

2014-19 तक की अवधि के लिए रंगित पावर स्टेशन के प्रशुल्क के ड्रॉइंग-अप के लिए याचिका  
और 2019-24 तक की अवधि के लिए रंगित पावर स्टेशन की प्रशुल्क याचिका

**एनएचपीसी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)



वाणिज्यिक विभाग

एनएचपीसी कार्यालय परिसर

सेक्टर-33, फरीदाबाद (हरियाणा) -121003

वॉल्यूम-1

**निम्नलिखित के विषय में:**

रंगित पावर स्टेशन के संबंध में 2014-19 की अवधि के लिए प्रशुल्क का डूइंग-अप हेतु सीईआरसी (कार्य संचालन), विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियामवली, 2009 के विनियम 8, 14(3) और 25(3) के अंतर्गत याचिका ।

**और निम्नलिखित के विषय में:**

रंगित पावर स्टेशन के संबंध में 2019-24 की अवधि के लिए प्रशुल्क के निर्धारण हेतु सीईआरसी (कार्य संचालन), विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के विनियम 9(2), 10(1), 12, 25, 26 और 35(2) के अंतर्गत याचिका ।

**याचिकाकर्ता :**

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

एनएचपीसी कार्यालय परिसर,

सेक्टर-33, फरीदाबाद - 121003

**प्रतिवादीगण****1. अध्यक्ष,**

पश्चिम बंगाल राज्य बिजली वितरण

और 05 अन्य

कंपनी लिमिटेड,

विद्युत भवन, 8 वीं मंजिल, सेक्टर- II, साल्ट लेक

कोलकाता-700091 (पश्चिम बंगाल)

**अनुक्रमणिका**

क्र. सं.	विवरण	पृष्ठ सं.
	वॉल्यूम-I	

1.	अनुक्रमणिका पृष्ठ	
2.	याचिका	
3.	शपथ-पत्र व प्राधिकार पत्र	
4.	अनुबंध	
अनुबंध-I	सीईआरसी(प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 में यथाविनिर्धारित लेखा-परीक्षित प्रशुल्क फार्म-1 से फार्म 16	
अनुबंध-II	सीईआरसी(प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 में यथाविनिर्धारित लेखा-परीक्षित प्रशुल्क फार्म-1 से फार्म 19	
अनुबंध-III	याचिका सं. 232/जीटी/2014 (रंगित पावर स्टेशन) सीईआरसी प्रशुल्क आदेश में दिनांक 06.01.2016 का आदेश	
अनुबंध-IV	2014-19 के दौरान अतिरिक्त खपत का विवरण	
अनुबंध-V	लेखापरीक्षकों द्वारा विधिवत प्रमाणित प्रभावी दर प्रमाण-पत्र	
अनुबंध-VI	लेखापरीक्षकों द्वारा विधिवत प्रमाणित जीएसटी का अतिरिक्त प्रभाव	
अनुबंध-VII	वास्तविक सहायक खपत के समर्थन में वार्षिक ऊर्जा बिल	
अनुबंध-VIII	2019-24 की अवधि के लिए प्रस्तावित अतिरिक्त पूंजी के समर्थन में 17.09.2019 को आयोजित 427 वीं बोर्ड बैठक का कार्यवृत्त	
<b>वॉल्यूम-II</b>		
अनुबंध -X	वित्त वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए लेखापरीक्षित तुलन-पत्र	
अनुबंध -XI	2014-19 और वित्त वर्ष 2019-20 की अवधि के लिए याचिका शुल्क का विवरण	
अनुबंध -XII	याचिका सं. 08/एसएम/ 2016 में दिनांक 06.05.2016 के सीईआरसी आदेश के अनुसार के अनुसार जाँच सूची	
	प्रेषण की पावती (केवल सीईआरसी के लिए)	

एनएचपीसी लिमिटेड

के माध्यम से

(एम जी गोखले)

महाप्रबंधक(वाणिज्यिक)

स्थान : फरीदाबाद

दिनांक : 28.10.2019

**माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष**

**याचिका संख्या.....जीटी/2019**

**निम्नलिखित के विषय में:**

रंगित पावर स्टेशन के संबंध में 2014-19 की अवधि के लिए प्रशुल्क का दूइंग-अप हेतु सीईआरसी (कार्य संचालन), विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियामवली, 2009 के विनियम 8, 14(3) और 25(3) के अंतर्गत याचिका ।

**और निम्नलिखित के विषय में:**

रंगित पावर स्टेशन के संबंध में 2019-24 की अवधि के लिए प्रशुल्क के निर्धारण हेतु सीईआरसी (कार्य संचालन), विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियामवली, 2019 के विनियम 9(2), 10(1), 12, 25, 26 और 35(2) के अंतर्गत याचिका ।

**याचिकाकर्ता :**

एनएचपीसी लिमिटेड  
(भारत सरकार का उद्यम)  
एनएचपीसी कार्यालय परिसर,  
सेक्टर-33, फरीदाबाद - 121003

**प्रतिवादीगण :**

- |   |   |
|---|---|
| 1. अध्यक्ष,<br>पश्चिम बंगाल राज्य बिजली वितरण<br>कंपनी लिमिटेड, विद्युत भवन,<br>8 वीं मंजिल, सेक्टर- II, साल्ट लेक<br>कोलकाता-700091 (पश्चिम बंगाल) | 2. अध्यक्ष,<br>दामोदर घाटी निगम,<br>डीवीसी टावर्स, वीआईपी रोड,<br>कोलकाता - 700 054 (पश्चिम बंगाल)। |
| 3. प्रबंध निदेशक,<br>झारखंड बिजली वितरण निगम  | 4. प्रबंध निदेशक,<br>उत्तर बिहार बिजली वितरण कंपनी लिमिटेड,   |



लिमिटेड

(पूर्व में झारखंड राज्य बिजली बोर्ड)

एच.ई.सी. धुवा, रांची,

झारखंड - 834002

5. प्रबंध निदेशक,  
दक्षिण बिहार बिजली वितरण कंपनी  
लिमिटेड, विद्युत भवन, बेली रोड,  
पटना - 800 001 (बिहार)

विद्युत भवन, बेली रोड,

पटना - 800 001 (बिहार)

6. मुख्य सचिव,  
बिजली विभाग,  
सिक्किम सरकार, काजी रोड,  
गंगटोक - 737101 (सिक्किम)।

रंगित बिजली केंद्र के संदर्भ में सीईआरसी (व्यापार संचालन), विनियम, 1999, के 79(1) और 86, बिजली अधिनियम 2003 की धारा 62(1)(ए) और सीईआरसी (शुल्क-नियम और शर्तें) विनियम 2014 के नियम 8, 14(3) और 25(3) और सीईआरसी (शुल्क - नियम और शर्तें) विनियम 2019 के नियम 9(2), 10 (1), 12, 25, 26 और 35 (2) से संबंधित संशोधन के तहत याचिका:

सादर प्रस्तुत किया जाता है कि:

1. एनएचपीसी लिमिटेड, जिसे यहां बाद में 'एनएचपीसी' कहा जायेगा, कम्पनी अधिनियम, 1956 के तहत भारत सरकार की कम्पनी है। बिजली अधिनियम, 2003 की धारा 2(28) के तहत यह 'बिजली उत्पादन कम्पनी' है।
2. एनएचपीसी के स्वामित्व में रंगित बिजली केंद्र (3x20 =60 मेगावाट) सिक्किम राज्य में अवस्थित है और 15.02.2000 को वाणिज्यिक संचालन के तहत घोषित किया गया है।
3. एनएचपीसी ने रंगित बिजली केंद्र का निर्माण किया है और वाणिज्यिक संचालन शुरू होने के समय से इसका संचालन और रख रखाव कर रहा है। इस बिजली केंद्र से उत्पादित बिजली की आपूर्ति थोक बिजली लाभार्थियों/ग्राहकों/पूर्वी क्षेत्र के बिजली केंद्रों और उनके साथ हस्ताक्षरित बिजली खरीद समझौते (पीपीए)/बीपीएसए के अनुसार इन प्रतिवादियों को किया जा रहा है।
4. बिजली अधिनियम की धारा 62 बिजली उत्पादन कम्पनी द्वारा लाइसेंस प्राप्त वितरक को बिजली आपूर्ति के लिए एप्रोप्रिएट कमीशन द्वारा शुल्क निर्धारण का प्रावधान करती है। माननीय आयोग को बिजली अधिनियम 2003 की धारा 79(1)(ए) के तहत केंद्र सरकार के स्वामित्व या नियंत्रण वाली उत्पादन कम्पनियों के शुल्क नियमन का अधिकार दिया गया है।
5. माननीय आयोग ने केंद्रीय बिजली नियामक आयोग (शुल्क नियम और शर्तें) विनियम 2014 और अनुवर्ती संशोधनों के अनुरूप दिनांक 06.01.2016 के अपने आदेश और याचिका संख्या

232/जीटी/2014 में 01.04.2014 से 31.03.2019 की अवधि के लिए रंगित बिजली कम्पनी के शुल्क का निर्धारण किया है।

**भाग-ए: 2014-19 की अवधि के लिए शुल्क की तसदीक**

6. माननीय आयोग द्वारा 06.01.2016 (धारा 61) के अपने आदेश द्वारा स्वीकृत अनुमानित अतिरिक्त पूंजीकरण और निकासी (देनदारियों के निपटान सहित, यदि कोई हो) की अनुमति संक्षेप में इस प्रकार है :

(रुपये लाख में)

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19
स्वीकृत अतिरिक्त पूंजी व्यय	20.50	0.00	7.00	270.00	312.00
स्वीकृत पूंजी निकासी	0.39	0.00	3.78	22.90	21.19
<b>स्वीकृत निवल अतिरिक्त पूंजी व्यय</b>	<b>20.11</b>	<b>0.00</b>	<b>3.22</b>	<b>247.10</b>	<b>290.81</b>

7. माननीय आयोग द्वारा दिनांक 06.01.2016 के आदेश द्वारा स्वीकृत वार्षिक तय शुल्क (एएफसी) का विवरण। शुरुआती पूंजी लागत 49475.59 लाख (दिनांक 01.04.2014 को) और उपरोक्त अतिरिक्त पूंजी का विवरण इस प्रकार है:

(रुपये लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
इक्विटी पर रिटर्न	3920.12	3920.75	3920.85	3928.69	3945.53
ऋण पर ब्याज	0.00	0.00	0.00	0.00	0.00
हास	891.89	892.35	892.43	898.86	914.00
<b>कार्यशील पूंजी पर</b>	<b>363.58</b>	<b>380.40</b>	<b>398.32</b>	<b>417.75</b>	<b>438.86</b>

ब्याज					
संचालन और रख रखाव व्यय	4576.46	4880.52	5204.78	5550.58	5919.36
एएफसी	<b>9752.05</b>	<b>10074.03</b>	<b>10416.38</b>	<b>10795.88</b>	<b>11217.75</b>

8. 2014 से 2019 की अवधि के शुल्क की तस्दीक के लिए वर्तमान याचिका सीईआरसी (शुल्क नियम और शर्तें) विनियम 2014 के नियम 8,14 और 25 के तहत दाखिल की जा रही है। यहां नियम 8,14 और 25 के संबंधित अंश उपलब्ध कराए जा रहे हैं :

**“8. तस्दीक**

(1) तस्दीक के समय सतर्कता जांच के बाद आयोग द्वारा स्वीकृत 31 मार्च 2019 तक किए गए अतिरिक्त पूंजी व्यय सहित कुल पूंजी व्यय के संदर्भ में तस्दीक प्रक्रिया अगले वर्ष के लिए दाखिल शुल्क आवेदन के साथ पूरी की जाएगी।

उपबंधित है कि उत्पादन कम्पनी या लाइसेंस प्राप्त वितरण पारेषण कम्पनी को, जो भी हो, वित्त वर्ष 2016-17 में अतिरिक्त पूंजी व्यय सहित कुल पूंजी व्यय की अंतरिम तस्दीक के लिए आवेदन करना होगा।

(2) उत्पादन केंद्र शुल्क की तस्दीक निम्नलिखित मानकों के प्रदर्शन के आधार पर करेगा :

क) नियंत्रण योग्य मानक :

i) स्टेशन हीट रेट;

ii) द्वितियक ईंधन तेल खपत ;

iii) सहायक ऊर्जा खपत; और

iv) ऋण का पुनः वित्त पोषण

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(8) उत्पादन कम्पनी या लाइसेंस प्राप्त पारेषण कम्पनी, जो भी स्थिति हो, इन नियमों के नियम 25 की धारा 3 के अनुरूप इक्विटी पर कुल रिटर्न दर की तस्दीक करेंगे।

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**“14. अतिरिक्त पूंजीकरण और गैर-पूंजीकरण :**

(3) मौजूदा उत्पादन केंद्र या संचार प्रणाली सहित पारेषण प्रणाली के संदर्भ में किया गया या पूंजी व्यय निर्धारित तिथि के बाद निम्नलिखित कारणों से किया जाने वाला पूंजी व्यय माननीय आयोग द्वारा सतर्क जांच के बाद स्वीकृत किया जा सकेगा :

(i) मध्यस्थता या आदेश के अनुपालन के लिए या अदालती आदेश के अनुपालन के लिए आवश्यक देयताएं ;

(ii) नियम या किसी मौजूदा नियम के अनुपालन में बदलाव ;

(iii) राष्ट्रीय सुरक्षा/आंतरिक सुरक्षा के लिए उत्तरदायी वैधानिक प्राधिकरणों की समुचित सरकारी एजेंसियों द्वारा निर्देशित या अनुशंसा अनुरूप संयंत्र की अधिक सुरक्षा और संरक्षा की जरूरत पर किया गया व्यय ;

(iv) .....

(v) निर्धारित तिथि से पूर्व सम्पन्न कार्यों के प्रति कोई शेष देयता, ऐसे गैर-निष्पादित देयताओं के ब्यौरे की सतर्क जांच के बाद पैकेज की कुल अनुमानित लागत, भुगतान रोकने और भुगतान जारी करने के कारण इत्यादि ;

(vi) निर्धारित तिथि के बाद आयोग द्वारा स्वीकृत कार्यों के प्रति कोई देयता, वास्तविक भुगतान द्वारा इन देयताओं को निष्पादित किए जाने की सीमा तक ;

(vii) .....

(viii) किसी भी बीमा कम्पनी से प्रक्रिया समायोजित किए जाने के बाद पनबिजली उत्पादन केंद्रों के मामले में कोई भी ऐसा व्यय, जो प्राकृतिक आपदाओं में (लेकिन उत्पादन कम्पनी की

लापरवाही के कारण बिजली घर में पानी भर जाने के कारण हुए नुकसान में नहीं) और भूगर्भीय कारणों से हुए नुकसान के कारण अनिवार्य हो गया हो। ;

(ix) .....

(x) .....

परंतु, उपबंधित है कि निर्धारित तिथि यानी 01 अप्रैल 2014 के बाद उपकरण और औजार, फर्नीचर, एयर कंडीशनर्स, वोल्टेज स्टेबिलाइजर, रेफ्रिजरेटर, कूलर, कम्प्यूटर, पंखे, वाशिंग मशीन, हीट कन्वेक्टर, गद्दे, कार्पेट आदि जैसी वस्तुएं या परिसम्पत्तियां हासिल करने में हुआ पूंजीगत व्यय शुल्क निर्धारण के लिए अतिरिक्त पूंजीकरण के रूप में विचारणीय नहीं होगा :

.....

.....”

#### “25. इक्विटी रिटर्न पर कर:

(3) बिजली उत्पादन कम्पनी या लाइसेंस प्राप्त पारेषण कम्पनी, जो भी स्थिति हो, प्रत्येक वित्तीय वर्ष के अंत में इक्विटी पर कुल रिटर्न दर की तस्दीक करेंगे। यह तस्दीक, वास्तविक कर भुगतान के साथ साथ किसी अतिरिक्त कर मांग, इस पर ब्याज सहित कर वापसी के लिए समय से समायोजित, शुल्क अवधि 2014-15 से 2018-19 के लिए आय कर प्राधिकरण से किसी वित्तीय वर्ष की कुल वास्तविक आय पर प्राप्त ब्याज सहित, होगी। हालांकि उत्पादन कम्पनी या पारेषण कम्पनी कर जमा करने या कर राशि के अधूरे भुगतान की स्थिति में लगाए गए जुर्माने का दावा नहीं कर सकेंगी। तस्दीक के बाद इक्विटी पर रिटर्न की, वर्ष दर वर्ष आधार पर, कुल दर से कम वसूली या अधिक वसूली लाभार्थियों या दीर्घावधि पारेषण ग्राहकों/डीआईसी से, जैसी भी स्थिति हो, वापस ली जाएगी या लौटा दी जाएगी।

9. माननीय आयोग ने स्वतः संज्ञान आदेश संख्या 03/SM/2017 दिनांक 08.03.2017 के द्वारा सीईआरसी शुल्क नियम 2014 के नियम 8(1) के तहत शुल्क की अंतरिम तस्दीक के प्रावधान की समीक्षा की है। इस आदेश का पैरा 4 नीचे दिया गया है :

*“उत्पादन कम्पनियों और लाइसेंस प्राप्त पारेषण कम्पनियों के लिए शुल्क विनियम 2014 के नियम 8 की धारा (1) के प्रावधान के अनुरूप अंतरिम तस्दीक के लिए आवेदन देना अनिवार्य नहीं होगा। उत्पादन कम्पनी या पारेषण कम्पनी शुल्क अवधि के अंत में तस्दीक के लिए आवेदन करेंगी। केवल उन मामलों में, जहां विचलन स्वीकृत वार्षिक तय शुल्क के 30 प्रतिशत से अधिक है, उत्पादन कम्पनी या पारेषण कम्पनी अंतरिम तस्दीक के लिए आयोग को आवेदन कर सकती है।”*

10. रंगित कम्पनी के संदर्भ में, वार्षिक तय शुल्क में विचलन 2014-15 और 2015-16 के दौरान 30 प्रतिशत से कम था। इसीलिए आवेदक ने 2016-17 के दौरान अंतरिम तस्दीक के लिए माननीय आयोग को आवेदन नहीं किया।

11. इसे देखते हुए, मौजूदा आवेदन निम्नलिखित कारणों के आधार पर दर्ज किया गया है:

क. सीईआरसी द्वारा 06.01.2016 के आदेश के तहत स्वीकृत अतिरिक्त पूंजी व्यय और 2014-19 के दौरान चुटक कम्पनी द्वारा किए गए वास्तविक अतिरिक्त पूंजी व्यय में विचलन है।

ख. कुछ ऐसे अतिरिक्त पूंजीगत व्यय हैं, जो पहले अनुमानित नहीं थे, हालांकि स्थल संबंधी विशेष आवश्यकताओं के कारण बिजली केंद्र को यह व्यय करने पड़े, जो संयंत्र के कुशल और सफल संचालन के लिए आवश्यक हैं। इस अतिरिक्त पूंजी लगाए जाने को शुल्क निर्धारण के उद्देश्य से पूंजीगत आधार का हिस्सा माना जाना चाहिए।

- ग. सीईआरसी शुल्क विनियम 2014 के नियम 25(3) की तर्ज पर एनएचपीसी के लिए 2014-19 की अवधि के लिए लागू प्रभावी कर दर के आधार पर इक्विटी रिटर्न की कुल दर की तस्दीक करना।
- घ. सीईआरसी शुल्क विनियम 2014 के नियम 8(2)(क)(iii) के अनुरूप 2014-19 की अवधि के लिए वास्तविक सहायक ऊर्जा उपभोग के आधार पर उत्पादन केंद्र के शुल्क की तस्दीक करना।
- ड. सीईआरसी शुल्क विनियम 2014 के नियम 8(2)(क)(iv) के अनुरूप ऋण के पुनर्वित्त के आधार पर उत्पादन केंद्र के शुल्क की तस्दीक करना।
12. शुल्क के लिए दावा की जाने वाली शुद्ध अतिरिक्त पूंजी का ब्यौरा 2014-19 की अवधि के वास्तविक पूंजी व्यय से निकाला गया है :

(रुपये लाख में)

क्र सं	विवरण	14-15	15-16	16-17	17-18	18-19
क	जोड़ें : वर्ष/अवधि के दौरान अतिरिक्त व्यय	95.25	89.61	77.87	36.96	74.05
ख	घटाएं: वर्ष/अवधि के दौरान पूंजी निकासी	14.66	9.02	16.75	1.81	4.07
ग	जोड़ें: वर्ष/अवधि के दौरान डिस्चार्ज	0.00	0.00	0.00	0.00	0.00
घ	<b>निवल जोड़ (क-ख+ग)</b>	<b>80.59</b>	<b>80.59</b>	<b>61.12</b>	<b>35.15</b>	<b>69.98</b>

13. कुछ ऐसे अतिरिक्त पूंजीकरण हैं, जिनका दावा पहले आवेदन संख्या 232/जीटी/2014 में नहीं किया गया है और जो बिजली केंद्र के सफल और कुशल संचालन के लिए आवश्यक हो गया है। ये कार्य बिजली केंद्र की स्थल आवश्यकताओं के अनुसार किए गए और 2014-19 के बही खातों में पूंजीकृत किए गए। ऐसे अतिरिक्त पूंजीकरण का दावा विस्तृत औचित्य के साथ फार्म 9-ए में किया गया है। माननीय आयोग से बिजली केंद्र के शुल्क निर्धारण के उद्देश्य से ऐसे अतिरिक्त पूंजीकरण की अनुमति देने का अनुरोध है।



14. इंड एस (नए लेखा मानक) अपनाए जाने के बाद अतिरिक्त पुर्जों का लेखांकन इंड एस-16 परिसम्पत्ति, संयंत्र और उपकरण के रूप में किया जाना है। इसके अनुसार बिजली केंद्र के वित्तीय विवरण में पुर्जों से संबंधित लेखांकन वित्त वर्ष 2016-17 से परिवर्तित कर दिया गया है। इंड एस के प्रावधानों के अनुरूप कुछ ऐसे पुर्जे, जिनका उपयोग वित्त वर्ष 2016-17 में हो चुका है, उनका दावा संबंधित वर्षों के दौरान बदले जाने के मद में किया गया है। हालांकि ऐसे पार्ट पुर्जे, जिन्हें पूंजीकृत किया गया है, लेकिन जिनका उपयोग नहीं किया गया, उन्हें निकाले जाने वाली श्रेणी (फार्म 9डी) में रखा गया है और शुल्क निर्धारण के लिए इनका दावा नहीं किया गया है, क्योंकि ये परिसम्पत्तियां संबंधित वर्षों के दौरान वास्तविक उपयोग में नहीं लाई गईं। इन परिसम्पत्तियों का दावा उस वर्ष में किया जाएगा, जिसमें वास्तविक रूप से इनका उपयोग पुरानी परिसम्पत्तियों को हटाए जाने के बाद होगा। इसके अलावा कुछ ऐसी लघु परिसम्पत्तियां, यंत्र और उपकरण, फर्नीचर, कम्प्यूटर जैसी वस्तुओं को शुल्क निर्धारित करने जैसे उद्देश्यों से पूंजीकृत नहीं किया गया, क्योंकि सीईआरसी शुल्क विनियम 2014 के नियम 14(3)(x) के प्रावधानों के अनुसार निर्धारित तिथि के बाद इन्हें अलग किए जाने की श्रेणी (फार्म 9डी) में रखा गया है। इन वस्तुओं को फार्म 9बी(i) में भी अलग किए जाने की श्रेणी में रखा गया है, क्योंकि सीईआरसी द्वारा शुल्क निर्धारण के उद्देश्य से इन्हें शामिल नहीं किया जाना है। यह आवेदन संख्या 232/जीटी/2014 में माननीय आयोग के दिनांक 06.01.2016 के आदेश के पैरा 24 और 25 के अनुरूप भी है। इसके अनुसार माननीय आयोग से शुल्क निर्धारण के लिए ऐसी नकारात्मक प्रविष्टियों को हटा दिए जाने/नजरअंदाज कर दिए जाने का अनुरोध है।
15. उपरोक्त तथ्यों पर विचार करते हुए सीईआरसी के दिनांक 06.01.2016 के आदेश द्वारा अनुमति प्राप्त अतिरिक्त पूंजीकरण और मौजूदा आवेदन में 2014-19 के लिए निवल वास्तविक अतिरिक्त पूंजीकरण का संक्षिप्त ब्यौरा इस प्रकार है :

(रुपये लाख में)

वर्ष	2014-15	2015-16	2016-17	2017-18	2018-19
दिनांक 06.01.2016 के आदेश से स्वीकृत निवल अतिरिक्त पूंजीकरण	20.11	0.00	3.22	247.10	290.81
इस आवेदन में दावा किया गया निवल वास्तविक अतिरिक्त पूंजीकरण	80.59	80.59	61.12	35.15	69.98

**16. पूंजी लागत:**

उपरोक्त अतिरिक्त पूंजीकरण और सीईआरसी के दिनांक 06.01.2016 के शुल्क आदेश द्वारा 49475.59 लाख रुपये (01.04.2014 को) की आरंभिक पूंजी लागत पर विचार करते हुए शुल्क की संगणना के लिए वर्षवार पूंजी लागत इस प्रकार है :

(रुपये लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
आरंभिक पूंजी लागत	49475.59	49556.18	49636.77	49697.89	49733.04
वर्ष के दौरान निवल अतिरिक्त पूंजीकरण	80.59	80.59	61.12	35.15	69.98
अंतिम पूंजी लागत	49556.18	49636.77	49697.89	49733.04	49803.02

**17. वार्षिक तय शुल्क (एएफसी) की संगणना:**

उपरोक्त पूंजी लागत के आधार पर शुल्क के विभिन्न अवयवों को संबंधित नियमों के तहत इस प्रकार निर्दिष्ट किया गया है :

**ए. इक्विटी पर रिटर्न (आरओई):**

ए. रंगित बिजली केंद्र एक पौंडेज स्कीम है। सीईआरसी शुल्क विनियम 2014 के नियम 24(2) के अनुसार आरओई की संगणना के लिए आधार दर 16.50 प्रतिशत रखी गई है

बी. इक्विटी पर रिटर्न की आधार दर सीईआरई शुल्क विनियम 2014 के नियम 25 के अनुसार एनएचपीसी के लिए अलग अलग वर्षों (अनुलग्नक V) के लिए व्यवहार्य प्रभावी दर के साथ मिलाई गई है। इसका ब्यौरा अनुलग्नक-I के फार्म 1(ii) में दर्शाया गया है।

#### **बी. हास:**

चूँकि रंगित ने अपनी उपयोगी अवधि के 12 वर्ष पूरे कर लिए हैं, शेष हास मूल्य सीईआरसी शुल्क विनियम 2014 के नियम 27 के अनुरूप बिजली केंद्र की शेष उपयोगी अवधि तक बढ़ा दिया गया है।

#### **सी ऋण पर ब्याज:**

इस परियोजना के लिए वास्तविक ऋण का पुनर्भुगतान कर दिया गया है। वर्ष 2014-19 की अवधि के दौरान अतिरिक्त पूंजी व्यय पर ऋण भी पूरी तरह चुकता माना गया है, क्योंकि इन वर्षों में संगणित हास ऋण राशि से अधिक है। अतः सीईआरसी शुल्क विनियम 2014 के नियम 26(3) के अनुसार 2014-19 की अवधि के दौरान सभी वर्षों में ऋण पर ब्याज शून्य माना गया है।

#### **डी. संचालन और रख रखाव व्यय :**

रंगित बिजली केंद्र के लिए शुल्क अवधि 2014-19 में व्यवहार्य संचालन और रख रखाव व्यय माननीय आयोग द्वारा सीईआरसी (शुल्क नियम और शर्तें) विनियम 2014 के अनुसार बिजली केंद्र के पिछले वर्ष के वास्तविक संचालन और रख रखाव व्यय के आधार पर पहले ही अधिसूचित कर दिया गया है।

ए. हालांकि इस आंकड़े को अंतिम रूप देते समय 'पूंजीगत पुर्ज', 'लेखांकन नीति के अनुरूप पूंजीगत लागत में दावा नहीं किए गए/अस्वीकृत किए गए पूंजी व्यय' इत्यादि सीईआरसी द्वारा हटा दिए गए हैं/उन पर विचार नहीं किया गया है। यह सीईआरसी (शुल्क नियम और शर्तें) विनियम 2014 (पृष्ठ सं 153) के कारण वक्तव्य (एसओआर) के पैरा 29.43 से स्पष्ट है।

‘29.43 आयोग ने इस तथ्य को ध्यान में रखते हुए कि एनटीपीसी और एनएचपीसी सहित कुछ केंद्रीय उत्पादन केंद्रों ने “पूंजीगत पुर्जों” और ‘लेखांकन नीति के अनुरूप पूंजीगत लागत में दावा नहीं किए गए/अस्वीकृत किए गए पूंजी व्यय’ के मद में व्यय दिखाया है, मसौदा विनियम में प्रस्तावित नियमों की समीक्षा की है।’ आयोग ने नियम तय करते समय और ‘लेखांकन नीति के अनुरूप पूंजीगत लागत में दावा नहीं किए गए/अस्वीकृत किए गए पूंजी व्यय’ पर विचार नहीं किया है। ऐसे खर्चों को शामिल किए जाने के बारे में आयोग से बार बार के सम्पर्क के बाद एनटीपीसी ने कैपिटल स्पेयर संबंधी आंकड़े काफी बाद में शामिल किए। आयोग ने पहली नज़र में यह पाया कि मंजूरी देने से पहले, दिए गए कैपिटल स्पेयर से संबंधित आंकड़ों की व्यापक जांच की जरूरत है। एनएचपीसी ने इस बारे में अपेक्षित आंकड़ा प्रस्तुत नहीं किया। इसीलिए आयोग ने इन खर्चों को संचालन और रख रखाव खर्च में शामिल नहीं किया। हालांकि आयोग वास्तविक आंकड़ों की सतर्क जांच के बाद तस्दीक के समय अलग से इन पर विचार करेगा। उत्पादन केंद्रों को वर्षवार उपयोग में लाए गए पूंजीगत पुर्जों का ब्यौरा प्रस्तुत करना चाहिए, यदि इनकी खरीद प्रतिपूर्ति भत्ते या विशेष भत्तों के जरिए न हुई हो और इन खर्चों को अतिरिक्त पूंजीकरण या मरम्मत और रख रखाव व्यय और पन बिजली उत्पादन केंद्रों के लिए स्वीकार्य उपयोग के रूप में न दिखाया गया हो।’

सीईआरसी के उपरोक्त निर्देशों के अनुरूप वर्ष 2014-19 के दौरान कैपिटल स्पेयर्स के उपयोग का ब्यौरा, तत्काल आवेदन (अनुलग्नक iv) के साथ इस प्रकार सौंपा जा रहा है।

( ₹ लाख में )

वर्ष	कैपिटल स्पेयर्स का उपभोग
<b>2014-15</b>	14.33
<b>2016-17</b>	34.46
<b>2017-18</b>	16.10
<b>2018-19</b>	8.12

पनबिजली उत्पादन केंद्रों को अलग से क्षतिपूर्ति भत्ता नहीं दिए जाने के कारण माननीय आयोग से 2014-19 के दौरान पहले से स्वीकृत संचालन और रख रखाव व्यय के अतिरिक्त उपरोक्त व्यय की प्रतिपूर्ति की स्वीकृति देने का अनुरोध है।

वित्त वर्ष 2016-17 (इंड एस) से नए लेखांकन मानकों के लागू हो जाने के कारण कैपिटल स्पेयर्स को बिजली केंद्र के खाते में अलग ढंग से रखा गया है जैसे कि अब वित्त वर्ष 2016-17 से इसे परिसम्पत्ति, संयंत्र और उपकरण (पीपीई) के एक हिस्से के रूप में माना गया है। अतः कुछ स्पेयर्स, जिनका इस्तेमाल इस अवधि के दौरान किया गया है, पुरानी परिसम्पत्ति (सूचीकरण विधि अपनाने के बाद) का कुल मूल्य घटा कर, फार्म 9ए में संबंधित वर्षों के दौरान प्रतिस्थापन के लिए अतिरिक्त पूंजी के तहत रखे गए हैं। अतः माननीय आयोग से इसकी अनुमति देने का अनुरोध है।

बी. आवेदनकर्ता द्वारा रंगित बिजली केंद्र में 01.01.2016 से 31.03.2019 तक नियुक्त एनएचपीसी और केंद्रीय विद्यालय (के.वी.)/दयानंद एंग्लो वैदिक (डीएवी) और भारतीय रिजर्व बटालियन (आईआरबीएन) के कर्मचारियों के वेतन संशोधन के प्रभाव की वसूली के लिए अलग से आवेदन दिया गया है।

#### **ई. कार्यशील पूंजी पर ब्याज**

सीईआरसी शुल्क विनियम 2014 के नियम 28(3) के अनुसार कार्यशील पूंजी पर व्यवहार्य ब्याज दर की गणना 01.04.2014 को बैंक दर के आधार पर की गई है।

18. उपरोक्त पैरा 16 और पैरा 17 में उल्लिखित पूंजी लागत और पैमाने के आधार पर आवेदनकर्ता ने शुल्क अवधि 2014-19 के लिए संशोधित वार्षिक तय शुल्क (एएफसी) की संगणना की है। सीईआरसी द्वारा दिनांक 06.01.2016 के आदेश द्वारा स्वीकृत और

याचिकाकर्ता द्वारा संगणित और इस आवेदन में उल्लिखित एफसी का संक्षिप्त ब्यौरा इस प्रकार है :

(रुपये लाख में)

विवरण	2014-15	2015-16	2016-17	2017-18	2018-19
06.01.2016 के आदेश द्वारा स्वीकृत एफसी	<b>9752.05</b>	<b>10074.03</b>	<b>10416.38</b>	<b>10795.88</b>	<b>11217.75</b>
<b>इस आवेदन में दावा किया गया एफसी</b>					
ह्रास	893.27	897.32	900.96	903.92	906.79
ऋण पर ब्याज	0.00	0.00	0.00	0.00	0.00
इक्विटी पर रिटर्न	3962.03	3976.73	3949.77	3979.37	3998.36
कार्यशील पूंजी पर ब्याज	364.58	381.80	399.18	419.03	439.91
संचालन और रख रखाव व्यय	4576.46	4880.52	5204.78	5550.58	5919.36
<b>दावा किया गया एफसी</b>	<b>9796.34</b>	<b>10136.37</b>	<b>10454.69</b>	<b>10852.90</b>	<b>11264.41</b>

इस आवेदन में दावा किए गए एफसी और दिनांक 06.01.2016 के आदेश के तहत स्वीकृत एफसी का अंतर सीईआरसी (शुल्क नियम और शर्तें) विनियम 2014 की धारा (11) (12) और (13) के प्रावधानों के अनुसार लाभार्थी से लिया या उसे लौटाया जा सकता है।

#### 19. जीएसटी के प्रभाव की वसूली :

भारत सरकार ने जम्मू कश्मीर को छोड़ कर पूरे देश में 01.07.2017 से वस्तु और सेवा कर अधिनियम 2017 लागू कर दिया। यह अधिनियम जम्मू कश्मीर में 08.07.2017 से लागू किया गया है-

भारत सरकार के बिजली मंत्रालय ने सीईआरसी को विद्युत अधिनियम 2003 के खंड 107 के तहत 27.08.2018 को निम्नांकित दिशा निर्देश जारी किया :

(ए) केंद्र सरकार, राज्य सरकार/केंद्र शासित प्रदेश या किसी भी सरकारी तंत्र से प्रभावी घरेलू शुल्क, लेवी, उप-कर और कर, जिनसे लागत में परिवर्तन हुआ हो, उन्हें “नियम में परिवर्तन” माना जाएगा और पीपीए में जब तक अन्यथा उल्लेख न किया जाए, इसे स्वीकृत माना जाएगा।

.....  
(ई) नियम में ऐसे किसी परिवर्तन का प्रभाव नियम में बदलाव की तिथि से प्रभावी होगा।

माननीय आयोग ने दिनांक 14.03.2018 के आदेश (आवेदन सं 13/एसएम/2017) और 17.12.2018 के आदेश (आवेदन सं 01/एसएम/2018) में जीएसटी लागू किए जाने को ‘नियम में बदलाव’ माना है।

संयंत्रों (सेवारत) के संचालन और रख रखाव में चुकाया गया कर संबंधित बिजली केंद्रों के संचालन और रख रखाव व्यय में दिखाया जाता है। माननीय आयोग ने एनएचपीसी बिजली केंद्रों के संदर्भ में 2014-19 की अवधि के लिए संचालन और रख-रखाव व्यय मानक आधार पर तय किया था, जबकि जीएसटी 01.07.2017 से लागू किया गया। इसके अनुसार जीएसटी लागू किए जाने के कारण अतिरिक्त कर को आयोग द्वारा 2014-19 की अवधि के लिए रख रखाव और संचालन व्यय की अनुमति देते समय अलग अलग नहीं किया गया है।

इसके अनुसार हमने 26.07.2019 को सीईआरसी में आवेदन, संख्या 133/एमपी/2019 दाखिल की है और माननीय आयोग से जीएसटी के क्रियान्वयन को नियम में बदलाव मानने और अतिरिक्त व्यय की लाभार्थियों से वसूली की अनुमति देने का अनुरोध किया है।

हालांकि माननीय आयोग ने 2014-19 की अवधि के लिए आवेदन की तस्दीक के साथ साथ इस आवेदन पर दिनांक 22.08.2019 के आदेश द्वारा फैसला देते हुए आवेदनकर्ता को जीएसटी अधिनियम 2017 लागू किए जाने के कारण संचालन और रखरखाव व्यय पर अतिरिक्त कर की वापसी का दावा करने की मंजूरी दी है।

वित्त वर्ष 2017-18 (01.07.2017 से 31.03.2018) और वित्त वर्ष 2018-19 के दौरान रंगित बिजली केंद्र के संदर्भ में सांविधिक लेखाकार (अनुलग्नक VI) द्वारा प्रमाणित जीएसटी का अतिरिक्त असर नीचे दर्शाया गया है :

संचालन और रख रखाव व्यय पर जीएसटी का अतिरिक्त असर (रुपये में)			
2017-18	2018-19 (01.04.18 to 31.12.18)	2018-19 (01.01.19 to 31.03.19)	Total
2795891	3550438	1523679	7870008

सीईआरसी शुल्क विनियम, 2014 में जीएसटी लागू किए जाने के कारण अतिरिक्त कर भार की वसूली का अलग से प्रावधान नहीं है। हालांकि उल्लिखित नियम के प्रावधानों को लागू करने में यदि कोई कठिनाई हो, तो माननीय आयोग को सीईआरसी शुल्क विनियम, 2014 के नियम 55 के प्रावधानों के तहत उसे दूर करने की शक्तियां प्रदान की गई हैं। नियम 54 के तहत भी बदलाव का अधिकार दिया गया है।

इसके अनुसार आवेदनकर्ता माननीय आयोग से रंगित बिजली केंद्र के संदर्भ में सीईआरसी शुल्क विनियम 2014 के नियम 54 और 55 के तहत प्रदत्त शक्तियों का उपयोग करते हुए नियम 29(3) के प्रावधानों को लचीला कर प्रतिवादी से जीएसटी लागू किए जाने के कारण अतिरिक्त कर भुगतान की वसूली की अनुमति का विनम्र अनुरोध करता है।

20. एनएचपीसी के कार्यरत बिजली केंद्रों के संदर्भ में अप्रैल माह में शुल्क भुगतान फीस सीईआरसी (शुल्क भुगतान) विनियम, 2012 के अनुसार नियमित रूप से वर्ष दर वर्ष आधार पर सीईआरसी को जमा कराई जा रही है। इस प्रकार दी गई फीस सीईआरसी शुल्क विनियम 2014 के नियम 52(1) के अनुसार प्रतिवादियों से वसूली योग्य है। वर्ष 2014-19 के दौरान रंगित बिजली केंद्र के संदर्भ में चुकाई गई शुल्क भुगतान फीस का ब्यौरा इस प्रकार है :



वर्ष	राशि (रुपये में)	यूटीआर सं.
2014-15	2,64,000/-	SBIN814118286782
2015-16	2,64,000/-	SBIN215117557440
2016-17	2,64,000/-	SBIN316119888209
2017-18	2,64,000/-	SBIN317115658067
2018-19	2,64,000/-	SBIN718116392141
<b>कुल</b>	<b>13,20,000/-</b>	

उपरोक्त शुल्क जमा फीस का ब्यौरा अनुलग्नक - X में दिया गया है। इसलिए आवेदनकर्ता द्वारा इस आवेदन के साथ भुगतान फीस अलग से नहीं दी जा रही है।

21. उपरोक्त शुल्क किसी भी प्रकार के कर, लेवी, शुल्क, उप-कर, प्रभार या अन्य किसी प्रकार के शुल्क, जो किसी सरकारी (केंद्र/राज्य) और /या किसी अन्य स्थानीय निकाय/प्राधिकरण/नियामक अधिकरण द्वारा किसी अधिनियम या नियम के तहत बिजली उत्पादन या सहायक उपभोग के संदर्भ में, पानी, विद्युत पारेषण, पर्यावरणीय संरक्षण, बिक्री या बिजली/ऊर्जा आपूर्ति सहित और/या बिजली उत्पादन केंद्र से जुड़े किसी प्रतिष्ठान के संदर्भ में और/या पारेषण प्रणाली पर लगाए गए कर के अतिरिक्त है।
22. एनएचपीसी द्वारा संबंधित प्राधिकरणों को इस प्रकार के कर/शुल्क/उप-कर/लेवी/प्रभार इत्यादि किसी भी माह में भुगतान योग्य राशि प्रतिवादी द्वारा वहन की जाएगी और अलग से आवेदनकर्ता को भुगतान की जाएगी।
23. यह शुल्क प्रस्ताव साझेदारी के तहत पीजीसीआईएल, पीओएसओसीओ/एनएलडीसी को भुगतान किया जाने वाला पारेषण/संचार/यूएलडीसी प्रभार और सीईआरसी (आरएलडीसी और अन्य संबंधित मामलों के शुल्क और प्रभार) विनियम, 2009 के तहत आरएलडीसी शुल्क और प्रभार

के अतिरिक्त है। ये प्रभार, व्यवहार्य होने पर, सीईआरसी शुल्क विनियम 2014 के नियम 43 और 52(2)(ए) के अनुसार सीधे लाभार्थी से वसूले जाएंगे।

24. नियम 8(2)(क)(iii) के अनुसार बिजली उत्पादन केंद्र सहायक ऊर्जा उपभोग (एयूएक्स) और ऋण पुनर्वित्त के मानकों के आधार पर शुल्क की तस्दीक करेगा

**ए. 2014-19 के लिए वास्तविक सहायक ऊर्जा उपभोग पर आधारित शुल्क की तस्दीक :**

वास्तविक ऊर्जा उपभोग के मानक सहायक ऊर्जा उपभोग से कम होने की स्थिति में वित्तीय लाभ सीईआरसी शुल्क विनियम 2014 के नियम 8(6) और बाद के संशोधनों के अनुसार 60:40 के अनुपात में उत्पादन केंद्र और लाभार्थियों के बीच साझा किया जाएगा। 2014-19 की अवधि के लिए वास्तविक सहायक ऊर्जा उपभोग संक्षेप में नीचे दिया गया है :

मानक	2014-15	2015-16	2016-17	2017-18	2018-19
मानक अतिरिक्त उपभोग	1%	1%	1%	1%	1%
वास्तविक अतिरिक्त उपभोग	1.5%	1.0%	0.8%	0.8%	0.6%
बिक्री योग्य डिजाइन ऊर्जा (एमयू)	295.00	295.00	295.00	295.00	295.00
बिक्री योग्य निर्धारित ऊर्जा (एमयू)	273.44	288.34	287.23	289.56	294.31

उपर्युक्त तालिका से स्पष्ट है कि वित्त वर्ष 16-17, 17-18 और वित्त वर्ष 18-19 की अवधि के दौरान वास्तविक सहायक ऊर्जा उपभोग, मानक सहायक ऊर्जा उपभोग से कम है। हालांकि इन वर्षों के दौरान बिक्री योग्य निर्धारित ऊर्जा बिक्री योग्य डिजाइन ऊर्जा से कम है, इसीलिए सीईआरसी शुल्क विनियम 2014 के नियम 8(6)(2) के प्रावधानों के अनुसार सहायक उपभोग के मद में किसी प्रकार का कोई निवल लाभ नहीं है। शुल्क अवधि 2014-19 के संबंधित वर्षों के लिए वास्तविक सहायक उपभोग और बिक्री योग्य निर्धारित ऊर्जा का वार्षिक ऊर्जा बिल अनुलग्नक VII में संलग्न किए गए हैं।

**बी. ऋण के पुनर्वित्त के आधार पर शुल्क की तस्दीक:**

नियम 8(2)(ए) (iv) के अनुसार उत्पादन केंद्र ऋण के पुनर्वित्त के आधार पर शुल्क की तस्दीक करेगा। चूंकि रंगित बिजली केंद्र के मामले में कोई वास्तविक ऋण बकाया नहीं है इसलिए ऋण पुनर्वित्त के आधार पर निवल लाभ शून्य है।

**भाग-बी : 2019-24 की अवधि के लिए शुल्क आवेदन**

1. सीईआरसी शुल्क विनियम 2019 के नियम 9(2), 10(1) और 12 के अनुसार आवेदक को 2019-24 की अवधि के लिए शुल्क आवेदन और 2014-19 की अवधि के लिए तस्दीक आवेदन सौंपना है। सीईआरसी शुल्क विनियम 2019 के नियम (2) और 12 के संबंधित अंश यहां दिए गए हैं :

***“9 शुल्क निर्धारण के लिए आवेदन***

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(2)वर्तमान उत्पादन या इसकी इकाई या पारेषण प्रणाली या इसके घटक के मामले में आवेदन पहले से स्वीकृत अतिरिक्त पूंजी व्यय सहित 31.03.2019 तक की स्वीकृत पूंजी लागत (या तो वास्तविक या अनुमानित अतिरिक्त पूंजी व्यय पर आधारित) और सीईआरसी (शुल्क, शर्त और नियम) विनियम, 2014 के अनुसार 2019-24 की शुल्क अवधि के वर्षों के लिए अनुमानित अतिरिक्त पूंजी व्यय के आधार पर उत्पादन कम्पनी या और ट्रांसमिशन लाइसेंस धारक या जैसी भी स्थिति हो, द्वारा 31.10.2019 तक दिया जाना है।

***“12 2014-19 की अवधि के लिए शुल्क की तस्दीक***

2014-19 की अवधि के लिए बिजली उत्पादन केंद्रों और पारेषण प्रणालियों के शुल्क तस्दीक 2019-24 की अवधि के लिए शुल्क आवेदन के साथ केंद्रीय बिजली नियामक आयोग (शुल्क नियम और शर्तें) विनियम 2014 के नियम 8 के प्रावधानों के अनुसार किया जाएगा। तस्दीक

के आधार पर 31.03.2019 को स्वीकृत पूंजी लागत, 2019 से 24 की अवधि के शुल्क निर्धारण के लिए 01.04.2019 की आरंभिक पूंजी लागत का आधार बनेगा।”

सीईआरसी शुल्क विनियम 2019 के नियम 10(1) के अनुसार आवेदनकर्ता को 2019-24 की अवधि के लिए अनुमानित अतिरिक्त पूंजी व्यय के साथ संबंधित फार्म (शुल्क नियम के साथ अनुलग्नक - I में संलग्न) के अनुसार आवेदन देना है।

2. 2014-19 की अवधि के लिए शुल्क की तस्दीक, संबंधित शुल्क फार्म और अनुलग्नक के साथ इस आवेदन में भाग-ए के तहत संलग्न हैं।
3. चूंकि परियोजना की निर्धारित तिथि पहले ही समाप्त हो चुकी है, 2019-24 की अवधि के लिए अनुमानित अतिरिक्त पूंजी का दावा सीईआरसी शुल्क विनियम 2019 के नियम 25 और 26 के प्रावधानों के तहत किया जा रहा है। यह इस प्रकार है :

“25. निर्धारित तिथि के बाद मूल रूपरेखा में अतिरिक्त पूंजीकरण :

(2) निर्धारित तिथि के बाद मौजूदा परियोजना के मूल दायरे के तहत आस्तियों को बदलने के मामले में, अतिरिक्त पूंजी आयोग द्वारा स्वीकार्य हो सकती है, कुल अचल आस्तियों और हास में आवश्यक समायोजन के बाद अतिरिक्त पूंजीकरण आयोग द्वारा निम्नलिखित आधारों पर स्वीकार्य होगा :

- ए. आस्तियों की उपयोगी अवधि परियोजना की उपयोगी अवधि के आनुपातिक नहीं हो, और ऐसी आस्तियों का इन नियमों के प्रावधानों के अनुसार पूरी तरह हास हो चुका हो;
- बी. आस्तियों या उपकरणों में बदलाव जब नियमों में बदलाव या आकस्मिक अनियंत्रित परिस्थितियों में अनुबंध से अलग हटने के कारण आवश्यक हो गया हो;

सी. इन आस्तियों सा उपकरणों को बदला जाना प्रौद्योगिकी के अप्रचलित हो जाने के कारण आवश्यक हो गया हो; और

डी. यदि आयोग ने इन आस्तियों या उपकरणों को बदले जाने की अनुमति दे दी हो।”

**“26. मूल दायरे से परे अतिरिक्त पूंजीकरण:**

(1) मौजूदा उत्पादन केंद्र या संचार प्रणाली सहित पारेषण प्रणाली के संदर्भ में मूल दायरे से अलग हट कर निम्नलिखित कारणों से किया गया या किया जाने वाला अनुमानित पूंजीगत व्यय आयोग द्वारा समुचित जांच के आधार पर स्वीकार्य होगा:

ए. मध्यस्थता या वैधानिक अधिकरण के आदेश या निर्देश, या किसी अदालत के निर्णय या आदेश के अनुपालन के लिए देयताएं;

बी. नियम या किसी मौजूदा नियम के अनुपालन में बदलाव;

सी. अनुबंध से अलग हटने की परिस्थितियों में;

डी. भारत सरकार के समुचित तंत्र या राष्ट्रीय या आंतरिक सुरक्षा के लिए उत्तरदायी वैधानिक अधिकरणों के निर्देश या परामर्श के अनुसार संयंत्र की अधिक सुरक्षा की आवश्यकता;

ई. अलग अलग स्थितियों में कार्य के मूल दायरे के अतिरिक्त रख निपटान प्रणाली से संबंधित बकाया कार्य:

संचालन और रख रखाव व्यय के अंतर्गत यदि किसी व्यय का दावा जीर्णोद्धार और आधुनिकीकरण या मरम्मत और रख रखाव के तहत किया गया है, तो इस नियम के तहत इसका दावा फिर नहीं किया जा सकता।;

एफ. ताप उत्पादन केंद्रों में मल जल उपचार संयंत्र से जल का उपयोग

(2) उत्पादन कम्पनी या पारेषण कम्पनी, जैसी भी स्थिति हो, के मामले में गैर-पूँजीकरण की तिथि पर इन आस्तियों की वास्तविक लागत कुल अचल आस्ति के मूल्य से घटा दी जाएगी तथा पूँजीकरण के वर्ष को ध्यान में रखते हुए, कुल हास और ऋण के कुल पुनर्भुगतान से संबंधित समायोजन के बाद संबंधित ऋण और इक्विटी गैर-पूँजीकरण से संबंधित वर्ष में बकाया ऋण और इक्विटी से घटाई जाएगी।”

4. तस्दीक आवेदन (भाग-ए) के आधार पर 31.03.2019 तक 49,803.02 लाख रुपये, 2019-24 की शुल्क अवधि के शुल्क की गणना के लिए 01.04.2019 को आरंभिक पूँजी के रूप में उपयोग किए गए।
5. आवेदन में विचारित 2019-24 की अवधि के लिए अनुमानित पूँजीगत व्यय का ब्यौरा अनुलग्नक- II के फार्म 9-ए में दिया गया है। इसे नीचे तालिका में दर्शाया गया है :

राशि (रुपये में)

क्र सं	विवरण	19-20	20-21	21-22	22-23	23-24
क	वर्ष/अवधि के दौरान योग	742.00	941.00	301.00	725.00	448.00
ख	घटाएं: वर्ष/अवधि के दौरान निकाली गई पूँजी	58.72	236.63	67.09	114.79	45.87
ग	जोड़ें: वर्ष/अवधि के दौरान अदायगी	7.61	0.00	0.00	0.00	0.00
घ	निवल योग (ए-बी+सी)	690.89	704.37	233.91	610.21	402.13

6. **पूंजी लागत :** उपरोक्त अनुमानित अतिरिक्त पूंजीकरण और 49803.02 लाख रुपये (31.03.2019 को) की आरंभिक पूंजी लागत पर विचार करते हुए शुल्क की गणना के लिए वर्ष वार पूंजी लागत इस प्रकार है:

राशि (रुपये में)

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
आरंभिक पूंजी लागत	49,803.02	50,493.91	51,198.28	51,432.19	52,042.40
वर्ष के दौरान निवल अतिरिक्त पूंजी	690.89	704.37	233.91	610.21	402.13
अंतिम पूंजी लागत	<b>50,493.91</b>	<b>51,198.28</b>	<b>51,432.19</b>	<b>52,042.40</b>	<b>52,444.53</b>

7. **वार्षिक तय शुल्क की संगणना (एएफसी):**

उपरोक्त पूंजी लागत के आधार पर शुल्क के विभिन्न अवयवों पर, संबंधित नियमों में निर्दिष्ट तरीके से विचार किया गया है :

**ए. इक्विटी पर रिटर्न (आरओई):**

ए. रंगित बिजली केंद्र एक पौंडेज योजना है। इक्विटी पर रिटर्न की गणना के लिए आधार दर, 31.03.2019 तक कुल पूंजी व्यय का 16.50 प्रतिशत रखी गयी है और अतिरिक्त पूंजी व्यय (नियम में परिवर्तन और मदों के बदलाव के कारण, माननीय आयोग से स्वीकृत और सीईआरसी शुल्क विनियम 2019 के नियम 25(2) के तहत दावा किए गए अतिरिक्त पूंजी को छोड़कर)

शुल्क विनियम 2019 के नियम 30(2) के अनुसार संबंधित वर्षों में आवेदक के लिए व्यवहार्य ब्याज की औसत दर (7.92 प्रतिशत) रखी गई है।

बी. सीईआरसी शुल्क विनियम 2019 के नियम 31(1) के अनुसार बिंदु ए पर विचारित इक्विटी पर रिटर्न की आधार दर 01.04.2019 को मौजूदा मैट दर के साथ जोड़ दी गई है, जिसकी तस्दीक प्रभावी कर दर के आधार पर की जाएगी।

#### **बी. हास :**

चूंकि रंगित बिजली कम्पनी अपनी उपयोगी अवधि के 12 वर्ष पूरे कर चुका है, इसलिए शेष हास मूल्य, सीईआरसी शुल्क विनियम 2019 के नियम 33 के अनुरूप बिजली केंद्र की उपयोगी अवधि को 40 वर्ष मान कर, बिजली केंद्र की शेष उपयोगी अवधि तक कर दिया गया है।

#### **सी ऋण पर ब्याज:**

इस परियोजना के लिए वास्तविक ऋण का पुनर्भुगतान कर दिया गया है। वर्ष 2014-19 की अवधि के दौरान अतिरिक्त पूंजी व्यय पर ऋण भी पूरी तरह चुकता माना गया है, क्योंकि इन वर्षों में संगणित हास ऋण राशि से अधिक है। अतः सीईआरसी शुल्क विनियम 2014 के नियम 32(3) के अनुसार 2019-24 की अवधि के दौरान सभी वर्षों में ऋण पर ब्याज शून्य माना गया है।

#### **डी. संचालन और रख रखाव व्यय :**

रंगित बिजली केंद्र के लिए शुल्क अवधि 2019-24 में व्यवहार्य संचालन और रख रखाव व्यय माननीय आयोग द्वारा सीईआरसी (शुल्क नियम और शर्तें) विनियम 2019 के नियम 35(2) के तहत बिजली केंद्र के पिछले वर्ष के वास्तविक संचालन और रख रखाव व्यय के आधार पर पहले ही अधिसूचित कर दिया गया है। सीईआरसी (शुल्क नियम और शर्तें) विनियम 2019 के नियम 35(2) के संबंधित अंश इस प्रकार पढ़े जाएंगे।



**“35 संचालन और रख रखाव व्यय:**

(2) पन बिजली उत्पादन केंद्र :

(ए).....

