga*	330	12,49,118
<b>Total</b>			<b>2,37,82,398</b>

\* Refer Annexure-II

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## Annexure-II

## Details of actual filling fee for Kishanganga HEP (330MW) for 2018-19

SI No.	Particulars	COD	No of days	Capacity	Amount
1	Unit#1	18.05.2018	318	110	4,21,676.71
2	Unit#2	24.05.2018	312	110	4,13,720.55
3	Unit#3	24.05.2018	312	110	4,13,720.55
<b>Total</b>					<b>12,49,117.81</b>

Say, 12,49,118 (A)

Fee already paid earlier with petition no. 43/GT/2018 14,52,000 (B)

Excess fee paid (to be adjusted) **2,02,882** (C) = (B-A)

Fee for 2019-20 @ 4400/MW for 330MW 14,52,000 (D)

Net Fee to be paid for FY 2019-20 **12,49,118** (E) = (D)-(C)

*Ay*



**Form-I**

Sl. No.	Particulars		
1	Name of the Petitioner/Applicant	<b>NHPC LIMITED</b>	
2	Address of the Petitioner/Applicant	NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA)	
3	Subject Matter	Payment of yearly installment (i.e. for FY 2019-20) of filing fee for Tariff Petition regarding approval of generation tariff of <b>Salal Power Station</b> for the period 01.04.2019 to 31.03.2024.	
4	Petition No., if any		
5	Details of generation assets		
	(a) generating station/units	Salal / 6 units	
	(b) Capacity in MW	690 MW (6 x 115 MW)	
	(c) Date of commercial operation	01.04.1995	
	(d) Period for which fee paid	01.04.2019 to 31.03.2020	
	(e) Amount of fee paid	₹ 30,36,000 /-	
	(f) Surcharge, if any	Nil	
6	Details of transmission assets		
	(a) Transmission line and sub-stations	<b>NOT APPLICABLE</b>	
	(b) Date of commercial operation		
	(c) Period for which fee paid		
	(d) Amount of fee paid		
	(e) Surcharge, if any		
7	Fee paid for Adoption of tariff for		
	(a) Generation asset	<b>NOT APPLICABLE</b>	
	(b) Transmission asset		
8	Application fee for licence		
	(a) Trading licence	<b>NOT APPLICABLE</b>	
	(b) Transmission licence		
	(c) Period for which paid		
	(d) Amount of fee paid		
9	Fees paid for Miscellaneous Application		<b>NOT APPLICABLE</b>
10	Fees paid for Interlocutory Application		<b>NOT APPLICABLE</b>
11	Fee paid for Regulatory Compliance petition		<b>NOT APPLICABLE</b>
12	Fee paid for Review Application		<b>NOT APPLICABLE</b>
13	Licence fee for inter-State Trading		
	(a) Category	<b>NOT APPLICABLE</b>	
	(b) Period		
	(c) Amount of fee paid		
	(d) Surcharge, if any		
14	Licence fee for inter-State Transmission		
	(a) Expected/Actual transmission charge	<b>NOT APPLICABLE</b>	
	(b) Period		
	(c) Amount of fee calculated as a percentage of transmission charge.		
	(d) Surcharge, if any		
15	Annual Registration Charge for Power Exchange		
	(a) Period	<b>NOT APPLICABLE</b>	
	(b) Amount of turnover		
	(c) Fee paid		
	(d) Surcharge, if any		
16	Details of fee remitted		
	(a) UTR No.	SBIN219116877156	
	(b) Date of remittance	26.04.2019	
	(c) Amount remitted	₹ 30,36,000	

**Note :** While Sl. Nos. 1 to 3 and 16 are compulsory, the rest may be filled up as applicable.

Signature of the authorized signatory with date

*Aly*



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