.....

**टिप्पणी : न्यूनतम वेतन में संशोधन, वेतन संशोधन और जीएसटी का प्रभाव, यदि कोई हो तो, शुल्क निर्धारण के समय ध्यान में रखा जाएगा।**

.....

(सी) सुरक्षा व्यय और पन बिजली केंद्र के लिए कैपिटल स्पेयर्स की स्वीकृति समुचित जांच के बाद दी जाएगी:

परंतु उपबंधित है कि उत्पादन केंद्र ने सुरक्षा संबंधी आवश्यकताओं और अनुमानित व्यय का आकलन और कैपिटल स्पेयर्स के वर्षवार उपयोग का ब्यौरा तस्दीक के समय समुचित औचित्य के साथ प्रस्तुत किया हो।”

वर्ष 2019-24 की अवधि के लिए संचालन और रख रखाव व्यय निर्धारित करते समय माननीय आयोग ने न्यूनतम वेतन में संशोधन, वेतन संशोधन और जीएसटी के प्रभाव को ध्यान में नहीं लिया था और यह उल्लेख किया गया था कि शुल्क निर्धारण के समय इस पर विचार किया जाएगा। इसीलिए स्वीकृत संचालन और रख रखाव व्यय (संदर्भ - फार्म 17 का अनुलग्नक) के दावे के साथ वेतन संशोधन और जीएसटी के असर का दावा इस प्रकार किया गया है :

**राशि (रुपये में)**

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
स्वीकृत संचालन और रख-रखाव व्यय	5336.17	5590.53	5857.00	6136.18	6428.66
वेतन संशोधन का असर-तीसरा पीआरसी	568.34	595.45	623.86	653.61	684.79

एनएचपीसी					
वेतन संशोधन का असर-केवी/डीएवी स्टाफ	28.37	29.72	31.14	32.63	34.18
जीएसटी का असर	53.16	55.70	58.35	61.14	64.05
<b>संशोधित संचालन और रख रखाव व्यय</b>	<b>5986.04</b>	<b>6271.40</b>	<b>6570.35</b>	<b>6883.56</b>	<b>7211.69</b>

सीईआरसी शुल्क विनियम 2019 के नियम 35(2)(सी) के अनुसार पन बिजली उत्पादन केंद्रों के लिए सुरक्षा व्यय और कैपिटल स्पेयर्स की स्वीकृति अलग अलग दी जाएगी। इसके अनुसार बिजली केंद्र की सुरक्षा आवश्यकता के आधार पर 2019-24 की अवधि के लिए अनुमानित सुरक्षा व्यय इस प्रकार है :

**राशि (रुपये में)**

वर्ष	2019-20	2020-21	2021-22	2022-23	2023-24
<b>अनुमानित सुरक्षा व्यय</b>	331.78	347.61	364.19	381.56	399.76

इसके अनुसार, माननीय आयोग से 2019-24 की अवधि के लिए उपरोक्त अनुमानित सुरक्षा व्यय का अनुरोध किया गया है। 2019-24 के दौरान कैपिटल स्पेयर्स के उपयोग पर व्यय का दावा शुल्क तस्दीक के समय किया जाएगा।

#### **ई. कार्यशील पूंजी पर ब्याज**

कार्यशील पूंजी पर ब्याज की गणना मानक आधार पर 01.04.2019 को बैंक दर (एमसीएलआर+ 350 बीपी) (8.55%+3.50%=12.05%) पर, सीईआरसी शुल्क विनियम 2019 के नियम 34(सी) के अनुसार की गई है।

8. रंगित कम्पनी के संदर्भ में 01.04.2019 से 31.03.2014 (संदर्भ अनुलग्नक II का फार्म 1) की अवधि के लिए वार्षिक तय शुल्क (एएफसी) की गणना केंद्रीय बिजली नियामक आयोग (शुल्क नियम और शर्तें) विनियम 2019 के आधार पर इस प्रकार है :

राशि (रुपये में)

एएफसी घटक	2019-20	2020-21	2021-22	2022-23	2023-24
हास	706.06	739.47	769.57	793.17	824.48
ऋण पर ब्याज	0.00	0.00	0.00	0.00	0.00
इक्विटी पर रिटर्न	3,792.35	3,830.84	3,857.11	3,880.63	3,907.87
कार्यशील पूंजी पर ब्याज	340.69	354.75	369.19	384.14	399.94
संचालन और रख रखाव व्यय	5,986.04	6,271.40	6,570.35	6,883.56	7,211.69
<b>एएफसी</b>	<b>10,825.15</b>	<b>11,196.46</b>	<b>11,566.22</b>	<b>11,941.50</b>	<b>12,343.98</b>

9. पन बिजली उत्पादन केंद्रों के मामले में सीईआरसी शुल्क विनियम 2014 के नियम 14(3) के विनियम संबंधी पहले प्रावधान के अनुसार निर्धारित तिथि के बाद खरीदे गए यंत्र और उपकरण, फर्नीचर, एयर कंडीशनर्स, वोल्टेज स्टैबिलाइजर्स, रेफ्रिजरेटर्स, कूलर्स, कम्प्यूटर्स, पंखे, वाशिंग मशीन, हीट कन्वेक्टर्स, गद्दे, कालीन इत्यादि सहित आस्तियों या अन्य सामग्री के लिए किया गया व्यय 01.04.2014 से शुल्क निर्धारण के लिए अतिरिक्त पूंजी के रूप में नहीं माना जाएगा। अन्य सामग्री की खरीद के लिए अतिरिक्त पूंजी संबंधी प्रावधान सीईआरसी शुल्क विनियम 2019 में हटा दिया गया है।

नियमों में उपरोक्त बदलाव से यह प्रतीत होता है कि छोटी सामग्री, यंत्र और उपकरण की खरीद के लिए अतिरिक्त पूंजीकरण की 01.04.2019 से अनुमति दी गई है। हालांकि वर्तमान आवेदन में छोटी सामग्री या यंत्र उपकरणों सहित आस्तियों पर अतिरिक्त पूंजीकरण का दावा नहीं किया गया है। इनका दावा 2019-24 की अवधि के लिए शुल्क तस्दीक के समय किया जाएगा।

**10.वर्ष 2019-20 (शुल्क अवधि 2019-24 का पहला वर्ष) के लिए 2,64,000/- रुपये का फाइलिंग शुल्क सीईआरसी (शुल्क भुगतान) विनियम, 2012 के अनुरूप यूटीआर संख्या SBIN219116877156 के माध्यम से इलेक्ट्रॉनिक रूप से ट्रांसफर कर दिया गया है। इसकी जानकारी सीईआरसी को दिनांक 29.04.2019 के पत्र के माध्यम से दे दी गई है। इस पत्र की प्रति (अनुलग्नक X) में संलग्न है। शुल्क अवधि 2019-24 के शेष वर्षों के संदर्भ में फाइलिंग शुल्क आवेदनकर्ता द्वारा संबंधित वर्ष के 30 अप्रैल तक जमा कर दिया जाएगा। माननीय आयोग के सीईआरसी शुल्क विनियम 2019 के नियम 70(1) के अनुरूप लाभार्थी से फाइलिंग शुल्क की वसूली की अनुमति देने का अनुरोध है।**

**11. केंद्रीय बिजली नियामक आयोग (शुल्क निर्धारण के लिए आवेदन देने की प्रक्रिया, आवेदन के प्रकाशन और अन्य संबंधित विषय) विनियम 2004 के अनुपालन में आवेदनकर्ता रंगित बिजली कम्पनी के संदर्भ में शुल्क आवेदन के नोटिस का प्रकाशन समाचारपत्रों में कराएगा। प्रकाशन के प्रमाण अलग से प्रस्तुत किए जाएंगे। माननीय आयोग से लाभार्थियों से प्रकाशन व्यय की वसूली की अनुमति देने का अनुरोध किया गया है।**

**12. उपरोक्त शुल्क प्रस्ताव सहायक उपभोग या पानी, बिजली, पारेषण, पर्यावरण संरक्षण, बिजली/ऊर्जा की बिक्री या आपूर्ति और/या उत्पादन केंद्र और/या पारेषण प्रणाली से जुड़े किसी प्रतिष्ठान सहित किसी अन्य प्रकार के उपभोग के लिए बिजली उत्पादन पर सरकारी (केंद्रीय/राज्य) और/या कोई अन्य स्थानीय निकाय/ प्राधिकरण/नियामक अधिकरण द्वारा लगाए**

जाने वाले किसी भी प्रकार के वैधानिक कर, लेवी, शुल्क, उपकर या किसी अन्य प्रभार से मुक्त होगा

13. इस प्रकार के करो/शुल्क/उपकर/लेवी इत्यादि की राशि एनएचपीसी द्वारा संबंधित अधिकारियों को किसी भी महीने में भुगतान योग्य होगी। उपरोक्त प्रभारों की राशि प्रतिवादियों द्वारा उनके वार्षिक क्षमता प्रभार भुगतान के अनुपात में वहन की जाएगी।
14. यह शुल्क प्रस्ताव पीजीसीआईएल, पीओएसओसीओ/एनएलडीसी को साझेदारी नियमों के तहत भुगतान किए जाने वाले किसी भी पारेषण/संचार/यूएलडीसी प्रभार तथा सीईआरसी (आरएलडीसी शुल्क और प्रभार और अन्य संबंधित विषय) विनियम 2009 के तहत आरएलडीसी शुल्क और प्रभार से मुक्त होगा। ये व्यवहार्य प्रभार लाभार्थियों से सीईआरसी शुल्क विनियम 2019 के नियम 70 के अनुसार सीधे वसूली योग्य होंगे।

## प्रार्थना

### भाग-क: 2014-19 की अवधि के लिए प्रशुल्क का ड्रइंग अप

1. 01.04.2014 से 31.03.2019 की अवधि के लिए रंगित पावर स्टेशन की टैरिफ को केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क की निबंधन और शर्तें), विनियमावली, 2014 के विनियम-8 अनुसार संशोधित करने की कृपा करें।

2. ऐसे अतिरिक्त पूंजीगत व्यय की अनुमति देने की कृपा करें, जो 06.01.2016 के सीईआरसी के आदेश द्वारा अनुमति नहीं दी गई थी, लेकिन उपरोक्त पैरा -13 (भाग-क) में यथा उल्लिखित 2014-19 के दौरान साइट की विशिष्ट आवश्यकताओं के कारण व्यय की गई है।

3. उपर्युक्त पैरा -14 और पैरा -17(घ) (भाग- क) में उल्लिखित 2014-19 के दौरान प्रतिस्थापन के आधार पर पूंजीगत पुर्जों की खपत के कारण अतिरिक्त पूंजीकरण करने की अनुमति देने की कृपा करें।

4. उपर्युक्त पैरा -14 (भाग- क) टैरिफ के प्रयोजन के लिए छोटी परिसंपत्तियों, औजारों और फर्नीचर, कंप्यूटर आदि की प्रकृति की वस्तुओं से संबंधित नकारात्मक प्रविष्टियों को बाहर करने की अनुमति देने की कृपा करें।

5. उपर्युक्त पैरा -15 (भाग- क) में दावा किए गए शुद्ध अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें ।

6. उपर्युक्त पैरा -17 (क) (भाग- क) में उल्लिखित 2014-19 की अवधि के लिए 'प्रभावी कर' दर के आधार पर आरओई की सकल आय दर को बढ़ाने की अनुमति देने की कृपा करें।

7. उपर्युक्त पैरा -17 (घ) में वर्णित अनुसार, 2014-19 के दौरान 'पूंजीगत पुर्जों की खपत' पर खर्च की प्रतिपूर्ति की अनुमति देने की कृपा करें।

8. रंगित पावर स्टेशन के वार्षिक नियत प्रभार (एएफसी) को संशोधित कर दिया गया है जो उपर्युक्त पैरा -18 (भाग- क) में यथा उल्लिखित क्रमशः वित्तीय वर्ष 2014-15, 2015-16, 2016-17, 2017-18 और 2018-19 के लिए **9796.34 लाख रु., 10136.37 लाख रु., 10454.69**

लाख रु., 10852.90 लाख रु. और 11264.41 लाख रु. है। गणना की गई एएफसी और 06.01.2016 के सीईआरसी के आदेश द्वारा अनुमत उसके बीच अंतर को सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2014 के विनियमन 8 (13) में निर्दिष्ट और उसके बाद संशोधित तरीके से प्रतिवादी से वसूल/उनको वापस करने की अनुमति देने की कृपा करें।

9. सीईआरसी प्रशुल्क विनियमावली, 2014 के विनियम 54 और 55 के तहत निहित अपनी शक्ति का प्रयोग करते हुए इसे 'कानून में बदलाव' के रूप में विचार करते हुए उनके विद्युत के आवंटन के समानुपात में प्रतिवादियों से जीएसटी के कार्यान्वयन के कारण भुगतान किए गए अतिरिक्त कर की प्रतिपूर्ति, जैसा कि पैरा -19 (भाग-क) में उल्लिखित है, करने की अनुमति देने की कृपा करें।

10. एनएचपीसी को उपर्युक्त पैरा-21 से 22 (भाग-क) में उल्लिखित लैवी, कर, शुल्क, उप-कर, प्रभार, फीस आदि, यदि कोई हों, के बिल प्रतिवादी को प्रस्तुत करने की अनुमति देने की कृपा करें।

#### **भाग-ख: 2019-24 की अवधि के लिए टैरिफ याचिका**

11. 01.04.2019 से 31.03.2024 तक की अवधि के लिए रंगित पावर स्टेशन का प्रशुल्क 07.03.2019 को जारी केंद्रीय विद्युत विनियामक आयोग (प्रशुल्क की निबंधन और शर्तें), विनियमावली, 2019 के विनियम -9 (2) के साथ पठित विद्युत अधिनियम, 2003 की धारा 62 (1) (क) के तहत निर्धारित करने की कृपा करें।

12. पैरा-5 (भाग-ख) में दावा किए गए 2019-24 तक की अवधि के लिए शुद्ध अतिरिक्त पूंजीकरण की अनुमति देने की कृपा करें ।

13. पैरा -7 (घ) (भाग-ख) में उल्लिखित अतिरिक्त ओ एंड एम खर्च के रूप में वेतन संशोधन और जीएसटी के प्रभाव की अनुमति देने की कृपा करें ।

14. पैरा-7 (घ) (भाग- ख) में उल्लिखित 2019-24 के दौरान लाभार्थियों से अलग से अनुमानित सुरक्षा व्यय की वसूली करने की अनुमति देने की कृपा करें।

15. वित्तीय वर्ष 2019-24 की अवधि के लिए रंगित पावर स्टेशन के वार्षिक नियत प्रभार (एएफसी) की गणना की गई है जो उपर्युक्त पैरा-8 (भाग- ख) में यथा उल्लिखित वित्तीय वर्ष

2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के लिए क्रमशः **10825.15 लाख रु.**, **11196.46 लाख रु.**, **11566.22 लाख रु.**, **11941.50 लाख रु.** और **12343.98 लाख रु.** है। गणना की गई एएफसी और 06.01.2016 (वित्तीय वर्ष 2018-19 की अवधि के लिए) के सीईआरसी के आदेश द्वारा अनुमत उसके बीच अंतर को सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के विनियमन 10(7) में निर्दिष्ट और उसके बाद संशोधित तरीके से प्रतिवादी से वसूल/उनको वापस करने की अनुमति देने की कृपा करें।

16. पैरा-9 (भाग-ख) में उल्लिखित टैरिफ के ड्रिंग अप के समय उपकरणों एवं सामग्रियों सहित छोटी वस्तुओं या परिसंपत्तियों के अधिग्रहण पर अतिरिक्त पूंजीगत दावे की अनुमति देने की कृपा करें।

17. पैरा-10 (भाग-ख) में उल्लिखित इस याचिका के दायर करने के शुल्क की प्रतिपूर्ति की अनुमति देने की कृपा करें।

18. पैरा-11 (भाग-ख) में उल्लिखित 2019-24 की अवधि के लिए प्रशुल्क के आवेदन में नोटिस के प्रकाशन पर किए गए खर्चों की प्रतिपूर्ति की अनुमति देने की कृपा करें।

20. एनएचपीसी को पैरा -12 से 14 (भाग-ख) में उल्लिखित, यदि कोई हो, तो लेवी, करों, ड्यूटिज, उपकर, प्रभारों, शुल्क आदि के लिए प्रतिवादियों को बिल प्रदान करने की अनुमति देने की कृपा करें।

21. ऐसे अन्य और आगे के आदेश / आदेश पारित करें जो मामले के तथ्यों और परिस्थितियों में उपयुक्त और उचित समझे जाएं।

एनएचपीसी लिमिटेड  
के माध्यम से

(एम जी गोखले)  
महाप्रबंधक (वाणिज्यिक)

स्थान: फरीदाबाद  
दिनांक: 28.10.2019



**20 रुपए का भारतीय गैरप पेपरयिक स्टॉन्या-**

**माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष**

**याचिका संख्या**

**जीटी/2019**

**निम्नलिखित के विषय में:**

रंगित पावर स्टेशन के संबंध में 2014-19 की अवधि के लिए प्रशुल्क का डूडंग-अप हेतु सीईआरसी (कार्य संचालन), विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियामवली, 2009 के विनियम 8, 14(3) और 25(3) के अंतर्गत याचिका ।

**और निम्नलिखित के विषय में:**

रंगित पावर स्टेशन के संबंध में 2019-24 की अवधि के लिए प्रशुल्क के निर्धारण हेतु सीईआरसी (कार्य संचालन), विनियमावली, 1999 के विनियम 79(1) और 86, विद्युत अधिनियम, 2003 की धारा 62(1)(क) और सीईआरसी (प्रशुल्क की निबंधन और शर्तें) विनियमावली, 2019 के विनियम 9(2), 10(1), 12, 25, 26 और 35(2) के अंतर्गत याचिका ।

**याचिकाकर्ता :**

एनएचपीसी लिमिटेड

(भारत सरकार का उद्यम)

एनएचपीसी कार्यालय परिसर,

सेक्टर-33, फरीदाबाद - 121003

**प्रतिवादीगण :**

अध्यक्ष,

पश्चिम बंगाल राज्य बिजली वितरण

कंपनी लिमिटेड, विद्युत भवन,

8 वीं मंजिल, सेक्टर- II, साल्ट लेक

कोलकाता-700091 (पश्चिम बंगाल)

और अन्य 05

### याचिका का सत्यापन करने के लिए शपथ-पत्र

मैं, एम. जी. गोखले, सुपुत्र स्वर्गीय श्री जी.डी.गोखले, आयु 53 वर्ष, एनएचपीसी लिमिटेड में महाप्रबंधक(वाणिज्यिक) के रूप में कार्यरत, उपर्युक्त मामले में आवेदक, सत्यनिष्ठा से निम्नलिखित प्रतिज्ञान और कथन करता हूं:

1. मैं एनएचपीसी लिमिटेड में महाप्रबंधक (वाणिज्यिक) के रूप में कार्यरत हूं और उपर्युक्त मामले के तथ्यों से भली भांति परिचित हूं।
2. इस याचिका में किए गए कथन मेरी जानकारी और विश्वास के अनुसार सत्य हैं और उपलब्ध दस्तावेजों/अभिलेखों और/या प्रबंधन के अनुमोदन पर आधारित हैं।

28 अक्टूबर, 2019 को फरीदाबाद में सत्यनिष्ठा से प्रतिज्ञान किया गया कि उपर्युक्त शपथ-पत्र की विषय-वस्तु मेरी जानकारी के अनुसार सत्य है, इसका कोई भाग मिथ्या नहीं है और उसमें से कोई सारवान बात छिपाई नहीं गई है।

**अभिसाक्षी**

**मेरे समक्ष शिनाख्त की गई**



**एन एच पी सी लिमिटेड**

(भारत सरकार का उद्यम)

**NHPC Limited**

(A Government of India Enterprise)

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

फोन/Phone: 04.05.2018

दिनांक/Date: 04.05.2018

**Authority Letter**

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

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

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

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

Contd. 2/-

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, 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

  
\_\_\_\_\_


Sh. Milind Ganesh Gokhale

  
\_\_\_\_\_

\_\_\_\_\_

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



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

# **ANNEX-I**

## Summary Sheet

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: RANGIT POWER STATION

Place (Region/District/State): SOUTH SIKKIM, SIKKIM

(Amount in Lakhs)

S.N o.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1.1	Depreciation	885.74	893.27	897.32	900.96	903.92	906.79
1.2	Interest on Loan	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Return on Equity <sup>1</sup>	3912.98	3962.03	3976.73	3949.77	3979.37	3998.36
1.4	Interest on Working Capital	276.00	364.58	381.80	399.18	419.03	439.91
1.5	O & M Expenses	3518.13	4576.46	4880.52	5204.78	5550.58	5919.36
	Total	8592.84	9796.34	10136.37	10454.69	10852.90	11264.41

Note

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

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

For Lodha &amp; Co.

Chartered Accountants

FRN No.- 301051E

(CA. H K Verma)

M. No. 055104

Partner

UDIN: 19055104AAAE C9318



For NHPC Limited

(M G Gokhale)

General Manager (Commercial)

Commercial Division

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: RANGIT POWER STATION

Place (Region/District/State): SOUTH SIKKIM, SIKKIM

(Amount in Lakhs)

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

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Capital Cost	49475.59	49556.18	49636.77	49697.89	49733.04
2	Add: Addition during the year / period	95.25	89.61	77.87	36.96	74.05
3	Less: Decapitalisation during the year / period	14.66	9.02	16.75	1.81	4.07
4	Less: Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add: Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
6	<b>Closing Capital Cost</b>	<b>49556.18</b>	<b>49636.77</b>	<b>49697.89</b>	<b>49733.04</b>	<b>49803.02</b>
7	<b>Average Capital Cost</b>	<b>49515.89</b>	<b>49596.48</b>	<b>49667.33</b>	<b>49715.47</b>	<b>49768.03</b>

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

(Amount in Lakhs)

Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7
1	Opening Equity	18775.11	18799.29	18823.47	18841.80	18852.35
2	Add: Increase due to addition during the year / period	28.57	26.88	23.36	11.09	22.21
3	Less: Decrease due to de-capitalisation during the year / period	4.40	2.71	5.03	0.54	1.22
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	0.00	0.00	0.00
6	<b>Closing Equity</b>	<b>18799.29</b>	<b>18823.47</b>	<b>18841.80</b>	<b>18852.35</b>	<b>18873.34</b>
7	<b>Average Equity</b>	<b>18787.20</b>	<b>18811.38</b>	<b>18832.63</b>	<b>18847.07</b>	<b>18862.84</b>
8	Rate of ROE	21.089%	21.140%	20.973%	21.114%	21.197%
9	<b>Return on Equity</b>	<b>3962.03</b>	<b>3976.73</b>	<b>3949.77</b>	<b>3979.37</b>	<b>3998.36</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

**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: RANGIT 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	60			60		
2	Free power to home state	%	12			12		
3	Date of commercial operation (actual/anticipated)							
	Unit-1		15.02.2000			15.02.2000		
	Unit-2		-do-			-do-		
	Unit-3		-do-			-do-		
4	Type of Station							
	a) Surface/underground		Surface			Surface		
	b) Purely ROR/ Pondage/Storage		Pondage			Pondage		
	c) Peaking/non-peaking		Peaking			Peaking		
	d) No. of hours of peaking		Three hours			Three hours		
	e) Overload capacity(MW) & period		10% continuous at 0.9 p.f			10% continuous at 0.9 p.f		
5	Type of excitation							
	a) Rotating exciters on generator		NA			NA		
	b) Static excitation		Static			Static		
6	Design Energy (Annual) <sup>1</sup>	GWh	338.61			338.61		
7	Auxiliary Consumption including Transformation losses	%	1			1		
8	Normative Plant Availability Factor (NAPAF)		85			90		
9.1	Maintenance Spares for WC	% of O&M	15			15		
9.2	Receivables for WC	in Months	2			2		
9.3	Base Rate of Return on Equity	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Tax Rate <sup>2</sup>	%	20.96%	20.961%	21.342%	21.342%	21.342%	21.549%
9.5	Effective Tax Rate <sup>4</sup>	%	20.96%	21.760%	21.948%	21.328%	21.851%	22.157%
9.6	SBI Base Rate + 350 basis points as on 01.04.2014 <sup>3</sup>	%	12.25%	13.50%	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.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)



## Salient Features of Hydroelectric Project

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: RANGIT POWER STATION

<b>1. Location</b>	
State/Distt.	Sikkim / South Sikkim (Namchi)
River	Rangit
<b>2. Diversion Tunnel</b>	
Size, shape	6 m dia, Horse shoe
Length (M)	360 m
<b>3. Dam</b>	
Type	Concrete Gravity Dam
Maximum dam height (M)	43 m
<b>4. Spillway</b>	
Type	Ogee spillway with low level Radial gates (Sluice type)
Crest level of spillway (M)	El. 620 m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	El. 639 m
Minimum Draw Down Level (MDDL) (M)	El. 627 m
Live storage (MCM)	117.5 Ham.
<b>6. De-silting Chamber</b>	
Type	Dufour type
Number and Size	2 Nos. Width = 12.5 m, depth = 13.6 m, length = 125 m
Particle size to be removed (mm)	Coarser than 0.2mm
<b>7. Head Race Tunnel</b>	
Size and type	4.5 m dia, Horse shoe type
Length (M)	2904 m
Design discharge (Cumecs)	56 Cumecs
<b>8. Surge Shaft</b>	
Type	Restricted Orifice type
Diameter (M)	14 m
Height (M)	60 m
<b>9. Penstock/Pressure shafts</b>	
Type	Steel type
Diameter & Length (M)	3.5 m dia trifurcated into 3 Nos. of 2.0 m dia each and 287.76 m long.
<b>10. Power House</b>	
Installed capacity (No of units x MW)	3x20 MW
Type of turbine	Francis
Rated Head (M)	129m
Rated Discharge (Cumecs)	17 cumecs per unit
Head at Full Reservoir Level (M)	139
Head at Minimum Draw down Level (M)	133.7
MW Capability at FRL	60
MW Capability at MDDL	60
<b>11. Tail Race Tunnel/Channel</b>	
Diameter (M) , shape	Tail Pool which joins the River (37 m wide)
Length (M)	21.8 m
Minimum tail water level (M)	El. 493.3 m
<b>12. Switchyard</b>	
Type of Switch gear	Out door, Air insulated Switch gear with SF6 CBs
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	4

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Details of Foreign loans**

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

Name of the Petitioner : NHPC LIMITED

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

Not Applicable

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

2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given

3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given

4. Tax (such as withholding tax) details as applicable including change in rates, date from which change effective etc. must be clearly indicated.

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

**Details of Foreign Equity**

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

Exchange Rate on date/s if infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foreign 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 Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)

**Abstract of Admitted Capital Cost for the existing Projects****Name of the Petitioner : NHPC LIMITED****Name of the Generating Station : RANGIT POWER STATION**

	<b>Capital Cost as admitted by CERC</b>	
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	<b>₹ 494.76 Crs</b>
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dtd. 06.01.2016 in petition No.232/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.)	<b>₹ 494.76 Crs</b>
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>₹ 494.76 Crs</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT 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		
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)		
Domestic Component (Rs. Lakh)	<b>NA</b>	
<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)		
Domestic Component (Rs. Lakh)	<b>NA</b>	
<b>Total IDC, IEDC, FC, FERV &amp; Hedging Cost (Rs. Lakh)</b>		
Rate of taxes & duties considered	<b>NA</b>	
<b>Capital cost including IDC, IEDC, FC, FERV &amp; Hedging Cost</b>		
Foreign Component, if any (In Million US \$ or the relevant currency)		
Domestic Component (Rs. Lakh)	<b>NA</b>	
<b>Capital cost including IDC, IEDC &amp; FC (Rs. Lakh)</b>		
<b>Schedule of Commissioning as per investment approval</b>	<b>NA</b>	
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
*****		
*****		
Scheduled COD of last Unit/Station		

Note:

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT 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	Infrastructure Works					
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	Total (Infrastructure works)					
2.0	Major Civil Works					
2.1	Dam, Intake & Deslilling Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	Total (Major Civil Works)					
3.0	Hydro Mechanical equipments					
4.0	Plant & Equipment					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5.0	Taxes and Duties					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	Construction & Pre-commissioning expenses					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7.0	Overheads					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8.0	Capital Cost without IDC, FC, FERV & Hedging Cost					
9.0	IDC, FC, FERV & Hedging Cost					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	Total of IDC, FC, FERV & Hedging Cost					
10.0	Capital cost including IDC, FC, FERV & Hedging Cost					

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

**Note:**

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

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT 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 equlpt. &amp; services for PS)</b>				
4.0	<b>Switchyard package</b>				
5.0	<b>Initial spares for all above equipments</b>				
6.0	<b>Total Cost (Plant &amp; Equipment) excluding IDC, FC, FERV &amp; Hedging Cost</b>				
7.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>				
8.0	<b>Total Cost (Plant &amp; Equipment) Including IDC, FC, FERV &amp; Hedging cost)</b>				

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT 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)					

**Note:**

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

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



In case there is cost over run.

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

Sl. No.	Break Down	Original cost as approved by Board Members (Rs in Lakhs)	Actual/Estimated Cost as Incurred/to be incurred (Rs Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
	<b>Total Cost</b>	<b>Total Cost</b>	<b>Total Cost</b>	<b>Total Cost</b>		
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	HPI/P Piping					
	<b>Total BOP Mechanical</b>					
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					
	<b>Total BOP Electrical</b>					
2.5	Control & Instrumentation (C & I) Package					
	<b>Total Plant &amp; Equipment excluding taxes &amp; Duties</b>					
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					
	<b>Total Civil works</b>					
5.0	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	<b>Total Construction &amp; Pre- Commissioning Expenses</b>					
6.0	Overheads					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	<b>Total Overheads</b>					
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					
	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>					
9.0	Capital cost including IDC, FC, FERV & Hedging Cost					

\*Submit details of Freehold and Lease hold land

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



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

**In case there is time over run**

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

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

Not Applicable

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

2. Indicates the activities on critical path.

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

  
( M G Gokhale )  
General Manager (Comml.)

In case there is claim of additional RoE

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

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

Not Applicable

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

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comml.)

## Financial Package upto COD

Name of the Company  
Name of the Power Station

NHPC LTD.  
RANGIT POWER STATION

Project Cost as on COD<sup>1</sup>

₹ 47585 \* lakh

Date of Commercial Operation of the Station<sup>2</sup>

15-02-2000

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD *		As Admitted on COD**	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
GOI LOANS			INR	2734		
UTI			INR	55		
ICICI			INR	5000		
ICICI			INR	5000		
ICICI			INR	5000		
OBC			INR	5000		
BONDS						
I SERIES			INR	1903		
K-1			INR	474		
K-3			INR	1500		
L-II			INR	2290		
TOTAL DEBT			INR	28956	INR	30700.48
Equity-						
Foreign						
Domestic			INR	18928	INR	18775.11
Total Equity			INR	18928	INR	18775.11
Debt : Equity Ratio			60.47 : 39.53		62.05 : 37.95	

**Note:**

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

\* Figures taken for the year of COD (1999-2000) as disclosed in tariff Petition No.175/2004.

\*\* As on 31.03.2014 and approved by CERC vide its order dated 06.01.2016 in petition No. 232/GT/2014

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)

## Details of Project Specific Loans

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT 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 <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>		<b>All the Project specific loans pertaining to RANGIT Power Station have been repaid</b>				
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
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 agreementFor Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Details of Allocation of corporate loans to various projects

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT 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>						
Fixed Interest Rate, if applicable		All the Corporate loans allocated to Rangit Power Station have been repaid.				
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>						
Are there any Caps/Floor <sup>9</sup>						
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						
Total						
Name of the Projects						
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 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 agreementFor Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Rangit Power Station

COD : 15-Feb-2000

For Financial Year : 2014-15

Sl. No.	HOA	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	6	7	8	9	10
<b>A. Addition against approved Add Cap - 2014-15</b>									
1	411507	Purchase of Bus	11.08	0.00	11.08	0	Regulation 14(3)(viii)	On replacement : Purchased in the F.Y. 2014-15 on replacement basis. Gross value of actual deletion is 6.83 lakh. Ref: SI No.1 of 9BI-2014-15 (assumed deletion). and SI No.1 of 9BI-2015-16. (deletion under exclusion)	10.5 Lakhs.
2	411114	Purchase of Digital Plasma cutting Machine, Portable ARC machine spares	6.55	0.00	6.55	0	Regulation 14(3)(viii)	New Assets: Rs 10 lakhs has been taken based on eastimate. In competative tendering, the purchase cost of equipment reduced.	CERC has allowed ₹ 10 Lakh vide its order dated 06.01.2016 in petition no. 232/GT/2014
3	411508	Purchase of Mini Truck	0.00	0.00	0.00	0	Regulation 14(3)(viii)	Year Shifted Purchased in the Financial Year 2015-16.	CERC has allowed ₹ 9.61 Lakh (10-0.39) vide its order dated 06.01.2016 in petition no. 232/GT/2014
		Sub Total	17.63	0.00	17.63	0.00			
<b>B. New items to be considered in Truing up as per site requirements (2014-15)</b>									
1	410306	SITE STORE AT DIESEL POWER HOUSE, RANGIT POWER STATION	23.43	0.00	23.43	0	Regulation 14(3)(viii)	New Asset : A Diesel power House & 11 KV / 415 V substation constructed at Rangit Nagar for elecraicity supply of Dam, Admin Building & Residential complex. Intialy there is no store at Diesel power House and 11 KV / 415 V sub statifon. The spares related to Diesel Power house, sub station and oil and lubricants for Diesel power house stored at central store and which is 15 KM foraway . Hence a store is constructed locally for keeping spares and diesel for meeting the emergency condition and it also reduce the transportation expenditure.	
2	410608	INSTALLATION OF LT DISTRIBUTION PANEL WITH CABLING FROM MAIN CONTROL PANEL TO OVERHEAD LINE IN DAM	3.70	0.00	3.70	0	Regulation 14(3)(viii)	New Asset : Power supply required to dam is being drawn from 11 KV / 415 V sub-station.The power is distributing at dam through LT distribution panel . In case of any emergency, there is no redundant LT distribution system exist in previous power supply scheme. Hence, a LT panel is purchased for creating reduncy supply to the Dam .	
3	410608	SUPPLY,ERECTION & COMMISSIONING OF LT DISTRIBUTION PANEL & ITS ACCESSORIES AT SURGE SHAFT	1.68	0.00	1.68	0	Regulation 14(3)(viii)	New Asset: There was no LT Distribution panel exist at Surge Shaft area for providing supply to pumps for filling up penstock as well as illumination of surge shaft area. Earlier, due to non availability of LT distribution panel total system will be tripped on fault. So LT panel is installed to isolate the faulty system .	



Sl. No.	HOA	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	6	7	8	9	10
4	410806	CALIBRATION INSTRUMENT OF THERMOMETERS (OIL BATH), FLUKE MODEL	6.85	0.00	6.85	0	Regulation 14(3)(viii)	<b>New Asset :</b> Resistance Temperature Detectors (RTDs) & Dial Type Thermometers (DTTs) are installed in each Turbine Guide bearing (TGB) , Lower Guide Bearings (LGB), Combined Bearings (UGB) and cooling circuit for monitoring the temperature of bearings and Oil. They are approx 30 nos. quantity installed in each unit and all 3 nos units having 90 nos. RTDs & DTTs. To ensure the proper functioning of these instruments, at least once in a year need to be calibrated . Before purchase of these instrument, calibration work carried by external agencies. Some times, it may be missed due to non response of agencies due to remoteness. After purchase of this, all RTDs&DTTs are calibrated in house and ensuring the proper functioning. Instead of calibration of 90 nos. RTDs & DTTs only oil bath is calibrating from external agencies once in year . It saves time and money.	
5	411130	MOTORISED SYNCHRONISING LIFTING SYSTEM,CAPACITY 10 TON, MAKE: POWER TEAM	5.77	0.00	5.77	0	Regulation 14(3)(viii)	<b>New Asset:</b> Due to silt, under water parts like runner , shaft seal, laybrinth etc. get's damaged. Earlier, the damaged laybrinths is replaced at works shop of Original Equipment Manufacturer or repairing work shops of runner. After purchase of this specialised equipment damaged laybrinths are replacing in house and it saving time and money. The annual maintenance time is also drastically reduced.	
6	411112	NON-CLOG SEWAGE SUBMERSIBLE PUMP, 1450 RPM, 21HP, 16 KW, 415 V, 3-PH, WITH ELECTRICAL CONTROL PANEL	2.50	0.00	2.50	0	Regulation 14(3)(viii)	<b>New Asset:</b> Dewatering is need to be done, during repairing works of dam , De stilling Basin , draft tube and Spill way glacis . Earlier there is no submersible pump available for dewatering of above areas. This pump also being used for dewatering of leakage water accumulated at surge shaft during replacement of MIV seals.	
7	410327	CANTEEN AND DAM AT DAM COMPLEX	5.91	0.00	5.91	0	Regulation 14(3)(viii)	<b>New Asset:</b> Previously there was a temporary shed used for the purpose of canteen for providing refreshment & fooding of employees, round the clock, posted at dam. Due to earthquake & stone falling it was damaged. During the rainy season, it was not suitable for cooking and dinning and also hygenic condition was not maintained due to very old and shabby structure. So, a permanent canteen room has been constructed for facilitating the employees posted at Dam round the clock.	
8	410323	PUBLIC TOILET AT PROJECT HOSPITAL	4.59	0.00	4.59	0	Regulation 14(3)(viii)	<b>New Asset:</b> Previously there was no toilet at project hospital complex for out door patients. Hence for facilitating the patients and maintaining of hygenic condition surrounding area of hospital public toilets has been constructed in the hospital complex.	
9	411201	Water Supply Line and Water Tank at Central Store At Sagbari	4.78	0.00	4.78	0	Regulation 14(3)(viii)	<b>New Asset:</b> The water supply source to central store & IRBN security staff colony was dried up in summer, hence it felt necessary to lay additional supply line from another water source to cater the water supply problem in that area.	
10	412502	TRAVELLING TELESCOPE FOR X AND Y AXIS FOR INVERTED PLUMB LINE, EDS-51-TT	3.20	0.00	3.20	0	Regulation 14(3)(viii)	<b>Replacement :</b> The same telescopes are required for measuring the movement of Dam along X and Y axis. These 2 nos. telescopes were purchased on replacement basis of old telescopes which are not functioning. (Refer S No.2 of 98I-2014-15).	





Sl. No.	HOA	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	6	7	8	9	10
11	412502	AUTOMATIC WEATHER STATION	3.92	0.00	3.92	0	Regulation 14(3)(viii)	Replacement: The weather station is required to record rain fall data, tempreture, wind speed , evaporation etc. in Dam area. The same weather station has been purchased as the previous one was not functioning well , hence the same has been purchased as per the recommendation of Dam Safety inspection team (Refer S No.1 of 9BI-2014-15).	
12	412005	BPL 8108 VIEW 6 CHANNEL ECG MACHINE	0.71	0.00	0.71	0	Regulation 14(3)(viii)	Replacement: The ECG machine is replace against old machine which was not functioning. (Refer SI No. 2 of 9BI-2014-15.)	
13	410711	5 Nos AIR CIRCUIT BREAKER, 800 AMPS, 3 PHASE, 415V, ABB MAKE,	8.95	0.00	8.95	0	Regulation 14(3)(viii)	Replacement: This breakers are installed in 415 volt swichgear. Due to failure of operating mechanisim some of the incomming and outgoing breakers are replaced with new one.(Refer SI No. 3 of 9BI-2014-15.)	
14	410711	AIR CIRCUIT BREAKER, 1250 AMPS, 3 PHASE, 415V, ABB MAKE	1.63	0.00	1.63	0	Regulation 14(3)(viii)	Replacement: This breakers are installed in 415 volt swichgear. Due to failure of operating mechanisim of incomming DG brakerssame is replaced with new one (Refer SI No. 4 of 9BI-2014-15.)	
Sub Total			77.62	0.00	77.62	0.00			
Grand Total			95.25	0.00	95.25	0.00			

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPQ 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 : Rangit Power Station

COD : 15-02-2000

For Financial Year : 2015-2016

Rs. in Lakh

Sl. No.	HOA	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	6	7	8	9	10
<b>A. Addition against approved Add Cap - FY 2015-2016</b>									
1		Nil							
		<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>B. Addition against approved Add Cap for FY 2014-2015 (Year shifted)</b>									
1	411508	(411508) / Purchase of Mini Truck	8.58	0.00	8.58	0	Regulation 14(3)viii	<b>Replacement of Asset:</b> Old asset Gross block on COD is Rs.38877/- . Year of acquisition is 1995. Deletion cost Rs. 38877/- year of deletion (Sold) 2015-16. Acq. Cost_276281. (Refer SI No. 1 of 9Bi-2015-16)	CERC has allowed ₹ 9.61 Lakh (10-0.39) vide its order dated 06.01.2016 in petition no. 232/GT/2014
		<b>Sub-total</b>	<b>8.58</b>	<b>0.00</b>	<b>8.58</b>	<b>0.00</b>			
<b>C. New items to be considered in Truing up as per site requirements (2015-16)</b>									
1	411112	MODY MAKE CONTROL PANEL FOR SUBMERSIBLE PUMP MODEL G902T, 35HP	0.61	0.00	0.61	0	Regulation 14(3)viii	<b>New Asset:</b> During maintenance work at MIV upstream side penstock needs to depressurised by closing of surgeshaft gate and emptying of penstock. Before lifting of surgeshaft gate, penstock requires charging. For charging of the same, pump alongwith panel has been procured so that shutdown time be reduced to extent possible and generation outage be reduced.	
2	411112	MODY MAKE SUBMERSIBLE DEWATERING PUMP MODEL G902T, 26/11 KW/35 HP WITHOUT CONTROL PANEL	3.41	0.00	3.41	0	Regulation 14(3)viii		
3	410806	FULLY AUTO. CAPACITANCE AND TAN DELTA Monitoring KIT WITH COMPENSATING REACTORS, MEGGER, MODEL 4110	42.89	0.00	42.89	0	Regulation 14(3)viii	<b>New Asset:</b> At Rangit Power Station, 39 nos 120 KV Lightening Arrestors (LA), 8 nos 132 KV 3 Ph SF6 circuit breakers, 2 nos 66 KV breakers, 4 nos 25 MVA 3 phase 132/11 KV Generating transformer, 3 nos ,10 MVA, 20 MVA & 3 MVA power transformers and 3 nos Generators installed. To ensure the healthiness of these high voltage equipment Tan delta measurement is one of the test tool. The values of tan delta of these equipment to be kept in record from in servicing of equipment for tracking condition of insulation. Earlier these tests are conducted by CPRI and other agencies periodically. This test is not only a preventive test. It is also used as break down maintenance test as per OEM manuals . Due to heavy rains the failure of Out door switch yard equipment like LAs, CT , PT is more at Rangit PS. After purchase of these instruments , due to inhouse testing , maintance team track the equipments which are going to fail and preventing the complete failure of this high voltage equipment reduced.	
4	411201	Extension of 1.00KM Water Supply Line at Baniya Khola	4.14	0.00	4.14	0	Regulation 14(3)viii	<b>New Asset:</b> The source for the existing water supply line to the power station area including Dam area, Hospital, ECD , School, and colony was dried up in summer. Hence the exten of the existing water supply line was done for conection of alternate water supply source to cater the water scarcity problem.	



Sl. No.	HOA	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	6	7	8	9	10
5	410714	3 Nos. LASER SENSOR MAKE/ MODEL: ABB/LM80	25.01	0.00	25.01	0	Regulation 14(3)(viii)	Replacement: Earlier sensor was old and its was not working. The said sensor was installed at dam reservoir at the time of commissioning. The same was replaced with new one. (Refer SI No. 1 of 9Bi-2015-16- Assumed deletion.)	
6	410308	Boys Toilet at DAV School of Rangit PS	4.97	0.00	4.97	0	Regulation 14(3)(ii)	New Asset: One toilet has been constructed in DAV school premises for students. DAV School is maintained by Power Station.	
		<b>Sub Total</b>	<b>81.03</b>	<b>0.00</b>	<b>81.03</b>	<b>0.00</b>			
		<b>Grand Total</b>	<b>89.61</b>	<b>0.00</b>	<b>89.61</b>	<b>0.00</b>			

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Rangit Power Station

COD : 15-Feb-2000

For Financial Year : 2016-2017

Rs. in Lakh

Sl. No.	HOA	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	10
<b>A. Addition against approved add cap - FY 2016-17</b>									
1	411502	Purchase of Maruti Gypsy	0.00	0.00	0.00		Regulation 14(3)viii	<del>Deleted.</del> Proposal for purchase of Maruti Gypsy dropped due to Corporation's policy to discourage the purchase of departmental vehicle as an alternative engaging hired vehicle for minimising the operational, maintenance and administrative expenditure.	CERC has allowed ₹ 3.22 Lakh (7-3.78) vide its order dated 06.01.2015 in petition no. 232/GT/2014
		<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>B. Approved Add Cap shifted to FY 2016-17</b>									
			0	0.00	0	0			
		<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>C. New items to be considered in Truing up as per site requirements (2016-17)</b>									
1	411505	Purchase of Fire Tender	31.90	0.00	31.90	0	Regulation 14(3)viii	<b>Replacement of Asset:</b> Old fire tender SK-04-D-0543 has completed its useful life as per NHPC disposal policy. As per Safety Policy of NHPC one dedicated Fire Tender has to be deployed in Power Station premises. (Refer in assumed deletion - SI No 1 of 9Bi- 2016-17)	Rs.17.1 lacs has been approved by CERC in 2018-19. Power station will not purchase the fire tender in FY 2018-19 as it has already purchased in year 2016-17
2	410328	Construction of toilet at dam entry check post of Dam Complex	2.90	0.00	2.90	0	Regulation 14(3)viii	<b>New Asset.</b> Security personnel deployed for Dam complex required toilet as the Sikkim state is Nirmal Rajya.	
3	411001	Purchase of Automatic Water Level & Discharge measurement	4.05	0.00	4.05	0	Regulation 14(3)viii	<b>New Asset.</b> Dam safety team in its Post monsoon inspection 2015 suggested to install Automatic Water Level (AWL) and current meter near Tashiding bridge on Rangit River. This will help to regulate the reservoir for optimum generation.especially during monsoon.	



Sl. No.	HOA	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	10
4	410703	630KVA TRANSFORMER,11/0.415KV,TWO WINDING, DYN11, MIEL MAKE	6.23	0.00	6.23	0	Regulation 14(3)viii	Replacement: Two nos. 630 KVA 11/0.415 KV transformer installed at Rangit Power Station at the time commissioning in the year 2000 for staton auxilory supply. One of them failed and same was replaced with new one.(Refer in assumed deletion - SI No 2 of 9Bi- 2016-17)	
5	410703	400KVA TRANSFORMER,11/0.415KV,TWO WINDING, DYN11, MIEL MAKE	4.48	0.00	4.48	0	Regulation 14(3)viii	Replacement: Three nos. 400 KVA 11/0.415 KV transformer installed at Rangit Power Station at the time commissioning in the year 2000 for Unit auxilory power supply. One of them failed and same was replaced with new one.(Refer in deletion - SI No 2 of 9Bi- 2016-17)	
6	411903	8 Nos. OUTDOOR SURVEILLANCE CAMERA DUNK DCS-7513	8.70	0.00	8.70	0	Regulation 14(3)iii	New Asset: For security reason as per the guideline of local administration, CCTV cameras are installed at various locations of the Power Station.	
7	412012	67 Nos. DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	3.16	0.00	3.16	0	Regulation 14(3)iii	New Asset:For security reason as per the guideline of local administration, CCTV cameras are installed at various locations of the Power Station.	
		<b>Sub-Total</b>	<b>61.42</b>	<b>0.00</b>	<b>61.42</b>	<b>0.00</b>			





Sl. No.	HOA	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	10
<b>D Additions for capital spares when put to Use (Purchased Current Year)</b>									
1	410714	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	1.00	0.00	1.00	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those sapre parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The Assets has been purchsed during 2016-17 and the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.34553/- and WDV as Rs.10725/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
2	410714	TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	0.08	0.00	0.08	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those sapre parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The Assets has been purchsed during 2016-17 and the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.2921/- and WDV as Rs.907/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
<b>Sub-Total</b>			<b>1.08</b>	<b>0.00</b>	<b>1.08</b>	<b>0.00</b>			



Sl. No.	HOA	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	10
<b>E Additions of capital spares when put to use (Purchased during earlier years)</b>									
1	410714	2 Nos. SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	0.13	0.00	0.13	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2015-16 which was kept under exclusion and now the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.4608/- and WDV as Rs.1430/-.The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
2	410714	4 Nos. THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK ITAV:800VUDRM:1350V C66048-A2423-A11 FOR RANGIT P5	2.05	0.00	2.05	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2015-16 which was kept under exclusion and now the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.73604/- and WDV as Rs.22848/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
3	410714	2 Nos. CPU MDL FOR CH- 1, 69203DB1AA UN0660AV1 , DVR HIER 452555R2,0349KDVR EPROMS IN AA49 ,: ED7470400133	9.96	0.00	9.96	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2015-16 which was kept under exclusion and now the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.358402/- and WDV as Rs.111254/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	



Sl. No.	HOA	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	10
4	410714	DC TO DC CONVERTER, DDC 01156/6	0.19	0.00	0.19	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The Assets has been purchsed during 2013-14 and the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.6604/- and WDV as Rs.2050/- .The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
5	410714	GENERATOR DIFFERENTIAL PROTECTION RELAY, CAG34	0.21	0.00	0.21	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The Assets has been purchsed during 2013-14 and the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.7119/- and WDV as Rs.2210/- .The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
6	410714	2 Nos. CURRENT TRANSFORMER, 600/300/5-SA TYPE (R) C.T, 11 KV	0.42	0.00	0.42	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The Assets has been purchsed during 2013-14 and the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.14354/- and WDV as Rs.4458/- .The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	





Sl. No.	HOA	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	10
7	410714	3 Nos. POTENTIAL TRANSFORMER, RATIO-11KV/ROOT3:110V/ROOT3:110V/RRT3, CLASS: 3P/0.5, BURDEN - 150/150VA	0.68	0.00	0.68	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The Assets has been purchsed during 2013-14 and the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.23658/- and WDV as Rs.7344/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
8	410714	3 Nos. AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC CONTACTS:4 C/O RE300-TYPE02 :CN9076871299	0.14	0.00	0.14	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those sapre parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2015-16 which was kept under exclusion and now the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.23658/- and WDV as Rs.7344/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
9	410714	25 Nos. TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	1.59	0.00	1.59	0.00	Regulation 14(3)viii	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those sapre parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2013-14 and 2014-15 which was kept under exclusion and now the same was put to use during 2016-17. Based on Indexation method, gross value of old assets is considered as Rs.64834/- and WDV as Rs.20125/-The same has been considered in Form-9B(i) FY2016-17 at Sl. No. 3.	
Sub-Total			15.37	0.00	15.37	0.00			



Sl. No.	HOA	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	10
		GRAND TOTAL	77.87	0.00	77.87	0.00			

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Rangit Power Station

COD : 15-Feb-2000

For Financial Year : 2017-18

Rs. in Lakh

SL No.	HOA	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 col3	Cash basis	IDC included in col3			
1	2	3	4	5	6	7	8	9	10
<b>A. Addition against approved add cap - FY 2017-18</b>									
1	411104	Purchase of Tipper	0.00	0.00	0.00	0	14(3)(viii)	<b>Deleted:</b> Proposal is dropped as existing Tipper is in running condition and has not covered life of 2 lakhs Kilometers, which could be further extended by 25%, if equipment is in running condition.	CERC has allowed ₹ 13.22 Lakh (20-6.78) vide its order dated 06.01.2015 in petition no. 232/GT/2014
2	410806	Replacement of 1 nos G40 Governor with new one having RGMO	0.00	0.00	0.00	0	14(3)(viii)	<b>Replacement of Asset:</b> At present the generating station has electro hydraulic G-40 type Governor which was supplied by M/s BHEL more than 16 year back. As this technology is going to be obsolete shortly, upgradation of the system in a phased manner shall be required to make the system compatible with the existing/ proposed control and automation system. Therefore operation of generators under restricted governor mode of operation(RGMO) are required to be ensured for operation of generating units which can not be achieved with existing G-40 governor system.	CERC has allowed ₹ 233.88 (250.00-16.12) vide its order dated 06.01.2015 in petition no. 232/GT/2014. Gross value of Old Asset is 16.12 lakhs. The case file for replacement of G-40 Governor with digital governor has been initiated during FY 2017-18 and is under process of tendering stage. Approved add cap is shifted to FY 2019.20.
<b>Sub-Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>B. Approved Add Cap shifted to FY 2017-18</b>									
1			0.00	0.00	0.00	0			
<b>Sub-Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			



Sl. No.	HOA	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	10
<b>C. New items to be considered in Truing up as per site requirements (2017-18)</b>									
1		ARRANGEMENT FOR DISMANTLING & ASSEMBLING OF THRUST COLLOR & RUNNER DISC. DRG. NO. 0-254-51-16-506	29.26	0.00	29.26	0	Regulation 14(3)(viii)	<b>New Asset:</b> At Rangit power station there are 3 nos turbine & Generator are installed for rated generation of 60 MW . During running condition of the machine axial load of machine is transferred to structer through thrustbearing. The thrust collar runner disc of shaft directly touch with thrust bearing. Runner disc of shaft is repalceble and surface of the disc need to be maintained with high surface finish. So, this specialised equipment needed for replacement and maintenance of runner disc. The specialised equipment is not a common device and original equipment manucature of Turbine and Generator i.e BHEL designed and fabricated for Rangit Power Station only.	
2	411903	40 Nos. CP PLUS 2.4 MP BULLET CCTV CAMERA AND ACCESSARIES	3.59	0.00	3.59	0	Regulation 14(3)(iii)	New Assets: As advised by IRBN, deployed in Power Station to maintain security aspects, CCTV cameras have been installed for strenghening of security systems in Power Station.	
		<b>Sub-Total</b>	<b>32.85</b>	<b>0.00</b>	<b>32.85</b>	<b>0.00</b>			
<b>D Additions of capital spares when put to use (Purchased during earlier years)</b>									
1	410714	2 Nos. SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	0.68	0.00	0.68	0.00	Regulation 14(3)(viii)	<b>On replacement Basis:</b> As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those sapre parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2015-16 and 2016-17 which was kept under exclusion and now the same was put to use during 2017-18. Based on Indexation method, gross value of old assets is considered as Rs.25935/- and WDV as Rs.7676/- .The same has been considered in Form-9B(i) FY2017-18 at Sl. No. 1.	
2	410714	UPPER STATIONARY LABYRINTH AS PER DRG	3.27	0.00	3.27	0.00	Regulation 14(3)(viii)	<b>On replacement Basis:</b> As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those sapre parts that are replaced is derecognised when no future economic benefitss are expected from their use. Accordingly this spare is capitalised .The new Assets were purchased during 2012-13 which was kept under exclusion and now the same was put to use during 2017-18. Based on Indexation method, gross value of old assets is considered as Rs.148730/- and WDV as Rs.44015/- .The same has been considered in Form-9B(i) FY2017-18 at Sl. No. 1.	



Sl. No.	HOA	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	10
3	410714	LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	0.16	0.00	0.16	0.00	Regulation 14(3)(viii)	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefits are expected from their use. Accordingly this spare is capitalised. The new Assets were purchased during 2014-15 which was kept under exclusion and now the same was put to use during 2017-18. Based on Indexation method, gross value of old assets is considered as Rs.6460/- and WDV as Rs.1912/-The same has been considered in Form-9B(i) FY2017-18 at Sl. No. 1.	
		Sub-Total	4.11	0.00	4.11	0.00			
		GRAND TOTAL	36.96	0.00	36.96	0.00			

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2018-19

Sl. No.	HOA	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	10
<b>A. Addition against approved add cap - FY 2018-19</b>									
1	410806	(410806) Replacement of 1 nos G40 Governor with new one having RGMO	0.00	0.00	0.00	0	14(3)(viii)	<b>Replacement of Asset:</b> At present the generating station has electro hydraulic G-40 type Governor which was supplied by M/s BHEL more than 16 year back. As this technology is going to be obsolete shortly, upgradation of the system in a phased manner shall be required to make the system compatible with the existing/ proposed control and automation system. Therefore operation of generators under restricted governor mode of operation(RGMO) are required to be ensured for operation of generating units which can not be achieved with existing G-40 governor system.	CERC has allowed ₹ 233.88 (250.00-16.12) vide its order dated 06.01.2015 in petition no. 232/GT/2014. Gross value of Old Asset is 16.12 lakhs. The case file for replacement of G-40 Governor with digital governor has been initiated during FY 2017-18 and is under process of tendering stage. Approved add cap is shifted to FY 2019-20
2	411102	(411102) Purchase of Loader	0.00	0.00	0.00	0	14(3)(viii)	<b>Replacement of Asset:</b> Old CAT Loader has completed its useful life as per NHPC Disposal Policy. Procurement case is under tendering stage.	CERC has allowed ₹ 39.82 (40.00-2.18) vide its order dated 06.01.2015 in petition no. 232/GT/2014. Gross value of Old Asset is 2.18 lakhs. The file is under process of tendering stage. Approved add cap is shifted to FY 2019-20
3	411505	(411505) / Purchase of Fire Tender	0.00	0.00	0.00	0	14(3)(viii)		CERC has allowed ₹ 17.10 (20.00-2.90) vide its order dated 06.01.2015 in petition no. 232/GT/2014. Gross value of Old Asset is 2.90 lakhs. New Fire tender is purchased in F.Y.2016-17 and added in FY 2016-17 as new asset. Refer 9A-2016-17/C-1.
		<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>B. Approved Add Cap shifted to FY 2018-19</b>									
		NIL							
		<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			





Sl. No.	HOA	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	IOC included in col.3			
1	2	3	4	5	6	7	8	9	10
<b>C. New items to be considered in Truing up as per site requirements (2018-19)</b>									
1	410306	(410306)CONSTRUCTION OF PERMANENT STORE AND REST ROOM AT POWER HOUSE	34.13	0.00	34.13	0	Regulation 14(3)(viii)	New Asset: RPS is old power station and centralised store located at 3 km foraway from the power house . No local store available at Power house for kept the essential spares (which are required in emergency condition / trip condition). Residential complex is also 15 km foraway from power house . In monsoon season, the approach road, connecting power house from residential complex as well as central store is frequently blocked due to landslides . During the blockage of roads , operation and maintenance staff movement from power house to residential complex is very difficult and such a conditions, the employees of power house perform their duties from REST ROOM AT POWER HOUSE. The store along with rest house is being used for keeping the essential spares .	
2	410703	(410703)400KVA TRANSFORMER,11/0.433KV, TWO WINDING, - MAKE:MELCON; MODEL: DYN11, ONAN COOLING	5.58	0.00	5.58	0	Regulation 14(3)(viii)	Replacement of Asset: Replaced during Annual maintenance. Gross value of old Asset is 2.06 lakhs. Refer SI No.1 (assumed deletion) of 9BI 2018-19	
3	411115	AIR COMPRESSOR RATED WORKING PRESS:7.5 KG / CM2, CAPACITY:100 TO 120 CFM, MAKE:ELGI; MODEL:EG18-7.5	5.38	0.00	5.38	0	Regulation 14(3)(viii)	Replacement of Asset: Replaced from mother plant during Annual maintenance. Gross value of old Asset is 1.92 lakhs (calculated on the basis of capital indexation). Refer SI No.2 of (assumed deletion) of 9BI 2018-19 LP compressor are needed to provide the pressurised air to braking system, which was installed at the time of commissioning along with mother plant in the late 1990's. It is integral part of breaking & Jacking system. Un healthy / non efficient / un reliable / old LP compressors is replaced with new / reliable / energy efficient.	
4	412005	ELECTRICAL INCINERATOR CAPACITY,5 KG/HOUR, CECON POLLUTECH SYSTEM, CTL-5F	7.61	7.61	0.00	0	Regulation 14(3)(viii)	New Asset: As per guidelines of pollution control board of sikkim a electrical incinerator has been purchased RPS for treatment of hospital and residential waste.	
5	410711	GPS MAKE SERTEL,MODEL NO T-GPS-300	3.14	0.00	3.14	0	Regulation 14(3)(viii)	New Asset:RPS is old power station and no GPS available to time synchronisation of all the protection Relays. AS per IEGC all the relays should be time synchronised for analysing fault analysis	
6	410328	Construction of Security Entrance Gate (2 nos.)	21.56	0.00	21.56	0	Regulation 14(3)(iii)	New Assets: Height of existing security gates have been increased and security post has been constructed in Power station as advised by IRBN (deployed in Power Station to maintain security aspects) .	
7	410703	DISTRIBUTION TRANSFORMER 250 KVA, 11/0.415 KV, 50 HZ, 3-PHASE, OUTDOOR TYPE DYN-11 REF-IS 2026/1977	4.04	0.00	4.04	0	Regulation 14(3)(viii)	New Asset: One no. 11/0.415 KV, 50 HZ, 3-PHASE,250 KVA, OUTDOOR TYPE DYN-11 Distribution Transformer has been installed for illumination purpose in power house area.	
		Sub-Total	81.44	7.61	73.83	0.00			
<b>D Additions of capital spares when put to use (Purchased during earlier years)</b>									
1	410714	SPLIT DOWEL DRG NO 02030110601, PART NO 24	0.06	0.00	0.06	0.00	Regulation 14(3)(viii)	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefit is expected from their use. Accordingly this spare is capitalised. The new Assets were purchased during 2015-16 which was kept under exclusion and now the same was put to use during 2018-19. Based on indexation method, gross value of old assets is considered as Rs2521/- and WDV as Rs.722/- The same has been considered in Form-9B(I) FY 2018-19 at SI. No. 1.	



Sl. No.	HOA	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	10
2	410714	LEVER STOPPER (IN HALVES) DRG NO 02030110601, PART NO 34.	0.16	0.00	0.16	0.00	Regulation 14(3)(viii)	On replacement Basis: As per IND AS Accounting policy, Spare parts procured along with mother plants or subsequently which meet the recognition criteria are capitalised. The carrying amount of those spare parts that are replaced is derecognised when no future economic benefits are expected from their use. Accordingly this spare is capitalised. The new Assets were purchased during 2014-15 which was kept under exclusion and now the same was put to use during 2018-19. Based on Indexation method, gross value of old assets is considered as Rs.6460/- and WDV as Rs.1849/-. The same has been considered in Form-9B(I) FY 2018-19 at Sl. No. 1.	
		Sub-Total	0.22	0.00	0.22	0.00			
		GRAND TOTAL	81.66	7.61	74.05	0.00			

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)



# Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit Power Station

COD : 01.11.2005

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					
3					
4					

**Note:**

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

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Commercial)

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

PART-II  
FORM-9BI

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Rangit Power Station

Region : North Eastern

Rs in Lakhs

Sr. No.	HOA	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	8
<b>Decapitalization against Add Cap</b>							
1	412502	Automatic weather static with accessories	Deletion against additional capital expenditure	1.93	31-03-1995	1.45	Refer Sl. No C-11, 2014-15 Form 9A
2	411706	E.C.G. Machine	Deletion against additional capital expenditure	0.04	30-10-1993	0.04	Refer Sl. No -12, 2014-15 Form 9A
<b>Sub Total</b>				<b>1.97</b>		<b>1.49</b>	
<b>Assumed Deletions - 2014-15 (Not balance sheet deletions)</b>							
1	411507	Purchase of Bus	Deletion against additional capital expenditure	6.83	1995-96	6.15	Refer Sl. No. A-1, 2014-15 Form 9A. Actual deletion In FY 2015-16 (Refer Sl No 1, 9BI-2015-16)
2	410701	TRAVELLING TELESCOPE FOR X AND Y AXIS FOR INVERTED PLUMB LINE, EDS-51-TT	Deletion against additional capital expenditure	1.45	31.03.2000	0.10	Deletion value derived on the basis of Capital Indexation Refer Sl. No -10, 2014-15 of Form 9A
3	410711	5 Nos AIR CIRCUIT BREAKER, 800 AMPS, 3 PHASE, 415V, ABB MAKE,	Deletion against additional capital expenditure	3.73	31.03.2000	2.50	Deletion value derived on the basis of Capital Indexation. Refer Sl. No -13, 2014-15 of Form 9A
4	410711	AIR CIRCUIT BREAKER, 1250 AMPS, 3 PHASE, 415V, ABB MAKE	Deletion against additional capital expenditure	0.68	31.03.2000	0.46	Deletion value derived on the basis of Capital Indexation. Refer Sl. No -14, 2014-15 of Form 9A
<b>Sub Total</b>				<b>12.69</b>		<b>9.21</b>	
<b>Deletions claimed under exclusions</b>							
1	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Exclusion	0.82			
2	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Exclusion	0.82			
3	410714	OIL COOLE	Exclusion	0.66			
4	410714	OIL COOLE	Exclusion	0.66			
5	410806	High Pressure cleaning syt.	Exclusion	0.80			
6	410806	Chain Pulley 10 Ton Cap.	Exclusion	0.32			
7	411110	Concrete Mixture	Exclusion	0.06			
8	411111	Electric Motor	Exclusion	0.87			
9	411111	Electric Motor	Exclusion	0.87			
10	411112	Control Pump for Panel	Exclusion	0.09			
11	411112	Electric Motor 30K	Exclusion	0.40			
12	411112	Dewatering pump	Exclusion	0.06			
13	411112	Dewatering pump	Exclusion	0.10			
14	411112	Dewatering pump	Exclusion	0.99			
15	411112	Dewatering pump	Exclusion	0.06			
16	411112	Mody Submersible Pump	Exclusion	0.35			
17	411112	Mody Submersible Pump	Exclusion	0.30			
18	411112	Mody Submersible Pump	Exclusion	0.30			
19	411112	Submersible Pump	Exclusion	1.17			
20	411112	Kirloskar Make Motor 75 Km 100 HP	Exclusion	0.58			
21	411114	Portable welding set	Exclusion	0.21			
22	411130	Muck Trolley(1Cu.Yd.Cap.)	Exclusion	0.04			
23	411130	10 Nos. Electrical Fan Regulator	Exclusion	0.004			
24	411130	28 KVA Oil Cooled Welding transformer	Exclusion	0.16			
25	411130	28 KVA Oil Cooled Welding transformer	Exclusion	0.16			
26	411701	Conference Table	Exclusion	0.08			
27	411707	MICROOVEN (LG)	Exclusion	0.05			
28	411707	MICROWAVE OVEN SAMSUNG MW GE832D	Exclusion	0.17			
29	411707	37 Nos. Mattress	Exclusion	2.71			
30	411801	UPS (1 KVA)	Exclusion	0.12			
31	411801	UPS 1.5KVA ELNOVA, M/S SIKKIM COMPUTER	Exclusion	0.17			
32	411801	UPS 1KVA	Exclusion	0.09			
33	411801	UPS 1KVA	Exclusion	0.09			



Sr. No.	HOA	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	8
34	411801	UPS 600-650A FOR LAN SYSTEM	Exclusion	0.05			
35	411801	TFT Colour Monitor 17	Exclusion	0.38			
36	411801	ASSEMBLED COMPUTER- M/S EXCEL COMPUTERS. DOP- 14/05/2006	Exclusion	0.24			
37	411801	Computer System with Monitor & UPS (incl MS Win XP Home @ 4150 per pk)	Exclusion	0.66			
38	411801	Computer System with Monitor & UPS (incl MS Win XP Home @ 4150 per pk)	Exclusion	0.33			
39	411801	Computer System with Monitor & UPS (incl MS Win XP Home @ 4150 per pk)	Exclusion	0.33			
40	411801	computers	Exclusion	0.62			
41	411801	computers	Exclusion	0.62			
42	411801	13 Nos. COMPUTERS, COMPAQ MAKE, MODEL NO-3601.	Exclusion	6.24			
43	411801	7 Nos. Desktop Compaq Pressario SR 1722IL (MIN dt- 11/5/06)	Exclusion	1.97			
44	411801	HP Compaq Business Desktop DX2280	Exclusion	0.68			
45	411801	Laptop Computer Compaq Pressario B1822TU (MIN dt - 11/5/06)	Exclusion	0.64			
46	411801	Notebook Intel Core2Duo	Exclusion	1.23			
47	411801	LAN NETWORKING ADMINISTRATIVE BUILDING	Exclusion	5.06			
48	411801	UPS-600-650A WITH INPUT & ASSEMBLED COMPUTER	Exclusion	0.21			
49	411803	Matix Printer	Exclusion	0.04			
50	411803	NET WORK PRINTER (HP1J 1700)	Exclusion	0.37			
51	411803	NET WORK PRINTER (HP1J 9000)	Exclusion	2.49			
52	411803	TVS Dot matrix printer HD745 24 pin	Exclusion	0.18			
53	411803	Printer	Exclusion	0.06			
54	411803	Printer	Exclusion	0.09			
55	411803	Printer	Exclusion	0.25			
56	411803	PRINTER	Exclusion	0.92			
57	411803	HP LJ 1522 NF MFP Print/Scan/Copy/Fax	Exclusion	0.45			
58	411803	HP LJ M1120 MFP Print/Scan/Copy/Fax	Exclusion	0.27			
59	411804	LAN EXTENDER	Exclusion	0.29			
60	411804	LAN EXTENDER	Exclusion	0.21			
61	411804	MTASR3-200 RAS Finder 3 port	Exclusion	0.32			
62	411804	RAS FINDER 3 PORT	Exclusion	1.04			
63	411805	V. SAT	Exclusion	8.32			
64	411805	V-SAT	Exclusion	12.10			
65	411902	U.P.S. Single	Exclusion	0.11			
66	412003	Modl Xerox 58211V	Exclusion	0.84			
67	412003	Photocopy Machine XEROX	Exclusion	1.12			
68	412003	Photocopy Machine XEROX	Exclusion	1.12			
69	412007	INDUCTION COOK TOP (PRESTIGE)	Exclusion	0.03			
70	412201	WINDOWS 2000 SERVER	Exclusion	0.40			
71	412201	MMS SOFTWARE TCS	Exclusion	0.28			
72	412201	MS OFFICE MEDIA,	Exclusion	0.03			
73	412201	MS OFFICE USER,	Exclusion	2.68			
74	412501	VOLTAGE STABILISER	Exclusion	0.06			
75	412501	Colour T.V.	Exclusion	0.13			
76	412501	Video camera	Exclusion	0.36			
77	412501	Memory Stick 1GB	Exclusion	0.01			
78	412502	Auto Clove Mach.	Exclusion	0.15			
79	412503	CAFE POD	Exclusion	0.08			
80	412503	CAFE POD	Exclusion	0.09			
81	412503	Winch Machine	Exclusion	0.03			
82	412503	MICROWAVE OVEN	Exclusion	0.13			
83	412503	PHILIPS IRON	Exclusion	0.01			
84	412503	Shalmiyana	Exclusion	0.04			
85	412801	COMPUTER CHAIR	Exclusion	0.02			
86	412801	Steel Almirah	Exclusion	0.04			
87	412801	Heat Convector Usha	Exclusion	0.04			
88	412801	Heat Convector Usha	Exclusion	0.04			
89	412801	Fiat file 12"	Exclusion	0.02			



Sr. No.	HOA	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	8
90	412801	NAAL	Exclusion	0.02			
91	412801	Hind Texpro Cessing	Exclusion	0.05			
92	412801	26 Nos. UPS	Exclusion	0.99			
93	412801	EMERGENCY LIGHT WITH D/T	Exclusion	0.01			
94	412801	Hard Disk Casing USB Extnl	Exclusion	0.01			
95	412801	Pen Drive 2GB	Exclusion	0.01			
96	412801	H.P. SCANNER	Exclusion	0.05			
97	412801	H.P. SCANNER	Exclusion	0.05			
98	412801	H.P. SCANNER, BRIGHT COMPUTERS, GANGTOK.	Exclusion	0.05			
99	412801	Modem Acer	Exclusion	0.02			
100	412801	LOGITECH KEY BOARD	Exclusion	0.01			
101	412801	LOGITECH KEY BOARD	Exclusion	0.01			
102	412801	4 Nos. USB 3G DATA CARD	Exclusion	0.07			
103	412801	Airtel Datacard	Exclusion	0.04			
104	412801	Clock	Exclusion	0.01			
105	412801	SUNFLAME GAS STOVE 2 BURNER	Exclusion	0.05			
106	412801	MIXER GRINDER	Exclusion	0.04			
107	412801	ELECTRIC KETTLE STAINLESS STEEL	Exclusion	0.03			
108	412801	POP UP TOASTER-USHA, 3221	Exclusion	0.02			
109	412801	ELECTRIC KETTLE STAINLESS STEEL	Exclusion	0.02			
110	412801	ELECTRIC KETTLE STAINLESS STEEL	Exclusion	0.02			
111	412801	GRINDER	Exclusion	0.03			
112	412801	HOT CASE	Exclusion	0.03			
113	412801	PRESSURE COOKER	Exclusion	0.01			
114	412801	MURPHY COFFE MAKER	Exclusion	0.04			
115	412801	Profile (Foam)	Exclusion	0.00			
116	412801	4 Nos. BLANKETS	Exclusion	0.07			
117	412801	KURLON MATTRESS	Exclusion	0.02			
118	412801	KURLON MATTRESS	Exclusion	0.02			
119	412801	MATTRESS LATX	Exclusion	0.22			
120	412801	MATTRESS ORTHO	Exclusion	0.12			
121	412801	MATTRESS ORTHO	Exclusion	0.12			
122	412801	12 Nos. Woolen Carpet	Exclusion	0.24			
123	412801	GAS Stove BBSR	Exclusion	0.02			
124	412801	BSNL DATA CARD	Exclusion	0.04			
125	412801	BSNL DATA CARD	Exclusion	0.04			
126	412801	HAWAEI 3G DATA CARD	Exclusion	0.03			
127	412501	SONY LCD	Exclusion	0.30			
128	411702	DYNNING TABLE WITH SIX CHAIRS	Exclusion	0.16			
129	412801	CELL PHONE SAMSUNG 2652 CHAMP	Exclusion	0.04			
130	411804	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESORIES, CISCO SX20	Exclusion	3.87			
131	411801	DELL XPS 15Z LAPTOP- INTEL 172.80GHZ- 8 GB RAM -750GB HDD -15.6 DISPLAY	Exclusion	0.88			
Sub Total				76.58			
Grand Total				91.24			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



Name of the Petitioner  
Name of the Generating Station  
Region

Detail of Assets De-capitalized during the period, (FY 2015-16)  
NHPC Ltd.  
Rangit Power Station

PART-II  
FORM-9BI

Sr. No.	HOA	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	HOA
1	2	3	4	5	6	7	8	
<b>Decapitalization against Add Cap</b>								
1	411508	Purchase of Mini Truck*	Deletion against additional capital expenditure	0.39	1995-96	0.11	Refer Sl. no B(1), 2015- 16 Form 9A	411508
<b>Sub Total</b>				<b>0.39</b>		<b>0.11</b>		
<b>Assumed Deletions - 2015-16 (Not balance sheet deletions)</b>								
1	410608	LASER SENSOR MAKE/ MODEL: ABB/LM80	Deletion against additional capital expenditure	8.63	31.03.2000	5.78	Deletion value derived on the basis of Capital indexation. Refer Sl. No - 5, 2015-16 of Form 9A	
<b>Sub Total</b>				<b>8.63</b>		<b>5.78</b>		
<b>Deletions claimed under exclusions</b>								
1	411507	Tata bus SK04/3846	Deletion against additional capital expenditure	6.83			Considered as assumed deletion in FY 2014-15 (Refer Sl. No. A-1, 2014- 15 Form 9A)	411507
2	411801	HP Compaq E7300 Intel Core2Duo with TFT Monitor (MIN-31/3/09)	Claimed Under exclusion	4.10				411801
3	411801	Intel Core2 Duo E4600 with 17 TFT	Claimed Under exclusion	0.34				411801
4	410608	3 Nos. Laser Sensor Make / Model :ABB / LM 80	Claimed Under exclusion	25.01				410608
5	410608	3 Nos. Laser Sensor Make / Model :ABB / LM 80	Claimed Under exclusion	20.71			Adjustment	
6	411801	Intel Core2 Duo E4600 with 17 TFT	Claimed Under exclusion	0.34				411801
7	411801	Intel Core2 Duo E4600 with 17 TFT	Claimed Under exclusion	0.34				411801
8	411801	Intel Core2 Duo E4600 with 17 TFT	Claimed Under exclusion	0.34				411801
9	411801	Intel Core2 Duo E4600 with 17 TFT	Claimed Under exclusion	0.34				411801
10	411102	Loader BL-200	Claimed Under exclusion	5.97				411102
11	411112	35 HP SUBMERSIBLE PUMP MI 26-04-2005	Claimed Under exclusion	1.49				411112
12	411116	Jack Hammer	Claimed Under exclusion	0.25				411116
13	411130	AQUA GUARDTOTAL NOVA WATER PURIFIER	Claimed Under exclusion	0.10				411130
14	412801	STEEL ALMIRAH 18*34*19	Claimed Under exclusion	0.04				412801
15	412801	UPS 600-650A with 160-270v Input	Claimed Under exclusion	0.02				412801
16	412801	UPS 600-650A with 160-270v Input	Claimed Under exclusion	0.02				412801
17	412801	UPS 600-650A with 160-270v Input	Claimed Under exclusion	0.02				412801
18	412801	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901G	Claimed Under exclusion	0.02				412801
19	412801	Wooden Bench	Claimed Under exclusion	0.01				412801
20	412801	Wooden Bench	Claimed Under exclusion	0.01				412801
21	412801	50 Nos. TELEPHONE SET WITH CLI	Claimed Under exclusion	0.47				412801
22	412801	8 Nos. TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	Claimed Under exclusion	0.07				412801
23	412801	187 Nos. Telephone CLIP	Claimed Under exclusion	1.50				412801
24	411707	Wooden Bed	Claimed Under exclusion	0.06				411707
25	410714	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	5.25				410714
26	410714	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	5.25				410714
27	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	3.27				410714
28	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	3.27				410714
29	410714	ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	Claimed Under exclusion	2.03				410714
30	410714	ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	Claimed Under exclusion	2.03				410714
31	410714	ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	Claimed Under exclusion	2.03				410714
32	410714	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	Claimed Under exclusion	1.44				410714
33	410714	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	Claimed Under exclusion	1.44				410714
34	410714	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	Claimed Under exclusion	1.44				410714
35	410714	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	Claimed Under exclusion	1.44				410714
36	410714	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	Claimed Under exclusion	1.44				410714
37	410714	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.89				410714
38	410714	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.85				410714
39	410714	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.85				410714



Sr. No.	HOA	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	HOA
40	410714	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.85				410714
41	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.83				410714
42	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.83				410714
43	410714	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.82				410714
44	410714	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.82				410714
45	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.82				410714
46	410714	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.80				410714
47	410714	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.80				410714
48	410714	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.80				410714
49	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.79				410714
50	410714	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.78				410714
51	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.76				410714
52	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.76				410714
53	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.72				410714
54	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.72				410714
55	410714	OIL COOLER DRW NO: 0260110601	Claimed Under exclusion	0.55				410714
56	410714	OPENING GEARED MOTOR IN HMC MODEL NO RE2000, RPM- 5500	Claimed Under exclusion	0.42				410714
57	410714	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	Claimed Under exclusion	0.15				410714
58	410714	RUNNER DISC INSULATION 3-25402-86306	Claimed Under exclusion	0.13				410714
59	410714	RUNNER DISC INSULATION 3-25402-86306	Claimed Under exclusion	0.12				410714
60	410714	20 Nos.TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	Claimed Under exclusion	1.40				410714
61	410714	87 Nos. BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	Claimed Under exclusion	5.93				410714
62	410714	20 Nos. TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	Claimed Under exclusion	1.33				410714
63	412201	MMS SOFTWARE TCS	Claimed Under exclusion	6.85				412201
64	412201	MMS PACKAGE-EN'RGIES- TCS	Claimed Under exclusion	5.50				412201
65	412201	AUTOCAD 2010 COMMERCIAL NEW NLM	Claimed Under exclusion	1.41				412201
66	412201	AUTOCAD 2010 COMMERCIAL NEW NLM	Claimed Under exclusion	1.41				412201
67	412201	AutoCad 2009 (MIN-4/3/09)	Claimed Under exclusion	1.23				412201
68	412201	MICROSOFT WINDOWS SERVER STANDARD 2012 E-LICENSE WITH 5 NO. USER CAL 2012 LICENSE	Claimed Under exclusion	0.72				412201
69	412201	MS Windows 2003 Server	Claimed Under exclusion	0.32				412201
70	412201	Umix operating system	Claimed Under exclusion	0.14				412201
71	412201	D.Base TV (Language)	Claimed Under exclusion	0.11				412201
72	412201	MICROSOFT OFFICE FOR MAC HOME AND BUSINESS 2011	Claimed Under exclusion	0.10				412201
73	412201	23 Nos. Windows Vista Business Licence	Claimed Under exclusion	2.24				412201
74	412201	Lotus 123 (Language)	Claimed Under exclusion	0.09				412201
75	412201	Windows XP Professional	Claimed Under exclusion	0.07				412201
76	412201	WINDOWS OPERATING SYSTEM	Claimed Under exclusion	0.07				412201
77	412201	Windows Vista Business Media Kit	Claimed Under exclusion	0.01				412201
78	411201	17 Nos. F.R.P Tank	Claimed Under exclusion	1.29				411201
79	411801	HP LAPTOP	Claimed Under exclusion	0.40				411801
80	411701	WOODEN ALMIRAH SIZE 6'6"X3'	Claimed Under exclusion	0.33				411701
81	411701	CHEST OF DRAWER SIZE	Claimed Under exclusion	0.24				411701
82	411701	WOODEN DOOR SIZE 6'3"X2'3"	Claimed Under exclusion	0.18				411701
83	412001	SAMSUNG GRAND NOTE-2	Claimed Under exclusion	0.04				412001
84	412008	1.5TON AC LG M NO 5PW2AS	Claimed Under exclusion	0.22				412008
Sub Total				146.20				
Grand Total				155.22				

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

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

PART-II  
FORM-9B1

Name of the Petitioner  
Name of the Generating Station  
Region

NHPC Ltd.  
Rangit Power Station

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	HOA
1	2	3	4	5	6	7	
<b>Deletions as per books of accounts.</b>							
1	Purchase of Maruti Gypsy	Claimed Under additional Capitalisation.	3.78	1999-2000	3.40	Refer Sl. no 1, 2016-17 Form 9A	411502
2	400KVA TRANSFORMER, 11/0.415KV, TWO WINDING, DYN11, MIEL MAKE	Deletion against additional capital expenditure	0.03	1999-2000	0.03	Refer Sl. no 5, 2016-17 Form 9A	410806
3	TURBINE AND MAIN GENERATING EQUIPMENT	Deletion against additional capital expenditure	5.96	1999-2000	4.11	Deletion against Sl. No. D- 1&2 and E- 1 to 9, Form No. 9A, FY 2016-17. This is in terms of change in Accounting policies as per guidelines of IND AS for PPE treatment.	410701
4	Maruti Gypsy	Deletion against additional capital expenditure	3.64	1999-2000	2.85	Refer Sl. no 1, 2016-17 Form 9A	411502
	<b>Total</b>		<b>13.40</b>		<b>10.39</b>		
<b>Assumed Deletions - 2015-16 (Not balance sheet deletions)</b>							
1	Fire Tender	Deletion against additional capital expenditure	2.90	31.03.1998	2.12	The asset will be deleted from books in the FY 2019 20 (Refer Sl. No.C-1 of 9A 2016-17)	411505
2	630KVA TRANSFORMER, 11/0.415KV, TWO WINDING, DYN11, MIEL MAKE	Deletion against additional capital expenditure	0.45	31.03.2000	0.25	The asset will be deleted from books in the FY 2019 20 (Refer Sl. No.C-4 of 9A 2016-17)	410703
	<b>Sub Total</b>		<b>3.35</b>		<b>2.37</b>		
<b>Deletions claimed under exclusions</b>							
1	5 Nos. DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	Claimed Under exclusion	7.20				410714
2	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.79				410714
3	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.72				410714
4	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	0.72				410714
5	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.83				410714
6	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.83				410714
7	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.80				410714
8	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	0.80				410714
9	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	Claimed Under exclusion	0.89				410714
10	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	Claimed Under exclusion	5.25				410714
11	39 Nos. BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/DRAWING) FOR 20 MW MACHINE	Claimed Under exclusion	2.64				410714
12	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	Claimed Under exclusion	5.25				410714
13	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	Claimed Under exclusion	0.82				410714
14	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	Claimed Under exclusion	0.82				410714
15	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	Claimed Under exclusion	0.78				410714
16	14 Nos. TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	Claimed Under exclusion	2.04				410714
17	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	3.27				410714
18	SWITCH YARD	Claimed Under exclusion	0.33				410803
19	Mixer Grinder	Claimed Under exclusion	0.02				411130
20	BENCH GRINDER, 6, SRI SHAKTI TRADING CORPN KOLKATA.	Claimed Under exclusion	0.09				411130
21	Companion Table C-3D	Claimed Under exclusion	0.06				411701
22	Multipurpose Table T402	Claimed Under exclusion	0.07				411707
23	Multipurpose Table T402	Claimed Under exclusion	0.07				411707
24	4 Nos. Coffee Table	Claimed Under exclusion	0.24				411707
25	Cyberoam CR50I	Claimed Under exclusion	1.22				411804
26	15 Nos. TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	Claimed Under exclusion	0.14				411902
27	BPL AUTO DIAGNOSTIC ECG MACHINE 8108	Claimed Under exclusion	0.63				412005
28	Music system FWD-17	Claimed Under exclusion	0.08				412008
29	4 Nos. GEYSER 25 LTRS PVC Body	Claimed Under exclusion	0.26				412011
30	LED DISPLAY BOARD SIZE 2FT X 4FT	Claimed Under exclusion	0.04				412020
31	LED DISPLAY BOARD SIZE 2FT X 4FT	Claimed Under exclusion	0.04				412020
32	Inverter 800VA, 12V Sine wave output	Claimed Under exclusion	0.07				412020
33	4 Nos. VOLTAGE STABILISER	Claimed Under exclusion	0.24				412501
34	Mega Watt Meter	Claimed Under exclusion	0.06				412501
35	VOLTAGE STABILISER	Claimed Under exclusion	0.07				412501
36	Receiver	Claimed Under exclusion	0.07				412501
37	Modulator	Claimed Under exclusion	0.07				412501
38	Onida colour TV	Claimed Under exclusion	0.10				412501





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	HOA
39	ONIDA V.C.R.	Claimed Under exclusion	0.05				412501
40	ONIDA VCR Model DG-21	Claimed Under exclusion	0.05				412501
41	B.P.L. Colour T.V. 21	Claimed Under exclusion	0.17				412501
42	Godrej Chair 7B	Claimed Under exclusion	0.02				412801
43	37 Nos. Godrej Chair CH-1018	Claimed Under exclusion	0.63				412801
44	Godrej Chair CH-1018	Claimed Under exclusion	0.02				412801
45	REVOLVING CHAIR WITH BACK	Claimed Under exclusion	0.02				412801
46	TABLE SINGLE DRAWER	Claimed Under exclusion	0.01				412801
47	TABLE SINGLE DRAWER	Claimed Under exclusion	0.01				412801
48	Multiflex Racks 6'X36'X18	Claimed Under exclusion	0.03				412801
49	Multiflex Racks 6'X36'X18	Claimed Under exclusion	0.03				412801
50	10 Nos. DIGITAL MULTIMETER AC VOLT-0-750 VOLT, DC VOLT 0-1000 V, AC/DC CURRENT 0-10 AMP	Claimed Under exclusion	0.03				412801
51	7 Nos. Metal Halide lamp 250W HPI-T Plus	Claimed Under exclusion	0.06				412801
52	22 Nos. Metal Halide lamp 400W	Claimed Under exclusion	0.19				412801
53	24 Nos. Metal Halide lamp 400W Single end-Blue	Claimed Under exclusion	0.38				412801
54	COMPUTER TABLE	Claimed Under exclusion	0.05				412801
55	5 Nos. Steel Folding Cot with 12mm ply	Claimed Under exclusion	0.04				412801
56	Heat Convector	Claimed Under exclusion	0.02				412801
57	Heat Convector	Claimed Under exclusion	0.02				412801
58	10 Nos. Ceiling Fan 48	Claimed Under exclusion	0.10				412801
59	Foam Fire Extinguisher 9L	Claimed Under exclusion	0.01				412801
60	18 Nos. ELECT. ENERGY METER, SINGLE PHASE WITH LCD DISPLAY, LT DIRECT CONNECTED FOR CURRENT RATING 0-100A	Claimed Under exclusion	0.36				412801
61	5 Nos. Steel Folding Cot with 12mm ply	Claimed Under exclusion	0.04				412801
62	Energy Meter 100-/5 Amp	Claimed Under exclusion	0.01				412801
63	Heat Convector	Claimed Under exclusion	0.02				412801
64	Energy Meter 100-/5 Amp	Claimed Under exclusion	0.01				412801
65	Heat Convector	Claimed Under exclusion	0.02				412801
66	Charged Battery NS40 (volta)	Claimed Under exclusion	0.02				412801
67	Energy Meter 100-/5 Amp	Claimed Under exclusion	0.01				412801
68	Pedestal Fan 16	Claimed Under exclusion	0.02				412801
69	7 Nos. SON T 400W tubular HPSV Lamp	Claimed Under exclusion	0.04				412801
70	10 Nos. PORTABLE SEARCH LIGHT WITH RECHARGABLE BATTERY 12 V SMF BATTERY AND INPUT 220 VOLT, AC SINGLE PHASE	Claimed Under exclusion	0.48				412801
71	3 Nos. Receiver	Claimed Under exclusion	0.11				412801
72	Charged Battery NS40 (volta)	Claimed Under exclusion	0.02				412801
73	Transformer 9 V	Claimed Under exclusion	0.05				412801
74	Energy Meter 100-/5 Amp	Claimed Under exclusion	0.01				412801
75	SPEAKER, MAKE-AHUJA, MODEL-AS-X100	Claimed Under exclusion	0.01				412801
76	SPEAKER, MAKE-AHUJA, MODEL-L-15 MB-300	Claimed Under exclusion	0.04				412801
77	CORDLESS TELEPHONE	Claimed Under exclusion	0.04				412801
78	Tata (Fanc.) Phone	Claimed Under exclusion	0.03				412801
79	60 Nos. Telephone CLIP	Claimed Under exclusion	0.46				412801
80	Speaker Stand STA-150	Claimed Under exclusion	0.01				412801
81	SPEAKER, MAKE-AHUJA, MODEL-L-15 MB-300	Claimed Under exclusion	0.04				412801
82	CORDLESS TELEPHONE	Claimed Under exclusion	0.04				412801
83	SPEAKER, MAKE-AHUJA, MODEL-AS-X100	Claimed Under exclusion	0.01				412801
84	10 Nos. TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	Claimed Under exclusion	0.09				412801
85	4 Nos. Room Heater (Double rod)	Claimed Under exclusion	0.04				412801
86	GSM Mobile phone	Claimed Under exclusion	0.02				412801
87	MOBILE SET NOKIA 1100	Claimed Under exclusion	0.03				412801
88	GSM Mobile phone	Claimed Under exclusion	0.02				412801
89	MOBILE SET-NOKIA-1100	Claimed Under exclusion	0.08				412801
90	Godrej Chair 7B	Claimed Under exclusion	0.04				412801
Sub Total			42.55		0.00		
Grand Total			59.30		12.76		

For Lodha & Co.  
Chartered Accountants



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



Sr. No.	HOA	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
Deletions as per books of accounts.							
1	410701	TURBINE	Deletion against additional capital expenditure	1.81	2000	1.28	Deletion against Sl. No. D- 1,2&3, Form No. 9A, FY 2017-18. This is In terms of change in Accounting policies as per guidelines of IND AS for PPE treatment
<b>TOTAL</b>				<b>1.81</b>		<b>1.28</b>	
Assumed Deletions - 2017-18 (Not balance sheet deletions)							
<b>NIL</b>							
<b>Sub Total</b>				<b>0.00</b>		<b>0.00</b>	
Deletions claimed under exclusions							
1	410714	3 Nos. SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	Claimed Under exclusion	2.43			
2	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.83			
3	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	2.99			
4	410714	3 Nos.LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	2.80			
5	410714	3 Nos. UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	2.88			
6	410714	3 Nos. LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	Claimed Under exclusion	2.84			
7	410714	21 Nos. TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	Claimed Under exclusion	1.33			
8	411102	Articulated wheel loader	Claimed Under exclusion	14.68			
9	411112	Dewatering pump	Claimed Under exclusion	0.06			
10	411116	Hand Drill Mechline	Claimed Under exclusion	0.10			
11	411801	3 Nos. RADIAL GATE AUTOMATION	Claimed Under exclusion	3.56			
12	411801	Intel Core2 Duo E4600 with 17 TFT	Claimed Under exclusion	0.34			
13	411801	DELL VOSTRO 2305T DESKTOP PC	Claimed Under exclusion	0.39			
14	411801	BUSINESS DESKTOP COMPUTER, HP COMPAQ ELITE 8300 MT	Claimed Under exclusion	0.51			
15	411801	BUSINESS DESKTOP COMPUTER, HP COMPAQ ELITE 8300 MT	Claimed Under exclusion	0.51			
16	411801	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN 6301040039)	Claimed Under exclusion	0.43			
17	411801	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN 6301040039)	Claimed Under exclusion	0.43			
18	411801	HP Compaq Business Desktop DX2280	Claimed Under exclusion	0.34			
19	411801	COMPUTERS,COMPAQ MAKE, MODEL NO-3601	Claimed Under exclusion	0.48			
20	411801	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	Claimed Under exclusion	0.41			
21	411801	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	Claimed Under exclusion	0.41			
22	411801	DELL VOSTRO 2305T DESKTOP PC	Claimed Under exclusion	0.39			
23	411801	DELL DESKTOP (INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	Claimed Under exclusion	0.43			
24	411801	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DUO 8400 3GHX 6M	Claimed Under exclusion	0.34			
25	411801	HP 6040INDESTOP P.C	Claimed Under exclusion	0.37			
26	411801	COMPAQ DESKTOP	Claimed Under exclusion	0.25			
27	411801	COMPAQ PRESORIO DUAL CORE	Claimed Under exclusion	0.27			
28	411801	HP PAVILION DESKTOP	Claimed Under exclusion	0.38			
29	411801	COMPAQ PRESARIO MODEL 3350 WITH 17 TFT MONITOR	Claimed Under exclusion	0.27			
30	411801	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DUO 8400 3GHX 6M	Claimed Under exclusion	0.34			
31	411801	4 nos. HP LAPTOP PROBOOK, MAKE - HP, MODEL-6470B	Claimed Under exclusion	2.39			
32	411801	HP LAPTOP 2.1GHZ	Claimed Under exclusion	0.41			
33	411801	LAPTOP MAKE TOSHIBA	Claimed Under exclusion	1.38			
34	411801	4 nos. DELL MINI 10 NOTE BOOK	Claimed Under exclusion	0.88			
35	411801	DELL STUDIO 1458 NOTE BOOK	Claimed Under exclusion	0.45			
36	411801	LINE PRINTER, NETWORK INTERFACE, UPS & COMPAQ DESK PRO-256M	Claimed Under exclusion	0.42			
37	411801	Scanner (6350 F3)	Claimed Under exclusion	0.29			
38	411803	CANON COLOUR LASER PRINTER A3 SIZE-LBP 9100CDN	Claimed Under exclusion	1.28			
39	411803	PRINTER TVSE MSP 250	Claimed Under exclusion	0.09			
40	411803	A-4 NETWORK COLOUR LASER PRINTER, HP CP/CL 1525N	Claimed Under exclusion	0.21			
41	411803	Printer (HP 125C)	Claimed Under exclusion	0.20			
42	411803	HP Desk 640 C Printer	Claimed Under exclusion	0.16			
43	411803	HP OFFICE JET 4266 PRINTER	Claimed Under exclusion	0.10			
44	411803	CANON PIXMA IX 4000 PHOTO PRINTER	Claimed Under exclusion	0.16			
45	411803	A3 SIZE COLOR INKJET PRINTER ALL-IN-ONE, HP OFFICEJET 7500A	Claimed Under exclusion	0.20			
46	411803	A3 SIZE COLOR INKJET PRINTER ALL-IN-ONE, HP OFFICEJET 7500A	Claimed Under exclusion	0.24			
47	411803	HP Laser Jet 2600N	Claimed Under exclusion	0.19			
48	411803	PRINTER HP LASERJET M2727NF MFP SERIES	Claimed Under exclusion	0.45			
49	411803	PRINTER HP LASERJET M2727NF MFP SERIES	Claimed Under exclusion	0.45			
50	411803	A-4 NETWORK COLOUR LASER PRINTER, HP CP/CL 1525N	Claimed Under exclusion	0.21			
51	411803	HP LEASER PRINTER1008	Claimed Under exclusion	0.08			
52	411803	HP LAZER JET PRINTER M 1319F	Claimed Under exclusion	0.17			
53	411803	Printer	Claimed Under exclusion	0.30			
54	411803	Dot Matrix printer L&T make 132 col	Claimed Under exclusion	0.06			
55	411803	LINE PRINTER, NETWORK INTERFACE, UPS & COMPAQ DESK PRO-256M	Claimed Under exclusion	1.49			
56	411804	3 Nos. MEDIA CONVERTER,D LINK, DFE - 855 MI	Claimed Under exclusion	0.09			
57	411804	CD WRITER	Claimed Under exclusion	0.13			
58	411804	I-BALL MODEM ( 200931B10507)	Claimed Under exclusion	0.02			



Sr. No.	HOA	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	411804	APC UPS 1KVA	Claimed Under exclusion	0.22			
60	411804	CANON SCANNER - CANOSCAN 9000F	Claimed Under exclusion	0.15			
61	411806	LAN EXTENDER	Claimed Under exclusion	0.19			
62	411806	LAN EXTENDER	Claimed Under exclusion	0.19			
63	412001	VOTAGE STABILISER	Claimed Under exclusion	0.07			
64	412003	Selex Plain Paper Copier	Claimed Under exclusion	0.80			
65	412801	18 Nos. UPS	Claimed Under exclusion	0.42			
66	412801	VOLTAGE STABILISER	Claimed Under exclusion	0.01			
67	412801	CD Writer S2X	Claimed Under exclusion	0.01			
68	412801	PRINTER HP 3745 DESKJET COLOUR	Claimed Under exclusion	0.03			
69	412801	H.P. SCANNER	Claimed Under exclusion	0.05			
70	412801	H.P. SCANNER	Claimed Under exclusion	0.05			
71	412801	H.P. SCANNER	Claimed Under exclusion	0.05			
72	412801	DVD WRITER EXTERNAL OMEGA	Claimed Under exclusion	0.03			
		Sub Total		56.51			
		Grand Total		58.32			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

Name of the Petitioner  
Name of the Generating Station  
Region

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

NHPC Ltd.  
Rangit Power Station

PART-II  
FORM-9BI

Sr. No.	HOA	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>Deletions as per books of accounts.</b>							
1	410701	TURBINE	Deletion against additional capital expenditure	0.09	2000	0.06	Deletion against SI. No. D-1&2, Form No. 9A, FY 2018-19. This is in terms of change in Accounting policies as per guidelines of IND AS for PPE treatment.
<b>TOTAL</b>				<b>0.09</b>		<b>0.06</b>	
<b>Assumed Deletions - 2018-19 (Not balance sheet deletions)</b>							
1	410806	Transformer	Deletion against additional capital expenditure	2.06	1998	24693.00	The asset will be deleted from books in the FY 2019-20. (Refer SI No.2 of 9A 2018-19)
2	410701	AIR COMPRESSOR RATED WORKING PRESS:7.5 KG / CM2	Deletion against additional capital expenditure	1.92	2000	1.35	The asset will be deleted from books in the FY 2019-20 (Refer SI No.3 of 9A 2018-19)
<b>Sub Total</b>				<b>3.98</b>		<b>24694.35</b>	
<b>Deletions claimed under exclusions</b>							
1	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER D	Claimed Under exclusion	0.62			
2	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER D	Claimed Under exclusion	0.62			
3	410714	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER D	Claimed Under exclusion	0.81			
4	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	3.27			
5	410714	UPPER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.93			
6	410714	LOWER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	1.00			
7	410714	LOWER STATIONARY LABYRINTH AS PER DRG	Claimed Under exclusion	0.88			
8	410806	Pully Block 10 Ton	Claimed Under exclusion	0.37			
9	410806	Pully Block 10 Ton	Claimed Under exclusion	0.37			
10	411109	Chain Pull 3 ton Cap.	Claimed Under exclusion	0.16			
11	411109	Hydraulic Jack	Claimed Under exclusion	0.11			
12	411110	Vibrating Machine	Claimed Under exclusion	0.03			
13	411110	Concrete Vibrator	Claimed Under exclusion	0.09			
14	411110	Concrete Vibrator	Claimed Under exclusion	0.09			
15	411110	Immersion Concrete Vibrator	Claimed Under exclusion	0.09			
16	411110	Electrical Vibrator	Claimed Under exclusion	0.11			
17	411110	Electrical Vibrator	Claimed Under exclusion	0.11			
18	411110	Electrical Vibrator	Claimed Under exclusion	0.11			
19	411110	Electrical Vibrator	Claimed Under exclusion	0.11			
20	411110	Immersion Concre Vibrator	Claimed Under exclusion	0.12			
21	411110	Immersion Concrete Vibrator	Claimed Under exclusion	0.09			
22	411110	Shutter Vibrator 500W	Claimed Under exclusion	0.06			
23	411110	Shutter Vibrator 500W	Claimed Under exclusion	0.06			
24	411110	Shutter Vibrator 500W	Claimed Under exclusion	0.06			
25	411110	Shutter Vibrator 500W	Claimed Under exclusion	0.06			
26	411110	Shutter Vibrator 500W	Claimed Under exclusion	0.06			
27	411110	Shutter Vibrator 500W	Claimed Under exclusion	0.06			
28	411110	Electric Vibrator	Claimed Under exclusion	0.30			
29	411110	Hutter Vibrator with Motor 500 wa	Claimed Under exclusion	1.61			
30	411111	Shutter vibrator	Claimed Under exclusion	0.08			
31	411111	Perfect submessable ump	Claimed Under exclusion	0.63			
32	411111	Jack hammer (Cp 32 Dry Rock Drill)	Claimed Under exclusion	0.22			
33	411111	Jack hammer (Cp 32 Dry Rock Drill)	Claimed Under exclusion	0.22			
34	411111	Pusher Leg	Claimed Under exclusion	0.06			
35	411112	Centrigugal Pump	Claimed Under exclusion	0.32			
36	411112	Dewatering pump	Claimed Under exclusion	0.10			
37	411112	Dewatering pump	Claimed Under exclusion	0.06			
38	411112	Dewatering pump	Claimed Under exclusion	0.06			
39	411112	Kirloskar make monoblack pump	Claimed Under exclusion	0.07			
40	411112	35 HP submersible pump	Claimed Under exclusion	1.85			
41	411112	35 HP SUBMERSIBLE PUMP	Claimed Under exclusion	4.59			
42	411112	CP-10 Sum pump	Claimed Under exclusion	0.07			
43	411112	CP-10 Sum pump	Claimed Under exclusion	0.07			
44	411112	Submersible Pump	Claimed Under exclusion	0.21			
45	411112	Kirloskar base shaft Pump	Claimed Under exclusion	0.18			
46	411112	Kirloskar Pump	Claimed Under exclusion	0.23			
47	411114	Portable welding set	Claimed Under exclusion	0.21			
48	411114	Portable welding set	Claimed Under exclusion	0.21			
49	411114	Portable welding set	Claimed Under exclusion	0.21			
50	411114	Welding Set	Claimed Under exclusion	0.12			
51	411114	Welding Set	Claimed Under exclusion	0.16			



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Sr. No.	HOA	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
52	411114	Advani Octiton Welding Set	Claimed Under exclusion	0.32			
53	411114	MAW Welding Machine	Claimed Under exclusion	0.29			
54	411114	ESAB Portable Work Generating Welding Set	Claimed Under exclusion	0.64			
55	411114	Easab Air Cooled m 400 Welding Set	Claimed Under exclusion	0.84			
56	411116	PORTABLE WELDING SET,	Claimed Under exclusion	1.92			
57	411116	Jack Hammer	Claimed Under exclusion	0.25			
58	411116	Jack Hammer	Claimed Under exclusion	0.25			
59	411116	Pusher Leg	Claimed Under exclusion	0.07			
60	411116	Pusher Leg	Claimed Under exclusion	0.07			
61	411116	Pusher Leg	Claimed Under exclusion	0.07			
62	411116	Pusher Leg	Claimed Under exclusion	0.07			
63	411116	Pusher Leg	Claimed Under exclusion	0.10			
64	411116	Pusher Leg	Claimed Under exclusion	0.10			
65	411116	Pusher Leg	Claimed Under exclusion	0.11			
66	411116	Pusher Leg	Claimed Under exclusion	0.11			
67	411116	Pusher Leg	Claimed Under exclusion	0.11			
68	411116	Pusher Leg	Claimed Under exclusion	0.11			
69	411116	Pusher Leg	Claimed Under exclusion	0.22			
70	411116	H.S.S.Drill bit 4-20mm	Claimed Under exclusion	0.05			
71	411116	Hand drill	Claimed Under exclusion	0.07			
72	411116	Hand Drill AG-7	Claimed Under exclusion	0.10			
73	411116	Hand Drill AG-7	Claimed Under exclusion	0.08			
74	411116	Hand Drill AG-8	Claimed Under exclusion	0.10			
75	411116	Hand Drill Maach.	Claimed Under exclusion	0.14			
76	411116	Hand Drill Maach.	Claimed Under exclusion	0.14			
77	411116	Hand Drill Maach.	Claimed Under exclusion	0.17			
78	411116	Hand Drill Mach	Claimed Under exclusion	0.16			
79	411116	Hand Drill Mechine	Claimed Under exclusion	0.05			
80	411116	Hand Drill,AG7.	Claimed Under exclusion	0.08			
81	411116	Drill Bit	Claimed Under exclusion	0.01			
82	411116	Drill Bit	Claimed Under exclusion	0.01			
83	411130	Chain Pulley Block Triple spacer 3 Ton	Claimed Under exclusion	0.14			
84	411130	30 KVA Oil Cooled Welding transformer	Claimed Under exclusion	0.16			
85	411130	Advani Welding Transformer	Claimed Under exclusion	0.03			
86	411130	Advani Welding Transformer	Claimed Under exclusion	0.03			
87	411130	Advani Welding Transformer	Claimed Under exclusion	0.03			
88	411130	Transformer 4KVA	Claimed Under exclusion	0.09			
89	411130	Transformer 4KVA	Claimed Under exclusion	0.09			
90	411130	Transformer 4KVA	Claimed Under exclusion	0.09			
91	411130	Transformer 4KVA/3110	Claimed Under exclusion	0.06			
92	411130	Transformer 4KVA/3111	Claimed Under exclusion	0.06			
93	411130	Step Down Transformer	Claimed Under exclusion	0.27			
94	411130	Hutter Vibrator with Motor 500 wa	Claimed Under exclusion	0.78			
95	411130	Drill Bit Crinding Machine with 3HP Electric Motoar	Claimed Under exclusion	0.31			
96	411801	UPS 1000VA FOR LAN SYSTEM	Claimed Under exclusion	0.10			
97	411801	LCD MONITOR 18.5 MAKE SAMSUNG/LG	Claimed Under exclusion	0.07			
98	411801	LCD MONITOR 18.5 MAKE SAMSUNG/LG	Claimed Under exclusion	0.07			
99	411801	LCD MONITOR 18.5 MAKE SAMSUNG/LG	Claimed Under exclusion	0.07			
100	411801	LCD MONITOR 18.5 MAKE SAMSUNG/LG	Claimed Under exclusion	0.07			
101	411801	24 PORT TO BASE CONNECTOR	Claimed Under exclusion	0.94			
102	411801	ALL IN ONE PC, HP ENVY TOUCHSMART	Claimed Under exclusion	0.84			
103	411801	COMPAQ DESKTOP	Claimed Under exclusion	0.28			
104	411801	COMPAQ DESKTOP	Claimed Under exclusion	0.28			
105	411801	COMPAQ PRESORIO DUAL CORE	Claimed Under exclusion	0.28			
106	411801	HP A67101NDESTOP P.C	Claimed Under exclusion	0.33			
107	411801	HP 6040INDESTOP P.C 2.93GB	Claimed Under exclusion	0.32			
108	411801	DELL 580S DESTOP PC	Claimed Under exclusion	0.38			
109	411801	HP-PAVALON W51301N DESKDOP COMPUTER	Claimed Under exclusion	0.55			
110	411801	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN	Claimed Under exclusion	0.43			
111	411801	HP Compaq DC7700 Intel Core2Duo with TFT Monitor (OLD AIN	Claimed Under exclusion	0.43			
112	411803	PRINTER EPSO LQ - 300	Claimed Under exclusion	0.11			
113	411803	HP PRINTER 1020	Claimed Under exclusion	0.06			
114	411803	HP PRINTER M1005	Claimed Under exclusion	0.13			
115	411803	HP LEASER PRINTER1008	Claimed Under exclusion	0.08			
116	411803	132 CAL 300 COPIER DOT MATRIX	Claimed Under exclusion	0.16			
117	411803	HP-LAZER JET-1020	Claimed Under exclusion	0.07			
118	411804	UPS-1KVA	Claimed Under exclusion	0.10			
119	411804	UPS-1KVA	Claimed Under exclusion	0.10			
120	411804	UPS-1KVA	Claimed Under exclusion	0.10			
121	411804	UPS-1KVA	Claimed Under exclusion	0.08			
122	411804	UPS(APC)	Claimed Under exclusion	0.03			
123	411804	UPS(APC)	Claimed Under exclusion	0.03			
124	411804	UPS 2KVA	Claimed Under exclusion	0.66			

Sr. No.	HOA	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
125	411804	24.3M,1M 6UTP PATCH CORD (D-LINK)	Claimed Under exclusion	0.38			
126	411804	1 TB USB EXTERNAL HARD DISK	Claimed Under exclusion	0.06			
127	411804	1 TB USB EXTERNAL HARD DISK	Claimed Under exclusion	0.06			
128	411806	MEDIA CONVERTER, TP-LINK MC210CS	Claimed Under exclusion	0.05			
129	411806	MEDIA CONVERTER, TP-LINK MC210CS	Claimed Under exclusion	0.05			
130	411806	MEDIA CONVERTER, TP-LINK MC210CS	Claimed Under exclusion	0.05			
131	411806	MEDIA CONVERTER, TP-LINK MC210CS	Claimed Under exclusion	0.05			
132	412003	XEROX MACHINE, SHARPE AR-5316	Claimed Under exclusion	0.48			
133	412801	24 PORT 10 BASE CONNECTOR	Claimed Under exclusion	0.04			
134	412801	STABILISER FOR AIR CONDITIONER, 4KVA, 230 VOLT	Claimed Under exclusion	0.04			
135	412801	UPS	Claimed Under exclusion	0.02			
136	412801	UPS	Claimed Under exclusion	0.02			
137	412801	UPS	Claimed Under exclusion	0.02			
138	412801	UPS 500VA	Claimed Under exclusion	0.02			
139	412801	UPS 500VA	Claimed Under exclusion	0.02			
140	412801	UPS 600-650A with 160-270v input	Claimed Under exclusion	0.02			
141	412801	Emergency Light	Claimed Under exclusion	0.01			
142	412801	Emergency Light	Claimed Under exclusion	0.01			
143	412801	Pedestal Fan 16	Claimed Under exclusion	0.02			
144	411104	Tata Tipper	Claimed Under exclusion	2.26			
145	411104	Tata Tipper	Claimed Under exclusion	2.26			
146	411104	Tata Tipper	Claimed Under exclusion	2.26			
147	411110	Concrete Mixer	Claimed Under exclusion	0.44			
148	411110	Concrete Mixer	Claimed Under exclusion	0.22			
149	411110	Concrete Mixer	Claimed Under exclusion	1.17			
150	411110	Concrete Mixture	Claimed Under exclusion	0.06			
151	411110	Concrete Mixture	Claimed Under exclusion	0.06			
152	411110	Torby Grout Pump	Claimed Under exclusion	6.62			
153	411110	Shortcret Machine-Tag No.-1235-110	Claimed Under exclusion	0.67			
154	411112	Gear Pump Model 502.M/S Everest Engineer	Claimed Under exclusion	0.29			
155	411112	Hydraulic pump	Claimed Under exclusion	0.04			
156	411112	Modl Make submersible Pump	Claimed Under exclusion	0.07			
157	411112	Modl Make submersible Pump	Claimed Under exclusion	0.27			
158	411112	Modl Make submersible Pump	Claimed Under exclusion	0.27			
159	411112	Modl Make submersible Pump	Claimed Under exclusion	0.35			
160	411112	Modl Make submersible Pump	Claimed Under exclusion	0.35			
161	411112	Modl Make submersible Pump	Claimed Under exclusion	0.31			
162	411112	Modl Make submersible Pump	Claimed Under exclusion	0.31			
163	411112	Submersible sum Pump	Claimed Under exclusion	0.21			
164	411112	Submersible Pump	Claimed Under exclusion	0.65			
165	411112	Submersible Pump	Claimed Under exclusion	0.21			
166	411112	Submersible Pump	Claimed Under exclusion	0.62			
167	411112	Submersible Pump	Claimed Under exclusion	0.53			
168	411112	Watertech Submersible un-clog pump	Claimed Under exclusion	6.07			
169	411112	Modl drainage pump	Claimed Under exclusion	0.20			
170	411112	Modl drainage pump	Claimed Under exclusion	0.20			
171	411112	Modl drainage pump	Claimed Under exclusion	0.17			
172	411112	Modl drainage pump	Claimed Under exclusion	0.28			
173	411112	B.E.Pump	Claimed Under exclusion	0.26			
174	411112	Vol Pump mode No.105	Claimed Under exclusion	0.02			
175	411112	Vol Pump mode No.106	Claimed Under exclusion	0.02			
176	411116	Rock Drill	Claimed Under exclusion	0.04			
177	411116	Coolent Pumping Equipments	Claimed Under exclusion	0.07			
178	411115	Air Compressor (Elgi),WFMD	Claimed Under exclusion	5.93			
179	411115	Air Compressor,WFMD	Claimed Under exclusion	0.57			
		Sub Total		74.32			
		Grand Total		78.39			

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm1.)

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

Name of the Petitioner  
Name of the Generating Station  
COD

NHPC Ltd.  
Rangit Power Station  
15.02.2000

**FORM-9C**

**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	51309.33	51602.21	51780.57	51846.76	51979.95
	Less: Opening Gross Block	51147.08	51309.33	51602.21	51780.57	51846.76
	<b>Total Additions as per Books</b>	<b>162.25</b>	<b>292.88</b>	<b>178.37</b>	<b>66.19</b>	<b>133.19</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>162.25</b>	<b>292.88</b>	<b>178.37</b>	<b>66.19</b>	<b>133.19</b>
	Less: Exclusions in Additions (Form 9D)	145.55	349.86	171.81	91.67	126.16
	Less: Exclusions in Deletions (Form 9Bi)	76.58	146.20	42.55	56.51	74.32
	<b>Net Additional Capital Expenditure</b>	<b>93.29</b>	<b>89.22</b>	<b>49.11</b>	<b>31.03</b>	<b>81.35</b>
	Add Addition on account of Capital spare(Purchased during earlier year but put to use during 2014-19)	0.00	0.00	15.37	4.11	0.22
	Less: Assumed Deletions	12.69	8.63	3.35	0.00	3.98
	<b>Net Additional Capital Expenditure (Accrual basis)</b>	<b>80.60</b>	<b>80.59</b>	<b>61.13</b>	<b>35.14</b>	<b>77.59</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	0.00	0.00	0.00	7.61
	Add:-Liability for the Add Cap FY 2014-19 discharged in FY 2015-2019.	0.00	0.00	0.00	0.00	0.00
	<b>Net Additional Capital Expenditure (Cash basis)</b>	<b>80.60</b>	<b>80.59</b>	<b>61.13</b>	<b>35.14</b>	<b>69.98</b>

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



**For NHPC Limited**

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



## Statement showing Items/assets/works claimed under Exclusions:(F.Y. 2014-15)

Name of the Petitioner  
Name of the Generating Station  
COD

NHPC Ltd.  
Rangit Power Station

FORM-9D

Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included in Col.3	Cash Basis	IDC Included in Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
1	THRUST COLLAR DRAWING NO. 02540216504	5.93	0.00	5.93	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410714
2	TYPICAL TANK MOUNTED 3 SCREW PUMP WITH ALL ACCESSORIES, TUSHACO MAKE, MODEL T3ST 45/54	8.49	0.00	8.49	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410714
3	SQR, DRIVE HYDRAULIC TORQUE WRENCH, MAX 14800 NM, 700 BAR, SUITABLE ELECTRIC PUMP WITH REMOTE & HOSE	16.74	0.00	16.74	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410713
4	2 Nos BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	1.55	0.00	1.55	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410714
5	DIGITAL CLAMP METER,VOL.0 TO 600V, CURRENT 0 TO 600A RESISTANCE 0.1 OHM TO 400 OHM	0.34	0.00	0.34	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410806
6	4 Nos. DIGITAL MULTIMETER, AC VOLTAGE 1000V, DC VOLTAGE 1000V, 10 A 0.1 OHM TO 40 MEGA OHM	1.22	0.00	1.22	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410806
7	DIGITAL INSULATION TESTER, INSULATION RANGE 50/100/250/500/1000V	0.41	0.00	0.41	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	410806
8	HYDRAULIC BOTTLE JACK WITH CAPACITY 6 TON, STROKE 305 MM, RETRACTED HEIGHT 216 MM. MAKE: POWER TEAM	0.50	0.00	0.50	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
9	HYDRAULIC BOTTLE JACK WITH CAPACITY 6 TON, STROKE 305 MM, RETRACTED HEIGHT 216 MM. MAKE: POWER TEAM	0.50	0.00	0.50	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
10	4 Nos. SINGLE ACTING SPRING-RETRURN, LOW PROFILE HYDRAULIC CYLINDER, CAPACITY - 10 TONS, MODEL RLS-100	1.32	0.00	1.32	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
11	3 Nos. LASER SENSOR MAKE/ MODEL: ABB/LM80	20.71	0.00	20.71	0	Wrongly capitalised in 2014-15. the same has been decapitalised during 2015-16 (ref at 5 of 9B) 2015-16 under deletion against exclusion)	
12	HYDRA GRIP-O-MATIK 2/3 JAW PULLER WITH LONG JAW, MODEL-1188, CAPACITY 8 TON, MAKE: POWER TEAM	0.88	0.00	0.88	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
13	DISC GRINDER MODEL7PDA 100D, WHEEL DIA 100MM,HOLE DIA 16MM,POWER INPUT 620W, HITACHI MAKE	0.05	0.00	0.05	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
14	DISC GRINDER MODEL7PDA 100D, WHEEL DIA 100MM,HOLE DIA 16MM,POWER INPUT 620W, HITACHI MAKE	0.05	0.00	0.05	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
15	DISC GRINDER MODEL7GP 2S2 CAPACITY: COLLET 6MM, WHEEL DIA 75MM,POWER INPUT 520W, HITACHI MAKE	0.11	0.00	0.11	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
16	DISC GRINDER MODEL7GP 2S2 CAPACITY: COLLET 6MM, WHEEL DIA 75MM,POWER INPUT 520W, HITACHI MAKE	0.11	0.00	0.11	0	Being minor/tools and tackles not to claim as per regulation 14(3)(x)	411130
17	GODREJ STOREWEL M2 (WITH LOCKER)	0.18	0.00	0.18	0	Being furniture not to claim as per regulation 14(3)(x)	411701
18	17 Nos. STEEL ALMIRAH- SIZE 78"X36"X19"	2.85	0.00	2.85	0	Being furniture not to claim as per regulation 14(3)(x)	411701
19	GODREJ SOFA SET (3+1+1) MILAN	0.73	0.00	0.73	0	Being furniture not to claim as per regulation 14(3)(x)	411701
20	50 Nos. 06 SHELVES SLOTTED ANGLE OPEN STEEL MULTIPLEX RACK 2650MM HEIGHT, SIZE- 40MMX80MMX3MM	4.813	0.00	4.81	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
21	FLORID WARDROBE 3 DOOR -GODREJ	0.29	0.00	0.29	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
22	FLORID BED SIDE TABLE-GODREJ	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
23	FLORID BED SIDE TABLE-GODREJ	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
24	DUSTON DINING TABLE- GODREJ	0.14	0.00	0.14	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
25	GAYLE COFFEE TABLE	0.12	0.00	0.12	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
26	FLORID KING SIZE BED -GODREJ MAKE	0.47	0.00	0.47	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
27	FLORID TV UNIT- GODREJ	0.12	0.00	0.12	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
28	3 Nos. GEYSER 15L	0.23	0.00	0.23	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
29	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
30	ACE MATTRESS 78"X72"X4" -GODREJ	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
31	BUSINESS DESKTOP COMPUTER, HP COMPAQ ELITE 8300 MT	0.51	0.00	0.51	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
32	ALL IN ONE PC, HP ENVY TOUCHSMART	0.84	0.00	0.84	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
33	SCANNER, MAKE CANON, MODEL LIDE 110	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
34	4 Nos. HP LASERJET M1213NF MFP	0.66	0.00	0.66	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
35	HP SCANJET 5590	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
36	4 Nos. SHDSL MODEM WITH FAST ETHERNET PORT	0.25	0.00	0.25	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
37	SONY USB WIRELESS LAN ADAPTOR, UWA-BR100	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
38	8 Nos. MEDIA CONVERTER,D LINK, DFE - 855 MI	0.24	0.00	0.24	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
39	102 Nos. TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	0.98	0.00	0.98	0	Being minor & other items not to claim as per regulation 14(3)(x)	411902
40	OFC ADMIN BUILDING TO BSNL EXCHANGE AT RANGIT NAGAR	0.57	0.00	0.57	0	Being minor & other items not to claim as per regulation 14(3)(x)	411903
41	WHEEL CHAIR FOLDING	0.16	0.00	0.16	0	Being minor & other items not to claim as per regulation 14(3)(x)	412005
42	STRETCHER ON TROLLY	0.26	0.00	0.26	0	Being minor & other items not to claim as per regulation 14(3)(x)	412005
43	INSTRUMENT CABINET (US-1045)	0.21	0.00	0.21	0	Being minor & other items not to claim as per regulation 14(3)(x)	412005
44	OXYGEN CONCENTRATOR 5LPM	0.45	0.00	0.45	0	Being minor & other items not to claim as per regulation 14(3)(x)	412005
45	SUCTION APPARATUS ELECTRIC WITH SS TOP, LIFEX MAKE	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412005



Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
46	WASHING MACHINE (SEMI AUTOMATIC) 8.5KG, GODREJ MAKE, GWS8502	0.14	0.00	0.14	0	Being minor & other items not to claim as per regulation 14(3)(x)	412007
47	2.0 TR SPLIT AC , 5 STAR RATED MAKE VOLTAS, MODEL 245DY	0.56	0.00	0.56	0	Being minor & other items not to claim as per regulation 14(3)(x)	412008
48	DOUBLE DOOR REFRIGERATOR, MAKE - SAMSUNG, MODEL-RT29HA	0.29	0.00	0.29	0	Being minor & other items not to claim as per regulation 14(3)(x)	412013
49	LED TV 42", MAKE SONY, MODEL 42W700B	0.66	0.00	0.66	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
50	LED TV 50 INCH	0.84	0.00	0.84	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
51	SQLSVRSTD 2012 SNGL OLP C	0.52	0.00	0.52	0	Being minor & other items not to claim as per regulation 14(3)(x)	412201
52	SQLCAL 2012 SNGL OLP C CAL	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412201
53	SQLCAL 2012 SNGL OLP C CAL	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412201
54	OBSERVATION TABLE FOR NORMAL PENDULUM, SIZE 625 MMX 625MM.	0.11	0.00	0.11	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
55	STEP DOWN TRANSFORMER, 4KVA, 440V O/P, 42 V I/P	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
56	STEP DOWN TRANSFORMER, 4KVA, 440V O/P, 42 V I/P	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
57	STEP DOWN TRANSFORMER, 4KVA, 440V O/P, 42 V I/P	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
58	3PH,50 HZ,MANUAL OPERATED VARIABLE AUTO TRANSFORMER. INPUT:415V AC,3 PH,50 HZ,4 WIRE.OUTPUT:0-470V A	0.32	0.00	0.32	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
59	4 Nos. INSIDE MICROMETER ( STICK SHAPE), RANGE 100 - 2100 MM	1.60	0.00	1.60	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
60	4 Nos. VERNIER CALLIPER, 150MM,P.NO.530-312	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
61	4 Nos.VERNIER CALIPER 0-300 MM, 530-119	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
62	THREAD GAUGE, P.NO.188-121/122/130	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
63	THREAD GAUGE, P.NO.188-121/122/130	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
64	3 Nos. DIGITAL TRIPPING BUCKET RAIN GAUGE	0.89	0.00	0.89	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
65	DIGITAL WEIGHING MACHINE CAPACITY (3 KG TO 5 KG) ACCURACY 0.01G	0.46	0.00	0.46	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
66	DIGITAL WEIGHING MACHINE CAPACITY (3 KG TO 5 KG) ACCURACY 0.01G	0.46	0.00	0.46	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
67	PRECISION SQUARE LEVEL, SENS. 0.02 MM/METER, DIMENSION (W X D X H)200 X 44 X 200 MM, 960-703	0.51	0.00	0.51	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
68	PRECISION SQUARE LEVEL, SENS. 0.02 MM/METER, DIMENSION (W X D X H)200 X 44 X 200 MM, 960-703	0.51	0.00	0.51	0	Being minor & other items not to claim as per regulation 14(3)(x)	412502
69	ALUMINIUM TILT TABLE TOWER EXTENSION LADDER OF WORKABLE HEIGHT-26 FEET	1.42	0.00	1.42	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
70	2 Nos. ALUMINIUM DOUBLE STEP-FOLDABLE S.S LADDER HT 8 FEET	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
71	WALL SUPPORTING ALUMINIUM LADDER SIZE-20	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
72	WALL SUPPORTING ALUMINIUM LADDER SIZE-20	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
73	9 Nos. STRAIGHT ALUMINIUM LADDER	0.98	0.00	0.98	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
74	HITACHI IMPACT WRENCH, WR16SA	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
75	HITACHI IMPACT WRENCH, WR16SA	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
76	CUT OFF MACHINE CC14SF, HITACHI MAKE	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
77	3 Nos. GLOW SIGN BOARD (1X1) SQUARE PIPE 22 GUAGE, 10X4 SQ.FEET WITH COMPLETE SET OF PHILIPS FITTING	0.50	0.00	0.50	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
78	20 Nos. ROOM HEATER HALOGEN TYPE 500/1000W	0.30	0.00	0.30	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
79	GEYSER 15L	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
80	6 Nos.TIA DINNING CHAIR - GODREJ	0.24	0.00	0.24	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
81	100 Nos. CEILING FAN AC 1200 MM WITH CAPACITOR, DOUBLE BALL BEARING, RESISTANCE TYPE REGULATOR,IS: 374-1979	1.41	0.00	1.41	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
82	AQUA GUARD TOTAL NOVA WATER PURIFIER	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411130
83	14 Nos GODREJ CHAIR CH 4	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
84	ROUND OFFICE TABLE	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
85	WOODEN DOOR SIZE 6'3"x2'3"	0.18	0.00	0.18	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
86	WOODEN ALMIRAH SIZE 6'6"x3'	0.33	0.00	0.33	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
87	CHEST OF DRAWER SIZE	0.24	0.00	0.24	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
88	V. CHAIR	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
89	V. CHAIR	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
90	SUPREME CHAIR	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
91	SUPREME CHAIR	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
92	GLASS CORNER TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
93	GLASS CORNER TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
94	GLASS CORNER TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
95	COMPUTER TABLE	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
96	ALMIRAH 78	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
97	9 Nos. GODREJ TABLE T108	0.68	0.00	0.68	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
98	GLASS CENTER TABLE	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701





Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
99	SOFA-TEAK WOOD	0.33	0.00	0.33	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
100	CASH CHEST+C800	0.31	0.00	0.31	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
101	SERVER RACK	0.40	0.00	0.40	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
102	GODREJ BOOK CASE	0.11	0.00	0.11	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
103	WHITE PLUS BOARD WITH ASTRA FRAME (4*7)	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
104	WHITE PLUS BOARD WITH ASTRA FRAME (4*8)	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
105	WHITE PLUS BOARD WITH ASTRA FRAME (4*8)	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
106	GODREJ CHAIR PCH 9P02A/ KAREENA CHAIR12HIOBCK	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
107	GODREJ CHAIR PCH 9P02A/ KAREENA CHAIR12HIOBCK	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
108	GODREJ CHAIR 7001D	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
109	GODREJ CHAIR 9002	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
110	GODREJ CHAIR KAREENA PCH 9P02AX	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
111	GODREJ CHAIR KAREENA PCH 9P02TC	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
112	TABLE T-8	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
113	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
114	GODREJ COMPUTER CHAIR PCH 5002T	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
115	GODREJ SYNCHRO CHAIR 9101R	0.15	0.00	0.15	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
116	4 Nos. REGENCY PCH-7002-D	0.31	0.00	0.31	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
117	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
118	8 Nos. GODREJ TABLE, T-09	0.75	0.00	0.75	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
119	GODREJ TABLE, T-8	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
120	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
121	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
122	14 Nos. GODREJ CHAIR MODEL CH-4	0.21	0.00	0.21	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
123	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
124	5 Nos. GODREJ CHAIR, CH6	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
125	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
126	4 Nos. GODREJ CHAIR, CH-7	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
127	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
128	REGENCY PCH-7002-D	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
129	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
130	7 Nos. GODREJ COMPANION TABLE C-3D	0.55	0.00	0.55	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
131	GODREJ CONFERENCE TABLE MODEL-SENATE	0.90	0.00	0.90	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
132	DINING TABLES WITH 4 CHAIRS	0.19	0.00	0.19	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
133	DINING TABLES WITH 4 CHAIRS	0.19	0.00	0.19	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
134	DINING TABLES WITH 4 CHAIRS	0.19	0.00	0.19	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
135	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
136	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
137	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
138	GODREJ TABLE, T-104	0.12	0.00	0.12	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
139	SOFA SET MODEL MANHATTAN (1+1+3) GODREJ	0.81	0.00	0.81	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
140	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
141	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
142	3 Nos. GODREJ PCH 7002D, REVOLVING CHAIR	0.33	0.00	0.33	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
143	CENTRE TABLE	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
144	CHAIR PCH-7202R FOR CONFERENCE TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
145	5 Nos. GODREJ CHAIR MODEL 5002T (E2)	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	411701
146	WOODEN BED-RAYAGADA FIELD HOSTEL	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
147	WOODEN BED-RAYAGADA FIELD HOSTEL	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
148	MICROOVEN (LG)	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
149	DINNING TABLE	0.23	0.00	0.23	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
150	DRESSING TABLE(ITALIA)	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
151	DOUBLE BED (ITALIA)	0.14	0.00	0.14	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
152	SINGLE BED (ZUARI)	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
153	SINGLE BED (ZUARI)	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
154	MICROWAVE OVEN SAMSUNG MW GE832D	0.17	0.00	0.17	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
155	WOODON COT	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707



Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability Included In Col.3	Cash Basis	IOC Included In Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
156	WOODON COT	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
157	MOULDED DINING TABLE(1NO. OF TABLE & 4NO. OF CHAIRS)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
158	SLEEP WELL MATTRESS (7*36*4)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
159	14 Nos. SINGLE-BED-GODREJ OPEL	0.93	0.00	0.93	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
160	WODEN BED SINGLE	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
161	WODEN BED SINGLE	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
162	VIENNA MODEL KING BED GODREJ	0.15	0.00	0.15	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
163	SIDE TABLES	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
164	SIDE TABLES	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
165	WODEN BED SINGLE	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
166	DINING SET OLIVIA (1TABLE+4CHAIR) GODREJ	0.12	0.00	0.12	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
167	DRESSING TABLE VIENNA GODREJ	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
168	DRESSING TABLE VIENNA GODREJ	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
169	4 Nos. BED SIDE TABLE VIENNA GODREJ	0.16	0.00	0.16	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
170	WOODEN BED TEAK WOOD MAKE SIZE 190*90*40	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
171	SOFA TEAK WOOD FRAME	0.33	0.00	0.33	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
172	COFFEE TABLE ALICIA GODREJ	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
173	WODEN BED SINGLE,	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
174	WODEN BED SINGLE,	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
175	DINING TABLE BRAUN 6 SEATER WITH CHAIR TIA	0.36	0.00	0.36	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
176	ARENA LAUNGE SOFA, NO T25/17938 24/02/08	0.26	0.00	0.26	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
177	IRON SOFA SOFA, NO T25/17938 24/02/08	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
178	DRESSING TABLE VIENNA GODREJ	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
179	SIDE TABLES	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
180	SLEEP WELL MATTRESS (7*36*4)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
181	SLEEP WELL MATTRESS (7*36*4)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
182	SLEEP WELL MATTRESS (7*36*4)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411707
183	LAPTOP MAKE TOSHIBA	1.38	0.00	1.38	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
184	DELL MINI 10 NOTE BOOK	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
185	DELL STUDIO 1458 NOTE BOOK	0.45	0.00	0.45	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
186	HP LAPTOP 2.1GHZ	0.41	0.00	0.41	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
187	DELL MINI 10 NOTE BOOK	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
188	COMPAQ DESKTOP	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
189	COMPAQ DESKTOP	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
190	COMPAQ PRESORIO DUAL CORE	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
191	HP 6040INDESTOP P.C 2.93GB	0.32	0.00	0.32	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
192	LENEVO COMPUTER	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
193	DELL MINI 10 NOTE BOOK	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
194	HP LAPTOP	0.40	0.00	0.40	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
195	HP 6040INDESTOP P.C	0.37	0.00	0.37	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
196	HP A6710INDESTOP P.C	0.33	0.00	0.33	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
197	DELL MINI 10 NOTE BOOK	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
198	COMPAQ DESKTOP	0.25	0.00	0.25	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
199	COMPAQ PRESORIO DUAL CORE	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
200	4 Nos. DELL 580S DESTOP PC	1.53	0.00	1.53	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
201	HP PAVILION DESKTOP	0.38	0.00	0.38	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
202	HP-PAVALION W51301N DESKTOP COMPUTER	0.55	0.00	0.55	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
203	COMPAQ PRESARIO MODEL 3350 WITH 17 TFT MONITOR	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
204	DELL DESKTOP (INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	0.43	0.00	0.43	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
205	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	0.34	0.00	0.34	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
206	HCL DESKTOP (INFINITY PRO BL 1295 INTEL CORE2 DUO 8400 3GHX 6MB12CACH)	0.34	0.00	0.34	0	Being minor & other items not to claim as per regulation 14(3)(x)	411801
207	HP PRINTER 1020	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
208	HP PRINTER M1005	0.13	0.00	0.13	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
209	HP LEASER PRINTER1008	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
210	CANNON LAZER 2900 PRINTER	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
211	HP-LAZER JET-1020	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
212	HP LAZER JET PRINTER M 1319F	0.17	0.00	0.17	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803





Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included in Col.3	Cash Basis	IDC Included in Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
213	CANNON LAZER 2900 PRINTER	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
214	HP LASER PRINTER 1008	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
215	CANNON LAZER 2900 PRINTER	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
216	HP LEASER PRINTER1008	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411803
217	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESORIES, CISCO SX20	3.67	0.00	3.67	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
218	FULL HD 1080P VIDEO CONFERENCING EQUIPMENT INCLUDING FULL HD CAMERA INCLUDING ACCESORIES, CISCO SX20	3.67	0.00	3.67	0	Being minor & other items not to claim as per regulation 14(3)(x)	411903
219	I-BALL MODEM ( 200931B10507)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
220	WIRELESS ROUTER D-LINK DSL-2750U	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
221	DIGITAL EPABX ISDN SYSTEM , MODEL- ETERNITY PE6SP	0.86	0.00	0.86	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
222	UPS(APC)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
223	UPS(APC)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
224	UPS(APC)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
225	UPS,SUPERCOM	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
226	APC UPS 1KVA	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
227	24,3M,1M 6UTP PATCH CORD (D-LINK)	0.38	0.00	0.38	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
228	CANON SCANNER - CANOSCAN 9000F	0.15	0.00	0.15	0	Being minor & other items not to claim as per regulation 14(3)(x)	411804
229	10KVA PWM IGBT BASE ONLINE SYS.	2.34	0.00	2.34	0	Being minor & other items not to claim as per regulation 14(3)(x)	411806
230	CATALYST 3560 24 10/100/1000T +4 SFP +IPB IMAGE	1.07	0.00	1.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411806
231	CATALYST 3560 24 10/100/1000T +4 SFP +IPB IMAGE	1.07	0.00	1.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411806
232	CATALYST 3560 SFP INTERCONNECT CABLE,50CM	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	411806
233	BEETEL TELEPHONE SET	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	411902
234	6 Nos.PANASONIC TELEPHONE	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	411902
235	4 Nos. NOKIA MOBILE 2626	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	411902
236	FAX MACHINE	0.12	0.00	0.12	0	Being minor & other items not to claim as per regulation 14(3)(x)	411902
237	FAX MACHINE PANASONIC 701	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	411902
238	4 Nos. GPS ETREX 30 WITH SD CARD (GARMIN)	0.86	0.00	0.86	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
239	SONY STILL DIGITAL CAMERA DSC-TX1	0.18	0.00	0.18	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
240	GPS ETREX 30 WITH SD CARD (GARMIN)	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
241	GPS ETREX 30 WITH SD CARD (GARMIN)	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
242	SUMKAM 1500VA INVERTER-RAYAGADA	0.38	0.00	0.38	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
243	MICRO TEC INVERTER WITH EXCID BATTERY	0.28	0.00	0.28	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
244	SAMSUNG GRAND NOTE-2	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
245	SONY DIGICAM	0.20	0.00	0.20	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
246	SONY BUSINESS PROJECTOR. MODEL VPL-EX5,	0.45	0.00	0.45	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
247	SONY CYBERSHOT DIGITAL CAMERA. MODEL DSCW110 NO 8653378,	0.11	0.00	0.11	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
248	HANDY CAM - SONY INDIA DIGI CAMERA	0.60	0.00	0.60	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
249	SONY DSC - W 320 DIGI CAM	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412001
250	XEROX MACHINE,SHARPE AR-5316	0.48	0.00	0.48	0	Being minor & other items not to claim as per regulation 14(3)(x)	412003
251	1.5TON AC LG M NO 5PW2AS	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	412008
252	2 Nos.AC VOLTAS 1.5 TON	0.49	0.00	0.49	0	Being minor & other items not to claim as per regulation 14(3)(x)	412008
253	VOLTAS SPLIT AIR CONDITIONER 1.5 TR & 4KVA STABILISER V GUARD	0.31	0.00	0.31	0	Being minor & other items not to claim as per regulation 14(3)(x)	412008
254	PEDESTAL FAN, HAVELL MAKE	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412011
255	BAJAJ PEDESTAL FAN 400 MM	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412011
256	SAMSUNG 21 FLAT 21M40SM	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
257	SAMSUNG 21 FLAT 21M40SM	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
258	SAMSUNG 21 FLAT 21M40SM	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
259	SAMSUNG 21 FLAT 21M40SM	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
260	SAMSUNG 21 FLAT 21M40SM	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
261	LCD TV 26 SONY KLV 26T400A	0.26	0.00	0.26	0	Being minor & other items not to claim as per regulation 14(3)(x)	412014
262	23 Nos. MS OFFICE STD 2010 OR LATEST SNGL OLP LICENCE	2.76	0.00	2.76	0	Being minor & other items not to claim as per regulation 14(3)(x)	412201
263	LG CTV MODEL 21FA2RG	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412501
264	LG CTV MODEL 21FA2RG	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412501
265	9 Nos. AQUA GUARD -CLASSIC	0.76	0.00	0.76	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
266	2 Nos AQUA GUARD -REVIVA R/O	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
267	PHILIPS IRON	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503



Sl. No	Head of work/Equipment	Accural Basis	Un- discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
268	CAFE POD	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
269	CAFE POD	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
270	IFB WASHING MACHINE 5.5KG.	0.27	0.00	0.27	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
271	IFB WASHING MACHINE 5.5KG.	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
272	AQUA GUARD -COOLER	0.32	0.00	0.32	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
273	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 5KG	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
274	DRY POWDER FIRE EXTINGUISHER TYPE ABC, 5KG	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
275	CLEAN AGENT FIRE EXTINGUISHER, 2 KG.	0.16	0.00	0.16	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
276	INVERTER WITH EXCIDE BATTERY	0.30	0.00	0.30	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
277	SIGN BOARD 5'8	0.09	0.00	0.09	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
278	VACCU CLEANER _ BIG	0.44	0.00	0.44	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
279	GEYSER-PLS-SS 15 LITRE	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
280	GEYSER-PLS-SS 15 LITRE	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
281	WOX COOLER	0.06	0.00	0.06	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
282	BAJAJ GYSER 25 LTR SHAKTI	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
283	VIJAY WATER GYSER WH25L ABS	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
284	VIJAY WATER GYSER WH25L ABS	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
285	TRIPOD SCREEN	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
286	KENSTAR COOLER	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
287	AQUA GUARD TOTAL NOVA WATER PURIFIER	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
288	AQUA GUARDTOTAL NOVA WATER PURIFIER	0.10	0.00	0.10	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
289	MOTWAN MAKE EARTH CLAMP TESTER DEC-2	0.57	0.00	0.57	0	Being minor & other items not to claim as per regulation 14(3)(x)	412503
290	11 Nos. REFRIGERATOR	1.11	0.00	1.11	0	Being minor & other items not to claim as per regulation 14(3)(x)	412505
291	TV TROLLY	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
292	V. GUARD STABILIZER , VGS50 ( REFRIGERATOR)	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
293	CEILING FAN	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
294	CEILING FAN	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
295	LOGITECH KEY BOARD	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
296	LOGITECH KEY BOARD	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
297	MURPHY COFFE MAKER	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
298	5 Nos. CARPET (12**10)	0.08	0.00	0.08	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
299	BP MONITOR (MOREPEN)	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
300	CENTER TABLE	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
301	DRESING TABLE (ZUARI)	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
302	SIDE TABLE (ITALIA)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
303	SIDE TABLE (ZUARI)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
304	SIDE TABLE (ZUARI)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
305	TV STAND(STEEL)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
306	TV STAND(STEEL)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
307	TV STAND(STEEL)	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
308	PACK TABLE(WOOD)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
309	PACK TABLE(WOOD)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
310	PACK TABLE(WOOD)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
311	PEDESTAL USHA FAN	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
312	4 Nos. BLANKETS	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
313	KURLON MATTRESS	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
314	KURLON MATTRESS	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
315	CARPET	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
316	CARPET (12**10)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
317	CARPET (12**10)	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
318	DOUBLE TROLLEY FOR BATTERY AND INVERTER	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
319	GRINDER	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
320	PRESSURE COOKER	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
321	CENTER TABLE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
322	MATTRESS LATX	0.22	0.00	0.22	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
323	2 Nos.MATTRESS ORTHO	0.24	0.00	0.24	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
324	3 Nos. USHA CEILING FAN BERHAMPUR	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801





Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
325	KHAITAN FAN 48	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
326	GAS Stove BBSR	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
327	BSNL MODEM	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
328	6 Nos. EXECUTIVE CHAIR,7004D	0.24	0.00	0.24	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
329	GLASS CENTER TABLE	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
330	WOODEN TABLE 34"X 35"X 30"	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
331	4 Nos. DRY POWDER FIRE EXTINGUISHER TYPE ABC, 2KG	0.18	0.00	0.18	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
332	PWR SUPPLY 100 240VAC,	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
333	PWR SUPPLY 100 240VAC,	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
334	BPL EMERGENCY LIGHT	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
335	EMERGENCY LIGHT	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
336	EMERGENCY LIGHT	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
337	TATA SKY CONNECTION	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
338	PANASONIC TELEPHONE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
339	PANASONIC TELEPHONE	0.05	0.00	0.05	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
340	DVD WRITER EXTERNAL OMEGA	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
341	BSNL DATA CARD	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
342	BSNL DATA CARD	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
343	HAWAII 3G DATA CARD	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
344	WHITE MARKER BOARD	0.03	0.00	0.03	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
345	NOTICE BOARD	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
346	7 Nos. DUST BIN	0.07	0.00	0.07	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
347	BAJAJ ELECTRIC KETTLE	0.02	0.00	0.02	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
348	WATER FILTER	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
349	INDUCTION PLATE	0.04	0.00	0.04	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
350	EXHAUST FAN 9"	0.01	0.00	0.01	0	Being minor & other items not to claim as per regulation 14(3)(x)	412801
	<b>Total</b>	<b>145.55</b>	<b>0.00</b>	<b>145.55</b>	<b>0.00</b>		

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## Statement showing items/assets/works claimed under Exclusions:(FY-2015-16)

PART-II  
FORM-9D

Name of the Petitioner

NHPC Ltd.

Name of the Generating Station

Rangit Power Station

COD

Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included in Col.3	Cash Basis	IDC Included in Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	8
1	A3 SIZE COLOR INKJET PRINTER ALL-IN-ONE, HP OFFICEJET 7500A	0.26	0.00	0.26	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
2	EPSON L1800 A3 + INKJET PRINTER	0.32	0.00	0.32	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
3	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	0.16	0.00	0.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
4	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	0.16	0.00	0.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
5	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	0.16	0.00	0.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
6	HP COLOR LASERJET M575DN ENTERPRISE MFP	1.69	0.00	1.69	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
7	RACK SERVER HP DL 380 G8, 8 CORE, 64 GB RAM, SAS HDD 5X600GB, HP DL 380 G8	7.51	0.00	7.51	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411806
8	CISCO ROUTER MODEL 1941 SEC K9 WITH ALL ACCESSORIES	1.75	0.00	1.75	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411806
9	165 Nos. Exhaust Fan	5.25	0.00	5.25	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
10	PLAIN TELEPHONE SET 1+1 WITH SPEAKER, MODEL- M-78 MAKE-BEETEL	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
11	PLAIN TELEPHONE SET 1+1 WITH SPEAKER, MODEL- M-78 MAKE-BEETEL	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
12	99 Nos. TELEPHONE SET, MAKE- BEETEL & MODEL - M-53	0.94	0.00	0.94	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
13	4 Nos.REVOLVING STOOL STEEL	0.10	0.00	0.10	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
14	60 Nos. HEAVY DUTY STEEL RACK: 2150MM(H)X1500 MM (L) X 600 MM (D) HAVING 5 SHELVES MAKING 4 COMP. OPEN TYPE	9.04	0.00	9.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
15	Steel Almirah hospital	0.00	0.00	0.00	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411706
16	Steel Almirah Hospital	0.00	0.00	0.00	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411706
17	Steel Almirah Hospital	0.00	0.00	0.00	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411706
18	10 Nos.BED SIDE LOCKER	0.79	0.00	0.79	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411706
19	WARDROBE(960*590*1941)	0.32	0.00	0.32	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
20	WARDROBE(960*590*1941)	0.32	0.00	0.32	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
21	SIDE TABLE	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
22	SIDE TABLE	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
23	SIDE TABLE	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
24	SIDE TABLE	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
25	4 Nos. CENTRE TABLE WITH GLASS TOP WITH STEEL FRAME SIZE 3'X1.5'	0.33	0.00	0.33	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
26	DRESSING TABLE WOODEN.	0.29	0.00	0.29	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
27	DRESSING TABLE WOODEN.	0.29	0.00	0.29	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
28	DOUBLE BED (6' X 6.5')	0.55	0.00	0.55	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
29	DOUBLE BED (6' X 6.5')	0.55	0.00	0.55	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
30	SINGLE SEATED SOFA	0.22	0.00	0.22	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
31	SINGLE SEATED SOFA	0.22	0.00	0.22	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
32	SINGLE SEATED SOFA	0.22	0.00	0.22	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
33	SINGLE SEATED SOFA	0.22	0.00	0.22	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
34	TEMPERATURE SURVEILLANCE UNIT APR-103 TEMPERATURE SENSORS:PTC TEMPERATURE:145DEG C: SA0653941021	0.76	0.00	0.76	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
35	3 Nos. ROTOR TEMPERATURE MONITORING DEVICE, CHINO MAKE	6.09	0.00	6.09	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
36	18 nos. THYRISTOR,CN9064670048 TYPE OF HOUSING:FLAT PACK ITAV:800VUDRM:1350V C66048-A2423-A11 FOR RANGIT PS	9.20	0.00	9.20	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
37	WIRING MODULE, 6DC5002-8AC, FOR G40 GOVERNOR	0.88	0.00	0.88	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
38	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	0.72	0.00	0.72	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
39	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	0.72	0.00	0.72	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
40	35 Nos.COVER PLATE, DRG NO. 02030110601, PART NO 29	3.76	0.00	3.76	0.00	Capital spares. To be claimed when the item will be actually put to use	410714



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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	HOA
41	UPPER STATIONARY LABYRINTH AS PER DRG	2.99	0.00	2.99	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
42	43 Nos. BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	2.90	0.00	2.90	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
43	37 Nos. GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601, PART NO 33	16.09	0.00	16.09	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
44	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	0.89	0.00	0.89	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
45	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	0.79	0.00	0.79	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
46	21 Nos.TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	1.32	0.00	1.32	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
47	33 Nos. STRAP, DRG NO. 02030110601, PART NO 32	7.90	0.00	7.90	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
48	19 Nos. TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	1.28	0.00	1.28	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
49	8 Nos. STRAP, DRG NO. 02030110601, PART NO 32	1.92	0.00	1.92	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
50	26 Nos. SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	1.67	0.00	1.67	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
51	20 Nos. TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	1.32	0.00	1.32	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
52	4 Nos. DEF. TIME OVER CURRENT RELAY WITH INSTANT ELEMENT CT SEC CURRENT:1A CURRENT MTL CODE:CN9076572054	1.70	0.00	1.70	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
53	UNDER VOLTAGE RELAY, 415VAC AUX:220VDC DO 332V VAG 21 MTL CODE: CN9076751048	0.21	0.00	0.21	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
54	CPU MDL FOR CH- 1, 69203DB1AA UN0660AV1 , DVR HIER 452555R2.0349KQVR EPROMS IN AA49 : ED7470400133	4.98	0.00	4.98	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
55	CPU MDL FOR PLC 69203DB1AA UN0660AV1 PLC HIER 452562R2.0349PLC EPROMS IN AB13 RCK : ED7470400133	4.98	0.00	4.98	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
56	CPU MDL FOR MONITORING 69203DB1AA UN0660AV1 HIER 452 561,2907KMON EPROMS IN AB73 : ED7470400133	4.98	0.00	4.98	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
57	TRANSFORMER CONTROL 100VA,3.50HZ LV1-220V,HV1-240V,VECTOR GROUP:YNYN0 IMPEDENCE:6% HV:CN9074554059	0.09	0.00	0.09	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
58	BHEL DVR MODULE: MDL 69203GB2AA	3.64	0.00	3.64	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
59	AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V DC CONTACTS:4 C/O RE-300-02 : CN9076871272	0.05	0.00	0.05	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
60	10 Nos. AUX RELAY- LED FLAG INDI &MNL TSTR COIL VOLTAGE : 220V DC CONTACTS:4 C/O RE300-TYPE02 :CN9076871299	0.46	0.00	0.46	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
61	MULTIPLE POLE CIRCULAR CONNECTOR RECEPTACLE SHELL MS-3102R-28-11-P :22P TST V:305KV RMS:CN9075182066	0.06	0.00	0.06	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
62	MULTIPLE POLE CIRCULAR CONNECTOR RECEPTACLE SHELL MS-3102R-28-11-P :22P TST V:305KV RMS:CN9075182066	0.06	0.00	0.06	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
63	WIRE WOUND RESISTOR WATTAGE:100 WATTS 1.5K OHM ADJUSTABLE ,50PPM,5%,PPR100 MTL CODE: CN9060398505	0.01	0.00	0.01	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
64	WIRE WOUND RESISTOR WATTAGE:100 WATTS 1.5K OHM ADJUSTABLE ,50PPM,5%,PPR100 MTL CODE: CN9060398505	0.01	0.00	0.01	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
65	DVR MODULE UN0099A MAKE BHEL, PART NO:CN9090365702 FOR RANGIT POWER STATION	0.88	0.00	0.88	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
66	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	0.80	0.00	0.80	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
67	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	0.80	0.00	0.80	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
68	46 Nos. LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	7.13	0.00	7.13	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
69	CAPITALIZATION/ADJUSTMENT OF CAPITAL SPARES	171.51	0.00	171.51	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
70	RUNNER DISC INSULATION 3-25402-66306	0.12	0.00	0.12	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
71	25 Nos. COVER PLATE, DRG NO. 02030110601, PART NO 29	2.68	0.00	2.68	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
72	23 Nos. GUIDE VANE LEVER (FINISH MACHINED), DRG NO. 02030110601, PART NO 33	10.00	0.00	10.00	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
73	14 Nos. LEVER STOPPER (IN HALVES), DRG NO. 02030110601, PART NO 34	2.16	0.00	2.16	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
74	18 Nos. STRAP, DRG NO. 02030110601, PART NO 32	4.31	0.00	4.31	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
75	6 Nos.AIR FLOW MONITORING UNIT 24V DC,SA0653980388 FOR RANGIT POWER STATION	3.33	0.00	3.33	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
76	9 Nos. AUX RELAY WITH LED FLAG INDI &MNL TSTR COIL VOLTAGE : 50V DC CONTACTS:4 C/O RE-300-02 : CN9076871272	0.42	0.00	0.42	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
77	6 Nos. TRIAXIAL CABLE BNT CONNECTOR JACK BULK HEAD UG CLAMP HET MTL CODE: CN9075362030	0.48	0.00	0.48	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
78	STRAP, DRG NO. 02030110601, PART NO 32	0.24	0.00	0.24	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
79	34 Nos. SPLIT DOWEL, DRG NO. 02030110601, PART NO 24	2.18	0.00	2.18	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
80	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	0.80	0.00	0.80	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
81	MICROSOFT WINDOWS SERVER STANDARD 2012 E-LICENSE WITH 5 NO. USER CAL 2012 LICENSE	0.72	0.00	0.72	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412201



Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
82	CANNON DIGITAL PHOTOCOPIER, IR 4225	1.64	0.00	1.64	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412003
83	BIPHASIC DEFIBRILLATOR WITH PRINTER	1.96	0.00	1.96	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412005
84	PULSE-OXIMETER	0.35	0.00	0.35	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412005
85	AUTOClave ELECTRIC STAINLESS STEEL 12X12	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412005
86	MAGNETIC RECUMBENT BIKE (MODEL NO-R 302)	0.30	0.00	0.30	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
87	MOTORISED TREADMILL , TECHNICAL SPEC.-4 HP DC HIGH INS. MOTOR , SPEED - 1- 20 KM/PH, FITKING, W 660	0.81	0.00	0.81	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
88	MOTORISED TREADMILL , TECHNICAL SPEC.-4 HP DC HIGH INS. MOTOR , SPEED - 1- 20 KM/PH, FITKING, W 660	0.81	0.00	0.81	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
89	ELLIPTICAL BIKE S5600,MAG. ELLIPTICAL BIKE,8 LEVEL MAGNETIC TENS.CONTR., COMP. DISPLAY, 10, FITKING	0.38	0.00	0.38	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
90	3 Nos. BIOMETRIC READER MAKE: REALTIME, MODEL- T52	1.51	0.00	1.51	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412020
91	MULTIUSER TIME ATTENDANCE SOFTWARE (WITH MEDIA) MAKE: REALTIME	0.26	0.00	0.26	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412020
92	BIOMETRIC ACCESS CONTROL SYSTEM MAKE: REALTIME, MODEL:T350	0.30	0.00	0.30	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412020
93	LAPTOP I5 5200U ,1TB HDD, 8GB RAM, 4GB GRAPHICS, MAKE DELL:5558	0.60	0.00	0.60	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
94	ARTICULATED WHEEL LOADER	14.68	0.00	14.68	0.00	Reclassification/Ajustment	411102
95	AIR COMPRESSORED 004	2.22	0.00	2.22	0.00	Reclassification/Ajustment	411115
96	CONST OF CONTROL ROOM BUILDING MCD	0.53	0.00	0.53	0.00	Reclassification/Ajustment	410903
97	SAMSUNG REFRIGERATOR 170 LTR DOUBLE DOOR	0.162	0.00	0.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411702
	<b>Total</b>	<b>349.86</b>	<b>0.00</b>	<b>349.86</b>	<b>0.00</b>		

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)



## Statement showing Items/assets/works claimed under Exclusions:(FY: 2016-17)

Name of the Petitioner  
Name of the Generating Station  
COD

NHPC Ltd.  
Rangit Power Station

PART-II  
FORM-9D

Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
1	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	0.30	0.00	0.30	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410711
2	COMMON METER READING INSTRUMENT(CMRI) COMPLETE WITH SOFTWARE, COMM. CABLE TO PC AND CHARGER ETC	0.30	0.00	0.30	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410711
3	65HP STAR DELTA STARTER PANEL,3PHASE,415V	0.43	0.00	0.43	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410713
4	65HP STAR DELTA STARTER PANEL,3PHASE,415V	0.43	0.00	0.43	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410713
5	35HP STAR DELTA STARTER PANEL,3PHASE,415V	0.39	0.00	0.39	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410713
6	35HP STAR DELTA STARTER PANEL,3PHASE,415V	0.39	0.00	0.39	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410713
7	60 Nos. BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	3.84	0.00	3.84	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
8	3 Nos. GPALESS SURGE ARRESTER, 60 KV, 10 KA	1.44	0.00	1.44	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
9	6 Nos.DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	1.82	0.00	1.82	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
10	39 Nos. TEMPERATURE DETECTOR RTD, THREE WIRE TYPE, TEMP RANGE: 0 TO 200 DEGREE CENTIGRADE,CAPILLARY 7.5 MTR	3.29	0.00	3.29	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
11	AC PWR CONT(CONSISTS OF2 CONTACTORS):30A,415V~,MAIN CNTS:3,COIL V:220V-,AXCNTS:4NO+4NC,CN9070498014	0.42	0.00	0.42	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
12	AC PWR CONT(CONSISTS OF2 CONTACTORS):30A,415V~,MAIN CNTS:3,COIL V:220V-,AXCNTS:4NO+4NC,CN9070498014	0.42	0.00	0.42	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
13	3 Nos. UPPER STATIONARY LABYRINTH AS PER DRG	2.96	0.00	2.96	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
14	3 Nos. BOTTOM LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT PS	3.78	0.00	3.78	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
15	4 Nos. LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	3.75	0.00	3.75	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
16	5 Nos. UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	5.01	0.00	5.01	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
17	5 Nos. LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	4.43	0.00	4.43	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
18	10 Nos.SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	7.51	0.00	7.51	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
19	MODULE UN0098A-P (VARIABLE POWER SUPPLY MODULE AC/DC-DC CONVERTOR) MAKE BHEL, PART NO ED9090334114	4.03	0.00	4.03	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
20	MODULE KX9180A (AC/DC CONVERTOR POWER SUPPLY MODULE) MAKE BHEL, PART NO CN9090334009 (MAIN EXCITER)	5.72	0.00	5.72	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
21	HS LUB UNIT/HS PUMP MOTOR SET,HP & LP FILT, RELIEF VALVE,PR GAUGE ACC, DN.0-255-05-16-502, IT NO. 20	14.92	0.00	14.92	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
22	THRUST BEARING SPRING ASSLY., DRG. NO. 1-255-01-16-501	10.16	0.00	10.16	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
23	11KV INCOMER INDOOR PANEL WITH 11KV VCB, 800 AMP, 25 KA FOR 1 SEC COMPL. WITH ALL ACCESSORIES	4.60	0.00	4.60	0.00	To claim after installation and deletion of old asset.	410807
24	MAESTRO SIDE UNIT LHS, GODREJ MAKE	0.33	0.00	0.33	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
25	MAESTRO BOOK CASE GODREJ	0.33	0.00	0.33	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
26	MAESTRO MOBIL PEDESTAL GODREJ	0.19	0.00	0.19	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
27	GODREJ EXECUTIVE CHAIR, MONARCH 9N01	0.30	0.00	0.30	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
28	MAESTRO BOOK CASE GODREJ	0.33	0.00	0.33	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
29	MAESTRO MAIN DESK OXFORD CHERRY	0.35	0.00	0.35	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
30	MAESTRO JOINING TABLE RHS	0.15	0.00	0.15	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411701
31	SONY LED KLV 40R352D	0.39	0.00	0.39	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411702
32	QUEEN SIZE BED (1571*1998*930)	0.31	0.00	0.31	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
33	KING SIZE BED, ESTILO 30658	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
34	KING SIZE BED, ESTILO 30658	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
35	10 Nos.SIKKIM TRADITIONAL CHOUKSE DRAGON DESIGN PAINTED WITH RED TOP (MEDIUM SIZE 27"X15"X19")	0.75	0.00	0.75	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
36	7 Nos. DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	0.53	0.00	0.53	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
37	4 Nos. DAMRO MONARCH BED SIDE TABLE (SIZE-46X40X53CM)	0.11	0.00	0.11	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
38	4 Nos. DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	1.46	0.00	1.46	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707

Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
39	7 Nos. DAMRO VISITOR /STUDY CHAIR OCV 028	0.38	0.00	0.38	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
40	DAMRO MONARCH QUEEN BED (SIZE-198X152CM)	0.24	0.00	0.24	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
41	DAMRO MONARCH KING BED (SIZE-198X183CM)	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
42	DAMRO MONARCH KING BED (SIZE-198X183CM)	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
43	DAMRO MONARCH QUEEN BED (SIZE-198X152CM)	0.24	0.00	0.24	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
44	3 Nos. MIXER GRINDER	0.11	0.00	0.11	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
45	2 Nos. LG MICROWAVE OVEN CONVECTION 32L MAKE-LG, MODEL-MJ32868FUM	0.57	0.00	0.57	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
46	2 Nos. WASHING MACHINE TL 7KG MAKE-IFB, MODEL-TL-SDG AQUA 5 SILVER	0.46	0.00	0.46	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
47	SOFA SET 3 SEATER	0.41	0.00	0.41	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
48	4 Nos. STORWEL WITH 4 SHELVES	0.82	0.00	0.82	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
49	SOFA SET 3 SEATER	0.41	0.00	0.41	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
50	LAPTOP MODEL HP ENVY 13 D 115TU	0.93	0.00	0.93	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
51	ALL IN ONE TOUCH SMART DESKTOP MODEL HP T523 Q211IN	0.99	0.00	0.99	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
52	13 Nos. DESKTOP COMPUTER INTEL CORE I7-6700/500GB/WIN8.1 PRO 64 BIT/USB STD, DELL OPTIPLEX 5040 TOWER	7.80	0.00	7.80	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
53	LAPTOP ASUS GL552VW-CN430T INTEL I7 6700, 16GB DDR4, 4GB GRAPHICS, 1TB HDD, 8XDVD RW, 15.6 HD	0.99	0.00	0.99	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
54	EPSON L455 INKJET WIFI MULTIFUNCTION PRINTER	0.16	0.00	0.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
55	5 Nos. HP MULTI FUNCTION PRINTER MFP M128FW	0.99	0.00	0.99	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
56	HP COLOUR LASERJET PRO MFP M177FW PRINTER	0.48	0.00	0.48	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
57	HP MULTI FUNCTION PRINTER MFP M128FW	0.20	0.00	0.20	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
58	3 KVA RACK MOUNTABLE UPS WITH BATTERIES, MAKE:EMERSON MODEL GXT-RT+	1.94	0.00	1.94	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411804
59	SEMI AUTOMATIC URINE ANALYSER - ERBA - TRANSASIA LAURA SMART	1.97	0.00	1.97	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412005
60	FULLY AUTOMATED BIOCHEMISTRY ANALYSER - ERBA - TRANSASIA EM DESTINY 180	9.71	0.00	9.71	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412005
61	POOL TABLE (AYNZ) 8FTX4FT WITH ALL ACCESSORIES	1.50	0.00	1.50	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
62	MULTISTATION GYM	1.49	0.00	1.49	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
63	7 Nos. SPLIT AC, 2T, INVERTER TECHNOLOGY - MAKE: VOLTAS MODEL: 243V EY	4.52	0.00	4.52	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412008
64	3 Nos. AIR CONDITIONER 1.5 TONNE, SPLIT TYPE, HOT & COOL WITH CORDLESS REMOTE	1.26	0.00	1.26	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412008
65	PTZ CAMERA (FULL HD) 2MP HIKVISION DS-2AE7230TI-A	0.15	0.00	0.15	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
66	SWITCH RACK 6U WALL-MOUNTABLE	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
67	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	0.08	0.00	0.08	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
68	SWITCH RACK 15U COMPLETE WITH ACCESSORIES	0.03	0.00	0.03	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
69	SUMSUNG 32" LED TV (MODEL NO. 32FH4003)	0.26	0.00	0.26	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
70	SWITCH RACK 15U COMPLETE WITH ACCESSORIES	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
71	SWITCH RACK 6U WALL-MOUNTABLE	0.07	0.00	0.07	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
72	UPS 1KVA LINE INTERACTIVE WITH 1 HOURS. BACKUP,	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
73	UPS 1KVA LINE INTERACTIVE WITH 1 HOURS. BACKUP,	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412012
74	HW SERVER/ NVR WITH INTERNAL STORAGE 12TB AND OTHER ACCESSORIES(MATRIX- SATATYA NVR 24P)	0.05	0.00	0.05	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412020
75	HW SERVER/ NVR WITH INTERNAL STORAGE 12TB AND OTHER ACCESSORIES(MATRIX- SATATYA NVR 24P)	0.94	0.00	0.94	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412020
76	WIRELESS HANDHELD MICROPHONE SYSTEM, MAKE: SHURE, MODEL: BLX24/SM58	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
77	2 CHANNEL POWER APLIFIER, MAKE: CROWN, MODEL : XLI 3500	0.59	0.00	0.59	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
78	2 CHANNEL POWER APLIFIER, MAKE: CROWN, MODEL : XLI 3500	0.59	0.00	0.59	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
79	DJ MIXER WITH CONTROLLER & PLAYER, MAKE: DENON, MODEL: DNX 500 & DNS 1200	1.16	0.00	1.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
80	18 GOOSENECK MICROPHONE, MAKE: SHURE, MODEL: MX418	0.23	0.00	0.23	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501

Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
81	3 Nos. AHUJA MIC STAND DGN	0.03	0.00	0.03	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
82	16 CHANNEL ANALOG MIXER , MAKE: YAMAHA, MODEL: MG 16 XU	0.35	0.00	0.35	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
83	WIRELESS HANDHELD MICROPHONE SYSTEM, MAKE: SHURE, MODEL: BLX24/SM58	0.28	0.00	0.28	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
84	SPEAKER MANAGEMENT SYSTEM WITH EQUALIZER & CROSSOVER, MAKE: DBX, MODEL: DBX 231 AND 234.	0.31	0.00	0.31	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
85	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES	30.91	0.00	30.91	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412502
86	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES	0.06	0.00	0.06	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412502
87	MOTORIZED SIREN, 3-PHASE, AC, RANGE- 8KM	0.41	0.00	0.41	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
88	20 TON LOAD CELL CRANE INDICATOR WITH WIRELESS DISPLAY UNIT	2.34	0.00	2.34	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
89	5 Nos. 50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	0.46	0.00	0.46	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
90	GEYSER 15L	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
91	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
92	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	0.10	0.00	0.10	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
93	WATER GEYSER, 2 KW,230 VOLT , 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	0.10	0.00	0.10	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
94	GEYSER 15L	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
95	50 WATT IP 65 LED FLOOD LIGHT WITH CONTROL GEAR	0.09	0.00	0.09	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
96	13 Nos. 600VA UPS, APC BX-600-IN	0.32	0.00	0.32	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
97	Xiaomi Redmi Note 3	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
98	PEDESTAL FAN 400 MM SWEEP	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
99	PEDESTAL FAN 400 MM SWEEP	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
100	MICROSOFT OFFICE STD 2016 SNGL OLP C	5.51	0.00	5.51	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412201
101	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/ TABLET FOR 3 YEARS	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412201
	<b>Total</b>	<b>171.81</b>	<b>0.00</b>	<b>171.81</b>	<b>0.00</b>		

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Statement showing items/assets/works claimed under Exclusions: (FY: 2017-18)

PART-II

Name of the Petitioner  
Name of the Generating Station  
CODNHPC Ltd.  
Rangit Power Station

FORM-9D

Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included in Col.3	Cash Basis	IDC Included in Col.3	Justification	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
1	4 Nos. 65 HP STAR DELTA STATER PANEL	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	410713
2	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	0.61	0.00	0.61	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
3	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	0.59	0.00	0.59	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
4	6 Nos. SPEED SETTING INDICATOR DRG-0-200-00-490-01 FOR G40 GOVERNOR	0.35	0.00	0.35	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
5	3 Nos. GATE LIMITER, DRG NO 02000049001, ITEM NO. 9 FOR G40 GOVERNOR	3.29	0.00	3.29	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
6	COIL FOR ELECTRO-MAGNETIC TRANSDUCER FOR BHEL MAKE GOVERNOR G-40	0.43	0.00	0.43	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
7	6 Nos. OUTPUT SETTING INDICATOR, DRG NO 02000049001, ITEM NO. 131 FOR G40 GOVERNOR	0.35	0.00	0.35	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
8	6 Nos. BALANCE INDICATOR, DRG NO 02000049001, ITEM NO. 7 FOR G 40 GOVERNOR	0.35	0.00	0.35	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
9	6 Nos. TACHOMETER FOR NORMAL DISPLAY OF MACHINE SPEED ON HMC PANEL FOR G 40 GOVERNOR	0.35	0.00	0.35	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
10	FASTENERS FOR TURBINE GUIDE BEARING, AS PER DRG. NO. 0-206-01-106-01	2.90	0.00	2.90	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
11	S5 STUD M56X140 LG WITH HEX NUT M56X5.5 DRG. NO. 42120210601, HT00106	2.54	0.00	2.54	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
12	AIR VALVE 150 NB FOR SPIRAL CASING, DRG NO. 0-214-03-39-001	14.77	0.00	14.77	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
13	5 Nos. OIL COOLER, DRG. NO. 0-206-01-106-01, ITEM NO. 060	15.24	0.00	15.24	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
14	IMPELLER, PART NO.230	1.18	0.00	1.18	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
15	IMPELLER, PART NO.230	1.18	0.00	1.18	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
16	7.5 HP ELECTRIC AIR COMPRESSOR CFM 20-25 AIR RECEIVER 220 LTR PR. 12 KG/CM2 ELGI MODEL TS 07120 HN	1.02	0.00	1.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411115
17	7.5 HP ELECTRIC AIR COMPRESSOR CFM 20-25 AIR RECEIVER 220 LTR PR. 12 KG/CM2 ELGI MODEL TS 07120 HN	1.02	0.00	1.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411115
18	2" SHAPED ACRYLIC 15MM SHEET PODIUM HEIGHT 44, TOP & BASE 16X21, WIDTH 16	0.22	0.00	0.22	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411705
19	TABLE TENNIS BOARD, MAKE: STAG, MODEL:CLUB	0.27	0.00	0.27	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411705
20	TABLE TENNIS BOARD, MAKE: STAG, MODEL:DX1000	0.38	0.00	0.38	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411705
21	LED CHROME & CRYSTAL CHANDELIER, MAX 50 WATT, MAKE: PHILIPS, MODEL: 125590861/81	0.41	0.00	0.41	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411705
22	DAMRO MONARCH 3 DOOR WARDROBE (SIZE-172X60X198CM)	0.39	0.00	0.39	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411705
23	RIYA THREE DOOR WARDROBE MAKE-DAMRO, MODEL- KWRV005	0.15	0.00	0.15	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411705
24	10 Nos. GARDEN BENCH 3 SEATER	0.93	0.00	0.93	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
25	4 Nos. DINING TABLE 4 SEATER WITH CHAIRS	0.79	0.00	0.79	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
26	KITCHEN CHIMNEY - SLEEK/KARIN-90 CM	0.17	0.00	0.17	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
27	KITCHEN CHIMNEY - SLEEK/KARIN-90 CM	0.17	0.00	0.17	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
28	DAMRO MONARCH QUEEN BED (SIZE-198X152CM)	0.26	0.00	0.26	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
29	ORNATE BED QUEEN MAKE-DAMRO, MODEL- SIZE KBO003	0.24	0.00	0.24	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
30	GASTON SINGLE BED MAKE-DAMRO, MODEL- KBGA001	0.10	0.00	0.10	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
31	GASTON SINGLE BED MAKE-DAMRO, MODEL- KBGA001	0.10	0.00	0.10	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411707
32	6 Nos. DESKTOP PC(6TH GEN INT CORE I5,3.3 GHZ,4GB DDR3,1 TB HDD,18.5 LED,WIN10 HOME) MAKE:HP, 570-P053IN	2.58	0.00	2.58	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
33	8 Nos. LEXMARK M5415DN MONO LASER PRINTER	0.86	0.00	0.86	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
34	EPSON L1800 A3 + INKJET PRINTER	0.30	0.00	0.30	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
35	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.14	0.00	0.14	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
36	HP LASERJET PRO M203DN, (HEWLETT-PACKARD)	0.14	0.00	0.14	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411803
37	48 V FCBC BATTERY CHARGER	0.29	0.00	0.29	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411902
38	48 V FCBC BATTERY CHARGER	0.29	0.00	0.29	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411902
41	DELL LED MONITOR 19 INCH MODEL-E2016HV	0.06	0.00	0.06	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411903
42	DELL LED MONITOR 19 INCH MODEL-E2016HV	0.06	0.00	0.06	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411903
43	TREADMILL, VIVA FITNESS T18	1.51	0.00	1.51	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
44	CYCLE VIVA 5.5VX	0.27	0.00	0.27	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006



Sl. No	Head of work/Equipment	Accrual Basis	Un-discharged Liability Included in Col.3	Cash Basis	IDC Included in Col.3	Justification	HOA
45	CYCLE VIVA 1.0VX	0.16	0.00	0.16	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
46	CYCLE HERO MISS INDIA	0.06	0.00	0.06	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412006
47	AUTODESK AUTOCAD 2018 COMMERCIAL NEW MULTIUSER ELD 2 YEARS SUBSCRIPTION MAKE-AUTODESK	2.13	0.00	2.13	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412201
48	PANASONIC CAMERA AG-UX90ED	1.50	0.00	1.50	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
49	SMART HD LED TV 43 INCH, MAKE-SAMSUNG, MODEL-UA43M5570AUMXL	0.62	0.00	0.62	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
50	SMART HD LED TV 43 INCH, MAKE-SAMSUNG, MODEL-UA43M5570AUMXL	0.62	0.00	0.62	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
51	SMART HD LED TV 55 INCH, MAKE-SAMSUNG, MODEL-UA55M5570AULXL	0.99	0.00	0.99	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
52	KENT RO GRAND PLUS	0.18	0.00	0.18	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
53	KENT RO GRAND PLUS	0.18	0.00	0.18	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
54	ELECTRICAL SIREN 0.5 KM RANGE, 230V AC	0.07	0.00	0.07	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
55	30KWP SOLAR PV ON GRID CONNECTED POWER PLANT	14.70	0.00	14.70	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
56	8 nos. RO WATER PURIFIER RO. UV. VF TDS CONTROL, KENT	1.48	0.00	1.48	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
57	HORIZONTAL DOUBLE MOUNTED PURE AC SIREN SINGLE PHASE 220/250V 2800 RPM, RANGE 5 KM, HP-1	0.66	0.00	0.66	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
58	4 Nos. HORIZONTAL DOUBLE MOUNTED, SIREN 6000 RPM, 50HZ AC, RANGE 3.25 KM, HP-1/2	0.35	0.00	0.35	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
59	3.5 KVA, 48V SINE WAVE INVERTER MAKE-MICROTEK, WITH 4 NOS 12V BATTERY	0.87	0.00	0.87	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
60	10 KWP SOLAR PV POWER PLANT ON GRID WITH ALL ACCESSORIES COMPLETE	7.36	0.00	7.36	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
61	2 Nos. WATER GEYSER, 2 KW, 230 VOLT, 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	0.22	0.00	0.22	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
62	4 Nos. DOME CAMERA (FULL HD) HIKVISION DS2CE-56DOT IRP 2MP 3.6MM	0.15	0.00	0.15	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
63	BULLET CAMERA 3.6MM LENS (FULL HD) DS2CE-16DOT(2MP) IRP 3.6MM	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
64	8 Nos. HAND HELD METAL DETECTOR, MAKE- METRO MOULDING	0.39	0.00	0.39	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
65	WELDING GAS CYLINDER HANDY TROLLEY	0.03	0.00	0.03	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
66	15 Nos. UPS 600VA WITH 1 NO. BATTERY 12 VOLTS,	0.44	0.00	0.44	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
67	CORDLESS TELEPHONE SET	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
68	CORDLESS TELEPHONE SET	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
69	JAVA MOBILE A-68	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
70	TELEPHONE TWIN SET WITH CALLER ID	0.05	0.00	0.05	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
71	TELEPHONE TWIN SET WITH CALLER ID	0.05	0.00	0.05	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
72	40 Nos. TELEPHONE SET WITH CLI	0.35	0.00	0.35	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
73	5 Nos. ROOM HEATER DOUBLE ROD (2000WATT)	0.05	0.00	0.05	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
74	2 Nos. HOT AIR BLOWER 2KW	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
75	6 Nos. SEARCH LIGHT, LED TYPE, 100V TO 270V, 50HZ,	0.26	0.00	0.26	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
76	3 Nos. EXHAUST FAN	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
77	6 Nos. BED DRAWER MAKE-DAMRO, MODEL- KBD006	0.25	0.00	0.25	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
78	2 Nos. STOOL MAKE-DAMRO, MODEL- KCS 001	0.04	0.00	0.04	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
<b>Total</b>		<b>91.67</b>	<b>0.00</b>	<b>91.67</b>	<b>0.00</b>		

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHFC Limited

(M G Gokhale)  
General Manager (Comml.)



## Statement showing items/assets/works claimed under Exclusions:(FY: 2018-19)

PART-II  
FORM-9D

Name of the Petitioner

NHPC Ltd.

Name of the Generating Station  
COD

Rangit 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	HOA
(1)	(2)	(3)	(4)	(5=3-4)	(6)	(7)	(8)
1	3 Nos. SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	2.04	0.00	2.04	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
2	FLD DSCHRG CB 2P 1600A 220V DC,6NO+6NC CEX 71-1600	35.52	0.00	35.52	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
3	TOP LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT P5	1.30	0.00	1.30	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
4	TOP LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT P5	1.30	0.00	1.30	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
5	BOTTOM LINER PLATE, SET OF 20 NOS, MTL. COMP: STAINLESS STEEL WITH 18% CR, 8% NI FOR 20MW RANGIT P5	1.30	0.00	1.30	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
6	5 Nos. UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	4.99	0.00	4.99	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
7	3 Nos. 1.50 HP THREE PHASE VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE: WPIL, MODEL: M100M	1.07	0.00	1.07	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411112
8	3-PHASE CONTROL PANEL FOR 1.50 HP VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE:WPIL MODEL: M100M	0.20	0.00	0.20	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411112
9	3-PHASE CONTROL PANEL FOR 1.50 HP VERTICAL OPEN WELL SUBMERSIBLE PUMP, MAKE:WPIL MODEL: M100M	0.20	0.00	0.20	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411112
10	4 Nos. WELDING SET,THYRISTOR BASED RECTIFIER,3-PHASE 415VOLT, CURRENT RANGE UPTO 400 AMP	3.42	0.00	3.42	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411114
11	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE, CAP-200A - ADOR WELDING LTD. & CHAMP 200	0.19	0.00	0.19	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411114
12	SHDSL MODEM WITH FAST ETHERNET PORT.	0.17	0.00	0.17	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411806
13	SHDSL MODEM WITH FAST ETHERNET PORT.	0.17	0.00	0.17	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411806
14	PORTABLE OXYGEN CONCENTRATOR,MAKE: INOGEN, MODEL- G-3	3.80	0.00	3.80	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412005
15	5 Nos. PEDESTAL FAN, 600MM SWEEP, 230V, 50HZ	0.44	0.00	0.44	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412011
16	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE 200/250V, 2800RPM 50C/S AC, AUDIBLE RANGE: 8KM, 3HP	0.73	0.00	0.73	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
17	AG REVIVA INST RO WP SYS-50LPH STORAGE	0.50	0.00	0.50	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
18	SMART PHONE MAKE ITEL, MODEL: A40	0.05	0.00	0.05	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
19	5 nos. DAMRO STUDY/WRITING TABLE (SIZE-120X60X76CM)	0.19	0.00	0.19	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
20	5 Nos.TYPIST CHAIR, MAKE: DAMRO FURNITURE PVT. LTD., MODEL: OCT023	0.15	0.00	0.15	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
21	MOTOROLA FIXED WIRELESS PHONE FW200L	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
22	MAHARAJA WHITELINE 1-LTR KETTLE	0.01	0.00	0.01	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
23	ELECTRIC PORTABLE PAINTING SPRAY MACHINE	0.01	0.00	0.01	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
24	10 Nos. DILINK WIFI ROUTER MODEL NO DIR615	0.12	0.00	0.12	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
25	3 Nos.CARBON DIOXIDE FIRE EXTINGUISHER 2 KG	0.13	0.00	0.13	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
26	8 Nos. ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	0.13	0.00	0.13	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
27	5 Nos. ROOM HEATER DOUBLE ROD (2000WATT)	0.05	0.00	0.05	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
28	ANGLE GRINDER SUITABLE FOR WHEEL DIA 5/125 MM, 1020W	0.02	0.00	0.02	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
29	3 Nos.HIGH WALL SPLIT AC 1.5T, OG HEAVY DUTY, MODEL-OG-183D	0.91	0.00	0.91	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412008
30	ELECTRONIC DIGITAL WEIGHT MACHINE CAPACITY - 300 KG, COSMOSCALE, IND/09/06/96-97	0.17	0.00	0.17	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
31	15 Nos. SONY BRAVIA KLV-24P-413D LED TV	2.07	0.00	2.07	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412501
32	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	0.90	0.00	0.90	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
33	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE	0.90	0.00	0.90	0.00	Capital spares. To be claimed when the item will be actually put to use	410714



Sl. No	Head of work/Equipment	Accural Basis	Un-discharged Liability Included In Col.3	Cash Basis	IDC Included In Col.3	Justification	HOA
34	UPPER STATIONARY LABYRINTH AS PER DRG	1.03	0.00	1.03	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
35	UPPER STATIONARY LABYRINTH AS PER DRG	1.03	0.00	1.03	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
36	SINGLE POLE ASSEMBLY FOR 72.5KV, 2500A CIRCUIT BREAKER, MAKE: SIEMENS, TYPE: 3AP1 FG	2.83	0.00	2.83	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
37	COMPLETE CONTROL AND OPERATING MECHANISM CUBICLE FOR 72.5KV, 2500A CIRCUIT BREAKER, MAKE: SIEMENS, T	2.36	0.00	2.36	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
38	8 Nos. BOTTOM GUIDE PAD WITH RTD POCKET, ITEM NO-004 (PAD NO 1,3,5,7), MAIN DRG. NO 0-257-02-16502	16.42	0.00	16.42	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
39	10 Nos. TOP GUIDE BEARING PAD WITH RTD POCKET, ITEM NO- 007 (PAD NO 1,3,5,7,9), MAIN DRG. NO 0-256-02-16502	22.82	0.00	22.82	0.00	Capital spares. To be claimed when the item will be actually put to use	410714
40	HP PRINTER A3 SZE MODEL 7612 ALL IN ONE	0.28	0.00	0.28	0.00	Being minor & other items not to claim	411803
41	11 Nos. FIRE BUCKET WITH STAND	0.46	0.00	0.46	0.00	Being minor & other items not to claim	412801
42	DIGITAL CLAMPMETER 400A, 1000V	0.06	0.00	0.06	0.00	Being minor & other items not to claim	412503
43	DIGITAL CLAMPMETER 400A, 1000V	0.06	0.00	0.06	0.00	Being minor & other items not to claim	412503
44	HOT AIR BLOWER 2KW	0.02	0.00	0.02	0.00	Being minor & other items not to claim	412801
45	HOT AIR BLOWER 2KW	0.02	0.00	0.02	0.00	Being minor & other items not to claim	412801
46	LUMINOUS 1500 VA INVERTER SET WITH 02 NOS. 12 V, 150AH BATTERIES & INVERTER TROLLEY	0.33	0.00	0.33	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411804
47	5 Nos. DESKTOP PIXXARNEXT LLP, ZERO 700, IC 17,7700,8GB RAM,1TB HDD,18.5 LED MONITOR,DVD R/W,WIN 10 PRO	2.75	0.00	2.75	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411801
48	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-VRA-1E0804 DVR	0.08	0.00	0.08	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411806
49	DVR, 8 CHANNEL MAKE-CPPLUS, MODEL-CP-VRA-1E0804 DVR	0.08	0.00	0.08	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411806
50	8 Nos. CP PLUS 2.4MP DOME CCTV CAMERA MODEL-CP-USC-DA24L2	0.19	0.00	0.19	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412801
51	AUTODESK AUTOCAD 2018 COMMERCIAL NEW MULTIUSER 1 YEAR SUBSCRIPTION LICENSE	1.07	0.00	1.07	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412201
52	5 Nos. SINGLE PHASE PORTABLE DC ARC WELDING MACHINE CAPACITY 200 AMP - MAKE & MODEL- ESAB/ BUODY ARC200 AMP	1.25	0.00	1.25	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411114
53	3 Nos. GEYSER 15L	0.25	0.00	0.25	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
54	10 Nos. WATER GEYSER, 2 KW,230 VOLT, 25 LTR. STORAGE CAPACITY (VERTICAL TYPE) HAVING AUTOMATIC CONTROL	0.77	0.00	0.77	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	412503
55	HI. PR. R. AIR COMP. WITH C.PANEL, WKG. PR. 50-60 BAR, FAD 0.8-1.0 M3/MIN.-ELGI-MS20LBSP-60	3.63	0.00	3.63	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411115
56	HI. PR. R. AIR COMP. WITH C.PANEL, WKG. PR. 50-60 BAR, FAD 0.8-1.0 M3/MIN.-ELGI-MS20LBSP-60	3.63	0.00	3.63	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411115
57	4.2 MTR, RESCUE INFLATABLE RUBBER BOAT WITH COMPLETE ACCESSORIES. MAKE: GANESH, MODEL: GMIB6	1.58	0.00	1.58	0.00	Being minor & other items not to claim as per regulation 14(3)(x)	411603
	<b>Total</b>	<b>126.16</b>	<b>0.00</b>	<b>126.16</b>	<b>0.00</b>		

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

**Statement of Capital Cost**

(To be given for relevant dates and year wise)

**Name of the Petitioner : NHPC LIMITED****Name of the Generating Station : RANGIT POWER STATION**

(Amount in Lakhs)

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

Not Applicable

**Note:**

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

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



**Statement of Capital Woks in Progress**

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

**Name of the Petitioner : NHPC LIMITED****Name of the Generating Station : RANGIT POWER STATION**

(Amount in Rs. Lakhs)

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

Not Applicable

**Note:**

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

**For Lodha & Co.****Chartered Accountants****For NHPC Limited****( M G Gokhale )****General Manager (Comml.)**

## Financing of Additional Capitalisation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

Date of Commercial Operation : 15.02.2000

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) <sup>1</sup>	Projected / Actual					Admitted				
	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	80.59	80.59	61.12	35.15	69.98					
Financing Details										
Loan-1										
Loan-2										
Loan 3										
Total Loan <sup>2</sup>	0.00	0.00	0.00	0.00	0.00					
Equity (Normative)										
Internal Resources	80.59	80.59	61.12	35.15	69.98					
Others (Pl. specify)										
Total	80.59	80.59	61.12	35.15	69.98					

Note:

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

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

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comml.)

## Calculation of Depreciation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

(Amount in Rs. 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.2X Col.3
1	Land*			
5	Buildings			
6	and so on	Power station has already completed 12 years of commercial operation, therefore, remaining depreciation is to be spread over the balance useful life of the power station.		
7				
8				
9				
10				
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 Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Statement of Depreciation

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

(Amount in Rs. Lakhs)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2		3	4	5	6	7
1	Opening Capital Cost	49267.49	49475.59	49556.18	49636.77	49697.89	49733.04
2	Closing Capital Cost	49475.59	49556.18	49636.77	49697.89	49733.04	49803.02
3	<b>Average Capital Cost</b>	<b>49371.54</b>	<b>49515.89</b>	<b>49596.48</b>	<b>49667.33</b>	<b>49715.47</b>	<b>49768.03</b>
4	Freehold land*	294.41	294.80	294.80	294.80	294.80	294.80
5	Rate of depreciation						
6	Depreciable value	44169.42	44298.98	44371.51	44435.28	44478.60	44525.91
7	Balance useful life at the beginning of the period	21.87	20.87	19.87	18.87	17.87	16.87
8	Remaining depreciable value	19373.00	18642.59	17829.70	17001.14	16153.05	15297.50
9	<b>Depreciation (for the period)</b>	<b>885.74</b>	<b>893.27</b>	<b>897.32</b>	<b>900.96</b>	<b>903.92</b>	<b>906.79</b>
10	<b>Depreciation (annualised)</b>						
11	Cumulative depreciation at the end of the period	25682.16	26549.66	27439.13	28335.11	29229.47	30135.20
12	Less: Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2014/Station COD, whichever is later.						
13	Less: Cumulative depreciation adjustment on account of de-capitalisation (Ref: Form 9B(i))	25.77	7.85	4.99	9.55	1.06	2.46
14	<b>Net Cumulative depreciation at the end of the period</b>	<b>25656.39</b>	<b>26541.81</b>	<b>27434.14</b>	<b>28325.56</b>	<b>29228.41</b>	<b>30132.74</b>

\* Value of free hold land excludes land under reservior amounting to ₹ 41.23 Lacs

## Note:

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

For Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

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

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

(Amount in Rs. Lakhs)

Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Loan-1- Gol</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>						

All the actual loans in respect of Rangit Power Station have been fully repaid.

**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.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)



## Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

(Amount In Lakhs)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	Gross Normative loan - Opening	30554.81	30700.48	30756.90	30813.31	30856.09	30880.70
2	Cumulative repayment of Normative loan upto previous year	30554.81	30700.48	30756.90	30813.31	30856.09	30880.70
3	<b>Net Normative loan - Opening</b>	0.00	0.00	0.00	0.00	0.00	0.00
4	Add: Increase due to addition during the year / period	180.42	66.67	62.73	54.51	25.87	51.83
5	Less: Decrease due to de-capitalisation during the year / period	34.75	10.26	6.31	11.73	1.27	2.85
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
8	Less: Repayments of Normative Loan during the year	145.67	56.42	56.41	42.78	24.61	48.98
9	<b>Net Normative loan - Closing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10	<b>Average Normative loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	Weighted average rate of interest	7.62%	8.55%	8.69%	8.49%	8.11%	7.77%
12	<b>Interest on Loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Calculation of Interest on Working Capital

**Name of the Petitioner : NHPC**

**Name of the Generating Station : RANGIT POWER STATION**

(Amount in Rs. Lakhs)

Sl. No.	Particulars	Existing 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
1	O & M Expenses	293.18	381.37	406.71	433.73	462.55	493.28
2	Maintenance Spares	527.72	686.47	732.08	780.72	832.59	887.90
3	Receivables	1432.14	1632.72	1689.39	1742.45	1808.82	1877.40
4	Total Working Capital	2253.04	2700.56	2828.18	2956.90	3103.95	3258.59
5	Rate of Interest	12.25%	13.50%	13.50%	13.50%	13.50%	13.50%
6	Interest on Working Capital	<b>276.00</b>	<b>364.58</b>	<b>381.80</b>	<b>399.18</b>	<b>419.03</b>	<b>439.91</b>

**For Lodha & Co.**

**Chartered Accountants**



**For NHPC Limited**

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



## Other Income as on actual /anticipated COD

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

(Amount in Lakhs)

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Incidental Expenditure during Construction

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : RANGIT POWER STATION

(Amount in Lakhs)

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale)  
General Manager (Comml.)

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : RANGIT POWER STATION

## Draw Down Schedule for Calculation of IDC &amp; 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	Foreign Loan <sup>4</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
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	Indian Loan <sup>4</sup>									
	Draw down Amount									
	IDC									
	Financing charges									
1.2	Total Indian Loans									
	Draw down Amount									
	IDC									
	Financing charges									
1	Total Loans drawn									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	Equity									
2.1	Foreign equity drawn									
2.2	Indian equity drawn									
	Total equity deployed									

Not Applicable

## Note:

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



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

**Actual cash expenditure****Name of the Petitioner : NHPC LTD.****Name of the Generating Station : RANGIT POWER STATION**

(Amount in Lakhs)

	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
Payment to contractors/suppliers				
% of fund deployment		Not Applicable		

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

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

Generating Company : NHPC LTD.

Name of Hydro-electric Generating Station : Rangit Power Station

Installed Capacity : 3 X 20 MW = 60 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	7.67	60
	II	7.90	
22.83	III	7.26	
May	I	6.81	
	II	8.43	
30.29	III	15.05	
June	I	13.68	
	II	13.68	
41.04	III	13.68	
July	I	13.68	
	II	13.68	
42.41	III	15.05	
August	I	13.68	
	II	13.68	
42.41	III	15.05	
September	I	13.68	
	II	13.68	
41.04	III	13.68	
October	I	13.68	
	II	13.68	
40.10	III	12.74	
November	I	8.97	
	II	8.43	
24.44	III	7.04	
December	I	5.49	
	II	4.83	
15.04	III	4.72	
January	I	4.29	
	II	4.39	
13.46	III	4.78	
February	I	4.29	
	II	4.24	
11.88	III	3.35	
March	I	4.01	
	II	4.85	
13.67	III	4.81	
338.61			
<b>Total</b>		<b>338.61</b>	

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

Note:

Specify the number of peaking hours for which station has been designed. - 3 Hrs

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

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

Generating Company : NHPC LTD.

Name of Hydro-electric Generating Station : Rangit Power Station


Installed Capacity : 3 X 20 MW = 60 MW

Month		Design Energy* (MUs)	MW Continuous*
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		
Total			

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

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 ( M G Gokhale )  
 General Manager (Comml.)



## Liability Flow Statement

Name of the Petitioner : NHPC LTD

Name of the Generating Station : RANGIT 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						
Sub Total				0.00	0.00	0.00	0.00	0.00	0.00	
(B) Liability pertaining to Add Cap claimed - 2015-16										
	Nil		0.00	0.00						
Sub Total				0.00	0.00	0.00	0.00	0.00	0.00	
(A) Liability pertaining to Add Cap claimed - 2016-17										
	Nil		0.00	0.00						
Sub Total				0.00	0.00	0.00	0.00	0.00	0.00	
(A) Liability pertaining to Add Cap claimed - 2017-18										
	Nil		0.00	0.00						
Sub Total				0.00	0.00	0.00	0.00	0.00	0.00	
(A) Liability pertaining to Add Cap claimed - 2018-19										
	ELECTRICAL INCINERATOR CAPACITY, 5 KG/HOUR, CECON POLLUTECH SYSTEM	2018-19	7.61	7.61	0.00	0.00	0.00	0.00	0.00	
Sub Total				7.61	0.00	0.00	0.00	0.00	0.00	
Grand Total				0.00	0.00	0.00	0.00	0.00	0.00	

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

# **ANNEX-II**

## Summary Sheet

Name of the Petitioner : NHPC LIMITED  
 Name of the Generating Station : Rangit Power Station  
 Place (Region / District / State) : SOUTH SIKKIM, SIKKIM

(Rs. In Lakh)

Sl. No.	Particulars	Existing 2018-19 <sup>^</sup>	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1.1	Depreciation	906.79	706.06	739.47	769.57	793.17	824.48
1.2	Interest on Loan	0.00	0.00	0.00	0.00	0.00	0.00
1.3	Return on Equity <sup>1</sup>	3,998.36	3,792.35	3,830.84	3,857.11	3,880.63	3,907.87
1.4	Interest on Working Capital	439.91	340.69	354.75	369.19	384.14	399.94
1.5	O & M Expenses	5,919.36	5,986.04	6,271.40	6,570.35	6,883.56	7,211.69
	<b>Total</b>	<b>11,264.41</b>	<b>10,825.15</b>	<b>11,196.46</b>	<b>11,566.22</b>	<b>11,941.50</b>	<b>12,343.98</b>

Note

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

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

<sup>^</sup> As per truing up petition for the period 2014-19

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

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

UDIN: 19055104AAAAEC9318



For NHPC Limited

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

Name of the Petitioner : NHPC LIMITED  
Name of the Generating Station : Rangit Power Station  
Place (Region / District / State) : SOUTH SIKKIM, SIKKIM

FORM-1(I)

Statement showing claimed capital cost-(A+B)

(Rs. Lakh)						
Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	49,803.02	50,493.91	51,198.28	51,432.19	52,042.40
2	Add : Addition during the year / period	742.00	941.00	301.00	725.00	448.00
3	Less : De-capitalisation during the year / period	58.72	236.63	67.09	114.79	45.87
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	7.61	0.00	0.00	0.00	0.00
6	Closing Capital Cost	50,493.91	51,198.28	51,432.19	52,042.40	52,444.53
7	Average Capital Cost	50,148.46	50,846.09	51,315.23	51,737.29	52,243.46

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

Sl.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	49,803.02	50,383.91	50,983.28	51,202.19	51,712.40
2	Add : Addition during the year / period	632.00	836.00	286.00	625.00	348.00
3	Less : De-capitalisation during the year / period	58.72	236.63	67.09	114.79	45.87
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	7.61	0.00	0.00	0.00	0.00
6	Closing Capital Cost	50,383.91	50,983.28	51,202.19	51,712.40	52,014.53
7	Average Capital Cost	50,093.46	50,683.59	51,092.73	51,457.29	51,863.46

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	110.00	215.00	230.00	330.00
2	Add : Addition during the year / period	110.00	105.00	15.00	100.00	100.00
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	110.00	215.00	230.00	330.00	430.00
7	Average Capital Cost	55.00	162.50	222.50	280.00	380.00

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : Rangit Power Station

Place (Region / District / State) : South Sikkim, Sikkim

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

(Rs. in Lakh)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity (Normal)	18,873.34	19,047.61	19,227.42	19,293.09	19,446.15
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)	18,873.34	19,047.61	19,227.42	19,293.09	19,446.15
5	Add : Increase in equity due to addition during the year/period	189.60	250.80	85.80	187.50	104.40
6	Less : Decrease due to de-capitalization during the year/period	17.62	70.99	20.13	34.44	13.76
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	2.28	0.00	0.00	0.00	0.00
9	Net closing Equity(Normal)	19,047.61	19,227.42	19,293.09	19,446.15	19,536.79
10	Average Equity (Normal)	18,960.47	19,137.51	19,260.25	19,369.62	19,491.47
11	Rate of ROE	19.993%	19.993%	19.993%	19.993%	19.993%
12	<b>Total ROE</b>	<b>3790.77</b>	<b>3826.16</b>	<b>3850.70</b>	<b>3872.57</b>	<b>3896.93</b>

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

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	0.00	33.00	64.50	69.00	99.00
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	33.00	64.50	69.00	99.00
5	Add : Increase in equity due to addition during the year/period	33.00	31.50	4.50	30.00	30.00
6	Less : Decrease due to de-capitalization 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)]	33.00	64.50	69.00	99.00	129.00
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	16.50	48.75	66.75	84.00	114.00
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	9.597%	9.597%	9.597%	9.597%	9.597%
12	<b>Total ROE</b>	<b>1.58</b>	<b>4.68</b>	<b>6.41</b>	<b>8.06</b>	<b>10.94</b>

**Note:** 1. Adjustment of equity as per Proviso to Regulation 18(3) of 2019 Tariff Regulations**Note:** 2. With respect to Equity infusion, the Generating Company is required to substantiate with supporting documents such as board resolution, balance sheet/ reconciliation statement with balance sheet.For Lodha & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Commercial)



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

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Rangit Power Station

	Particulars	Unit	Exsting 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	60			60		
2	Free power to home state	%	12			12		
3	Free power under Local Area Development Fund (LADAF)	%	NA			NA		
4	Date of commercial operation (actual / anticipated)							
	Unit-1		15.02.2000			15.02.2000		
	Unit-2		-do-			-do-		
	Unit-3		-do-			-do-		
5	Type of Station							
	a) Surface / underground		Surface			Surface		
	b) Purely ROR / Pondage / Storage		Pondage			Pondage		
	c) Peaking / non-peaking		Peaking			Peaking		
	d) No. of hours of peaking		Three hours			Three hours		
	e) Overload capacity (MW) & period		10% continuous at 0.9 p.f			10% continuous at 0.9 p.f		
6	Type of excitation							
	a) Rotating excitors on generator		NA			NA		
	b) Static excitation		Static			Static		
7	Design Energy (Annual) <sup>1</sup>	GWh	338.61			338.61		
8	Auxiliary Consumption including Transformation losses	%	1			1,2		
8	Normative Plant Availability Factor (NAPAF)		90			90		
9.1	Maintenance 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	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Base Rate of Return on Equity on Add. Capitalization*	%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%
9.5	Tax Rate <sup>2</sup> (MAT)	%	21.549%	17.472%				
9.6	Effective Tax Rate <sup>4</sup>		22.157%	17.472%	17.472%	17.472%	17.472%	17.472%
9.7	Bank Rate (MCLR) + base points as on 01.04.2019 <sup>3</sup>	%		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.

Note: Effective tax rate for 2019-20 will be known only after financial year closure. Hence, MAT rate of FY 2019-20 has been considered for grossingup of ROE for the period 2019-24.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Commer

## Salient Features of Hydroelectric Project

Name of the Petitioner: NHPC LIMITED

Name of the Generating Station: RANGIT POWER STATION

<b>1. Location</b>	
State/Distt.	Sikkim / South Sikkim (Namchi)
River	Rangit
<b>2. Diversion Tunnel</b>	
Size, shape	6 m dia, Horse shoe
Length (M)	360 m
<b>3. Dam</b>	
Type	Concrete Gravity Dam
Maximum dam height (M)	43 m
<b>4. Spillway</b>	
Type	Ogee spillway with low level Radial gates (Sluice type)
Crest level of spillway (M)	El. 620 m
<b>5. Reservoir</b>	
Full Reservoir Level (FRL) (M)	El. 639 m
Minimum Draw Down Level (MDDL) (M)	El. 627 m
Live storage (MCM)	117.5 Ham.
<b>6. De-silting Chamber</b>	
Type	Dufour type
Number and Size	2 Nos. Width = 12.5 m, depth = 13.6 m, length = 125 m
Particle size to be removed (mm)	Coarser than 0.2mm
<b>7. Head Race Tunnel</b>	
Size and type	4.5 m dia, Horse shoe type
Length (M)	2904 m
Design discharge (Cumecs)	56 Cumecs
<b>8. Surge Shaft</b>	
Type	Restricted Orifice type
Diameter (M)	14 m
Height (M)	60 m
<b>9. Penstock/Pressure shafts</b>	
Type	Steel type
Diameter & Length (M)	3.5 m dia trifurcated into 3 Nos. of 2.0 m dia each and 287.76 m long.
<b>10. Power House</b>	
Installed capacity (No of units x MW)	3x20 MW
Type of turbine	Francis
Rated Head (M)	129m
Rated Discharge (Cumecs)	17 cumecs per unit
Head at Full Reservoir Level (M)	139
Head at Minimum Draw down Level (M)	133.7
MW Capability at FRL	60
MW Capability at MDDL	60
<b>11. Tail Race Tunnel/Channel</b>	
Diameter (M) , shape	Tail Pool which joins the River (37 m wide)
Length (M)	21.8 m
Minimum tail water level (M)	El. 493.3 m
<b>12. Switchyard</b>	
Type of Switch gear	Out door, Air insulated Switch gear with SF6 CBs
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	4
Efficiency (overall turbine and generator)	

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 Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

(M G Gokhale)

General Manager (Commercial)

## Details of Foreign loans

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

Name of the Petitioner  
Name of the Generating Station  
Exchange Rate at COD  
Exchange Rate as on 31.3.2019

NHPC Limited  
Rangit Power Station

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
	1	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)
	Currency <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												
	Currency <sup>2</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												
	Currency <sup>3</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 Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Commercial)

**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 :

**Rangit Power Station**

Exchange Rate on date/s of infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
	1	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 Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

(M G Gokhale)

General Manager (Commercial)

**Abstract of Admitted Capital Cost for the existing Projects****Name of the Petitioner :****NHPC Limited****Name of the Generating Station :****Rangit Power Station**

	<b>Capital Cost as admitted by CERC</b>	
a)	<b>Capital cost admitted as on <u>31.03.2014</u></b>	Rs.494.76 Croes
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dtd. 06.01.2016 in petition No.232/GT/2014.
b)	Foreign Component, if any (In Million US \$ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	<b>Total Capital cost admitted (Rs. Lakh) (d+e+f)</b>	Rs.494.76 Croes

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

  
(M G Gokhale)  
General Manager (Commercial)



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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit 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 Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Commercial)

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

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Rangit 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:

1. 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.
2. 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.
3. 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.
4. 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.
5. A list of balance work assets / work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)

General Manager (Commercial)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit 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>	NOT APPLICABLE			
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	<b>Total (Generator, turbine &amp; Accessories)</b>				
2.0	<b>Auxiliary Electrical Equipment</b>				
2.1	Step up transformer				
2.2	Unit Auxiliary Transformer				
2.3	Local supply transformer				
2.4	Station transformer				
2.5	SCADA				
2.6	Switchgear, Batteries, DC dist. Board				
2.7	Telecommunication equipment				
2.8	Illumination of Dam, PH and Switchyard				
2.9	Cables & cable facilities, grounding				
2.10	Diesel generating sets				
2.11	<b>Total (Auxiliary Elect. Equipment)</b>				
3.0	<b>Auxiliary equipment &amp; services for power station</b>				
3.1	EOT crane				
3.2	Other cranes				
3.3	Electric lifts & elevators				
3.4	Cooling water system				
3.5	Drainage & dewatering system				
3.6	Fire fighting equipment				
3.7	Air conditioning, ventilation and heating				
3.8	Water supply system				
3.9	Oil handling equipment				
3.10	Workshop machines & equipment				
3.11	<b>Total (Auxiliary equipt. &amp; services for PS)</b>				
4.0	<b>Switchyard package</b>				
5.0	<b>Initial spares for all above equipments</b>				
6.0	<b>Total Cost (Plant &amp; Equipment) excluding IDC, FC, FERV &amp; Hedging Cost</b>				
7.0	<b>IDC, FC, FERV &amp; Hedging Cost</b>				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	<b>Total of IDC, FC, FERV &amp; Hedging Cost</b>				
8.0	<b>Total Cost (Plant &amp; Equipment) including IDC, FC, FERV &amp; Hedging cost)</b>				

## Note:

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited



(M G Gokhale)  
General Manager (Commercial)

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit 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)	NOT 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)					

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Commercial)



In case there is cost over run

Name of the Petitioner :  
Name of the Generating Station :

NHPC Limited  
Rangit 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					

\*Submit details of Freehold and Lease hold land

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Commercial)



In case there is time over run

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Rangit 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 Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Commercial)

## Financial Package upto COD

Name of the Company  
Name of the Power Station

NHPC LTD.  
RANGIT POWER STATION

Project Cost as on COD<sup>1</sup>

₹ 47585 \* lakh

Date of Commercial Operation of the Station<sup>2</sup>

15/2/2000

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD *		As Admitted on COD**	
	Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>		Currency and Amount <sup>3</sup>	
1	2	3	4	5	6	7
GOI LOANS			INR	2734		
UTI			INR	55		
ICICI			INR	5000		
ICICI			INR	5000		
ICICI			INR	5000		
OBC			INR	5000		
BONDS						
I SERIES			INR	1903		
K-1			INR	474		
K-3			INR	1500		
L-II			INR	2290		
TOTAL DEBT			INR	28956	INR	30700.48
Equity-						
Foreign						
Domestic			INR	18928	INR	18775.11
Total Equity			INR	18928	INR	18775.11
Debt : Equity Ratio			60.47 : 39.53		62.05 : 37.95	

**Note:**

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

\* Figures taken for the year of COD (1999-2000) as disclosed in tariff Petition No.175/2004.

\*\* As on 31.03.2014 and approved by CERC vide its order dated 06.01.2016 in petition No. 232/GT/2014

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Details of Project Specific Loans

Name of the Petitioner

NHPC Limited

Name of the Generating Station

Rangit 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 31.03.2019 / COD 3,4,5,13,15		All actual loans have been repaid.				
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					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 31.03.2019 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 agreementFor Lodha & Co.  
Chartered Accountants

For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

## Details of allocation of corporate loans to various projects

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Rangit 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 31.03.2019 / COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>		All actual loans have been repaid.				
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>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 31.03.2019 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 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 31.03.2019 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 Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

**Year wise Statement of Additional Capitalisation after COD**

**FORM-9A**

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Rangit Power Station  
COD : 15-Feb-2000  
For Financial Year : 2019-20

Rs. in Lakh

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
<b>Additional Capitalisation within the original scope and upto the cut -off date</b>								
<b>A. LEFT OVER ITEMS ALLOWED BY CERC IN 2014-19</b>								
1	(410701) / Replacement of 2 nos G40 Governor with new one.	134.00	0.00	134.00	0.00	Regulation 25(2) ( C )	<p><b>On replacement basis:</b> The replacement of governing system was allowed by CERC in tariff period 2014-19 vide its order dated 06.01.2015 in Petition no. 232/GT/2014. At present the generating station has electro hydraulic G-40 type Governor which was supplied by M/s BHEL more than 20 year back. As this technology has been obsolete , up gradation of governing system is required to make the system compatible with the existing / proposed Control and Automation system.</p> <p>Reason for Delay: Intial the case was initiated for purchase of two nos unit digital governor from Orginal equipment manufacturer (OEM) i.e BHEL with a features of restricted governor mode and Free governor mode as per IEGC on property Article Certificate (PAC) base. Accordingly the budgetary offer get from OEM. After rate anlysis, cost benifit analysis and comparision other power station supply orders it has been observed the OEM offered these items abnormal higher price. Hence, it has been decided, the mode of purchase changed property Article Certificate (PAC) to open tendering. Due to completion of above process and considering advntages to implimentation of digital governor system in all units instead of two, time delay occured. Finally, supply order placed for Replacement of 3 nos G40 Governor with digital governor instead of two numbers less than estimated cost and shall comissioned in the year 20019-2020 annual maintenance.Purchased in the F.Y. 2014-15 on replacement basis. Ref: SI No.1 of 9Bi-2014-15 .</p>	





**Year wise Statement of Additional Capitalisation after COD**

**FORM-9A**

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Rangit Power Station  
COD : 15-Feb-2000  
For Financial Year : 2019-20

Rs. in Lakh

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
	Total (A)	134.00	0.00	134.00	0.00			
<b>B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	(410711) / Control and Monitoring System (SCADA)	400.00	0.00	400.00	0	Regulation 25(2) ( C )	<p><b>On replacement basis:</b> Rangit Power Station was commissioned in 2000 and the unit control system was implemented using hard wired relay logic control for sequential control of units. Presently, SCADA system is not installed in Rangit Power Station. The units/ lines are being synchronised manually. Since the power station was commissioned in 2000, the existing sequential control/ synchronizer ar based on old and obsolete technology, for which spares are not available. Problems like frequent failure of cards and software related problems, are affecting Generation by the way of maloperation of Generating units and also affecting the performance of the Power station. Also, proper support for the system is not available from OEM (BHEL). Recently FRAS and DSM for plant operation has been introduced for better Grid stability and reliabilityfor which precise control and monitoring of Operation parameters is required. To facilitate reliable operation and effective monitoring of power station, the existing Control and Monitoring is necessary to be replaced with SCADA system</p>	
2	(410707) / Replacement of 220 V Battery Bank	32.00	0.00	32.00	0	Regulation 25(2) ( C )	<p><b>On replacement basis:</b> The existing Battery bank was installed at the time of commissioning in the year 2000 and it has completed its useful life. Some of the cells of battery bank have become dead now. Being old and obsolete its spares are also not available . In view of above it is proposed to replace the existing Battery Bank along with Charger and DCDB</p>	



**Year wise Statement of Additional Capitalisation after COD**

**FORM-9A**

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2019-20

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
3	(410701) / Replacement of 1 nos G40 Governor with new one.	66.00	0.00	66.00	0.00	Regulation 25(2) ( C )	<p><b>On replacement basis:</b>                      The replacement of governing system was allowed by CERC in tariff period 2014-19 vide its order dated 06.01.2015 in Petition no. 232/GT/2014. At present the generating station has electro hydraulic G-40 type Governor which was supplied by M/s BHEL more than 20 year back. As this technology has been obsolete , up gradation of governing system is required to make the system compatible with the existing / proposed Control and Automation system.</p> <p>Reason for Delay: Intial the case was initiated for purchase of two nos unit digital governor from Orginal equipment manufacturer (OEM) i.e BHEL with a features of restricted governor mode and Free governor mode as per IEGC on property Article Certificate (PAC) base. Accordingly the budgetary offer get from OEM. After rate anlysis, cost benifit analysis and comparision other power station supply orders it has been observed the OEM offered these items abnormal higher price. Hence, it has been decided, the mode of purchase changed property Article Certificate (PAC) to open tendering. Due to completion of above process and considering advntages to implimentation of digital governor system in all units instead of two, time delay occured. Finally, supply order placed for Replacement of 3 nos G40 Governor with digital governor instead of two numbers less than estimated cost and shall comissioned in the year 20019-2020 annual maintenance.Purchased in the F.Y. 2014-15 on replacement basis. Ref: SI No.1 of 9Bi-2014-15 .</p>	
Total (B)		498.00	0.00	498.00	0.00			



**Year wise Statement of Additional Capitalisation after COD**

**FORM-9A**

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2019-20

Rs. in Lakh

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
<b>C. ADDITIONAL CAPITALIZATION BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 OF CERC GUIDELINES 2019-24)</b>								
1	( 410201) / Construction of new approach road to Dam site of Rangit Power Station	110.00		110.00		Regulation 26 1 ( d )	<b>New Asset</b> The major part of the existing approach road to Dam of Rangit Power Station is situated at the left bank of the upstream of Dam. Near about 300 meter at upstream, the approach road in left bank from Dam axis near Dam control room becomes very vulnerable to Traffic movement during monsoon . In that portion, differential settlement occurs along the road since commissioning due to erosion in embankment during reservoir flushing. Different measures were taken at many times to protect the road but sinking in left bank still continues. Moreover, during the entire monsoon of 2016, 2017 & 2018; the dam site road was flooded and blocked at many locations due to landslides from the uphill of left bank. As such, due to the frequent blockade of road during the monsoon, the approach to Dam becomes very tough for performing round the clock duty. Moreover, shifting of maintenance / construction materials for pre planned maintenance or break down maintenance during the monsoon period becomes very tough task. Considering the above reasons, to ensure uninterrupted movement to dam, the proposal of an alternate road has envisaged as suggested by Dam Safety Team at downstream of Dam Axis (copy enclosed).	
	<b>Total</b>	<b>110.00</b>	<b>0.00</b>	<b>110.00</b>	<b>0.00</b>			
	<b>Total (A+B+C)</b>	<b>742.00</b>		<b>742.00</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>632.00</b>	<b>0.00</b>	<b>632.00</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>	<b>110.00</b>	<b>0.00</b>	<b>110.00</b>				



**Year wise Statement of Additional Capitalisation after COD**

**FORM-9A**

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Rangit Power Station  
COD : 15-Feb-2000  
For Financial Year : 2019-20

Rs. in Lakh

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

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2020-21

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
<b>A LEFT OVER ITEMS ALLOWED BY CERC IN 2014-19</b>								
1	(411102) / Purchase of Loader	40.00		40.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> Old CAT Loader has completed its useful life as per NHPC Disposal Policy.CERC has allowed ₹ 39.82 (40.00-2.18) vide its order dated 06.01.2016 in petition no. 232/GT/2014.	
<b>Total (A)</b>		<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>			
<b>B REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	(410711) / Control and Monitoring System (SCADA)	300.00		300.00		Regulation 25(2) ( c )	<b>On replacement basis:</b> Rangit Power Station was commissioned in 2000 and the unit control system was implemented using hard wired relay logic control for sequential control of units. Presently, SCADA system is not installed in Rangit Power Station. The units/ lines are being synchronised manually. Since the power station was commissioned in 200, the existing sequential control/ synchronizer ar based on old and obsolete technology, for which spares are not available. Problems like frequent failure of cards and software related problems, are affecting Generation by the way of maloperation of Generating units and also affecting the performance of the Power station. Also, proper support for the system is not available from OEM (BHEL). Recently FRAS and DSM for plant operation has been introduced for better Grid stability and reliabilityfor which precise control and monitoring of Operation parameters is required. To facilitate reliable operation and effective monitoring of power station, the existing Control and Monitoring is necessary to be replaced with SCADA system	
2	(410707) / Replacement of 220 V Battery Charger & DCDB	13.00		13.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> The existing Battery Charger was installed at the time of commissioning in the year 2000 and it has completed its useful life. In addition to this some of its component have got damaged due to aging . Being old and obsolete its spares are also not available . In view of above it is proposed to replace the existing Battery Bank along with Charger and DCDB	
3	(410701) / Purchase of HS Lube system	8.00		8.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> The HS lube System required at low speed of machine i.e during starting and stoping. The system is operating at 50 KG/cm2. The existing system was installed during commissioning of Rangit power Station. Due to rusting of pipe line, in circuit of HS pipe line weeked and also leakages has been observed. The pumps and motors installed in this syste are non energy efficient. such a old existing system is not a reliable. If it not works properly causes damage of runner disc and thrust bearing pads. In Unit -1, same was replaced for better performance of plant. Same is pending in Unit-II&III and is proposed to replace it in Unit-II&III also.	





## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2020-21

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
4	(411002) / Purchase of 350 KVA DG set at Power House	40.00	0.00	40.00		Regulation 25(2) ( C )	<p>New Asset</p> <p>As per CEA Technical Standards clause no: 14 an automatic mains failure (AMF) diesel generator (DG) shall be installed for feeding emergency loads in the event of failure of station auxiliary supply. One no 350 KVA DG set has been installed at PH at the time of commissioning. In normal condition auxiliary supply is being fed through switchyard through 20 MVA 132/66 KV and then 3 MVA 66/11 KV Transformer. During grid failure or tripping of line auxiliary supply is only fed through 350 KVA DG installed( since 1992). As this DG set is in Operation since last 28 years have become very old and is not as much reliable as new DG set. Also frequent problems are being encountered in these DG sets. There is no standby DG set available at Power House. If said DG set fails there is no alternate Power supply source other than grid supply and during failure of grid auxiliary power essential for starting of unit and feeding station load through UAT is not available. Hence for fulfilling basic requirement i.e running of drainage and dewatering system to avoid flooding condition standby DG set is required. All other Power station and new upcoming power stations have facility of standby DG set. Keeping in view of criticality and avoiding flooding of Power house 1 no. DG set is being proposed.</p>	
5	(411002) / Purchase of 350 KVA DG set at Dam	40.00	0.00	40.00		Regulation 25(2) ( C )	<p>New Asset</p> <p>As per CEA Technical Standards clause no: 14 an automatic mains failure (AMF) diesel generator (DG) shall be installed for feeding emergency loads in the event of failure of station auxiliary supply. One no 350 KVA DG set has been installed at Dam at the time of commissioning. In normal condition auxiliary supply is being fed through switchyard through 10 MVA, 132/66 KV and then 3 MVA 66/11 KV Transformer. During grid failure or tripping of lines, auxiliary supply is only fed through 350 KVA DG installed( since 1992). This DG set is in Operation since last 28 years has become very old and is not as much reliable as new DG set. Also frequent problems are being encountered in these DG sets. There is no standby DG set available at Dam for gate operation which may lead disaster if gates are not operated timely during monsoon season. Hence for operation of radial gates SFT and SFG standby DG set is required. All other Power station and new upcoming power stations have facility of standby DG set. Keeping in view of criticality explained above 1 no. DG set is being proposed.</p>	



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2020-21

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	(410203) / Construction of Bailey Bridge in replacement of existing old Bailey Bridge at Power House	230.00		230.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> The rangit power house is situated on the left bank of Rangit river. For conection of left and right bank of rangit river, the Bailey bridge is constructed on rangit river. Which is only access for movent of Man and material from NH to power house . 25 year old Bailey bridge constructed as per orginal scope of project and completed its life. Garden Reach Shipbuilders & Engineers Ltd. ( A Govt. of India Undertaking) has suggested to replace the Bailey bridge with new bridge for satisfactory performance. So, existing Bailey bridge may be replaced with new bridge for safety movement of vehide and smooth running of Power House and for satisfactory performance of bridge ( rport enclosed).	
7	(411104)Replacement of TATA Tipper with new one	30.00		30.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> Presently one no. TATA tipper is available with Power Station . It has covered life of 22-23 years and is vulnerable to breakdown any time.For smooth functioning it is proposed to replace old tipper with new one.	
	<b>Total (B)</b>	<b>661.00</b>	<b>0.00</b>	<b>661.00</b>	<b>0.00</b>			
<b>C ADDITIONAL CAPITALIZATION BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 OF CERC GUIDELINES 2019-24)</b>								
1	( 410328) / Sewerage treat plant for colony (Project inspection, designing and consultancy services for STP)	95.00		95.00		Regulation 26 (1) (b)	<b>New Asset</b> The present disposal systems of sewage (domestic fluent) generated from Rangit Nagar Colony which includes residential quarters, office buildings, School, Hospital, Field Hostel etc. are not proper. Due to un-proper way of sewerage system, waste water contaminated with sub surface water of colony which create unhygienic and unhealthy environment inside colony campus. As a result of this, there have caseof various types of diseases being spread.. Therefore to overcome the above problems, there is need to be establish permanent system of disposal of sewage system at Rangit Nagar colony, and Sewage Treatment Plant (STP) can mitigate this problem. In addition to above, the guide lines mentioned below, in this regard has been issued by ministri power(copy enclosed).  1) PSU may ensure that 100% of the effluents / waste water is treated before discharging. 2) Efficent ways of collection of waste and treatment:(1) Each offices to have at least two type of dustbins- Recycle and Non -Recycles.  Based on above, the power station has higher the consultant for study 100% treatment of effluents / waste water and as per guidelines of consultants above proposal has made	
2	(411903)Migration from analog to IP based high end surveillance system.	25.00		25.00		Regulation 26 1 (d)	<b>New Asset:</b> Due to the limited scalability of the original analogue CCTV system, Rangit Power Station requires IP based high end surveillance system. These IP based cameras are required for transmission of high quality video images over large distances with minimum bandwidth requirements for monitoring different critical activities of the Power Station and for the Power Station's operational safety and overall security.	



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## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2020-21

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
3	(411112) / Emergency Flood Dewatering System	30.00		30.00		Regulation 26 1 ( D )	<b>New Asset</b> As per CEA guidelines i.e "Measure to be adopted to avert flooding of power house(anexure-VIII copy enclosed), in addition to drainage dewatering pumps, provision of suitable number of submersible pumps of adequate capacity at MIV floor with provision for automatic starting by means level switches.. In view of above to cater emergency condition due to flooding of PH, a separate scheme for Drainage and Dewatering to be implemented .	
4	( 410328) / Sewerage treat plant for Power House (Project inspection, designing and consultancy services for STP)	40.00		40.00		Regulation 26 (1) (b)	<b>New Asset</b> The present disposal systems of sewage (domestic effluent) generated from Power house area of Rangit Power station is not proper. Due to im-proper way of sewerage system, waste water contaminated with sub surface water of Power house creates unhygienic and unhealthy environment inside Power House. As a result of this, there have caseof various types of diseases being spread. Therefore to overcome the above problems, there is need to be establish permanent system of disposal of sewage system at Rangit Power House area, and Sewage Treatment Plant (STP) can mitigate this problem. In addition to above, the guide lines mentioned below, in this regard has been issued by ministri power(copy enclosed).  1) PSU may ensure that 100% of the effluents / waste water is treated before discharging. 2) Efficient ways of collection of waste and treatment:(1) Each offices to have at least two type of dustbins- Recycle and Non -Recycles.  Based on above, the power station has higher the consultant for study 100% treatment of effluents / waste water and as per guidelines of consultants above proposal has made	
5	( 410201) / Construction of new approach road to Dam site of Rangit Power Station	50.00		50.00		Regulation 26 (1) (d)	<b>New Asset</b> The major part of the existing approach road to Dam of Rangit Power Station is situated at the left bank of the upstream of Dam. Near about 300 meter at upstream, the approach road in left bank from Dam axis near Dam control room becomes very vulnerable to Traffic movement during monsoon . In that portion, differential settlement occurs along the road since commissioning due to erosion in embankment during reservoir flushing. Different measures were taken at many times to protect the road but sinking in left bank still continues. Moreover, during the entire monsoon of 2016, 2017 & 2018; the dam site road was flooded and blocked at many locations due to landslides from the uphill of left bank. As such, due to the frequent blockade of road during the monsoon, the approach to Dam becomes very tough for performing round the clock duty. Moreover, shifting of maintenance / construction materials for pre planned maintenance or break down maintenance during the monsoon period becomes very tough task. Considering the above reasons, to ensure uninterrupted movement to dam, the proposal of an alternate road has envisaged as suggested by Dam Safety Team at downstream of Dam Axis (copy enclosed).	
Total ( C )		240.00	0.00	240.00	0.00			
Total (A+B+C)		941.00	0.00	941.00	0.00			
Add Cap Eligible for ROE at Normal Rate		836.00	0.00	836.00				
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate		105.00	0.00	105.00				



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## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2020-21

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

## Note:

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

For Lodha & Co.  
 Chartered Accountants



For NHPC Limited

( M G Gokhale )  
 General Manager (Comm.)

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2021-22

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
<b>A. LEFT OVER ITEMS ALLOWED BY CERC IN 2014-19</b>								
-----NIL-----								
<b>Total (A)</b>		<b>0</b>						
<b>B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	(410711) / Replacement of excitation system for 3 nos . Units	100.00		100.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> The existing excitation system installed in year 2000 (at the time of Commissioning).The excitation system is very old model and its spares are not easily available from OEM. The latest excitation system is required to meet stringent grid requirements and also to avoid the generation loss due to faults in the excitation system.It is proposed to replace excitation systems of all units in 2021-22 & 2022-23 respectively.	
2	(410711) Control & Monitoring System (SCADA- Communication-Laying of OFC Cable between Power House - Admin building - Dam and Admin secured wireless communication)	45.00		45.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> At RPS 12 core OFC cable were laid at the time commissioning. These are un armored cables. Due to aging and unarmored, OFC cable has been repaired by jointing.Due to increase of number of joints, data losses are more.Proper communication through this OFC cable is not happening. SCADA is to be implemented at RPS shortly. The communication between Dam controller and PH controller is to be established through these OFCs . Due to joints and losses of data, proper Control & Monitoring through SCADA from different places will be difficult. In view of above replacement of existing optical fiber by laying and installation of new OFC link between Admin Building to Power House and Admin Building to Dam is being proposed.	
3	( 410701) / Replacement of CO2 fire-fighting system and accessories	30.00		30.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> At Rangit power station, CO2 fire fighting system is installed for protection of Generator from fire, at the time of commissioning in 2000. Proper Auto operation of CO2 system totally depends upon the sensors, electrical & pneumatic valves provided in this system, which are not working properly. The spares supplied by the OEM have exhausted and spares are not available. In view of above, for better ,safe and reliable operation, existing CO2 fire protection system to be replaced with latest available technology .	





## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2021-22

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
4	(410701) / Replacement of Bypass valve.	12.00		12.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> The existing Bypass valves are old and installed at the time commissioning . These are operating in high pressure path. Due to high pressure & silt these valves have eroded .For considering the safety and reliability of power plant, it is planned to replace these valves with new valves having better material.	
5	( 410701) / Replacement of UGB cooler	20.00		20.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> All the Upper Guide Bearing (UGB) coolers installed in all Generating units have got eroded due to prolonged use. Some of the copper nickel tubes of these coolers are blocked / punctured and are repaired by brazing. Therefore, for improving the cooling performance of upper Guide bearing one set of UGB coolers are urgently required to replace damaged coolers..	
6	(410701) / Replacement of LGB cooler	20.00		20.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> All the Lower Guide Bearing (LGB) coolers installed in all generating units got eroded due to prolonged use. The some of copper nickel tubes of these coolers are blocked due punctured and some of them are repaired by brazing. Therefore,for improving the cooling performance of Lower Guide bearing one set of LGB coolers are urgently required to replace damaged coolers..	
7	(410701) / Replacement of TGB cooler	14.00		14.00		Regulation 25(2) ( a )	<b>On replacement basis:</b> All the Turbine Guide Bearing (TGB) coolers installed in all generating units got eroded due to prolonged use. Some of the copper nickel tubes of these coolers are blocked/ punctured and some of them are repaired by brazing. Therefore, for improving the cooling performance of Turbine Guide bearing one set of TGB coolers are urgently required to replace damaged coolers.	
Total ( B )		241.00	0.00	241.00	0.00			
C. ADDITIONAL CAPITALIZATION BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 OF CERC GUIDELINES 2019-24)								



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2021-22

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
1	(410328)Construction of Ladies Toilets	5.00		5.00		Regulation 26 1(b)	<p><b>New Assets</b></p> <p>In Factory act 1948 chapter-V following is mentioned ( copy enclosed):</p> <p><b>42. Washing facilities.</b>  <i>(1) In every factory--</i>  <i>(a) adequate and suitable facilities for washing shall be provided and maintained for the use of the workers therein.</i>  <i>(b) separate and adequately screened facilities shall be provided for the use of male and female workers such facilities shall be conveniently accessible and shall be kept clean.</i></p> <p>As on date at power house, 11 nos. female staff from R&amp;M house keeping are working .Therefore, as per above guidelines , a separate ladies toilet is required to be provided at power house.</p>	
2	(410601) / Head Loss Measurement system	15.00		15.00		Regulation 26 (1) (d)	<p><b>New Asset:</b></p> <p>At Rangit Dam there are two intake gates .Trash racks are installed in front of intake. During monsoon season these gates are blocked due to heavy trash due to which net head reduces drastically. Due to head losses, the generating units are not able to run at their rated capacity .There is a 11.7 to 15.1 meters head loss is measured by CPRI from part load to full load. Same was mentioned in draft Energy Audit report 2019-20 by CPRI in Table -3 (copy of same enclosed) .The head loss can be reduced by cleaning of trash rack by trash rack cleaning machine or back flashing. Trash rack cleaning is only possible by proper monitoring of head loss with Head loss measurement system. So it is proposed, to instal Head Loss Measuring system.</p>	



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2021-22

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
3	( 410328) / Sewerage treat plant for colony (Project inspection, designing and consultancy services for STP)	40.00		40.00		Regulation 26 (1) (b)	<p><b>New Asset</b>            The present disposal systems of sewage (domestic fluent) generated from Rangit Nagar Colony which includes residential quarters, office buildings, School, Hospital, Field Hostel etc. are not proper. Due to un-proper way of sewerage system, waste water contaminated with sub surface water of colony which create unhygienic and unhealthy environment inside colony campus. As a result of this, there have caseof various types of diseases being spread.. Therefore to overcome the above problems, there is need to be establish permanent system of disposal of sewage system at Rangit Nagar colony, and Sewage Treatment Plant (STP) can mitigate this problem. In addition to above, the guide lines mentioned below, in this regard has been issued by ministri power(copy enclosed).</p> <p>1) PSU may ensure that 100% of the effluents / waste water is treated before discharging.            2) Efficient ways of collection of waste and treatment:(1) Each offices to have at least two type of dustbins- Recycle and Non -Recycles.</p> <p>Based on above, the power station has higher the consultant for study 100% treatment of effluents / waste water and as per guidelines of consultants above proposal has made</p>	
	<b>Total ( C)</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>			
	<b>Total (A+B+C)</b>	<b>301.00</b>	<b>0.00</b>	<b>301.00</b>	<b>0.00</b>			
	<b>Add Cap Eligible for ROE at Normal Rate</b>	<b>286.00</b>	<b>0.00</b>	<b>286.00</b>				
	<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>	<b>15.00</b>	<b>0.00</b>	<b>15.00</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.

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2021-22

Rs. in Lakh

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

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comml.)

**Year wise Statement of Additional Capitalisation after COD**

Name of the Petitioner : NHPC Limited  
Name of the Generating Station : Rangit Power Station  
COD : 15-Feb-2000  
For Financial Year : 2022-23

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. LEFT OVER ITEMS ALLOWED BY CERC IN 2014-19</b>								
----- NIL -----								
	<b>Total (A)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	(410711) / Replacement of excitation system for 3 nos . Units	200.00		200.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> The existing excitation system installed in year 2000 (at the time of Commssioning).The excitation system is very old model and its spares are not easily available from OEM. The latest excitation system is required to meet stringent grid requirements and also to avoid the generation loss due to faults in the excitation system.It is proposed to replace excitation systems of all units in 2021-22 & 2022-23 respectively.	
2	(410803) / Replacement of 11 KV SSB panels at switch yard and power house with spare VCB breakers and better IP class panels and accessories at Power house	50.00		50.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> The existing 11 KV SSB panels were installed at the time of commisioning. The Circuit breakers and relays has now become obsolete. Due to ageing the auto operation of the same is not possible. Its panels are not vermin proof, dust proof and shall not meet the requirements of protection class of latest edition of IEC/IS. Ffrequent tripping due to shorting of phases of bus bars / breakers and earthing of phases bus bars / breakers by snakes has been observed. Maintenance of these Vacuum circuit breakers (VCB)has also difficult. The measuring CT's , PT's and instruments installed in the panels are of less accuracy class and are not working properly . In view of above, it is proposed to replace the old breakers (VCB) and panels with SF6 breakers and better IP class panels. Total no of breakers at switch yard 4 nos ( 1 incomer & 3 out comers) and PH 3 nos .	
3	(410803)Replacement of 415V SSB panel, UAB and accessories at Power house and 415 V LT switcg gear at dam	85.00		85.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> The existing 415 V SSB & UAB panels were installed at the time of commissioning. The circuit breakers and relays have now become obsolete . Frequent tripping due to shorting of phases of bus bars / breakers and earthing of phases bus bars / breakers by snakes has been observed . In view of above a new 415 V panels is proposed with extra bay for DG on Bus -I and creating special provision for special arrangement for Drainage system panels at Machine floor to be installed with new features and safety .	
4	(410701)Replacement of stator air cooler .	40.00		40.00		Regulation 25(2) ( C )	<b>On replacement basis:</b> All the Stator air coolers installed in all Generating units got eroded due to prolonged use and silt. Some of the copper nickel tubes of these coolers are blocked/punctured. The punctured tubes are being repaired by brazing. Therefore, for improving the cooling performance of Generators it is proposed to replace one set of stator air coolers with new set.	





**Year wise Statement of Additional Capitalisation after COD**

**Name of the Petitioner : NHPC Limited**  
**Name of the Generating Station : Rangit Power Station**  
**COD : 15-Feb-2000**  
**For Financial Year : 2022-23**

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
5	(410322) / Construction of Permanent School Building at Rangit Power Station.	150.00		150.00		Regulation 25(2)	<b>On replacement basis:</b> DAV school ( Jr. & Sr. Section) was running in temporary building from time of completion of project at Rangit Nagar. Condition of both building of junior & senior section are not good. So, a permanent school building is proposed to be constructed in lieu of Temporary building for providing better atmosphere & facilities for students in future at Rangit Power Station. Tentative budget of Rs. 250 lakh to be required for construction of new permanent building in different FY.	
6	(410325) / Replacement of temporary quarter with permanent quarter at Rangit Nagar Colony.	100.00		100.00		Regulation 25(2) (a)	<b>On replacement basis:</b> During the construction of project for accommodating the employees, temporary quarters were constructed. Due to earthquake, the walls of the quarters got cracked. The condition of quarters is not good. At present executive level and supervisor level staff families are staying in some of these quarters. Some of these quarters are not suitable for living. In view of above, it has been decided to construct the Permanent quarters with better facilities.	
Total ( B )		625.00	0.00	625.00				
<b>C. ADDITIONAL CAPITALIZATION BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 OF CERC GUIDELINES 2019-24)</b>								
1	( 410328) / Construction of Barrack for Security Personal.	100.00		100.00		Regulation 26 1(d)	<b>New Asset:</b> IRB deputed on sensitive place of project area for security purpose at Rangit Power Station. At present, security Personnel of IRB is staying at CGI Sheet shed. It is not secure and hygiene for security Personnel. IRB officer demanded from long time a permanent barrack for security Personnel.	
Total ( C )		100.00		100.00				
<b>Total (A+B+C)</b>		<b>725.00</b>	<b>0.00</b>	<b>725.00</b>	<b>0.00</b>			
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>625.00</b>	<b>0.00</b>	<b>625.00</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>		<b>100.00</b>	<b>0.00</b>	<b>100.00</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:**



**Year wise Statement of Additional Capitalisation after COD**

**Name of the Petitioner : NHPC Limited**  
**Name of the Generating Station : Rangit Power Station**  
**COD : 15-Feb-2000**  
**For Financial Year : 2022-23**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

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

## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2023-24

Rs. in Lakh

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
<b>A. LEFT OVER ITEMS ALLOWED BY CERC IN 2014-19</b>								
<b>NIL</b>								
<b>B. REPLACEMENT OF ASSETS DEPLOYED UNDER THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 25 of CERC GUIDELINES 2019-24)</b>								
1	(410701) Replacement of Guide vane Lever (3 sets)	48.00		48.00		25 2 (a)	Levers were installed in all three units at the time of commissioning by OEM. Permissible clearances allowed in such a way that to rotate (approx 02mm),	
2	(410322) / Construction of Permanent School Building at Rangit Power Station.	100.00		100.00		Regulation 25(2)	<b>On replacement basis:</b> DAV school ( Jr. & Sr. Section) was running in temporary building from time of completion of project at Rangit Nagar. Condition of both building of junior & senior section are not good. So, a permanent school building is proposed to be constructed in lieu of Temporary building for providing better atmosphere & facilities for students in future at Rangit Power Station. Tentative budget of Rs. 250 lakh to be required for construction of new permanent building in different FY.	
3	(410325) / Replacement of temporary quarter with permanent quarter at Rangit Nagar Colony.	200.00		200.00		Regulation 25(2) (a)	<b>On replacement basis:</b> During the construction of project for accommodating the employees, temporary quarters were constructed. Due to earthquake, the walls of the quarters got cracked. The condition of quarters is not good. At present executive level and supervisor level staff families are staying in some of these quarters. Some of these quarters are not suitable for living. In view of above, it has been decided to construct the Permanent quarters with better facilities.	
<b>Total (B)</b>		<b>348.00</b>		<b>348.00</b>				
<b>C. ADDITIONAL CAPITALIZATION BEYOND THE ORIGINAL SCOPE AFTER CUT-OFF DATE (CLAUSE 26 OF CERC GUIDELINES 2019-24)</b>								
1	( 410328) / Construction of Barrack for Security Personal.	100.00		100.00		Regulation 26 1(d)	<b>New Asset:</b> IRB deputed on sensitive place of project area for security purpose at Rangit Power Station. At present, security Personnel of IRB is staying at CGI Sheet shed. It is not secure and hygiene for security Personnel. IRB officer demanded from long time a permanent barrack for security Personnel.	
<b>Total (C)</b>		<b>100.00</b>		<b>100.00</b>				
<b>Sub Total</b>		<b>448.00</b>	<b>0.00</b>	<b>448.00</b>				
<b>Add Cap Eligible for ROE at Normal Rate</b>		<b>348.00</b>	<b>0.00</b>	<b>348.00</b>				
<b>Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate</b>		<b>100.00</b>	<b>0.00</b>	<b>100.00</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.



## Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited  
 Name of the Generating Station : Rangit Power Station  
 COD : 15-Feb-2000  
 For Financial Year : 2023-24

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

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

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

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

## Note:

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

( M G Gokhale )  
General Manager (Comm.)

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

Name of the Petitioner : NHPC LTD.

Name of the Generating Station :Rangit Power Station

COD : 15.02.2000

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

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



Name of the Petitioner  
Name of the Generating Station  
Region

NHPC Ltd.  
Rangit Power Station

PART-II  
FORM-9Bi

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	Year of De-capitalisation	Remarks
1	2	3	4	5	6		7
<b>DETAILS OF ASSUMED DELETION DURING THE PERIOD 2019-24</b>							
1	(4107o1) / Replacement of 3 nos G40 Governor with new one.	Claimed	58.72	31.03.2000	43.33	2019-20	Refer Sl. No. A-1, 2019-20 Form 9A
<b>Total deletion during 2019-20</b>			<b>58.72</b>		<b>43.33</b>		
2	410711) / Control and Monitoring System (SCADA)	Claimed	69.89	31.03.2000	51.57	2019-20	Refer Sl. No. B-1, 2019-20 Form 9A & Refer Sl. No. B1, 2019-20 Form 9A
3	(410707) / Replacement of 220 V Battery Bank & Replacement of 220 V Battery Charger & DCDB	Claimed	49.82	31.03.2000	36.76	2019-20	Refer Sl. No. B-2, 2019-20 Form 9A & Refer Sl. No. B-3, 2020-21 Form 9A
4	(411102) / Purchase of Loader	Claimed	14.68	31.03.2000	13.59	2020-21	Refer Sl. No. A-2 2020-21 Form 9A
5	Replacement of TATA Tipper with new one	Claimed	2.26	31.03.1999	1.67	2022-23	Refer Sl. No. B-6 2022-23 Form 9A
6	(410701) / Purchase of HS Lube system	Claimed	3.42	31.03.2000	2.57	2020-21	Refer Sl. No. B-5 2020-21 Form 9A
7	(410203) / Construction of Bailey Bridge in replacement of existing old Bailey Bridge at Power House	Claimed	96.56	31.03.1990	70.22	2020-21	Refer Sl. No. B-5 2020-21 Form 9A & Refer Sl. No. B-7 2021-22 Form 9A
<b>Total deletion during 2020-21</b>			<b>236.63</b>		<b>176.38</b>		
8	(410711) Control & Monitoring System (SCADA- Communication-Laying of OFC Cable between Power House - Admin building - Dam and Admin secured wireless communication)	Claimed	36.00	31.03.2009	16.97	2020-21	Refer Sl. No. B-2 2020-21 Form 9A
9	( 410701) / Replacement of CO2 fire-fighting system and accessories	Claimed	10.95	31.03.2000	8.08	2020-21	Refer Sl. No. B-4 2020-21 Form 9A



**PART-II  
FORM-9Bi**

**Name of the Petitioner  
Name of the Generating Station  
Region**

**NHPC Ltd.  
Rangit Power Station**

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	Year of De-capitalisation	Remarks
1	2	3	4	5	6		7
10	(410701) / Replacement of Bypass valve.	Claimed	5.28	31.03.2000	3.96	2021-22	Refer Sl. No. B-3 2021-22 Form 9A
11	( 410701) / Replacement of UGB cooler	Claimed	5.22	31.03.2000	3.98	2021-22	Refer Sl. No. B-4 2021-22 Form 9A
12	(410701) / Replacement of LGB cooler	Claimed	1.64	31.03.2000	1.25	2021-22	Refer Sl. No. B-5 2021-22 Form 9A
13	(410701) / Replacement of TGB cooler	Claimed	8.00	31.03.2000	6.10	2021-22	Refer Sl. No. B-6 2021-22 Form 9A
	<b>Total deletion during 2021-22</b>		<b>67.09</b>		<b>40.34</b>		
14	(410701) / Replacement of excitation system for 3 nos . Units	Claimed	51.75	31.03.2000	38.18	2021-22	Refer Sl. No. B-1 2021-22 Form 9A & Refer Sl. No. B-1 2022-23 Form 9A
15	(410803) / Replacement of 11 KV SSB panels at switch yard and power house with spare VCB breakers and better IP class panels and accessories at Power house	Claimed	17.86	31.03.2000	13.18	2021-22	Refer Sl. No. B-2 2021-22 Form 9A,Refer Sl. No. B-2 2022-23 Form 9A & Refer Sl. No. B-1 2023-24 Form 9A
16	Replacement of 415V SSB panel, UAB and accessories at Power house and 415 V LT switch gear at dam	Claimed	30.36	31.03.2000	22.08	2022-23	Refer Sl. No. B-1 2021-22 Form 9A
17	Replacement of stator air cooler .	Claimed	14.82	31.03.2000	11.29	2022-23	Refer Sl. No. B-4 2022-23 Form 9A
	<b>Total deletion during 2022-23</b>		<b>114.79</b>		<b>84.73</b>		
18	(410322) / Construction of Permanent School Building at Rangit Power Station.	Claimed	10.92	13.03.1993	3.92	2021-22	Refer Sl. No. B-8 2021-22 Form 9A & Refer Sl. No. B-5 2022-23 Form 9A



**PART-II  
FORM-9Bi**

**Name of the Petitioner**  
**Name of the Generating Station**  
**Region**

**NHPC Ltd.**  
**Rangit Power Station**

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	Year of De-capitalisation	Remarks
1	2	3	4	5	6		7
19	(410325) / Replacement of temporary quarter with permanent quarter at Rangit Nagar Colony.	Claimed	6.69	31.03.2000	6.69	2021-22	Refer Sl. No. B-1 2021-22 Form 9A & Refer Sl. No. B-7 2021-22 Form 9A
20	Replacement of Guide vane Lever (3 sets)	Claimed	17.86	31.03.2000	13.18	2023-24	Refer Sl. No. B-2 2023-24 Form 9A
21	(411002) / Replacement of 350 KVA DG set at Power House	Claimed	5.20	31.03.1992	3.24	2023-24	Refer Sl. No. B-3 2023-24 Form 9A
22	(411002) / Replacement of 350 KVA DG set at Power House	Claimed	5.20	31.03.1992	3.24	2023-24	Refer Sl. No. B-4 2023-24 Form 9A
<b>Total deletion during 2023-24</b>			<b>45.87</b>		<b>30.27</b>		
<b>Total during 2019-24</b>			<b>523.10</b>	<b>0.00</b>	<b>375.05</b>		

**Note: In the case of replacement from mother plant, Original Value of Assets and Depreciation recovered till the date of capitalisation is derived by Capital Indexation Method**

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

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

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

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit Power Station

COD : 15.02.2000

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	Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing up of capital expenditure.				
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>					
12	<b>Less: Un-discharged Liabilities</b>					
13	<b>Add: Discharge of un-discharged liabilities, corresponding to admitted assets/works</b>					
14	<b>Net Additional Capital Expenditure Claimed (on cash basis)</b>					

**Note:**

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

For Lodha &amp; 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 :** Rangit Power Station  
**COD :15.02.2000**

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
	NIL					

**Note:**

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

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



**For NHPC Limited**

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



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

Name of the Petitioner : NHPC Ltd.

Name of the Generating Station : Rangit Power Station

(Amount in Lakhs)

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



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Statement of Capital Woks in Progress**

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

**Name of the Petitioner : NHPC Ltd.****Name of the Generating Station :Rangit Power Station**

(Amount in Rs. Lakhs)

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

**NOT APPLICABLE****Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Financing of Additional Capitalisation

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Rangit Power Station**  
 Date of Commercial Operation : **15.02.2000**

(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	690.89	704.37	233.91	610.21	402.13					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan <sup>2</sup>										
Equity										
Internal Resources	690.89	704.37	233.91	610.21	402.13					
Others (Pl. specify)										
Total	690.89	704.37	233.91	610.21	402.13					

Note:

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

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comm.)

## Calculation of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit 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	Power station has completed 12 years of commercial operation in FY 2009-14, therefore, depreciation rate is not applicable.		
7				
8				
9				
10				
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 Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Statement of Depreciation

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit Power Station

(Amount in ` Lakh)

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2		3	4	5	6	7
1	Opening Capital Cost	49,733.04	49,803.02	50,493.91	51,198.28	51,432.19	52,042.40
2	Closing Capital Cost	49,803.02	50,493.91	51,198.28	51,432.19	52,042.40	52,444.53
3	Average Capital Cost	49,768.03	50,148.46	50,846.09	51,315.23	51,737.29	52,243.46
4	Freehold land*	294.80	294.80	294.80	294.80	294.80	294.80
5	Rate of depreciation						
6	Depreciable value	44,525.91	44,868.30	45,496.17	45,918.39	46,298.25	46,753.80
7	Balance useful life at the beginning of the period	16.87	20.87	19.87	18.87	17.87	16.87
8	Remaining depreciable value	15,297.50	14,735.56	14,693.23	14,521.77	14,174.01	13,909.00
9	Depreciation (for the period)	906.79	706.06	739.47	769.57	793.17	824.48
10	Depreciation (annualised)						
11	Cumulative depreciation at the end of the period	30,135.20	30,838.80	31,542.40	32,166.19	32,917.41	33,669.28
12	Less : Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009 / Station COD, whichever is later.						
13	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	2.46	35.86	145.78	41.96	72.61	29.45
14	Net Cumulative depreciation at the end of the period	30,132.74	30,802.94	31,396.62	32,124.23	32,844.80	33,639.83

\* Value of free hold land excludes land under reservoir amounting to ₹ 41.23 Lacs

## Note:

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

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (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 :

Rangit Power Station

(Amount in ` Lakh)

Particulars	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>						

Not Applicable

## 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.

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Calculation of Interest on Normative Loan

Name of the Petitioner : **NHPC Limited**Name of the Generating Station : **Rangit 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	Gross Normative loan - Opening	30,880.70	30,929.68	31,413.30	31,906.36	32,070.10	32,497.25
2	Cumulative repayment of Normative loan upto previous year	30,880.70	30,929.68	31,413.30	31,906.36	32,070.10	32,497.25
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>0.00</b>
4	Add : Increase due to addition during the year / period	51.83	519.40	658.70	210.70	507.50	313.60
5	Less : Decrease due to de-capitalisation during the year / period	2.85	41.10	165.64	46.96	80.35	32.11
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	5.33	0.00	0.00	0.00	0.00
	Less : Repayment during the year	48.98	483.62	493.06	163.74	427.15	281.49
8	<b>Net Normative loan - Closing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Average Normative loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

## Calculation of Interest on Working Capital

Name of the Petitioner : **NHPC Limited**  
 Name of the Generating Station : **Rangit 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	493.28	526.49	551.58	577.88	605.43	634.29
2	Maintenance Spares	887.90	947.67	992.85	1,040.18	1,089.77	1,141.72
3	Receivables	1,877.39	1,353.14	1,399.56	1,445.78	1,492.69	1,543.00
4	Total Working Capital	3,258.57	2,827.30	2,943.99	3,063.84	3,187.88	3,319.00
5	Rate of Interest	13.50%	12.05%	12.05%	12.05%	12.05%	12.05%
6	Interest on Working Capital	439.91	340.69	354.75	369.19	384.14	399.94

For Lodha & Co.  
 Chartered Accountants



For NHPC Limited

(M G Gokhale)  
 General Manager (Comml.)

## Other Income as on actual / anticipated COD

Name of the Petitioner : **NHPC Limited**Name of the Generating Station : **Rangit 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	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 Lodha &amp; Co.

Chartered Accountants



For NHPC Limited

(M G Gokhale)

General Manager (Comml.)

# Incidental Expenditure during Construction

Name of the Petitioner :

NHPC Limited

Name of the Generating Station :

Rangit 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 Expences		
	.....		
<b>B</b>	<b>Total Expenses</b>		
	Less: Income from sale of tender		
	Less: Income from guest house		
	Less: Income recovered from Contractors		
	Less: Interest on Deposits		
	.....		

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



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

**Draw Down Schedule for Calculation of IDC & Financing Charges**

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

NOT APPLICABLE

**Note:**

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

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)

**Actual cash expenditure****Name of the Petitioner : NHPC Limited****Name of the Generating Station : Rangit Power Station****(Amount in Rs 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 Lodha & Co.  
Chartered Accountants

**For NHPC Limited**

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

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

Generating Company : NHPC LTD.  
Name of Hydro-electric Generating Station : Rangit Power Station  
Installed Capacity : 3 X 20 MW = 60 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	7.67	60
	II	7.90	
22.83	III	7.26	
May	I	6.81	
	II	8.43	
30.29	III	15.05	
June	I	13.68	
	II	13.68	
41.04	III	13.68	
July	I	13.68	
	II	13.68	
42.41	III	15.05	
August	I	13.68	
	II	13.68	
42.41	III	15.05	
September	I	13.68	
	II	13.68	
41.04	III	13.68	
October	I	13.68	
	II	13.68	
40.10	III	12.74	
November	I	8.97	
	II	8.43	
24.44	III	7.04	
December	I	5.49	
	II	4.83	
15.04	III	4.72	
January	I	4.29	
	II	4.39	
13.46	III	4.78	
February	I	4.29	
	II	4.24	
11.88	III	3.35	
March	I	4.01	
	II	4.85	
13.67	III	4.81	
338.61			
<b>Total</b>		<b>338.61</b>	

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

Note:

Specify the number of peaking hours for which station has been designed. - 3 Hrs

For Lodha & Co.  
Chartered Accountants



For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



## Liability Flow Statement

Name of the Petitioner :NHPC Limited

(Rs. in lakh)

Name of the Generating Station : Rangit Power Station

Party	Asset / Work	Year of actual capitalisation	Original Liability	Liability as on 31.03.2019	2019-20			2020-21			2021-22			2022-23			2023-24		
					Discharges (Year wise)	Reversal (Year wise)	Liability as on 31.03.2020	Discharges (Year wise)	Reversal (Year wise)	Liability as on 31.03.2021	Discharges (Year wise)	Reversal (Year wise)	Liability as on 31.03.2022	Discharges (Year wise)	Reversal (Year wise)	Liability as on 31.03.2023	Discharges (Year wise)	Reversal (Year wise)	Liability as on 31.03.2024
412005	ELECTRICAL INCINERATOR CAPACITY,5 KG/HOUR, CECON POLLUTECH SYSTEM, CTL-SF	2018-19	7.61	7.61	7.61		0.00												
Total			7.61	7.61	7.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

(M G Gokhale)  
General Manager (Comml.)



**Operation and maintenance Expense**

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

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

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

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

For Lodha & Co.  
 Chartered Accountants



For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comm.)

**Operation and maintenance Expense for Existing Generating Stations**

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Rangit 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	5919.36	5336.17	5590.53	5857.00	6136.18	6428.66
Additional O&M expenses due to 3rd PRC applicable to CPSUs	542.47	568.34	595.45	623.86	653.61	684.79
Additional O&M expenses due to 7th Pay Commission wage Revision of KV/Kendriy Vidyalay (KV)/DAV staff	27.08	28.37	29.72	31.14	32.63	34.18
Additional O&M expenses due to Goods and Service Tax (GST)	50.74	53.16	55.70	58.35	61.14	64.05
<b>Total O&amp;M Expences</b>	<b>6539.65</b>	<b>5986.04</b>	<b>6271.40</b>	<b>6570.35</b>	<b>6883.56</b>	<b>7211.69</b>
Security Expences (estimated)*	316.67	331.78	347.61	364.19	381.56	399.76

For Lodha & Co.  
Chartered Accountants

For NHPC Limited

  
 (M G Gokhale)  
 General Manager (Comm.)

**Details of Statutory Charges (If applicable)****Name of the Generating Station :Rangit Power Station****Name of the Generating Stations: Rangit Power Station**

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

**For Lodha & Co.****Chartered Accountants****For NHPC Limited**
**(M G Gokhale)****General Manager (Comml.)**

Summary of issue involved in the petition																		
1	Petitioner: NHPC Limited																	
2	<b>Subject:</b> Petition under 79(1) & 86 of the CERC (Conduct of Business), Regulations, 1999, Section 62(1)(a) of the Electricity Act, 2003 and Regulation 9(2), 10(1), 12, 25, 26 & 35 (2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 for determination of tariff for the period 2019-24 in respect of Rangit Power Station.																	
3	<b>Prayer:</b> 1. Tariff of Rangit 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. 2. Allow the net additional capitalization for the period 2019-24 as claimed in para-5 (Part-B) of petition. 3. To allow the impact of wage revision and GST as additional O&M expenses as mentioned in para-7 (d) (Part-B) of petition. 4. To allow the estimated security expenses separately to be recovered from beneficiaries during 2019-24 as mentioned in para-7(d) (Part-B) of petition. 5. The Annual Fixed Charges (AFC) of Rangit Power Station for the period 2019-24 has been worked out as ₹ 10825.15 lakh, ₹ 11196.46 lakh, ₹ 11566.22 lakh, ₹ 11941.50 lakh & ₹ 12343.98 lakh for the FY 2019-20, 2020-21, 2021-22, 2022-23, & 2023-24 respectively, as mentioned in para-8 (Part-B) of petition. The difference between claimed AFC and that allowed by CERC vide order dated 06.01.2016 (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. 6. Allow the petitioner to claim 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-9 (Part-B) of petition. 7. Allow reimbursement of filing fee of this petition as mentioned in para-10 [Part-B] of petition. 8. Allow reimbursement of expenses incurred on publication of notices in the application of tariff for the period 2019-24 as mentioned in para-11 [Part-B] of petition. 9. NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in para-12 to 14 (Part-B) of petition. 10. Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.																	
4	<b>Respondents</b> <b>Name of Respondents:</b> <table border="1"> <tr><td>1</td><td>WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD,</td></tr> <tr><td>2</td><td>DAMODAR VALLEY CORPORATION,</td></tr> <tr><td>3</td><td>JHARKHAND BIJLI VITRAN NIGAM LTD.</td></tr> <tr><td>4</td><td>NORTH BIHAR POWER DISTRIBUTION COMPANY LTD.,</td></tr> <tr><td>5</td><td>SOUTH BIHAR POWER DISTRIBUTION COMPANY LTD.,</td></tr> <tr><td>6</td><td>DEPARTMENT OF POWER, GOVT. OF SIKKIM</td></tr> </table>						1	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD,	2	DAMODAR VALLEY CORPORATION,	3	JHARKHAND BIJLI VITRAN NIGAM LTD.	4	NORTH BIHAR POWER DISTRIBUTION COMPANY LTD.,	5	SOUTH BIHAR POWER DISTRIBUTION COMPANY LTD.,	6	DEPARTMENT OF POWER, GOVT. OF SIKKIM
1	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD,																	
2	DAMODAR VALLEY CORPORATION,																	
3	JHARKHAND BIJLI VITRAN NIGAM LTD.																	
4	NORTH BIHAR POWER DISTRIBUTION COMPANY LTD.,																	
5	SOUTH BIHAR POWER DISTRIBUTION COMPANY LTD.,																	
6	DEPARTMENT OF POWER, GOVT. OF SIKKIM																	
5	<b>Project Scope</b>		IC	60 MW														
			DE	338.61 MU														
			FEHS	12%														
			AUX	1.20%														
			NAPAF	90%														
	<b>Cost</b>		Sanction Cost															
			Latest RCE															
	<b>Commissioning</b>		Unit/Station COD	15.02.2000														
<b>Claim</b>																		
			2019-20	2020-21	2021-22	2022-23												
	<b>AFC (PRs in lakh)</b>		10,825.15	11,196.46	11,566.22	11,941.50												
	<b>Capital cost (Rs in lakh)</b>		50,493.91	51,198.28	51,432.19	52,042.40												
	<b>Initial Spare</b>		-	-	-	-												
	<b>NAPAF</b>		90%															
	<b>Design Energy</b>		338.61 MU															
	<b>Any Specific</b>																	

For NHPC Limited

  
 (M G Gokhale)  
 GM (Comm)  
 Commercial Division

# **ANNEX-III**



**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 232/GT/2014**

**Coram:**

**Shri Gireesh B. Pradhan, Chairperson**

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

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

**Date of Hearing: 16.07.2015**

**Date of Order: 06.01.2016**

**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 respect of Rangit Hydroelectric Power Station

**And**

**In the matter of**

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

**...Petitioner**

**Vs**

1. West Bengal State Electricity Distribution Company Ltd  
Bidyut Bhawan (8<sup>th</sup> Floor) Block-DJ, Sector-II Salt Lake  
Kolkata – 700091

2. Damodar Valley Corporation ,  
DVC Towers VIP Road  
Kolkata – 700054

3. Jharkhand State Electricity Board  
Doranda, Ranchi  
Jharkhand – 834002

4. Bihar State Electricity Board  
Vidyut Bhawan, Bailey Road  
New Delhi – 110 019

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

**...Respondents**



**Parties present:**

For Petitioner: Shri A.K. Pandey, NHPC  
Shri Piyush Kumar, NHPC  
Shri Karpatri Nayak, NHPC  
Shri Naresh Bansal, NHPC

For Respondents: None

**ORDER**

This petition has been filed by the petitioner, NHPC for revision of annual fixed charges of Rangit Hydroelectric Power Station (3 x 20 MW) (hereinafter referred to as 'the generating station') for the period 2009-14 in terms of Regulation 6(1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 ("the 2009 Tariff Regulations") and for determination of tariff for the period 2014-19 in terms of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 ("the 2014 Tariff Regulations").

2. The generating station located in the State of Sikkim comprises of three units of 20 MW capacity each and was declared under commercial operation on 15.2.2000. The tariff for the generating station for the period from 1.4.2004 to 31.3.2009 was approved by the Commission vide order dated 9.5.2006 in Petition No.175/2004. Against the said order, the petitioner filed appeal (Appeal No.138/2006) before the Appellate Tribunal for Electricity (the Tribunal) challenging amongst others, the (i) computation of correct amount of O&M expenses and (ii) computation of correct amount of maintenance spares. During the pendency of this appeal, the Commission by order dated 12.10.2009 in Petition No.40/2009 revised the annual fixed charges for the generating station after considering the impact on account of additional capitalization/de-capitalization during the years 2004-05 and 2005-06. Thereafter, the Tribunal by its judgment dated 23.12.2009 allowed the prayers of the petitioner as regards the Computation of O&M expenses and Maintenance spares. With regard to O&M expenses, the Tribunal directed that the O&M expenses shall be allowed in terms of the decision of the Commission dated 28.7.2008



in R.P. No. 22/2008 (in Petition No. 107/2006) in respect of Dhauliganga HEP. The relevant portion of the judgment is extracted as under:

*"8. This issue has been decided by the Commission in its review order dated July, 28, 2008 in respect of Dhauli Ganga Hydroelectric Project. The decision of the Commission is set out hereunder:*

XXXXXX

*12. In the order dated December 13, 2007, the Commission in para 51 of the order observed as under:*

*"51. We observe that the petitioner has claimed the O&M expenses @ 1.5% of the admitted capital cost as on the date of commercial operation as per the Tariff Regulations, 2004. However, for the year 2006-07, the O&M expenses have been escalated @ 4% for the full year instead of considering pro rata escalation after completion of one year of DOCO. After considering pro rata escalation during 2006-07, the O&M expenses allowed for calculation of tariff for the tariff period are as under:*

XXXXXXX

*It is thus seen that there has not been adequate discussion on the statutory provisions made in the 2004 regulations and their effect before arriving at the conclusion as per para 51, reproduced above. This prima facie, in our opinion amounts to an error of law, apparent on the face of record. Therefore, we allow review of the order dated December 13, 2007 as regards computation of O&M expenses."*

*9. The above decision of the Commission in DhauliGanga squarely applies to the issue in hand in this Appeal. Accordingly we direct the Commission to allow the O&M expenses as per the approach followed in its review order dated July 28, 2008."*

3. With regard to computation of Maintenance spares for working capital, the Tribunal in its judgment held as under:

*"11. The issue lies in a narrow compass. The station has been commissioned on February 15, 2000. An escalation @ 6% per annum is provided for as per Clause (v) (a)(ii) of Regulation 38 of the 2004 Regulations. Regulations provide for escalation @ 6% for the full year. As the unit has been commissioned during the year 1999-2000 on February 15, 2000, effect of pro rata escalation @ 6% can be given by considering pro rata escalation for the period February 16, 2000 to March 31, 2000 and then allowing 6% escalation in the following full year i.e. from April 01, 2000 to March 31, 2001. In this regard Sub Section 4 of Section 62 of The Electricity Act, 2003 requires that "No tariff or part of any tariff may ordinarily be amended, more frequently than once in any financial year except in respect of any changes expressly permitted in the terms of any fuel surcharge formula as may be specified". In view of this requirement of the Act it is not prudent to give effect to the annual escalation only after period of one year is completed as it would result in revision of the tariff in the middle of the tariff year. We, therefore, consider that pro rata escalation at the stipulated rate of 6% may be allowed for the period February 16, 2000 to March 31, 2000. With effect from April 01, 2000 a further escalation @ 6% per annum is payable. We order accordingly."*

4. Against the judgment dated 23.12.2009, review petition was filed by the respondent, BSEB which was dismissed by order of the Tribunal dated 13.4.2010.



5. Thereafter, by order dated 3.9.2010 in Petition No.176/2009, the Commission revised the annual fixed charges for the generating station after considering the impact on account of additional capitalization/de-capitalization during the years 2006-07, 2007-08 and 2008-09. The annual fixed charges approved by the Commission vide orders dated 12.10.2009 and 3.9.2010 for the period 2004-09 are as under:

	(₹ in lakh)				
	2004-05	2005-06	2006-07	2007-08	2008-09
Depreciation	1155.06	1155.84	1155.85	918.20	920.33
Interest on Loan	622.74	202.53	73.99	0.00	0.00
Return on Equity	2616.05	2617.44	2617.46	2617.82	2620.92
Advance Against Depreciation	1892.58	0.00	393.58	0.00	0.00
Interest on Working Capital	194.25	158.76	168.29	161.24	166.83
O & M Expenses	839.19	872.76	907.67	943.98	981.73
<b>TOTAL</b>	<b>7319.87</b>	<b>5007.32</b>	<b>5316.83</b>	<b>4641.25</b>	<b>4689.81</b>

6. Though the tariff for the period 2004-09 in respect of this generating station was revised by the Commission through its various tariff orders as stated above, it is noticed that the observations of the Tribunal in the judgment dated 23.12.2009 had inadvertently not been considered in the computation of the O&M expenses and Maintenance spares for working capital which were allowed in those tariff orders for 2004-09, perhaps due to oversight. This inadvertent error is rectified and the O&M expenses and Maintenance spares earlier approved for the period 2004-09 has been revised in line with the observations of the Tribunal and allowed as under:

	(₹ in lakh)				
	2004-05	2005-06	2006-07	2007-08	2008-09
Interest on Working Capital	198.31	163.04	172.81	166.01	171.87
O & M Expenses	868.42	903.15	939.28	976.85	1015.92

7. Consequent upon this, the annual fixed charges for the period 2004-09 in respect of this generating station stand revised as under:

	(₹ in lakh)				
	2004-05	2005-06	2006-07	2007-08	2008-09
Depreciation	1155.06	1155.84	1155.85	918.20	920.33
Interest on Loan	622.74	202.53	73.99	0.00	0.00
Return on Equity	2616.05	2617.44	2617.46	2617.82	2620.92
Advance Against Depreciation	1892.58	0.00	393.58	0.00	0.00
Interest on Working Capital	198.31	163.04	172.81	166.01	171.87
O & M Expenses	868.42	903.15	939.28	976.85	1015.92
<b>TOTAL</b>	<b>7353.15</b>	<b>5041.99</b>	<b>5352.96</b>	<b>4678.89</b>	<b>4729.05</b>



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

8. Petition No.121/2010 was filed by the petitioner for determination of tariff of the generating station for the period from 1.4.2009 to 31.3.2014 and the Commission by its order dated 30.11.2011 had determined the annual fixed charges for the generating station for the said period. Subsequently, the annual fixed charges determined by order dated 30.11.2011 were revised by Commission's order dated 31.8.2012 in Review Petition No.3/2012. Thereafter, by order dated 10.12.2013 in Petition No.154/GT/2013, the annual fixed charges of the generating station for 2009-14 was revised after truing-up exercise based on the actual additional capital expenditure incurred during the period 2009-12 and revised projections for additional capital expenditure for the period 2012-14. The annual fixed charges allowed for the period 2009-14 by the said order dated 10.12.2013 is as under:

	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	4387.56	4325.88	4279.68	3315.70	3474.92
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Depreciation	2499.40	2493.48	2498.92	873.41	874.55
Interest on Working Capital	284.42	291.06	298.73	253.77	266.63
O & M Expenses	2816.33	2977.42	3147.73	3327.78	3518.13
<b>Total</b>	<b>9987.71</b>	<b>10087.84</b>	<b>10225.06</b>	<b>7770.66</b>	<b>8134.24</b>

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

*"6. Truing up of Capital Expenditure and Tariff*

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

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

*(2) The generating company or the transmission licensee, as the case may be, shall make an application, as per Appendix I to these regulations, for carrying out truing up exercise in respect of the generating station a unit or block thereof or the transmission system or the transmission lines or sub-stations thereof by 31.10.2014;*

*(3) The generating company or the transmission licensee, as the case may be, shall submit for the purpose of truing up, details of capital expenditure and additional capital expenditure incurred for the period from 1.4.2009 to 31.3.2014, duly audited and certified by the auditors;*





10. The petitioner in this petition has claimed the revision of annual fixed charges for the period 2009-14 based on the actual additional capital expenditure incurred during the years 2012-13 and 2013-14 after truing-up in terms of Regulation 6(1) of the 2009 Tariff Regulations and for determination of tariff of the generating station for 2014-19. Accordingly, 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
Return on Equity	4387.56	4325.88	4279.68	3682.48	3920.46
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Depreciation	2499.40	2493.48	2498.92	878.48	889.64
Interest on Working Capital	284.42	291.06	298.73	261.52	276.23
O & M Expenses	2816.33	2977.42	3147.73	3327.78	3518.13
<b>Total</b>	<b>9987.71</b>	<b>10087.84</b>	<b>10225.06</b>	<b>8150.27</b>	<b>8604.46</b>

11. The petition was heard on 16.7.2015 and the Commission after directing the petitioner to file some additional information reserved its orders in the petition. The petitioner has filed the additional information in compliance with the directions of the Commission and has served copies to the respondents. None of the respondents have filed replies to the petition. Based on the submissions of the petitioner and the documents available on record, we proceed to revise the tariff for the period 2012-14 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:

#### **Capital cost**

12. The last proviso to Regulation 7 of the 2009 Tariff Regulations, as amended on 21.6.2011 provides as under:

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

13. The Commission had considered the opening capital cost of ₹49350.88 lakh as on 1.4.2009 for the purpose of revision of tariff for the period 2009-14 in order dated 10.12.2013 in



Petition No.154/GT/2013. Also, the admitted capital cost of ₹49101.63 lakh as on 1.4.2012 in the said order dated 10.12.2013 has been considered for revision of tariff for the period 2012-14.

#### Actual Additional Capital Expenditure (2012-13 and 2013-14)

14. Regulation 9 (2) of the 2009 Tariff Regulations, as amended on 21.6.2011 provides as under:

*"9. (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.*

15. 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:

Sl. No.	Particulars	(₹ in lakh)	
		2012-13	2013-14
<b>1</b>	<b>Additional Capitalization claimed</b>		
<b>(a)</b>	<b>Additions</b>		
i	Capitalisation against works projected and allowed for additional capitalisation during 2012-13 and 2013-14	37.11	75.99
ii	Capital expenditure allowed in previous years but actually incurred in this year	18.08	11.84
iii	Additional Capital Expenditure not projected but claimed.	247.14	180.87



	<b>Total 1(a)</b>	<b>302.32</b>	<b>268.70</b>
<b>(b)</b>	<b>Deletion / Deduction</b>		
i	Assets deducted on Replacement of new assets covered under Category-A	(-) 0.86	(-) 1.33
ii	Deduction of Assets without any Replacement and not covered under Exclusion clause	(-) 4.35	(-) 23.77
	<b>Total 1(b)</b>	<b>(-) 5.21</b>	<b>(-) 25.10</b>
<b>(c)</b>	<b>Net Addition claimed 1(c)=1(a)+1(b)</b>	<b>297.11</b>	<b>243.60</b>
<b>2</b>	<b>Additional Capitalization (Not claimed)</b>		
<b>(a)</b>	<b>Additions</b>		
i	Addition other than Inter-unit additions	888.01	151.48
ii	Addition on account of Inter-unit transfer	0.00	1.84
	<b>Total 2 (a)</b>	<b>888.01</b>	<b>153.31</b>
<b>(b)</b>	<b>Deletions</b>		
i	Deletion other than Inter-unit transfer	(-) 23.14	(-) 91.70
ii	Deletion on account of Inter-unit transfer of minor assets	0.00	(-) 3.65
	<b>Total 2 (b)</b>	<b>(-) 23.14</b>	<b>(-) 95.36</b>
<b>(c)</b>	<b>Net amount under Exclusion Category 2(c)= 2(a)+ 2(b)</b>	<b>864.87</b>	<b>57.96</b>
<b>3</b>	<b>Net Additional Capitalisation (including Inter-Unit Transfer) as per Books of Accounts 3=1(c)+2(c)</b>	<b>1161.99</b>	<b>301.56</b>
<b>4</b>	<b>Net additional capitalisation</b>		
i	Net additional capitalisation as above	297.11	243.60
ii	Less:- Assumed deletions	(-) 28.22	(-) 2.69
	<b>Net additional capitalisation claimed</b>	<b>268.88</b>	<b>240.91</b>

\* note: all figures have been rounded off to the nearest amount

16. 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

##### 2012-13

17. 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	Construction of Store & Miscellaneous at dam and Power house area.	10.00	13.63	Allowed as the asset / work was approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. However, the claim of the petitioner for capitalisation of an



				expenditure of ₹3.21 lakh for Supply, Installation and Commissioning of fountain at VIP guest house of the generating station has not been allowed as the asset does not contribute to the efficient operation of the generating station. Accordingly, a total expenditure of <b>₹10.42 lakh</b> has only been allowed.
2	Purchase of different type of Switchyard spares, LT & HT switchgear for Dam (HM), Colony, power house.	8.00	16.69	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. Since deletion value of old asset is not available, the assumed deletion of <b>₹9.29 lakh</b> has been considered as against the claim of the petitioner for 10% of the cost of the new asset. The old asset has been de-capitalized under "Assumed deletions".
3	Purchase of different types of pumps against replacement	4.60	5.17	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. An amount of <b>₹0.95 lakh</b> has been considered as the deletion value of the old asset under "Assumed deletions".
4	Safety measure equipments & Fire fighting accessories	2.00	1.62	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations.
<b>Total claimed</b>			<b>37.11</b>	
<b>Total allowed</b>				<b>33.90</b>



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

18. 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 are as under:

(₹ in lakh)				
Sl. No	Assets/works	Amount allowed on projected basis	Actual expenditure incurred/ claimed	Justification for admissibility of expenditure
1	Transformer Oil Filtration Plant Of Capacity 200 LPH	9.33	5.64	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. Since deletion value of the old asset is not available, the assumed deletion of ₹3.14 lakh has been considered as against the claim of the petitioner for 10% of the cost of new asset. The old asset has been de-capitalized under "Assumed deletions".
2	X-Ray Machine	7.00	9.71	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. An amount of ₹0.86 lakh has been considered as the deletion value of the old asset under "Deletions".
3	Sub Woofer Min Power Capacity Continuous/Program/Peak- 800 / 1600 /3200	4.20	1.16	<b>Not allowed.</b> The assets claimed under this head have already been allowed in year 2009-10 vide order dated 10.12.2013 in Petition no. 154/GT/2013 against the projection of ₹4.20 lakh.
4	2 Way Passive PA Speaker System, Min Power Capacity, Continuous/ Program/Peak- 800/ 1600 /3200		1.57	
	<b>Total claimed</b>		<b>18.08</b>	
	<b>Total allowed</b>			<b>15.35</b>





**2013-14**

19. 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:

Sl. No	Assets/works	Amount allowed on projected basis	Actual expenditure incurred/ claimed	Justification for admissibility of expenditure
1	Construction of room, latrine, toilet and miscellaneous structure for DAV school and office / stores from township, since the existing temporary sheds are in damaged condition.	40.00	52.76	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations.
2	Purchase of different types of pumps against replacement	5.00	14.54	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. The petitioner has considered de-capitalized value of ₹1.15 lakh under "Assumed deletions". However, keeping in view the COD of generating station, an amount of ₹7.71 lakh has been considered as the de-capitalized value of the old replaced assets. The old asset has been de-capitalized under "Assumed deletions".
3	Safety measure equipments & Fire fighting accessories, Security & Surveillance Equipments.	12.00	8.69	<b>Allowed</b> as the asset/work was already approved by Commission in order dated 30.11.2011 in Petition No. 121/2010 under Regulation 9(2) (iv) of the 2009 Tariff Regulations. Since the gross value of the replaced assets is not available, the petitioner has recommended 10% value of the actual additional expenditure incurred to be considered as de-capitalized value of the old assets. Keeping in view the COD



			of generating station, an amount of ₹1.27 lakh has been considered as the de-capitalized value of the old replaced assets. The old asset has been de-capitalized under "Assumed deletions".
	<b>Total claimed</b>	<b>75.99</b>	
	<b>Total allowed</b>		<b>75.99</b>

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

20. 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	Justification for admissibility of expenditure
1	TATA Bus	12.00	11.84	<b>Allowed</b> as the asset/work was already approved by Commission under Regulation 9(2) (iv) vide Order dated 30.11.2011. However, deletion value of ₹10.00 lakh as provided in Petition No. 121/2010 has been considered under "Assumed Deletions" in place of ₹1.33 lakh as considered by the petitioner under regular "Deletions".
	<b>Total claimed</b>		<b>11.84</b>	
	<b>Total allowed</b>			<b>11.84</b>

#### Capital expenditure not projected/allowed, but incurred and claimed

21. 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 submitted by petitioner	Admissibility of expenditure
1	Supply, Erection & Commissioning of level sensor at Rangit dam	11.34	The Level sensor at Rangit Dam has been installed on replacement of level sensor installed earlier which was not functioning properly. The level sensor is very much essential for the monitoring of Dam water level and its display at Control Rooms.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations since the asset is considered necessary for successful and efficient operation of the generating station. Since the deletion value of old asset is not available, the assumed deletion of ₹6.31 lakh has been considered as against the claim of the petitioner @ 10% cost of the new asset. The old asset has been de-capitalized under "Assumed deletions".
2	Purchase of Common Meter Reading Instrument(CMRI) complete with software, communication cable to pc and charger etc	0.31	The generating station has two CMRI meters. Out of these two meters, one meter is very old and defunct, the second meter is used for collecting data from Unit/Lines special energy metes. This SEM data is further utilized for preparation of daily generation report. In case of any problem in this meter, it is very difficult to download data from energy meters and hence interruption in preparing of DGR. Keeping in view of these facts, one additional meter has been purchased.	<b>Not allowed</b> under Regulation 9(2)(iv) as the asset is of minor nature.



3	Purchase of Manual Operated Variable Auto Transformer 3-Phase, 50 Hz	0.32	3-Phase Manual Operated Variable Auto Transformer is used for supplying different level of current and voltages for relay testing and other purposes. Hence necessities have been felt to purchase one no. 3-Phase Manual Operated Variable Auto Transformer.	<b>Not allowed</b> under Regulation 9(2)(iv) as the asset is of minor nature.
4	Purchase of CVT	10.53	07 nos. of Single winding 132 KV CVTs (3 x 2 in Transmission line viz. Siliguri, Ramam & 132 kV Melli + 1 X 1 in 20 MVA Transformer incomer) are installed at Switchyard of Rangit Power House. It is necessary to maintain some spare CVT to meet any emergent requirement and also to replace some faulty CVT. Keeping in view of all these facts, spare CVT has been purchased.	<b>Not allowed</b> under Regulation 9(2)(iv) as the asset is in the nature of spares.
5	Purchase of event logger with accessories	26.76	Event logger is a data recording / storing device used to record SoE of electrical / mechanical equipments in any power generating station. The generating station has 'AREVA make' Event Logger of 'Model S900' which is not operational due to some faults in its internal parts.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations since the asset is considered necessary for successful and efficient operation of the generating station. Since the deletion value of old asset is not available, the assumed deletion of ₹14.90 lakh has been considered as against the claim of the petitioner @ 10% cost of the new asset. The old asset has been de-capitalized under "Assumed



			<p>Continuous operation of machines without taking event logger in-line is not a healthy practice because sequence of some events before and after a fault could not be explored for diagnosis, if a fault occurs. Also the point of un-healthiest of the event logger in generating station has been raised by technical inspection team from corporate office time-to-time. Existing event logger could not be made functional without repairing / changing of the faulty cards. OEM has informed that manufacturing of the existing model (S900) of Event Logger/card has been stopped and issued a certificate of 'Product Obsolescence for S900 Event Logger'. Hence, proposal for replacement of this existing event logger with its latest counterpart which will suit our current requirement as well as future requirement of up-gradation of system to SCADA. And based on the suggestion by OEM, Model MiCOM C264 RTU (80TE) has been found technically suitable</p>	deletions".
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			meeting all the requirements.	
6	Installation and commissioning of 01 no. of 66kv circuit breaker at switchyard of Rangit power station	0.77	<p>There are three no. of BHEL make 66 KV SF6 circuit breaker in the Switchyard of generating station. Out of these three, the breaker in the incomer side of 66 kV Bus, which also acts as a connecting link between 66 kV bus and 132 KV bus through an Auto-Transformer, is not performing well. Its unreliable operation is creating difficulties in order to maintain the smooth operation of power house as well as to maintain the cordial relations with other Grid utilities. As the BHEL make breakers of all three generating units and three lines (132 KV RGT-SLG, 132 KV RGT-RAMMAM and 132 KV RGT-MELLI) have already been replaced by Siemens breakers due to the same reasons and performance of the installed Siemens make 132 kV SF6 circuit breakers are quite satisfactory. Therefore, 1 no. of BHEL make SF6 circuit breaker has been replaced by Siemens make breaker.</p>	<p><b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations since the asset is considered necessary for successful and efficient operation of the generating station. Since the deletion value of old asset is not available, the assumed deletion of ₹0.43 lakh has been considered as against the claim of the petitioner @ 10% cost of the new asset. The old asset has been de-capitalized under "Assumed deletions".</p>



7	Purchase of SF6 outdoor circuit breaker with all fittings and galvanised steel structure	8.14	The generating station switchyard have total nine bays i.e (3 generator bays +5 line bays +1 bus coupler bay) and 9 no. SF6 breakers, make-BHEL are very old and installed at the time of commissioning of generating station. Keeping in view of day to day operation problems, these breakers were replaced one by one in last past years. Therefore Siemens Make SF6 breaker has been purchased based on past performance of SF6 breakers in Unit, Line bays to replace old BHEL Make SF6 breaker in bus coupler bay.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations as the asset is considered necessary for successful and efficient operation of the generating station. Since the deletion value of old asset is not available, the assumed deletion of ₹4.53 lakh has been considered as against the claim of the petitioner @ 10% cost of the new asset. The old asset has been de-capitalized under "Assumed deletions".
8	Purchase of non integral floodlight luminaries.	2.47	The same is purchase for the lightening of various places of power station areas like store yard, dam etc. It is very much essential to keep these places very-very lighted.	<b>Allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations as the asset is considered necessary for the safety of the plant which will in turn ensure the efficient operation of the generating station.
9	Purchase of high mast lighting system each in power house, switchyard and central store	19.21	Power house & Switchyard area consists of vital establishments/equipments/assets/instruments for smooth operation of Power House. The above outdoor area of Power House & Switchyard is spread in the length of approx. 50 to 100 m. Also, the power station being the	



			<p>asset of national importance, there is need to enhance the security of the Power House &amp; Switchyard area for which proper illumination of the area during night is required. Also, the area in Central store is scattered having various Godowns &amp; Scrap-yard situated in the radius of approx 50 m and the same require daylight illumination. Therefore, due to security point of view, necessity has been felt for High Mast Lighting in these areas.</p>	
10	Supply, Erection & Commissioning of AMF panel for DG set at Dam	9.80	<p>One no. of 350 KVA DG set is installed at Rangit Power House to meet the power demand in emergency situation like grid fail etc. This DG set is also used for starting power required to start a synchronous generator in the case of complete black out. Therefore, this DG set acts as a critical asset of Rangit Power House. Presently, the control of DG set i.e., START/STOP is done manually. Since DG set is located at a distance from power house control room so it takes considerable time to reach operating personnel at DG set</p>	<p><b>Allowed</b> under Regulation 9(2)(iv) as the asset is considered necessary for the safety of the plant which will facilitate the successful and efficient operation of the generating station.</p>



			control panel. In emergency situation like grid fail, such time delay to start a DG set may lead to delay in control of leakage water through drainage / dewatering sump. Therefore, it is essential to install AMF control panel for DG set so that it can START/STOP automatically to control the leakage water and avoid any flood like situation as well as to provide sufficient starting power to normalize the units	
11	Purchase of loader-cum excavator.	26.51	Loader cum Excavator has been purchased on replacement of Hyd. Excavator to cope up with requirements of Power Station as per approval of O&M Division Office Order no. NH /O&M/ RGT / 05 / 2012/685 dated 27.6.2012.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations, as the asset is considered necessary for the efficient operation of the generating station. The gross value of the replaced asset is considered as ₹13.63 lakh. The old asset is being de-capitalized under "Assumed deletions"
12	Purchase of Hydra crane, 14 ton capacity.	15.81	Hydra Crane has been purchased on replacement of 02 truck mounted cranes to cope up with requirements of Power Station.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations, as the asset is considered necessary for the efficient operation of the generating station. Since the deletion value of old asset provided by the petitioner is less, an amount of ₹8.80 lakh has been considered as against the amount for ₹0.89 lakh indicated by the petitioner. The old asset has been de-capitalized under "Assumed deletions"



13	Purchase of Refrigerated Air dryer, capacity-40 cfm,	1.64	High Press - 50 kg/cm <sup>2</sup> system are in use for operation of guide vane servomotor and MIV and Low Press. -7 kg/cm <sup>2</sup> system are in use for applying of brake jack and misc. Due to hilly area and high moisture content in air of this location it creates problem in aforesaid system by mixing of moisture to oil and brake jack system. Hence Refrigerated Air Dryer was quite urgent of smooth running of aforesaid system being lifeline of power house.	Allowed on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations, as the asset is considered necessary for the efficient operation of the generating station.
14	Purchase of Refrigerated air dryer, capacity-110cfm	2.07		
15	Purchase of chain pulley block triple spacer (gear type) 3 ton capacity (2 nos.)	0.34	The chain pulley blocks required for the shifting of various heavy items like pumps etc. from one part to other within the power house.	Not allowed as the asset is in the nature of "Tools & Tackles".
16	Purchase of Resistance Test card	2.83	These are required as accessories to the main testing equipment i.e. Multi function test kit for testing of various other equipments.	
17	Purchase of CT Test card	4.38	These are required as accessories to the main testing equipment i.e. Multi function test kit for testing of various other equipments.	Not allowed as the asset is in the nature of O&M
18	Purchase of pipe bender capacity 4" to 8" complete with 5hp hydraulic power pack.	8.95	In Rangit Power House, different types of pipe segments in circular/bended form are installed for cooling water pipeline in LGB,	Not allowed as the asset is in the nature of "Tools & Tackles".





			UGB and Stator Air Cooler, Oil line for guide vane servomotor as well as MIV, MIV Bypass etc. Since 12 years have been passed after commissioning of power house and eroded pipe are getting punctured. Hence for replace the same, Pipe Bending Machine is quite urgent for smooth running of power house.	
19	Multifunctional primary injection test kit with display machine	22.15	The multi function test kit is essentially required for Condition monitoring/assessment of various high voltage systems/equipments e.g. Power Transformers, Current Transformers, Voltage Transformers etc., Contact resistance measurements, Winding resistance measurement, testing of various Sub-station equipments of power station.	
20	Purchase of Gasoline power unit for radial gate (size 9x12mtr. height) along with materials for piping.	12.75	Gasoline Power Pack has been purchased as an alternate source for operation of Radial Gates to cope up with urgency in case of non functioning of Hydraulic cylinders.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations, as the asset is considered necessary for successful and efficient operation of the generating station.



21	Purchase of traveller ambulance.	8.35	The ambulance in the power station met with an accident & got missed in the river bed, become untraceable due to heavy current of water, in the current financial year. Hence a new one is purchased for mitigation of the emergency medical situation.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations, Keeping in view that the asset is for the benefit of the employees working in remote areas of the project and in turn facilitates the successful and efficient operation of the generating station. The gross value of the replaced asset is considered as ₹5.82 lakh. The old asset is being de-capitalized under "Assumed deletions".
22	Purchase of LAN extender 2(nos.)	0.38	These are the networking devices and the same is required for the connecting remote sites of power station like admin. Building to other sites for ERP and sharing of power plant related data.	<b>Not allowed</b> as the asset is in the nature of minor assets.
23	Purchase of Analog extension line card 24 port	1.13	For establishing effective communication network between Dam site and other Location of generating station the EPABX installed at Rangit Dam site.	
24	Purchase of Siemens Hipath 3800 voice communication server with all accessories	4.20	There was no surveillance system installed at Rangit Power Station to online monitor Power house & Switchyard area which consists of vital equipments for smooth operation of Power House & Switchyard. Also, the power station being the asset of national importance, hence necessities have been felt to enhance the security of the	<b>Allowed</b> under Regulation 9(2)(iv) since the asset is considered necessary for the successful and efficient operation of the generating station.



			<p>Power House &amp; Switchyard area by equipping online surveillance cameras with LAN compatibility along with main big size display in PH control room &amp; storage facility for the coverage for few weeks. Therefore, surveillance system has been installed at various locations viz. switchyard, TRC/Outside Power House Building and different floors of Power House. Apart from strengthening of security, the above surveillance system will also help in monitoring the various equipments inside Power House, Switchyard &amp; Generator Transformers (GT) area. In addition to that the camera at the TRC area would also helpful in monitoring the silt condition of the river during monsoon season along with TRC level which will help during day-to-day working and during emergency situations as well.</p>	
25	Purchase of surveillance system in power house & switchyard	19.68	<p>There was existing LAN system which consists of very few nodes to connect with the end user terminals as well as of low bandwidth. Hence it is felt to increase the</p>	<p><b>Allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations as the asset is considered necessary for the safety of the plant which will facilitate the successful and efficient operation of the generating station.</p>



26	Purchase of LAN (Wired & Wireless) at Rangit Administrative building	20.10	connectivity due to increase in users and increase in IT applications like ERP, high speed LAN (wired and wireless) has been Implemented. Further, the same is also helpful in connecting to the remote sites of the power station as well for better and redundant connectivity.	<b>Allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations since the asset is considered necessary for the efficient operation of the generating station.
27	Purchase of Xerox WC5016 digital copier	0.75	As per the requirement in the power station the photo copier machines were purchased to upgrade the existing analogue machines in the power station.	<b>Not allowed</b> as the asset is in the nature of minor assets
28	Purchase of Xerox digital photocopier model no. WC5020 with duplication and networking item	1.04		
29	Purchase of metal halide fitting (tunnel lighting luminaries)	0.85	The light fittings were purchased for use in various places in the power station like Dam, Tunnel and power house etc.	<b>Not allowed</b> as the asset is in the nature of minor assets
30	Purchase of digital insulation tester.	3.39	The instruments are purchased for the checking of healthiness of insulation of various electrical instruments in the power house.	<b>Not allowed</b> as the asset is in the nature "Tools & Tackles".
31	Purchase of constant voltage transformer	0.17		<b>Not allowed</b> as the asset is in the nature of minor assets
	<b>Total claimed</b>	<b>247.14</b>		
	<b>Total allowed</b>			<b>189.62</b>



**2013-14**

Sl. No.	Assets/works	Actual expenditure incurred/ claimed	Justification submitted by the petitioner	(₹ in lakh) Remarks for admissibility
1.	Dam & Barrage	154.82	After finalization of the final deviation related to the construction of the Concrete Dam and slide zone treatment of the right bank of dam axis by M/s HCL Ltd., the amount has been capitalized.	<b>Allowed</b> under Regulation 9 (2)(ii) of the 2009 Tariff Regulations as the expenditure is towards final adjustment of bill
2.	Purchase of HPSV street light fitting 70 watt, elliptical type	1.63	The same is purchased for use in various places of Dam, ECD and power house etc.	<b>Not allowed</b> as the asset is in the nature of minor assets
3.	Purchase of Gasoline power unit for radial gate (size 9 mtr.x 12 mtr. height) along with materials for piping.	1.11	Gasoline power pack has been purchased as an alternate source for operation of radial gates to cope up with urgency in case of non functioning of hydraulic cylinders.	<b>Allowed</b> on replacement under Regulation 9(2)(iv) of the 2009 Tariff Regulations as the asset is considered necessary for successful and efficient operation of the generating station.
4.	Purchase of digital Earth tester	0.17	Earth tester is very important measuring instrument to measure soil resistivity. it is necessary to measure soil resistivity once in a year to know grounding resistance of earth pits which should not go beyond the specified limit. hence it is necessary to have a earth tester so that continuous monitoring of soil resistivity could be monitored time to time and suitable necessary action for improving grounding resistance of various pits could be taken timely. Hence a digital earth tester has been purchased.	<b>Not allowed</b> as the asset is in the nature of "Tools & Tackles".





5.	Purchase of 60 kV lightning arrester	0.99	27 nos. of 120 kV, Crompton Greaves make lightening arrester are installed in switchyard. as the lightning arrestors are very first guard to protect the power house/switchyard's vital equipments against any type of unwanted surge/lightning, there must be sufficient no. of spares available for smooth operation of ph and to avoid any longer shutdown especially for generating units, which will ruin the generation / capacity index target. also, most of the las installed at power house & switchyard are very old and very prone to be damaged during the fault conditions. keeping in view of above, additional 06 nos. of 120 kV as a spare of m/s Crompton greaves make (model no.-zlx25c) has been purchased.	<b>Allowed</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations towards safety of the plant which will in turn facilitate the successful and efficient operation of the generating station.
6.	Purchase of 72.5 kv 2500 amp, SF6 outdoor circuit breaker	12.99	There are three number of 66kv sf6 circuit breaker in the switchyard of generating station. Out of these three, one is Siemens make which has been installed after replacing the old BHEL make, and the other two are of BHEL make. These two circuit breakers are installed at very critical locations viz, one at 66 kV Rangit – Ravangla line and the other at the hv side of 3 MVA transformer. Above two circuit breakers are very old therefore creating some operational problem. The unreliable operation of these circuit breakers is creating difficulties in order to maintain the smooth operation of power house. Therefore, necessities are being felt to replace the above mentioned BHEL make 66 kv sf6 circuit breakers by new ones. Keeping in view of all these facts, 02 nos. of BHEL make SF6 circuit breaker has been purchased.	<b>Allowed on replacement</b> under Regulation 9(2)(iv) of the 2009 Tariff Regulations as the asset is considered necessary for successful and efficient operation of the generating station. Since the deletion value of old asset is not available, the assumed deletion of ₹6.89 lakh has been considered as against the claim of the petitioner for 10% of the cost of new asset. The old asset is being de-capitalized under "Assumed deletions"
7.	Purchase of	0.14	The same asset was	The asset will reduce the



	solar panel.		purchased for the purpose of providing current to automatic weather station installed at dam site.	O&M expenses of the generating station. As O&M expenses have been allowed to the generating station on normative basis, the capitalization of this asset is <b>not allowed</b> even though it indirectly has impact on the efficient operation of the generating station.
8.	Purchase of light duty concrete hammer drill machine.	0.19	These drill machines were purchased for use in various drilling works of the power station.	<b>Not allowed</b> as the asset is in the nature of "Tools & Tackles".
9.	Purchase of portable drill machine	0.32		
10.	Purchase of sander grinder	0.17		
11.	Purchase of hot air oven	2.06	The same asset is purchased in power house for the purpose of grinding of mechanical equipments	<b>Not allowed</b> as the asset is in the nature of minor assets
12.	Purchase of VT test card	2.57	Heating and drying oven is required for different purposes like drying of silica gel, welding electrodes and drying of varnished small windings etc. most of these application needs accurate temperature control and forced air convection. Presently there is no heating and drying oven available in generating station. Hence necessities have been felt to purchase a drying oven	
13.	Purchase of transformer test card	3.71	These are required as accessories to the main testing equipment i.e. multi function test kit for testing of various other equipments.	
	<b>Total claimed</b>		<b>180.87</b>	
	<b>Total allowed</b>			<b>169.91</b>



### Deletions

22. The following year-wise expenditure has been de-capitalized by the petitioner on account of replacement of old assets. The de-capitalized assets include X-ray machines, free hold land, buses, ambulance, boats, wheel loader, survey pillar, etc.

(₹ in lakh)	
2012-13	2013-14
(-) 5.21	(-) 25.10

23. As the corresponding assets do not render any useful service in the operation of the generating station, the de-capitalization of the above expenditure as affected in the books of accounts has been allowed for the purpose of tariff. However, during the year 2013-14, the deletion of (-) ₹1.33 lakh towards the de-capitalization of buses has been considered as (-) ₹10.00 lakh under "Assumed Deletions" based on the deletion value provided by the petitioner in Petition No. 121/2010. As such, to avoid double deduction deletion the amount of (-) ₹1.33 lakh is being ignored here. Accordingly, the deletions allowed / considered for the purpose of tariff are as under:

(₹ in lakh)	
2012-13	2013-14
(-) 5.21	(-) 23.77

### Exclusions

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

24. The following year-wise expenditure has been incurred by the petitioner on replacement of minor assets, purchase of capital spares, helicopter, 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) (a)(iii)	888.01	153.31

25. 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; i.e positive entries are to be ignored for the purpose of tariff. As such, the exclusions of the positive entries under the head are in order and are allowed.

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

26. The petitioner has de-capitalized amounts in books of accounts pertaining to capital spares, minor assets such as computers, office equipment, furniture, fixed assets of minor value 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/Inter-unit transfer of minor assets	(-) 23.14	(-) 42.71
Capital spares de-capitalized on consumption	0.00	(-) 52.64
Total exclusions in deletions (de-capitalized in books but not to be considered for tariff)	(-) 23.14	(-) 95.36

27. 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."*

28. 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.



29. The petitioner has excluded amount of (-) ₹52.64 lakh in 2013-14 towards 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. Accordingly, the claim of the petitioner for exclusion of negative entries arising out of de-capitalization of capital spares is justifiable provided that the de-capitalized spares are the ones which were not considered in the capital base for the purpose of tariff in the year of capitalization.

30. It is observed that the capital spares de-capitalized in books of accounts in the year 2013-14 are the ones which have not been allowed as part of the capital base for the purpose of tariff or in other words positive entries arising out of their purchase have been excluded / ignored for the purpose of tariff during 2012-13 and 2013-14. Hence, 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)	
	2012-13	2013-14
Exclusions in additions	888.01	153.31
Exclusions in deletions	(-) 23.14	(-) 95.36
<b>Total exclusions allowed</b>	<b>864.87</b>	<b>57.96</b>



#### **Assumed Deletions**

31. As per consistent methodology adopted by the Commission, the expenditure on replacement of assets, if found justified is allowed for the purpose of tariff provided that the capitalization of the said asset is followed by the de-capitalization of the value of the old asset.





However, in certain cases where de-capitalization is proposed to be effected /affected during the future years to the year of capitalization of new asset, the de-capitalization of the old asset for the purpose of tariff is shifted to the very same year in which the capitalization of the new asset is allowed. Such de-capitalization which is not a book entry in the year of capitalization is termed as "Assumed deletion". The amounts considered by the petitioner under this head are as under:

(₹ in lakh)	
2012-13	2013-14
(-) 28.22	(-) 2.69

32. It is observed that against the expenditure towards the replacement of switchyard spares, LT & HT switchgear for Dam, transformer oil filtration plant, level sensor, and circuit breaker during the year 2012-13, the de-capitalization value of these assets has been considered by the petitioner at the rate of 10% of the value of new asset and ₹0.89 lakh only for replacement of hydra crane. Considering the fact that the plant is 15 years old, the de-capitalized value furnished by the petitioner for these assets appear to be low. Similarly, the gross value of the assets de-capitalized under 'assumed deletions' in 2013-14 like pumps, surveillance equipment and circuit breaker as considered by the petitioner @ 10% of the value of new asset is also not acceptable. Therefore, the methodology of arriving at the fair value of the de-capitalized asset, i.e. escalation rate of 5 % per annum from the COD has been considered in order to arrive at the gross value of old asset in comparison to the cost of new asset. Accordingly, the assumed deletions claimed and allowed for the purpose of tariff are detailed as under:

(₹ in lakh)				
Sl. No.	Asset/Work	Additions claimed for the asset	Assumed Deletions	
			Claimed	Allowed
2012-13				
1.	Switchyard spares, LT & HT switchgear for Dam	(-)16.69	(-)1.67	(-) 9.29
2.	Transformer Oil filtration plant	(-) 5.64	(-) 0.56	(-) 3.14
3.	Purchase of Pumps	(-) 5.17	(-) 0.95	(-) 0.95
4.	Level sensor for Dam	(-)11.34	(-)1.13	(-) 6.31
5.	Installation of Circuit breaker	(-) 0.77	(-) 0.08	(-) 0.43
6.	Circuit breaker	(-) 8.14	(-) 0.81	(-) 4.53
7.	Event logger with accessories	(-) 26.76	(-) 2.67	(-)14.90



8.	Loader-cum-excavator	(-) 26.51	(-)13.63	(-)13.63
9.	Hydra crane	(-)15.81	(-) 0.89	(-) 8.80
10	Traveler Ambulance	(-) 8.35	(-) 5.82	(-) 5.82
	<b>Total for 2012-13</b>	<b>(-)125.18</b>	<b>(-) 28.22</b>	<b>(-) 67.80</b>
<b>2013-14</b>				
1.	Purchase of pumps	(-)14.54	(-)1.15	(-)7.71
2.	Safety measure equipments & Fire fighting accessories, Security & Surveillance Equipments.	(-) 8.69	(-) 0.24	(-)1.27
3.	TATA Bus	(-)11.84	(-)0.00	(-)10.00
4.	SF6 outdoor circuit breaker	(-)12.99	(-)1.30	(-)6.89
	<b>Total for 2013-14</b>	<b>(-) 48.06</b>	<b>(-) 2.69</b>	<b>(-) 25.87</b>

33. It is also observed that petitioner has claimed an amount of (-) ₹20.34 lakh as 'assumed deletion' on account of Replacement of Loader-cum-excavator, Hydra crane and Ambulance in the year 2012-13 against the capitalization of ₹50.67 lakh towards expenditure allowed on new assets. The gross value of old Loader-cum-excavator, Hydra crane and Ambulance have been de-capitalized in the books of accounts in 2013-14. Accordingly, the negative book entry of ₹20.34 lakh in 2013-14 has been shifted to the year 2012-13 by way of assumed deletion, i.e in the year of capitalization of the new asset. This is found to be in order and hence allowed. Further, the petitioner has indicated amount of (-) ₹0.95 lakh under 'assumed deletion' on account of the Replacement of pumps in 2012-13 as against the capitalization of ₹5.17 lakh. The actual de-capitalization of these old assets may be effected in books of accounts during 2014-15. However, by way of assumed deletions in 2012-13, the future book entries have been shifted to the year of capitalization of the new assets. This is found to be in order and hence allowed. Based on the above, the 'assumed deletions' claimed and allowed for the years 2012-13 and 2013-14 are as under:

	(₹ in lakh)	
<b>Assumed Deletion</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Claimed</b>	(-) 28.22	(-) 2.69
<b>Allowed</b>	(-) 67.80	(-) 25.87



#### **Un-discharged and discharge of Liabilities**

34. The petitioner has submitted that there are no un-discharged liabilities and/or discharge of for the years 2012-13 and 2013-14.

35. Based on the 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	49.25 (33.90+15.35)	87.83 (75.99+11.84)
Additions not projected earlier but incurred and claimed	189.62	169.91
<b>Total additions allowed (a)</b>	<b>238.87</b>	<b>257.74</b>
Deletions allowed (b)	(-) 5.21	(-) 23.77
Assumed deletions considered (c)	(-) 67.80	(-) 25.87
<b>Total additional capital expenditure allowed before un-discharged/ discharged liabilities (d)=(a)+(b)+(c)</b>	<b>165.86</b>	<b>208.10</b>
<b>Less:</b> Un-discharged liabilities in the additional capital expenditure allowed above	0.00	0.00
<b>Add:</b> Liabilities discharged during the year out of un-discharged liability existing as on 31.3.2014	0.00	0.00
<b>Additional Capital Expenditure allowed</b>	<b>165.86</b>	<b>208.10</b>

#### Capital cost for 2012-14

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

	(₹ in lakh)	
	2012-13	2013-14
Opening capital cost as on 31.3.2012	49101.63	49267.49
Additional capital expenditure allowed	165.86	208.10
<b>Closing capital cost</b>	<b>49267.49</b>	<b>49475.59</b>

#### Debt-Equity Ratio

37. The debt-equity ratio as on 31.3.2009 worked out as above has been considered for revision of tariff for 2009-14 based on truing-up in terms of Regulation 6 of the 2009 Tariff Regulations.

#### Return on Equity

38. The petitioner has considered the applicable tax rate of 20.008% and 20.961% for the years 2012-13 and 2013-14 respectively. Accordingly, the pre-tax rate of return on equity has been worked out in terms of Regulation 15(3) and 15(4) of the 2009 Tariff Regulations as under:

	2012-13	2013-14
Base Rate for Return on Equity	*15.750%	16.500%
Tax Rate	20.008%	20.961%
Rate of ROE (pre-tax)	19.689%	20.876%

(\*Based on 15.5% basis from 1.4.2012 to 31.12.2012 and 16.5% from 1.1.2013 to 31.3.2013)



39. Considering the pre-tax rate of return on equity as above, the return on equity has been computed as follows:

	(₹ in lakh)	
	2012-13	2013-14
Opening Gross Notional Equity	18662.92	18712.68
Addition due to Additional Capital Expenditure	49.76	62.43
Closing Equity	18712.68	18775.11
Average Equity	18687.80	18743.90
Base Rate for Return on Equity	15.750%	16.500%
Tax Rate	20.008%	20.961%
Rate of ROE (pre-tax)	19.689%	20.876%
<b>Return on Equity</b>	<b>3679.44</b>	<b>3912.98</b>

#### Interest on Loan

40. 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

41. The date of commercial operation of the generating station is 15.2.2000. Since the generating station has completed 12 years of operation as on 15.2.2012, the remaining depreciable value has been spread over the balance useful life of the assets. There is reduction of ₹4.36 lakh in the value of freehold land from 2012-13. Accordingly, depreciation has been computed as under:

	(₹ in lakh)	
	2012-13	2013-14
Gross Block as on 31.3.2009	49101.63	49267.49
Additional capital expenditure during 2009-14	165.86	208.10
Closing gross block	49267.49	49475.59
Average gross block	49184.56	49371.54
Land related cost	294.41	294.41
Depreciable Value	44001.14	44169.42
Balance Useful life of the asset	22.87	21.87
Remaining Depreciable Value	20044.33	19373.00
<b>Depreciation</b>	<b>876.36</b>	<b>885.74</b>



### Operation & Maintenance Expenses

42. O&M expenses as allowed in order dated 10.12.2013 in Petition No. 154/GT/2013 has been considered as under:

(₹ in lakh)	
2012-13	2013-14
3327.78	3518.13

### Interest on working capital

43. **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:

(₹ in lakh)	
2012-13	2013-14
1357.50	1432.14

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

(₹ in lakh)	
2012-13	2013-14
499.17	527.72

45. **O&M Expenses (one month):** Regulation 18(1) (c) (ii) of 2009 Tariff Regulations provides for operation and maintenance expenses for one month and the same has been considered in tariff as under.

(₹ in lakh)	
2012-13	2013-14
277.32	293.18

### Rate of interest on working capital

46. Regulation 18(3) of 2009 Tariff Regulations provide 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.





47. 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. The SBI PLR as on 1.4.2009 was 12.25% has been considered for computation of the interest on working capital. Accordingly, Interest on Working Capital has been calculated as under:

	(₹ in lakh)	
	2012-13	2013-14
Maintenance Spares	499.17	527.72
O & M expenses	277.32	293.18
Receivables	1357.50	1432.14
<b>Total</b>	<b>2133.98</b>	<b>2253.04</b>
<b>Interest on Working Capital @ 12.25%</b>	<b>261.41</b>	<b>276.00</b>

#### **Annual Fixed charges for 2012-14**

48. Accordingly, the annual fixed charges in respect of the generating station approved by the Commission for the period 2012-14 are summarized as under:

	(₹ in lakh)	
	2012-13	2013-14
Return on Equity	3679.44	3912.98
Interest on Loan	0.00	0.00
Depreciation	876.36	885.74
Interest on Working Capital	261.41	276.00
O & M Expenses	3327.78	3518.13
<b>Total</b>	<b>8145.00</b>	<b>8592.84</b>

49. 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**

50. The annual fixed charges determined by the Commission in respect of the generating station for the period 2009-14 are as under:



	(₹ in lakh)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Return on Equity	4387.56	4325.88	4279.68	3679.44	3912.98
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Depreciation	2499.40	2493.48	2498.92	876.36	885.74
Interest on Working Capital	284.42	291.06	298.73	261.41	276.00
O & M Expenses	2816.33	2977.42	3147.73	3327.78	3518.13
<b>Total</b>	<b>9987.71</b>	<b>10087.84</b>	<b>10225.06</b>	<b>8145.00</b>	<b>8592.84</b>

51. 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	896.17	896.86	896.94	903.43	919.00
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Return on Equity	3928.94	3929.89	3929.99	3937.83	3954.67
Interest on Working Capital	363.88	380.72	398.63	418.07	439.18
O & M Expenses	4576.46	4880.52	5204.78	5550.58	5919.36
<b>Total</b>	<b>9765.46</b>	<b>10087.98</b>	<b>10430.34</b>	<b>10809.90</b>	<b>11232.21</b>

52. In response to the directions of the Commission the petitioner has submitted additional information and has served copies of the same on the respondents. No reply has been filed by the respondents. Accordingly, the claims of the petitioner for the period 2014-19 are considered and allowed on prudence check, as detailed in the subsequent paragraphs.

### Capital Cost

53. 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*



54. Accordingly, the closing capital cost considered by the Commission as on 31.3.2014 in this order is ₹49475.59 lakh. This 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**

55. 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.

56. 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."

57. 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
Additional capital expenditure claimed on gross basis	30.50	0.00	7.00	270.00	312.00
De-capitalization	0.39	0.00	3.78	22.90	21.19
<b>Net Additional capital expenditure claimed</b>	<b>30.11</b>	<b>0.00</b>	<b>3.22</b>	<b>247.10</b>	<b>290.81</b>

\* note: all figures have been rounded off to the nearest amount

58. Based on the submissions and the documents available on record, the claims of the petitioner for the period 2014-19 have been examined and allowed on prudence check, after reduction of the gross value of old assets, wherever necessary, as detailed in the subsequent paragraphs.





**2014-15**

Sl. No	Assets/ Works	Amount claimed	Justification submitted by the petitioner	Remarks on admissibility	(₹ in lakh) Amount Allowed
1	Purchase of Bus	10.50	The same was allowed by the Commission in 2011-12, but processed in 2014-15	The Commission vide order dated 30.11.2011 in Petition No. 121/2010 had allowed a projected expenditure of ₹22.00 lakh in 2011-12. In view of this, the claim of the petitioner is considered. However, as the petitioner has not furnished the de-capitalized value of the old asset, an amount of ₹10.00 lakh (de-capitalized value furnished in Petition No. 121/2010) has been considered as the de-capitalized value of the old asset in this order. Accordingly, the expenditure of ₹0.50 lakh has only been allowed.	<b>0.50</b> (10.50-10.00)
2	Purchase of Digital Plasma cutting Machine, Portable ARC machine spares	10.00	The same was allowed by the Commission in 2009-10, but processed in 2014-15 as per the approval of CO dated 5.5.2014.	<b>Allowed</b> under Regulation 14(3)(viii) as the assets which are necessary for efficient operation of the generating station. The Commission had already approved ₹2.00 lakh in order dated 30.11.2011 in Petition No. 121/2010 for the year 2009-10.	<b>10.00</b>
3	Purchase of Mini Truck	9.61	Replacement of Old mini Truck, which has completed its useful life as per NHPC disposal policy. Cost estimate is based on telephonic enquiry from authorized dealer in Siliguri.	<b>Allowed</b> under Regulation 14(3)(viii) as the asset is considered necessary for efficient and successful operation of the generating station. The gross value of the replaced old asset is ₹0.39 lakh	<b>9.61</b> (10.00-0.39)
<b>Total amount claimed</b>		<b>30.11</b>			<b>20.11</b>
<b>Total amount allowed</b>					





**2015-16**

59. No additional capitalization and/or de-capitalization has been claimed by the petitioner for the period 2015-16.

**2016-17**

(₹ in lakh)					
Sl. No	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks for admissibility	Amount Allowed
1	Purchase of Maruti Gypsy	3.22 (7.00-3.378)	Replacement of old Maruti Gypsy, 'SK-04P-2216' which has completed its useful life as per NHPC disposal policy. The cost estimate is based on the telephonic enquiry from the authorized dealer in Siliguri plus an enhancement @7% per annum.	<b>Allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations, as the asset is considered necessary for successful and efficient operation of the generating station. The gross value of replaced old asset is ₹ 3.78 lakh	<b>3.22</b> (7.00.3.78)
<b>Total amount claimed</b>		<b>3.22</b>			
<b>Total amount allowed</b>					<b>3.22</b>

**2017-18**

(₹ in lakh)					
Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks for admissibility	Amount Allowed
1	Purchase of Tipper	13.22 (20.00-6.78)	Replacement of old Tata Tipper 'SK-04D-0545', which has completed its useful life as per NHPC disposal policy. Cost estimate is based on telephonic enquiry from authorized dealer in Siliguri plus enhancement @7% per annum.	<b>Allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations as the asset is considered necessary for successful and efficient operation of the generating station. The gross value of old asset is indicated as ₹6.78 lakh	<b>13.22</b> (20.00-6.78)
2	Replacement of 1 no. G40 Governor with new one having RGMO	233.88 (250.00-16.12)	At present the generating station has electro-hydraulic G-40 type Governor which was	<b>Allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff	<b>233.88</b> (250.00-16.12)



			supplied by M/s BHEL more than 16 year back. As this technology is going to be obsolete shortly, up gradation of the system in a phased manner shall be required to make the system compatible with the existing/ proposed control and automation system. Therefore operation of generators under restricted governor mode of operation(RGMO) are required to be ensured for operation of generating units which cannot be achieved with existing G-40 governor system. Cost estimate is based on supply order placed on M/s BHEL during 2012-13 for replacement of 01 no. G-40 governor.	Regulations as the asset will facilitate the successful and efficient operation of generating station. The gross value of old asset is indicated as ₹16.12 lakh	
<b>Total amount claimed</b>		247.10			<b>247.10</b>
<b>Total amount allowed</b>					<b>247.10</b>

### 2018-19

(₹ in lakh)					
Sl. No.	Assets/ Works	Amount Claimed	Justification submitted by the petitioner	Remarks admissibility for	Amount Allowed (In lakh)
1	Replacement of 1no. G40 Governor with new one having RGMO	233.88 (250-16.12)	At present the generating station has electro-hydraulic G-40 type Governor which was supplied by M/s BHEL more than 16 year back. As this technology is going to be obsolete shortly, up-gradation of the system in a phased manner shall be required to make the system compatible with the existing/ proposed control and automation system. Therefore operation of generators under restricted governor mode of operation(RGMO) are required to be ensured for operation of	<b>Allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations as the asset will facilitate the successful and efficient operation of generating station. The gross value of old asset is indicated as ₹16.12 lakh	<b>233.88</b> (250-16.12)



			generating units which cannot be achieved with existing G-40 governor system. Cost estimate is based on supply order placed to M/s BHEL during 2012-13 for replacement of 01 no. G-40 governor.		
2	Purchase of Loader	39.82 (42.00-2.18)	On replacement of old CAT Loader, has completed its useful life as per NHPC disposal policy. Cost estimate based on telephonic enquiry from authorized dealer in Kolkata plus enhancement @7% per annum.	<b>Allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations as the asset will facilitate the successful and efficient operation of generating station. The gross value of the old asset is ₹2.18 lakh	<b>39.82</b> (42.00-2.18)
3	Purchase of Fire Tender	20.00	On replacement of old Fire tender 'SK-04D-0543', which has completed its useful life as per NHPC disposal policy. Cost estimate based on telephonic enquiry from authorized dealer in Siliguri plus enhancement @7% per annum.	<b>Allowed</b> under Regulation 14(3)(viii) of the 2014 Tariff Regulations as the asset will facilitate the successful and efficient operation of generating station. The gross value of old asset is ₹2.90 lakh	<b>17.10</b> (20.00-2.90)
<b>Total amount claimed</b>		290.81			
<b>Total amount allowed</b>					<b>290.81</b>

60. Based on the above, the net additional capital expenditure allowed for the period 2014-19 is summarized as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Additional capital expenditure allowed	20.50	0.00	7.00	270.00	312.00
De-capitalization	0.39	0.00	3.78	22.90	21.19
<b>Net Additional Capital expenditure allowed</b>	<b>20.11</b>	<b>0.00</b>	<b>3.22</b>	<b>247.10</b>	<b>290.81</b>

#### Capital Cost for 2014-19

61. As stated, the closing capital cost as on 31.3.2014 is ₹49475.59 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:



	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	49475.59	49495.70	49495.70	49498.92	49746.02
Admitted Additional Capital expenditure	20.11	0.00	3.22	247.10	290.81
<b>Capital Cost as on 31 March of the year</b>	<b>49495.70</b>	<b>49495.70</b>	<b>49498.92</b>	<b>49746.02</b>	<b>50036.83</b>

(₹ in lakh)

### Debt-Equity

62. In terms of Regulation 19 of the 2014 Tariff Regulations, the debt-equity ratio of 70:30 has been considered 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. In line with the above, base rate for Return on Equity has been grossed up with the MAT Rate for the year 2013-14. Accordingly, Return on Equity has been computed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Equity	18775.11	18781.14	18781.14	18782.11	18856.24
Addition due to Additional capital expenditure	6.03	0.00	0.97	74.13	87.24
Closing Equity	18781.14	18781.14	18782.11	18856.24	18943.48
Average Equity	18778.13	18781.14	18781.63	18819.17	18899.86
Return on Equity (Base Rate )	16.500%	16.500%	16.500%	16.500%	16.500%
Tax rate for the year	20.961%	20.961%	20.961%	20.961%	20.961%
Rate of Return on Equity (Pre Tax )	20.876%	20.876%	20.876%	20.876%	20.876%
Return on Equity (Pre Tax)	3920.12	3920.75	3920.85	3928.69	3945.53





66. The petitioner is directed to furnish on affidavit, the effective tax rates along with the Tax Audit Report for the period 2015-19 at the time of truing-up of tariff of the generating station in terms of the 2014 Tariff Regulations.

#### **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 normative loan for 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 have also been considered as fully paid, as the admitted depreciation is more than the amount of normative loan in these years. As such, Interest on loan during the period 2014-19 is worked out as 'Nil'.

### **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 15.2.2000. Since the station has completed 12 years of operation as on 15.2.2012, the remaining depreciable value has been spread over the balance useful life of the project. Accordingly, depreciation has been computed as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Gross Block	49475.59	49495.70	49495.70	49498.92	49746.02
Addition due to Additional Capital Expenditure	20.11	0.00	3.22	247.10	290.81
Closing Gross Block	49495.70	49495.70	49498.92	49746.02	50036.83
Average Gross Block	49485.65	49495.70	49497.31	49622.47	49891.43
Land related cost	294.41	294.41	294.41	294.41	294.41
Depreciable Value	44272.11	44281.16	44282.61	44395.26	44637.31
Balance Useful life of the asset	20.87	19.87	18.87	17.87	16.87
Remaining Depreciable Value	18615.70	17733.07	16842.17	16064.54	15421.20
<b>Depreciation</b>	<b>891.89</b>	<b>892.35</b>	<b>892.43</b>	<b>898.86</b>	<b>914.00</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
4576.46	4880.52	5204.78	5550.58	5919.36

## 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. Receivables have been worked out and allowed as under:

(₹ in lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19
Two months of annual fixed cost	1625.34	1679.00	1736.06	1799.31	1869.63

74. Maintenance spares have been worked out and allowed as under:

(₹ in lakh)					
	2014-15	2015-16	2016-17	2017-18	2018-19
Cost of maintenance spares (15% of O & M)	686.47	732.08	780.72	832.59	887.90

75. O&M expenses for one month have been worked out and allowed as under:





	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
O & M for one month	381.37	406.71	433.73	462.55	493.28

#### 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.

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	686.47	732.08	780.72	832.59	887.90
O & M expenses	381.37	406.71	433.73	462.55	493.28
Receivables	1625.34	1679.00	1736.06	1799.31	1869.63
Total	2693.18	2,817.79	2,950.51	3,094.45	3,250.81
Rate of Interest	13.50%	13.50%	13.50%	13.50%	13.50%
<b>Interest on Working Capital</b>	<b>363.58</b>	<b>380.40</b>	<b>398.32</b>	<b>417.75</b>	<b>438.86</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	3920.12	3920.75	3920.85	3928.69	3945.53
Interest on Loan	0.00	0.00	0.00	0.00	0.00
Depreciation	891.89	892.35	892.43	898.86	914.00
Interest on Working Capital	363.58	380.40	398.32	417.75	438.86
O & M Expenses	4576.46	4880.52	5204.78	5550.58	5919.36
<b>Total</b>	<b>9752.05</b>	<b>10074.03</b>	<b>10416.38</b>	<b>10795.88</b>	<b>11217.75</b>

#### Normative Annual Plant Availability Factor (NAPAF)

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 90% has been considered for this generating station.





### Design Energy

81. The Commission in its order dated 30.11.2011 in Petition No.121/2010 had approved the annual Design Energy (DE) of 338.61 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 (MU)
April	22.83
May	30.29
June	41.04
July	42.41
August	42.41
September	41.04
October	40.10
November	24.44
December	15.04
January	13.46
February	11.88
March	13.67
<b>Total</b>	<b>338.61</b>

### Application Fee and Publication Expenses

82. 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 has published the notice of the tariff petition for 2014-19 in the newspapers in terms of the Central Electricity Regulatory Commission (Procedure for making of application for determination of tariff, publication of the application and other related matters) Regulation, 2004 and has vide affidavit dated 5.12.2014 submitted that it has incurred an expenditure of Rs 200449/- for the same. Accordingly, 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. Regulation 52 of the 2014 Tariff Regulations provides as under:

*"The following fees and charges and expenses shall be reimbursed directly by the beneficiary in the manner specified herein:*

*(1)The application filing fee and the expenses incurred on publication of notices in the application for approval of tariff, may in the discretion of the Commission, be allowed to be*



*recovered by the generating company or the transmission licensee, as the case may be, directly from the beneficiaries or the long term transmission customers/DICs, as the case may be."*

83. The Commission after careful consideration has decided that filing fee will be reimbursed in the following cases:

- (a) Main petitions for determination of tariff;
- (b) Petitions for revision of tariff due to truing-up of expenditure of inter-state transmission system.

As the application filing fees paid by the generating companies are on MW basis in accordance with the Payment of Fee Regulations, 2012 and are reimbursed at the time of determination of tariff, no filing fees is required to be paid by them again at the time of filing of application for revision of tariff of these generating stations based on truing-up of the expenditure.

Filing fees paid for filing the Review Petitions, Interlocutory Applications and other Miscellaneous Applications will not be reimbursed in tariff. The Commission has also decided to reimburse the expenses on publication of notices as such expenses are incurred to meet the statutory requirement of transparency in the process of determination of tariff.

84. Accordingly, the expenses incurred by the petitioner towards tariff application filing fees and publication of notices in connection with the present petition shall be directly recovered from the respondent beneficiaries on pro rata basis.

85. The annual fixed charges approved for the generating station for the period 2014-19 as above are subject to truing-up in terms of Regulation 8 of the 2014 Tariff Regulations.

86. Petition No. 232/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**



# ANNEX-IV

## Rangit Power Station

Amount in Rs

Details of Consumption of Spares for the period 2014-19 (From Fixed Assets )					
FY	Description of Item	Account Head	Date of Capitalization	Acquisition Value	Date of Put to Use
2014-15	UPPER STATIONARY LABYRINTH AS PER DRG	410714	28-03-2013	81874	23-05-2014
2014-15	UPPER STATIONARY LABYRINTH AS PER DRG	410714	28-03-2013	81874	23-05-2014
2014-15	OIL COOLE	410714	31-03-2004	66407	08-03-2015
2014-15	OIL COOLE	410714	31-03-2004	66407	08-03-2015
i)	Sub Total for 2014-15 (above from spare head)			296562	
ii)	Sub Total for 2014-15 (from inventory head)			1136000	
	<b>Total for 2014-15 (I+ii)</b>			<b>1432562</b>	
2016-17	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	13-12-2013	88597	15-07-2015
2016-17	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	13-12-2013	82416	15-07-2015
2016-17	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	13-12-2013	82416	15-07-2015
2016-17	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	13-12-2013	80176	26-02-2016
2016-17	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	13-12-2013	80176	26-02-2016
2016-17	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	13-12-2013	71915	26-02-2016
2016-17	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	13-12-2013	71915	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	30-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016



Details of Consumption of Spares for the period 2014-19 (From Fixed Assets )					
FY	Description of Item	Account Head	Date of Capitalization	Acquisition Value	Date of Put to Use
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016





**Details of Consumption of Spares for the period 2014-19 (From Fixed Assets )**

<b>FY</b>	<b>Description of Item</b>	<b>Account Head</b>	<b>Date of Capitalization</b>	<b>Acquisition Value</b>	<b>Date of Put to Use</b>
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	31-03-2015	6737	26-02-2016
2016-17	BOTTOM LINER PLATE COMPOSITION OF MATERIAL: 18%CR 8%NI (AS PER SAMPLE/ DRAWING) FOR 20 MW MACHINE	410714	03-04-2015	6737	26-02-2016
2016-17	UPPER STATIONARY LABYRINTH AS PER DRG	410714	13-12-2013	83446	26-02-2016
2016-17	UPPER STATIONARY LABYRINTH AS PER DRG	410714	13-12-2013	83446	26-02-2016
2016-17	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	01-03-2014	524835	15-07-2015
2016-17	Upper Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	06-12-2013	524835	15-07-2015
2016-17	Lower Moving labyrinth as per DRG for 20MW Machine at Rangit	410714	06-12-2013	78303	15-07-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	01-03-2014	14601	19-05-2015
2016-17	UPPER STATIONARY LABYRINTH AS PER DRG	410714	28-03-2013	327206	13-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015



**Details of Consumption of Spares for the period 2014-19 (From Fixed Assets )**

<b>FY</b>	<b>Description of Item</b>	<b>Account Head</b>	<b>Date of Capitalization</b>	<b>Acquisition Value</b>	<b>Date of Put to Use</b>
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	31-01-2014	14601	14-05-2015
2016-17	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	410714	05-09-2014	78780	26-02-2016
2016-17	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	28-02-2014	144022	03-09-2015
2016-17	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	28-02-2014	144022	03-09-2015
2016-17	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	28-02-2014	144022	03-09-2015
2016-17	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	28-02-2014	144022	03-09-2015
2016-17	DISTANCE READING MERCURY IN STEEL THERMOMETER, RANGE- 0 TO 100 DEGREE CENTIGRADE	410714	28-02-2014	144022	03-09-2015
	<b>Total for 2016-17</b>			<b>3445729</b>	
2017-18	SHAFT SLEEVE (IN TWO PARTS) MATERIAL STAINLESS STEEL AS PER DRG.	410714	29-12-2016	80871	31-01-2017
2017-18	SHAFT SLEEVE (IN TWO PARTS) MATERIAL STAINLESS STEEL AS PER DRG.	410714	17-05-2016	80871	31-01-2017
2017-18	SHAFT SLEEVE (IN TWO PARTS) MATERIAL STAINLESS STEEL AS PER DRG.	410714	29-12-2016	80871	31-01-2017
2017-18	UPPER STATIONARY LABYRINTH AS PER DRG	410714	13-12-2013	83446	31-01-2017
2017-18	UPPER STATIONARY LABYRINTH AS PER DRG	410714	26-03-2013	298991	31-01-2017
2017-18	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	13-12-2013	80176	31-01-2017
2017-18	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	17-05-2016	99929	31-01-2017
2017-18	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	17-05-2016	99929	31-01-2017
2017-18	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	13-12-2013	88597	31-01-2017
2017-18	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	17-05-2016	99929	31-01-2017
2017-18	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	17-05-2016	99929	31-01-2017
2017-18	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	29-12-2016	97687	31-01-2017
2017-18	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	29-12-2016	97687	31-01-2017
2017-18	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	410714	05-09-2014	88557	31-01-2017
2017-18	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	07-12-2013	7005	31-01-2017
2017-18	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	07-12-2013	6645	31-01-2017
2017-18	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	06-12-2013	6261	31-01-2017
2017-18	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	410714	06-12-2013	6261	31-01-2017







## Rangit Power Station

Amount in Rs.

### Details of Consumption of Spares for the period 2014-19( From Inventory)

FY	Description of Item	Account Head	Date of Capitalization	Acquisition Value	Date of Put to Use	Amount Charge to "Consumption of Spare" Head
2014-15	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	610501	NA	6737	27-03-2015	6737
2014-15	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	610501	NA	6737	27-03-2015	6737
2014-15	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	610501	NA	78780	27-03-2015	78780
2014-15	SHAFT SLEEVE(IN TWO PARTS) MATERIAL:STAINLESS STEEL AS PER DRG.	610501	NA	78780	27-03-2015	78780
2014-15	LOWER STATIONARY LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	610501	NA	89587	27-03-2015	89587
2014-15	UPPER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	610501	NA	95243	27-03-2015	95243
2014-15	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	610501	NA	88557	27-03-2015	88557
2014-15	LOWER MOVING LABYRINTH AS PER DRG FOR 20 MW MACHINE AT RANGIT	610501	NA	88557	27-03-2015	88557
2014-15	UPPER STATIONARY LABYRINTH AS PER DRG	610501	NA	89062	27-03-2015	89062
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737
2014-15	TOP LINER PLATE, COMPOSITION OF MATERIAL: 18%CR, 8%NI (AS PER SAMPLE/DRAWING)	610501	NA	6737	27-03-2015	6737



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# ANNEX-V

**H U M S & ASSOCIATES**  
CHARTERED ACCOUNTANTS

307, Surya Complex  
21, Veer Savarkar Block  
Shakarpur, Delhi-110092  
Tel: +91-9891251431  
Mail: Joshi280@gmail.com

**TO WHOMSOEVER IT MAY CONCERN**

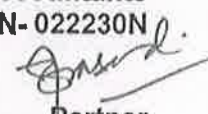
In terms of requirement of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21<sup>st</sup> February, 2014, read with Notification No.L-1/144/2013/CERC dated 5<sup>th</sup> November, 2015, 'Effective Tax Rate' for the Financial Year 2014-15 is 21.76% as per Annual Income Tax Return (Original) filed on 09.11.2015.

This Certificate is issued at the request of NHPC Limited and is based upon the audited books of accounts, Income tax return filed, records and explanations provided to us.

Place: New Delhi.  
Date: 18.12.2015



For HUMS & Associates  
Chartered Accountants  
FRN- 022230N

  
Partner  
M.No. 505140



(Amount in rupees)

**Calculation of Effective Tax Rate for the FY 2014-15 as per Original Return Filed on 09.11.2015**

	Description	TOTAL	Total of O&M Projects	Corp Offices and others
	<b>Profit Before Tax (PBT)</b>	<b>28,261,704,421</b>	<b>22,439,574,070</b>	<b>5,822,130,351</b>
Add:	Provision for Project Expenses	511,541,213	43,345,046	468,196,167
	<b>Disallowance of Provisions</b>			0
	Provision for bad and doubtful claims and advances	358,935,014	91,917,068	267,017,946
	Provision for fixed assets provided for	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>



To

NHPC Limited  
Sector 33 Faridabad  
Haryana

**Certificate in respect of "Effective Tax Rate for the financial year 2015-16 as per CERC Regulations"**

1. Based on our examination and in terms of Regulation 25 of CERC Notification No.L-1/144/2013/CERC dated 21st February, 2014, read with Notification No.L-1/144/2013/CERC dated 5th November, 2015, 'Revised Effective Tax Rate' for the Financial Year 2015-16 is 21.948% as per assessment made under section 143(3) of Income Tax Act, 1961. The effective tax rate as earlier intimated and as per Audited Financial Statements was 21.90%.
2. This certificate has been prepared at the request of the Company solely with reference to the Circular, as amended from time to time.

For N M N & Associates  
Chartered Accounts  
FRN 024341N

*Nisha*



(Nisha)  
Partner  
M.No.507212

Place: New Delhi  
Dated: 11th June 2018



	As Per Assessment		
Disallowance of Provisions			
Provision for Project Expenses	3,50,68,74,02		3,50,68,74,02
Provision for bad and doubtful claims and advances	23,64,96,53		23,64,96,53
Provision for doubtful debts created	52,04,486	26,08,188	26,08,188
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	60,28,609	61,85,447	4,27,362
Provision for Others	10,36,085	5,50,908	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>
Less: Deductions			
Tax Free bond & TA 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	4,90,52,55,513
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	6,73,55,819	1,12,27,959
<b>Total Before Demand</b>	<b>7,42,28,55,387</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	5,36,72,398	54,54,898	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>
Revised Effective Tax Rate		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.

Place: New Delhi  
Date: 02.06.2017

For HUMS & Associates  
Chartered Accountants  
FRN - 022230N



  
(CA H.P. Joshi)  
Partner  
M.N. 505140



## NHPC Limited

## COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31.03.2017

	Description	Total	Total of O & M	Corp Offices and others
	NET PROFIT AS PER STATEMENT OF PROFIT AND LOSS	34,746,089,925	29,977,824,138	4,768,265,787
Add:	Bad and doubtful debts provided	195,713,260	179,583,460	16,129,800
	Bad and doubtful claims provided	216,418,111	3,306,130	213,111,981
	Doubtful Interest Provided for	197,891,892	-	197,891,892
	Diminution in value of stores and spares	5,081,810	4,835,376	246,434
	Project expenses provided for	413,435,117	-	413,435,117
	Provision for fixed assets/ stores provided for	27,238,866	14,659,977	12,578,889
	Others	(720)	(720)	-
	C.O./Regional Office/PID Expenses	155,198	147,191	8,007
	Lease Adjustment (1/5 of opening Reserves FY 2014-15 & 2015-16)	256,224,620	256,224,620	-
	<u>OCI - Adjustment</u>			
	Remeasurements of the defined benefit plans	(557,832,173)	(132,496,553)	(425,335,620)
	Opening - 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



**COMPUTATION OF BOOK PROFIT AND EFFECTIVE TAX RATE FOR THE FY 2017-18**

S. No.	Description	Total	Total of O & M	Corp Offices and others
	<b>PROFIT BEFORE TAX</b>	<b>35,28,22,26,161</b>	<b>27,94,48,05,307</b>	<b>7,33,74,20,854</b>
<b>Add:</b>	<b>Provisions</b>			
	Bad and doubtful debts provided	1,92,61,000		1,92,61,000
	Bad and doubtful claims provided	1,93,29,919	1,93,29,919	
	Diminution in value of stores and spares	27,69,748	27,69,748	
	Project expenses provided for	26,26,65,864	6,75,01,149	19,51,64,715
	Provision for fixed assets/ stores provided for	31,27,045	31,22,460	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	5,79,07,298	-	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>	<b>Exempt and Tax Free Income</b>			
	Dividend	6,32,11,73,400	-	6,32,11,73,400
<b>Less:</b>	<b>Provisions utilised/Reversed during the period</b>			
	Diminution in value of stores and spares	1,31,45,004	1,31,45,004	-
	Bad and doubtful debts	18,61,82,138	-	18,61,82,138
	Provision for doubtful claims	2,20,43,313	2,20,43,313	-
	<b>Total of Deduction</b>	<b>6,54,25,43,855</b>	<b>3,51,88,317</b>	<b>6,50,73,55,538</b>
	<b>Book Profit</b>	<b>29,76,40,52,028</b>	<b>28,61,15,13,339</b>	<b>1,15,25,38,689</b>
	<b>MAT @ 21.3416%</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
	<b>Add: Interest u/s 234</b>			
	<b>Total Tax Including Interest</b>	<b>6,35,21,24,928</b>	<b>6,10,61,54,731</b>	<b>24,59,70,197</b>
	<b>Effective Rate of Tax</b>		<b>21.851%</b>	



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# KUMAR KASERA & COMPANY

## CHARTERED ACCOUNTANT


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

H.O. :- 235, UGF, Anarkali Complex, Jhandewalan Extension, New Delhi- 110055  
E-Mail: [Mura.kanitesh@yahoo.com](mailto:Mura.kanitesh@yahoo.com), Mobile No. : 7827480102





# **ANNEX-VI**

**Independent Auditors' Certificate**

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

**Re: Auditors Certificate with respect to Impact of Goods and services Tax (GST) due to change in Law for the period 1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018 and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018 in respect of Rangit Power Station.**

**Introduction**

1. This certificate is issued in accordance with the terms of our engagement letter dated 12<sup>th</sup> February, 2019.
2. We, Lodha & Co., Chartered Accountants (Firm's ICAI Registration No. 301051E), the Joint statutory auditors ( " the auditor") of NHPC Limited ("the Company"), having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested by the Company to provide the Certificate for "Impact of Goods and services Tax (GST) for the period 1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018 and from 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018" ( " the Statement") In respect of **Rangit Power Station** for submission to Central Electricity Regulatory Commission to allow the pass through of the impact due to change in domestic duties under change in law through tariff to the beneficiaries.

**Management's Responsibility**

3. The Statement (**referred to as Annexure – A and Annexure -B**), is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and the financial statements of the company, the accuracy and completeness of the accounting records, timely preparation of reliable information as required under Companies Act, 2013 and compilation of the said statement therefrom and applying an appropriate basis for preparation of the same.
4. The management is also responsible for complying with the provisions of GST as well as rules, regulations and directives under Electricity Act 2003.

**Auditor's Responsibility**

5. It is our responsibility to certify the Statement based on our examination of the matters in the Statement with reference to the books of account and other relevant records of the Company for the period 1<sup>st</sup> July 2017 to 31<sup>st</sup> March 2018 and for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018.



Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

6. The unaudited financial results for the quarter ended 30<sup>th</sup> September 2018 and 31<sup>st</sup> December 2018 were reviewed by us pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'). The Limited review of the financial results was conducted in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

The Financial Statement for the year ended 31<sup>st</sup> March 2018 had been subjected to audit by M/s Ray & Ray, Chartered Accountants (the "Previous Auditor") pursuant to the requirements of the Companies Act, 2013 and unaudited financial results for the quarter ended 30<sup>th</sup> June 2018 had been subjected to limited review by the Previous Auditor pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'). Their audit/ review of the financial statements/ results was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that they plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Their audit/ review were not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties. We have placed reliance on these financial statements/ results and the report issued thereupon by Previous Auditor.

7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Conclusion

9. Based on the procedures performed, evidence obtained and our examination of the financial statement/ results, as above, and the information and explanations given to us, we certify that the enclosed Statement showing the amount of impact on applicability of GST is in agreement with the books of account and other relevant records of the Company as produced to us for the purpose of our examination.

#### Restriction on use

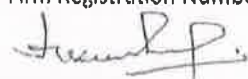
10. Our work was performed solely to assist you in meeting your responsibilities for the purpose of "passing of impact of GST for changes in law to the beneficiaries" as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.



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11. This Certificate has been issued at the request of the Management of the Company for the purpose of "passing of impact for changes in law to the beneficiaries" as referred to in Para 2 above. This Certificate should therefore not to be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Lodha & Co,  
Chartered Accountants  
Firm Registration Number: 301051E



H.K. VERMA  
Partner  
Membership Number: 055104  
Place: Kolkata  
Dated: 14<sup>th</sup> March, 2019



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**Summary of Additional Impact on account of GST**  
**Name of Power Station: Rangit Power Station**

(Amount in Rs.)

Sl.No.	Particulars	2017-18	Remarks
1	Additional GST Impact on Security Services		
	CISF (Including RCM & Other)		
	Other than CISF	430665	Refer Note 1
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST period forming part of O&M Exps.		
	R&M/manpower work	482668	
	Other work	-364179	
3	Additional GST Impact on Supply awarded in pre-GST period but executed in post GST period forming part of O&M Exps.	0	
4	Additional Impact of GST on work awarded & executed in post-GST period vis-a-vis in case work would have been awarded in pre-GST period		
	R&M/manpower work	424204	Refer Note 2
	Other work	299646	Refer Note 3
5	Additional Impact of GST on supply order awarded & executed in post-GST period vis-a-vis in case order would have been awarded in pre-GST period	-87819	
6	Additional GST Impact on RO/CO Management Exps. If any	1095052	
7	Additional GST impact on other services like insurance, Hiring of Vehicle, Sattelite Communication, Telephone Telex, Legal and Audit & Training Exp. etc etc	515654	
	<b>Total</b>	<b>2795891</b>	

**Note:**

- 1 Impact of Arrears have not been considered.
- 2 Impact have been calculated considering the then applicable Service Tax rate @ 15 Percent.
- 3 The amount of Material component included in all composite work order have been taken as 30 percent of the total work order is based on the management estimate and the amount of Excise duty and Sales Tax at the rate then applicable have been calculated accordingly on 30 percent of the work order for impact calculation.

For NHPC Limited, Rangit Power Station

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HOF



31/03/19  
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**Summary of Additional Impact on account of Gst**  
**Name of Power Station: Rangit Power station**

		(Amount in Rs.)	
Sl.No.	Particulars	2018-19 (upto 31.12.2018)	Remarks
1	Additional GST Impact on Security Services		
	CISF (Including RCM & Other)		
	Other than CISF	739500	Refer Note 1
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST period forming part of O&M Exps.		
	R&M/manpower work	255373	
	Other work	3660	
3	Additional GST Impact on supply awarded in pre-GST period but	0	
4	Additional Impact of GST on work awarded & executed in post-GST period vis-a-vis in case work would have been awarded in pre-GST period		
	R&M/manpower work	954548	Refer Note 2
	Other work	22868	Refer Note 3
5	Additional Impact of GST on supply order awarded & executed in post-GST period vis-a-vis in case order would have been awarded in pre-GST period	89746	
6	Additional GST Impact on RO/CO Management Exps. If any	1478347	Refer Note 4
7	Additional GST Impact on other services like Insurance, Hiring of Vehicle, Satellite Communication, Telephone Telex, Legal and Audit & Training Exp. etc etc	6395	
	<b>Total</b>	<b>3550438</b>	

**Note:**

- 1 Impact of Arrears have not been considered.
- 2 Impact have been calculated considering the then applicable Service Tax rate @ 15 Percent.
- 3 The amount of Material component included in all composite work order have been taken as 30 percent of the total work order is based on the management estimate and the amount of Excise duty and Sales Tax at the rate then applicable have been calculated accordingly on 30 percent of the work order for impact calculation.
- 4 Impact have been taken after passing closing entries as given by CO through Advice for the period ended 31.12.2018 (GL Code-921216).

For NHPC Limited, Rangit Power Station

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**Independent Auditors' Certificate**

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

**Re: Auditors Certificate with respect to impact of Goods and services Tax (GST) due to change in Law for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 in respect of Rangit Power Station.**

**Introduction**

1. This certificate is issued in accordance with the terms of our engagement letter dated 18<sup>th</sup> June 2019.
2. We, Lodha & Co., Chartered Accountants (Firm's ICAI Registration No. 301051E), the Joint statutory auditors ( " the auditor") of the Company, having its registered office at NHPC Office Complex, Sector-33, Faridabad-121003, Haryana have been requested to provide the Certificate certifying the amount of Impact of Goods and services Tax (GST) for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 in respect of Rangit Power Station of the company during the control period 2014-2019 due to change in Law. The statement of additional O & M expenses ("the statement") which is meant for submission to Central Electricity Regulatory Commission (CERC) as compiled by the management is annexed here with (Annexure C) and has been initialled by us for identification.

**Management's Responsibility**

3. The Statement is solely the responsibility of the Management of the Company. The said statement has been compiled from the books and records of the Company and the Company's Management is responsible for the designing, implementing and maintaining internal control relevant for the preparation of the books of account and, the accuracy and completeness of the accounting records, and related details and information and compilation of the said statement therefrom and applying an appropriate basis for preparation of the same.
4. The management is also responsible for complying with the provisions of GST as well as rules, regulations, notifications and directives under Electricity Act 2003 and submitting the same to CERC.



**Auditor's Responsibility**

5. It is our responsibility to certify the Statement based on our examination of the figures for the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> March 2019 as given in the Statement with reference to the books of account and other relevant records of the Company and certify that these are in accordance therewith.
6. The financial Statement for the year ended 31<sup>st</sup> March 2019 were audited by us pursuant to the requirements of the Companies Act, 2013. Our audit of the financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit were not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.
7. We have conducted examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control(SQC) 1, Quality Control for Firms that perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

9. Based on the procedures performed , evidence obtained and our examination of the books and records, as above, and the information and explanations given to us, we certify that the figures for additional O & M Expenses incurred due to the Impact of GST as given in the statement is in agreement with the books of account and other relevant records of the Company as produced to us for the purpose of our examination.

**Restriction on use**

10. Our work was performed solely to assist you in meeting your responsibilities for complying with the provisions and directions pursuant to the Electricity Act 2003 in connection with the submission of your claim for additional O & M expenses incurred due to Impact of GST as referred to in Para 2 above. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have ( or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as auditors of the Company.
11. This Certificate has been issued at the request of the Management of the Company for submission to CERC in respect of their claim for additional O & M expenses due to Impact of GST as referred to in Para 2 above. This Certificate should therefore not to be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care for




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any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Lodha & Co,  
Chartered Accountants  
Firm Registration Number: 301051E

  
H.K. VERMA

Partner

Membership Number: 055104

UDIN: 19055104AAAABC6542

Place: Kolkata

Dated: 18<sup>th</sup> July, 2019



**Summary of Additional Impact on account of Gst**  
**Name of Power Station: Rangit Power station**

(Amount in Rs.)

Sl.No.	Particulars	2018-19 (01.01.2019 to 31.03.2019)	Remarks
1	Additional GST Impact on Security Services		
	CISF (Including RCM & Other)		
	Other than CISF	211446	Refer Note 1
2	Additional GST Impact on work awarded in pre-GST period but executed in post GST period forming part of O&M Exps.		
	R&M/manpower work	0	
	Other work	0	
3	Additional GST Impact on Supply awarded in pre-GST period but executed in post GST period forming part of O&M Exps.	0	
4	Additional Impact of GST on work awarded & executed in post-GST period vis-a-vis in case work would have been awarded in pre-GST period		
	R&M/manpower work	543247	Refer Note 2
	Other work	-53858	Refer Note 3
5	Additional Impact of GST on supply order awarded & executed in post-GST period vis-a-vis in case order would have been awarded in pre-GST period	244504	
6	Additional GST Impact on RO/CO Management Exps. If any	610049	Refer Note 4
7	Additional GST impact on other services like insurance, Hiring of Vehicle, Sattelite Communication, Telephone Telex, Legal and Audit & Training Exp. etc etc	-31709	
	<b>Total</b>	<b>1523679</b>	

**Note:**

- Impact of Arrears have not been considered.
- Impact have been calculated considering the then applicable Service Tax rate @ 15 Percent.
- The amount of Material component included in all composite work order have been taken as 30 percent of the total work order is based on the management estimate and the amount of Excise duty and Sales Tax at the rate then applicable have been calculated accordingly on 30 percent of the work order for impact calculation.
- Impact have been taken after passing closing entries as given by CO through Advice for the period 01.01.2019 to 31.03.2019 (GL Code- 921216).

For NHPC Limited, Rangit Power Station

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*Sajiv*  
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*[Signature]*  
8/7/19





# **ANNEX-VII**



2014-15

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

<b>Address of Beneficiary</b>			
THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL		BILL FOR	FY 2014 - 2015
		BILL TYPE	SUPPLEMENTARY
		MONTH	201503
		BILL NO	107B0172017552
		BILL DATE	22-Mar-2018
		HSN NO. :	27160000
Beneficiary GST No. : 19AAACW6953H1ZX		Acc. Rev. 12	

PROJECT	RANGIT	IMS/COM/F02 Rev. No. : 00 Date : 27.06.08
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NHPC LTD, RANGIT POWER STATION RANGIT NAGAR, SOUTH SIKKIM 737 111 - SK IN - INDIA  
PROJECT GST No. : 11AAACN0149C1ZC

Date of Commercial Operation	COD	20000215	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P AGE	14	year	Saleable Annual design energy	SLDE	294.997032	MU
Annual DE	ADE	338.610000	MU	Energy Charge shortfall prev to prev year	PEC_SF2	18101991	Rs
Auxiliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge shortfall to be recovered	PEC_SF	18101991	Rs
Auxiliary Consumption-Actual	AC_ACT	1.500	%	Modified Annual DE	M_ADE	327.758745	MU
Design Energy upto the month	DE	338.610000	MU	Energy Charge Rate - AC-Normative	ECR_NOR	1.660	Rs/KwH
Annual Fixed Charges Billed	AFC	97.929700	Cr	Modified ECR	M_ECR	1.715	Rs/KwH
Saleable Annual design energy-AC-Actual	SLDE_ACT	293.507148	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1.668	Rs/KwH
Project Scheduled Energy prev year	PSCH_PY1	346.118754	MU	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/KwH
Project Scheduled Energy prev to prev year	PSCH_PY2	320.249991	MU	Saleable Design Energy for the month	SLDEM	294.997032	MU
				No of days for the month	NDM	365	Days
				No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	92.258	%
				Saleable Capacity Share	CS	28.340	%

**(A) Power Station-wise Energy Calculation for FY 2014 - 2015 ( Figures in Rs. )**

Scheduled Energy	PSCH	310.729450	MU	Project Energy Charges @MECR	PEC_DE_MECR	468952889	Rs
Free Energy	PFP	37.287532	MU	Capacity Charges	PCC	501933237	Rs
Saleable Energy	PSLE	273.441918	MU	Misc. Charges	PMISC	264000	Rs
Project Saleable Energy upto DE	PSLE_DE	273.441918	MU	Project deferred tax materialized	PDTAX	34925522	Rs
Saleable Energy upto DE@MECR	PSLE_DE_MECR	273.441918	MU	RLDC Charges	PRLDC	1107181	Rs
				Total Charges	PTC	1007182829	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	87.919380	87.919380	0.000000
Saleable Energy	BSLE	87.919380	87.919380	0.000000
Benif Saleable Energy @MECR	BSLE_DE_MECR	87.919380	87.919380	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 @MECR	BEC_DE_MECR	150,781,737	150,781,737	0
Beneficiary Capacity Charges	BCC	161,645,317	161,645,317	0
Beneficiary Misc	BMISC	85,020	85,020	0
Beneficiary deferred tax materialized	BDTAX	11,247,606	11,247,606	0
Benef RLDC Charges	BRLDC	354,909	356,563	1,654

Total Charges	324,114,589	324,116,243	1,654
Amount Due In This Bill			1,654
Amount For The Purpose Of Rebate #			1,654

**(D) Outstanding - Principal (Rs)**

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	60,683,581	1,654	0	0	0	60,685,235



DAY KUMAR SINGHAL  
SM ( FINANCE ) - COMMERCIAL



2015-16

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

Address of Beneficiary		BILL FOR FY 2015 - 2016 BILL TYPE SUPPLEMENTARY MONTH 201603 BILL NO 107B0172017553 BILL DATE 26-Mar-2018 HSN NO. : 27160000		Acc. Rev. 4
THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR,BLK-DJ,SECT-II,BIDHANNAGAR KOLKATA - 700091 WEST BENGAL				
Beneficiary GST No. : 19AAACW6953H1ZX				
PROJECT	RANGIT	IMS/COM/F02 Rev. No. : 00 Date : 27.06.08		

NHPC LTD, RANGIT POWER STATION RANGIT NAGAR, SOUTH SIKKIM 737 111 - SK IN - INDIA  
PROJECT GST No. : 11AAACN0149C1ZC

Date of Commercial Operation	COD	20000215	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	15	year	Saleable Annual design energy	SLDE	294.997032	MU
Annual DE	ADE	338.610000	MU	Energy Charge shortfall prev year	PEC_SF1	35734916	Rs
Auxiliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge Rate - AC-Normative	ECR_NOR	1.716	Rs/Kwh
Auxiliary Consumption-Actual	AC_ACT	1.000	%	Energy Charge Rate - AC-Actual	ECR_ACT	1.716	Rs/Kwh
Design Energy upto the month	DE	338.610000	MU	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Annual Fixed Charges Billed	AFC	101.222500	Cr	Saleable Design Energy for the month	SLDEM	294.997032	MU
Saleable Annual design energy-AC-Actual	SLDE_ACT	294.997032	MU	No of days for the month	NDM	366	Days
Project Scheduled Energy prev year	PSCH_PY1	310.729450	MU	No of days in year	NDY	366	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	346.118754	MU	Plant Availability Factor for the Month	PAFM	96.323	%
				Saleable Capacity Share	CS	28,340	%

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

Scheduled Energy	PSCH	327.657279	MU	Project Energy Charges @ECR	PEC_DE_ECR	494788706	Rs
Free Energy	PFP	39.318872	MU	Capacity Charges	PCC	541669715	Rs
Saleable Energy	PSLE	288.338407	MU	Misc. Charges	PMISC	464449	Rs
Project Saleable Energy upto DE	PSLE_DE	288.338407	MU	Project deferred tax materialized	PDTAX	38933894	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	288.338407	MU	RLDC Charges	PRLDC	578671	Rs
				Total Charges	PTC	1076435435	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	94.335571	94.335571	0.000000
Saleable Energy	BSLE	94.335571	94.335571	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	94.335571	94.335571	0.000000

(C) Bill Details for FY 2015 - 2016 (Figures in Rs.)

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	161,879,840	161,879,840	0
Beneficiary Capacity Charges	BCC	174,442,270	174,442,270	0
Beneficiary Misc	BMISC	149,574	149,574	0
Beneficiary deferred tax materialized	BDTAX	12,538,484	12,538,484	0
Benef RLDC Charges	BRLDC	189,860	186,358	-3,502

Total Charges	349,200,028	349,196,526	-3,502
Amount Due In This Bill			-3,502
Amount For The Purpose Of Rebate #			-3,502

(D) Outstanding - Principal (Rs)

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	60,685,235	-3,502	0	0	0	60,681,733



*(Signature)*

ADAY KUMAR SINGH  
DM (FINANCE) COMMERCIAL



2016-17

Address of Beneficiary		BILL FOR FY 2016 - 2017 BILL TYPE SUPPLEMENTARY MONTH 201703 BILL NO 107B0172017554 BILL DATE 28-Mar-2018 HSN NO. : 27160000		Acc. Rev. 3
THE DY.GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 6TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL				
Beneficiary GST No. : 19AAACW6953H1ZX				
PROJECT RANGIT				
		IMS/COM/F02 Rev. No. : 00 Date : 27.06.08		

Date of Commercial Operation	COD	20000215	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P_AGE	16	Saleable Annual design energy	SLDE	294.997032	MU
Annual DE	ADE	338.610000	Energy Charge shortfall prev year	PEC_SF1	11323794	Rs
Auxiliary Consumption-Normative	AC_NOR	1.000	Energy Charge shortfall prev to prev year	PEC_SF2	35734916	Rs
Auxiliary Consumption-Actual	AC_ACT	0.800	Energy Charge Rate - AC-Normative	ECR_NOR	1.769	Rs/KwH
Design Energy upto the month	DE	338.610000	Energy Charge Rate - AC-Actual	ECR_ACT	1.765	Rs/KwH
Annual Fixed Charges Billed	AFC	104.350200	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/KwH
Saleable Annual design energy-AC-Actual	SLDE_ACT	295.592986	Saleable Design Energy for the month	SLDEM	294.997032	MU
Project Scheduled Energy prev year	PSCH_PY1	327.657279	No of days for the month	NDM	365	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	310.729450	No of days in year	NDY	365	Days
			Plant Availability Factor for the Month	PAFM	97.846	%
			Saleable Capacity Share	CS	28.340	%

**(A) Power Station-wise Energy Calculation for FY 2016 - 2017 ( Figures in Rs. )**

Scheduled Energy	PSCH	326.393250	Project Energy Charges @ECR	PEC_DE_ECR	508102900	Rs
Free Energy	PFP	39.167190	Capacity Charges	PCC	567236093	Rs
Saleable Energy	PSLE	287.226060	Misc. Charges	PMISC	264000	Rs
Project Saleable Energy upto DE	PSLE_DE	287.226060	Project deferred tax materialized	PDTAX	41535927	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	287.226060	RLDC Charges	PRLDC	528510	Rs
			Total Charges	PTC	1117667430	Rs

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

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	92.499847	92.499847	0.000000
Saleable Energy	BSLE	92.499847	92.499847	0.000000
Benif Saleable Energy @ECR	BSLE_DE_ECR	92.499847	92.499847	0.000000

**(C) Bill Details for FY 2016 - 2017 ( Figures in Rs. )**

Description		Upto Previous Bill	Upto Current Bill	Current Bill
Benif Energy Charges upto DE @ECR	BEC_DE_ECR	163,632,229	163,632,229	0
Beneficiary Capacity Charges	BCC	182,675,805	182,675,805	0
Beneficiary Misc	BMISC	85,020	85,020	0
Beneficiary deferred tax materialized	BDTAX	13,376,456	13,376,456	0
Benef RLDC Charges	BRLDC	191,469	149,780	-41,689

Total Charges	359,960,979	359,919,290	-41,689
Amount Due In This Bill			-41,689
Amount For The Purpose Of Rebate #			-41,689

**(D) Outstanding - Principal (Rs)**

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
Principal	60,681,733	-41,689	0	0	0	60,640,044



Ajay Kumar Singh  
DM (Finance) Commercial





2017-18

Address of Beneficiary	
HE DY. GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR OLKATA - 700091 WEST BENGAL	BILL FOR FY 2017 - 2018 BILL TYPE SUPPLEMENTARY MONTH 201803 BILL NO 107B0172018583 BILL DATE 27-Feb-2019 HSN NO. : 27160000
Beneficiary GST No. : 19AAACW6953H1ZX	Acc. Rev. 2

PROJECT RANGIT	IMS/COM/F02 Rev. No. : 00 Date : 27.06.08
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HPC LTD, RANGIT POWER STATION RANGIT NAGAR, SOUTH SIKKIM 737 111 - SK IN - INDIA

PROJECT GST No. : 11AAACN0149C1ZC

Date of Commercial Operation	COD	20000215	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P AGE	17	year	Saleable Annual design energy	SLDE	294.997032	MU
Annual DE	ADE	338.610000	MU	Energy Charge shortfall prev year	PEC_SF1	13648100	Rs
Auxiliary Consumption-Normative	AC_NOR	1.000	%	Energy Charge shortfall prev to prev year	PEC_SF2	11448294	Rs
Auxiliary Consumption-Actual	AC_ACT	0.800	%	Energy Charge Rate - AC-Normative	ECR_NOR	1.838	Rs/Kwh
Energy upto the month	DE	338.610000	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1.834	Rs/Kwh
Fixed Charges Billed	AFC	108.417000	Cr	Secondary Energy Charge Rate	SE_RATE1419	0.900	Rs/Kwh
Saleable Annual design energy-AC-Actual	SLDE_ACT	295.592986	MU	Saleable Design Energy for the month	SLDEM	294.997032	MU
Project Scheduled Energy prev year	PSCH_PY1	326.393250	MU	No of days for the month	NDM	365	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	327.657279	MU	No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	97.115	%
				Saleable Capacity Share	CS	28.340	%

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

Scheduled Energy	PSCH	329.041320	MU	Project Energy Charges @ECR	PEC_DE_ECR	532204593	Rs
Free Energy	PFP	39.484958	MU	Capacity Charges	PCC	584939831	Rs
Saleable Energy	PSLE	289.556362	MU	Misc. Charges	PMISC	264000	Rs
Project Saleable Energy upto DE	PSLE_DE	289.556362	MU	Project deferred tax materialized	PDTAX	55689499	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	289.556362	MU	RLDC Charges	PRLDC	474063	Rs
				Total Charges	PTC	1173571986	Rs

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Beneficiary Scheduled Energy	BSCH	93.250310	93.250310	0.000000
Saleable Energy	BSLE	93.250310	93.250310	0.000000
Benef Saleable Energy @ECR	BSLE_DE_ECR	93.250310	93.250310	0.000000

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

Description		Upto Previous Bil	Upto Current Bill	Current Bill
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	171,394,070	171,394,070	0
Beneficiary Capacity Charges	BCC	188,377,214	188,377,214	0
Beneficiary Misc	BMISC	85,020	85,020	0
Beneficiary deferred tax materialized	BDTAX	17,934,550	17,934,550	0
Benef RLDC Charges	BRLDC	136,989	134,349	-2,640

Total Charges	377,927,843	377,925,203	-2,640
Amount Due In This Bill			-2,640
Amount For The Purpose Of Rebate #			-2,640

**Outstanding - Principal (Rs)**

Description	Previous Balance	Amount Billed	Amount Received	Rebate Allowed	Adjustments	Total
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*(Signature)*

AJAY KUMAR SINGH  
DM (FINANCE) COMMERCIAL





NHPC Ltd.  
(A Schedule 'A' Enterprise of Govt. of India)  
NHPC Office

201011

Address of Beneficiary	BILL FOR	Mar 2019
THE DY. GENERAL MANAGER WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. LTD. CORPORATE ACCOUNTS-II, VIDYUT BHAWAN 1TH FLR, BLK-DJ, SECT-II, BIDHANNAGAR KOLKATA - 700091 WEST BENGAL	BILL TYPE	PROVISIONAL
GST No. : 19AAACW6953H1ZX	BILL NO	107B0172018586
	BILL DATE	05-April-2019
	HSN No. :	27160000

PROJECT RANGIT

NHPC LTD, RANGIT POWER STATION RANGIT NAGAR, SOUTH SIKKIM 737 111 - SK IN - INDIA

PROJECT GST No. : 11AAACN0149C1ZC

Period of Commercial Operation	COD	20000215	*	Normative Plant Availability Factor	NAPAF	90.000	%
Project age	P AGE	18	year	Saleable Annual design energy	SLDE	294,997032	MU
Annual DE	ADE	338,610000	MU	Energy Charge shortfall prev year	PEC_SF1	9880407	Rs
Auxiliary Consumption-Normative	AC_NOR	1,000	%	Energy Charge shortfall prev to prev year	PEC_SF2	13648100	Rs
Actual Consumption-Actual	AC_ACT	0,600	%	Energy Charge Rate - AC-Normative	ECR_NOR	1,901	Rs/Kw H
Design Energy upto the month	DE	338,610000	MU	Energy Charge Rate - AC-Actual	ECR_ACT	1,894	Rs/Kw H
Annual Fixed Charges Billed	AFC	112,177500	Cr	Secondary Energy Charge Rate	SE_RATE1419	0,900	Rs/Kw H
Saleable Annual design energy-AC-Actual	SLDE_ACT	296,188939	MU	Saleable Design Energy for the month	SLDEM	294,997032	MU
Project Scheduled Energy prev year	PSCH_PY1	329,041320	MU	No of days for the month	NDM	365	Days
Project Scheduled Energy prev to prev year	PSCH_PY2	326,393250	MU	No of days in year	NDY	365	Days
				Plant Availability Factor for the Month	PAFM	95,677	%
				Saleable Capacity Share	CS	28,340	%

1) Power Station-wise Energy Calculation for the month of Mar-2019

Scheduled Energy	PSCH	334,440581	MU	Project Energy Charges @ECR	PEC_DE_ECR	559478959	Rs
Base Energy	PFP	40,132870	MU	Capacity Charges	PCC	596267037	Rs
Saleable Energy	PSLE	294,307711	MU	Misc. Charges	PMISC	264000	Rs
Project Saleable Energy upto DE	PSLE_DE	294,307711	MU	RLDC Charges	PRLDC	496825	Rs
Saleable Energy upto DE@ECR	PSLE_DE_ECR	294,307711	MU	Total Charges	PTC	1156506821	Rs

2) Beneficiary-wise Power Calculation in (MU)

Description		Prev Mar-2019	New Mar-2019	Mar-2019
Beneficiary Scheduled Energy	BSCH	90,846443	94,780460	3,934017
Saleable Energy	BSLE	90,846443	94,780460	3,934017
Benef Saleable Energy @ECR	BSLE_DE_ECR	90,846443	94,780460	3,934017

3) Bill Details for the Month Mar-2019

Description		Prev Mar-2019	New Mar-2019	Mar-2019
Benef Energy Charges upto DE @ECR	BEC_DE_ECR	172,699,088	180,177,654	7,478,566
Beneficiary Capacity Charges	BCC	176,694,830	192,025,089	15,330,259
Beneficiary Misc.	BMISC	85,020	85,020	0
Benef RLDC Charges	BRLDC	130,121	140,800	10,679

Total Charges	349,609,059	372,428,563	22,819,504
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ARUNA DHIMAN

# **ANNEX-VIII**

EXTRACTS OF THE MINUTES OF THE 427<sup>TH</sup> MEETING OF THE BOARD OF  
DIRECTORS OF NHPC LIMITED HELD ON 17.09.2019

ITEM NO.

427.2.3 APPROVAL FOR PROJECTED ADD-CAP EXPENDITURE  
OF POWER STATIONS FOR THE TARIFF PERIOD 2019-24:

1. The Board noted that as per CERC 'terms and conditions of Tariff, Regulations 2019', tariff petition for Add CAP expenditure in respect of NHPC Power Stations is to be filed for the period 2019-24.
2. Director (Technical) informed the Board that Central Electricity Regulatory Commission (CERC) allows tariff of power stations based on the capital cost, as on the beginning of tariff period and projected capital expenditure during the tariff period. Tariff petition in respect of 18 power stations of NHPC shall be filed with CERC, after approval of Board. Tariff petition for remaining two power stations viz. Bairasiul and Loktak, which are under Renovation & Modernization (R&M) shall be filed after completion of R&M works.
3. The additional capital expenditure in respect of 18 power stations for tariff period 2019-24 considering the operational requirements of the power stations has been projected as Rs. 939.58 crore. The proposed capital expenditure shall be incurred as per approval of CERC and after obtaining required approval of competent authority as per delegation of powers and approved budget.
4. The Board discussed the proposal in detail. After discussion, Board approved the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crore for tariff



period 2019-24. The Board also passed the following resolutions:

**RESOLVED THAT** the projected additional capital expenditure of 18 power stations amounting to Rs. 939.58 crores for the tariff period 2019-24 be and is hereby approved.

**RESOLVED FURTHER THAT** CMD be and is hereby authorized to modify the projected additional capital expenditure based on the admissibility as per applicable CERC regulations / requirement at site.

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17/10/19

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## NHPC LIMITED

### AGENDA NOTE FOR THE BOARD OF DIRECTORS

ITEM No. 427.2.3

**Sub: Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff Period 2019-24**

#### 1.0 INTRODUCTION

- 1.1. Central Electricity Regulatory Commission (CERC) allows tariff of Power Stations based on the capital cost, as on the beginning of the tariff period and projected capital expenditure for the next five years/end of that tariff period.
- 1.2. CERC vide Notification dated 7<sup>th</sup> March' 2019 has issued the 'Terms and Conditions of Tariff, Regulations 2019' applicable for the period 2019-24.
- 1.3. Accordingly, tariff petition in respect of NHPC Power Stations for the period 2019-24 is to be filed.
- 1.4. In terms of Clause 18(2) of above regulations, resolution of the 'Board' of the Company is required in support of the proposed capital expenditure for the generating stations, from its internal resources.
- 1.5. The projected Capital Expenditure of 18 Power Stations is accordingly submitted herein for appraisal/approval of Board, for inclusion in the tariff petitions for the period 2019-24.

#### 2.0. BACKGROUND

- 2.1. Approval for the projected Additional Capital Expenditure in respect of 18 Power Stations for the tariff period 2014-19 amounting to ₹ 1070.83 crore was accorded by the Board in its 374<sup>th</sup> meeting vide Item No 374.2.32. Tariff



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Petitions for these Power Stations were filed with CERC, based on the Projected Add-Cap Expenditure approved by the Board.

- 2.2 Presently, NHPC is having 20 Hydro Power Stations in operation, however, tariff petitions for 18 nos Power Stations are to be filed for determining the tariff for the period 2019-24. The remaining 2 Power Stations (Bairasiul & Loktak) are/shall be under Renovation & Modernization during this period and hence petition for determination of tariff for these power stations shall be filed after completion of the Renovation & Modernization works in terms of Clause 27 (4) of CERC (Terms & Conditions of Tariff) Regulations 2019. CERC has continued with the methodology of determining tariff based on the projected Additional Capital Expenditure for the current tariff Period (2019-24) also.

### 3.0. PROPOSAL

- 3.1. The projected additional capital expenditure for tariff period 2019-24, proposed by Power Stations, have been examined in O&M Division and Commercial Division and is finalized as ₹ 939.58 Crore.
- 3.2. The year wise capital expenditure projected for the tariff period 2019-24, against all the Power Stations is summarized as under:

#### A. New Power Station

(Rs in Lakhs)

Sl No A	Power Station	Projected Add Cap					
		2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Kishanganga	1958	6237	4810	7216	6240	26462
	<b>Sub Total-A</b>	<b>1958</b>	<b>6237</b>	<b>4810</b>	<b>7216</b>	<b>6240</b>	<b>26462</b>



# B. Old Power Stations

(In Lakhs)

SI No	Power Stations	2019-20	2020-21	2021-22	2022-23	2023-24	Total
1	Salal	2539	1989	1256	2147	2019	9950
2	Dulhasti	546	1219	464	575	452	3256
3	Uri	682	1008	939	148	1007	3784
4	Uri II	2047	1654	1552	2072	1030	8355
5	Chutak	707	865	283	225	145	2225
6	Nimmo Bazgo	12	204	1060	1365	1013	3654
7	Sewa II	12	135	137	321	300	905
8	Chamera I	232	1638	1161	560	207	3799
9	Chamera II	609	485	515	375	450	2434
10	Chamera III	4528	1603	330	260	500	7221
11	Parbati III	1251	111	0	0	0	1362
12	Dhauliganga	188	187	75	100	108	658
13	Tanakpur	87	1441	254	100	200	2082
14	Teesta V	53	351	505	751	66	1725
15	TLD III	85	1240	408	1403	1239	4375
16	TLD IV	412	2191	2853	1600	1500	8556
17	Rangit	742	941	301	725	448	3157
	<b>Sub Total-B</b>	<b>14732</b>	<b>17261</b>	<b>12092</b>	<b>12726</b>	<b>10684</b>	<b>67496</b>
	<b>Total (A+B)</b>	<b>16690</b>	<b>23498</b>	<b>16903</b>	<b>19943</b>	<b>16924</b>	<b>93958</b>



3.3 Break-up of the Add-Cap projected against new Power Station and existing Power Stations in reference to the provisions of CERC Regulations is given as under:

3.3.1. New Power Stations (01 No): Kishanganga Power Station was commissioned in 2018-19 and an amount of ₹ 264.62 Crore is considered in the total projected capital expenditure of ₹ 939.58 Crore, as under:

Rs in lakhs

SI No	Station	COD	Cut-Off Date	Break-Up of Additional Capital Expenditure			Total
				Within Original Scope & Upto Cut-Off Date	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	Kishanganga	May'2018	Mar'2021	7460	18090	913	26462

3.3.2. Old Power Stations (17 Nos): .As per Clause No 25 'Additional Capitalisation within the original scope and after the cut-off date' and Clause 26 'Additional Capitalisation beyond the original scope' of CERC Regulations 2019, the break-up of the projected capital expenditure against 17 Nos Power Stations is as under:

Rs in lakhs

SI No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
1	Salal	1963	7614	373	9950
2	Dulhasti	805	1521	929	3256
3	Uri	1459	1743	582	3784



SI No	Station	Break-Up of Additional Capital Expenditure			Total
		Left over items already allowed by CERC in 2014-19	Within Original Scope & Beyond Cut-Off date	Beyond Original Scope	
4	Uri II	7330	281	744	8355
5	Chutak	829	40	1357	2225
6	Nimmo Bazgo	3370	20	264	3654
7	Sewa II	0	849	56	905
8	Chamera I	129	2473	1198	3799
9	Chamera II	340	2014	80	2434
10	Chamera III	0	2059	5162	7221
11	Parbati III	1164	1	197	1362
12	Dhauliganga	104	328	225	658
13	Tanakpur	0	1893	189	2082
14	Teesta V	152	977	597	1725
15	TLD III	1144	439	2792	4375
16	TLD IV	4084	345	4126	8556
17	Rangit	174	2373	610	3157
<b>TOTAL</b>		<b>23046</b>	<b>24969</b>	<b>19480</b>	<b>67496</b>

3.4. The proposed capital expenditure will be incurred by the respective Power Stations only after obtaining required approval of competent authority as per Delegation of Powers and approved budget.

3.5. Tariff petitions for the period 2019-24 are to be filed with CERC, including the add-cap expenditure proposed above. The proposed add-cap expenditure shall be reviewed after the issue of CERC Orders determining the tariff of Power



Stations for the period 2019-24. Interim truing-up petition shall be filed with CERC in 2021-22 if the annual fixed cost increases by more than 20% over the annual fixed cost as determined by the Commission for the respective years of the tariff period as per Clause 13 (3) of CERC Regulations 2019.

- 3.6. Provided that if the actual additional capital expenditure falls short of the projected additional capital expenditure allowed under provisions of Chapter 7 of CERC Regulations 2019, the generating company or the transmission licensee, as the case may be, shall not be required to file any interim truing up petition for this purpose, and shall refund to the beneficiaries or the long term customers, as the case may be, the excess tariff recovered corresponding to the projected additional capital expenditure not incurred at the bank rate as on 1<sup>st</sup> April of the respective years, under intimation to the Commission.
- 3.7. As per Clause 10 (8) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure exceeds the actual additional capital expenditure incurred on year to year basis by more than 10%, the generating company shall refund to the beneficiaries or the long term customers as the case may be, the tariff recovered corresponding to the additional capital expenditure not incurred, as approved by the Commission, along with interest at 1.20 times of the bank rate as prevalent on 1<sup>st</sup> April of the respective year.
- 3.8. Further as per Clause 10 (9) of CERC Regulations 2019, where the capital cost considered by the Commission on the basis of projected additional capital expenditure falls short of the actual additional capital expenditure incurred by more than 10% on year to year basis, the generating company shall recover from the beneficiaries or the long term customers as the case may be, the shortfall in tariff corresponding to difference in additional capital expenditure, as approved by the Commission, along with interest at the bank rate as prevalent on 1<sup>st</sup> April of the respective year.





**4.0. JUSTIFICATION:**

The projected additional capital expenditure of ₹ 939 58 Crores for tariff period 2019-24, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Regulations 2019.

**5.0. MANAGEMENT RECOMMENDATIONS:**

The above proposal bears the recommendation of the Management.

**6.0. RESOLUTIONS:**

The Board may consider passing the following resolutions with or without modifications:

- 6.1. RESOLVED that the projected Additional Capital Expenditure of 18 Power stations amounting to ₹ 939.58 Crores for the tariff period 2019-24 and is hereby approved.
- 6.2. RESOLVED FURTHER THAT CMD is authorized to modify the projected Additional Capital Expenditure based on the admissibility as per applicable CERC regulations/requirement at site.

*Tripathy*  
DIRECTOR (TECHNICAL) 10/9/19

